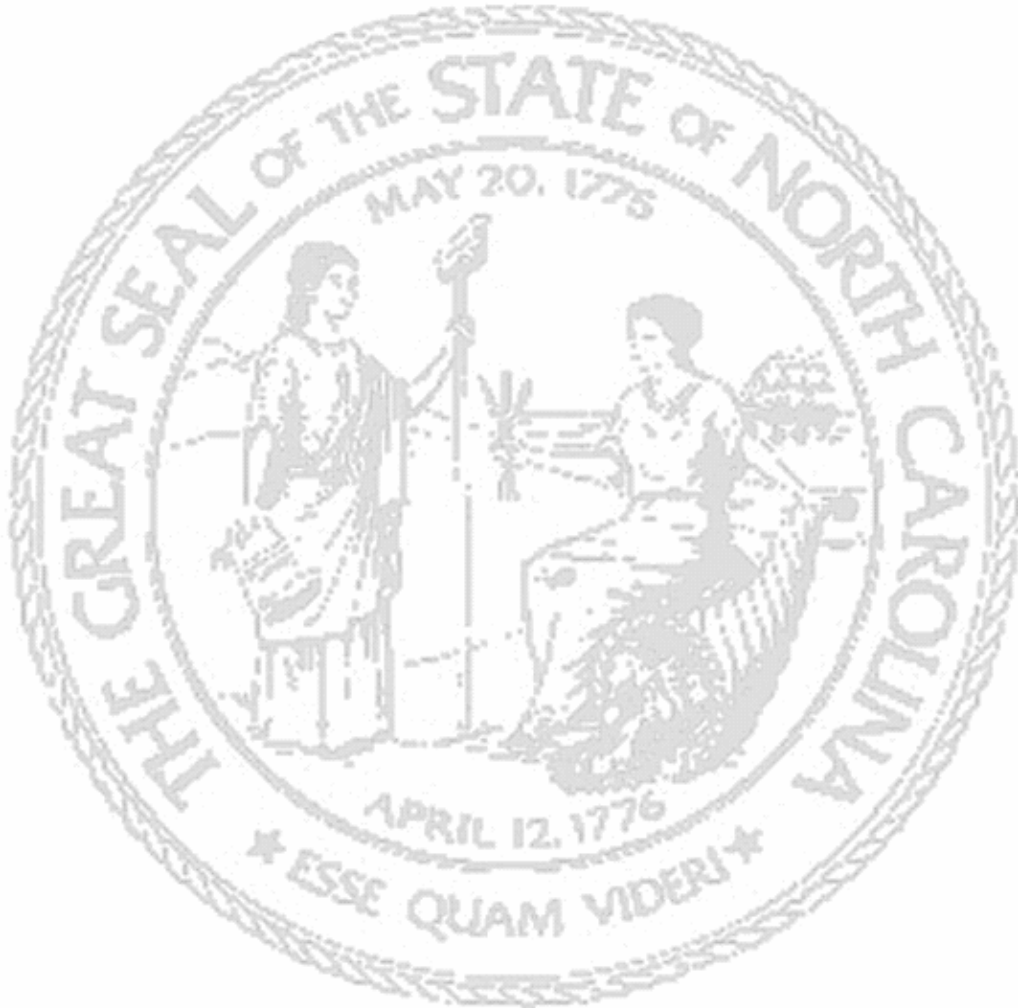


Single Audit Report

For the Year Ended June 30, 2005



Office of the State Auditor
Leslie W. Merritt, Jr., CPA, CFP
State Auditor

State of North Carolina

STATE OF NORTH CAROLINA



SINGLE AUDIT REPORT

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OFFICE OF THE STATE AUDITOR
LESLIE W. MERRITT, JR., CPA, CFP
STATE AUDITOR

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NORTH CAROLINA OFFICE OF THE STATE AUDITOR

Our Vision for the Future

Our audits furnish the General Assembly, the Governor, other government entities, as well as the public, with professional, independent examinations of the financial records and thorough examinations of public program performance. Also, the State Auditor assesses the security of the State's information technology systems.

The Office of the State Auditor is uniquely empowered to guide and assist with the introduction of sound business principles and commonly accepted practices into North Carolina's state government. We will accomplish this in a proactive, non-partisan process.

The Office is committed to "Honesty – Integrity – Professionalism" in all that we do.

A handwritten signature in black ink that reads "Leslie W. Merritt, Jr." in a cursive script.

Leslie W. Merritt, Jr., CPA, CFP
State Auditor



STATE OF NORTH CAROLINA
Office of the State Auditor

Leslie W. Merritt, Jr., CPA, CFP
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet
<http://www.ncauditor.net>

March 29, 2006

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina

We are pleased to submit the *Single Audit Report* for the State of North Carolina for the fiscal year ended June 30, 2005. The audit was conducted in accordance with standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the requirements of the Single Audit Act Amendments of 1996, and the provisions of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This *Single Audit Report* reflects federal awards of \$13.7 billion. This report includes reportable conditions and material weaknesses in internal control relating to major federal programs and instances of noncompliance, including several that we believe constitute material noncompliance, that meet the criteria of OMB Circular A-133.

The North Carolina *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2005 has been issued in a separate report by the Office of the State Controller. In accordance with *Government Auditing Standards*, we are issuing our report on our consideration of the State of North Carolina's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The reportable conditions in internal control and instances of noncompliance arising from our audit are described in the Schedule of Findings and Questioned Costs.

We wish to acknowledge the assistance of the North Carolina Office of the State Controller and the cooperation of other state agencies, community colleges, and universities in the preparation of this report.

Respectfully submitted,

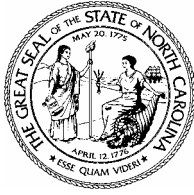
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Leslie W. Merritt, Jr., CPA, CFP
State Auditor

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AUDITOR'S SECTION

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STATE OF NORTH CAROLINA
Office of the State Auditor

Leslie W. Merritt, Jr., CPA, CFP
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet
<http://www.ncauditor.net>

**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 Honorable Michael F. Easley, Governor
The General Assembly of North Carolina

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 North Carolina as of and for the year ended June 30, 2005 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 8, 2005. We did not audit the financial statements of the North Carolina Housing Finance Agency, which represent 9 percent, 3 percent and 3 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the State Education Assistance Authority, which represent 14 percent, 5 percent and 2 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, which represent 2 percent, 2 percent and 4 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; nor the financial statements of the 401(K) Supplemental Retirement Income Plan, which represent 3 percent, 4 percent and 4 percent, respectively, of the assets, net assets and revenues of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

As discussed in Note 21 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 40, *Deposit and Investment Risk Disclosures*, during the year ended June 30, 2005.

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. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare and the financial statements of the 401(K) Supplemental Retirement Income Plan were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of North Carolina's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control over financial

reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of North Carolina's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs and are designated as either "Reportable Condition" or "Material Weakness."

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions referred to above, we consider certain findings, identified in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs, to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of North Carolina's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. These instances of noncompliance are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

We, and certain of the other auditors discussed in the first paragraph above, also noted certain additional matters that were reported to management in separate letters.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Leslie W. Merritt, Jr., CPA, CFP
State Auditor

December 8, 2005



STATE OF NORTH CAROLINA
Office of the State Auditor

Leslie W. Merritt, Jr., CPA, CFP
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0601
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet
<http://www.ncauditor.net>

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina

Compliance

We have audited the compliance of the State of North Carolina with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2005. The State of North Carolina's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of management of the State of North Carolina. Our responsibility is to express an opinion on the State of North Carolina's compliance based on our audit.

The State of North Carolina arranges with local government social services agencies to perform the "intake function" to determine eligibility for the following major programs: Medicaid Cluster, Temporary Assistance for Needy Families, Foster Care-Title IV-E, Low-Income Home Energy Assistance, Special Supplemental Nutrition Program for Women, Infants and Children and the State's Children's Insurance Program. We designated these programs to be audited as major programs at certain local governments by their local government auditors. The results of these audits were furnished to us and were considered when determining our opinion on the eligibility compliance requirement for these major programs.

The State of North Carolina's financial reporting entity includes the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies reported \$2.04 billion and \$132.8 million, respectively, in federal awards that are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2005. Our audit, described below, did not include the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency because these agencies engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of North Carolina's compliance with those requirements and performing such other procedures as we

considered necessary in the circumstances. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of North Carolina's compliance with those requirements.

As described in the accompanying Schedule of Findings and Questioned Costs, the State of North Carolina did not comply with several compliance requirements that are applicable to several of its major federal programs, as follows:

| Finding Number | Type of Compliance Requirement | CFDA | Major Federal Program |
|----------------|--------------------------------------|--------|--|
| 05-SA-8 | Reporting | 14.228 | Community Development Block Grants/State's Program |
| 05-SA-21 | Procurement Suspension and Debarment | 17.503 | Occupational Safety and Health - State Program |
| 05-SA-24 | Special Tests and Provisions | 20.205 | Highway Planning And Construction |
| 05-SA-26 | Reporting | 20.509 | Formula Grants for Other Than Urbanized Areas |
| 05-SA-28 | Subrecipient Monitoring | 39.011 | Election Reform Payments |
| 05-SA-47 | Eligibility | 84.357 | Reading First State Grants |
| 05-SA-49 | Procurement Suspension and Debarment | 84.357 | Reading First State Grants |
| 05-SA-51 | Subrecipient Monitoring | 84.357 | Reading First State Grants |
| 05-SA-52 | Subrecipient Monitoring | 93.283 | Centers for Disease Control and Prevention - Investigations and Technical Assistance |
| 05-SA-58 | Special Tests and Provisions | 93.563 | Child Support Enforcement |
| 05-SA-63 | Allowable Costs/Cost Principles | 93.778 | Medical Assistance Program |
| 05-SA-68 | Special Tests and Provisions | 93.778 | Medical Assistance Program |
| 05-SA-69 | Special Tests and Provisions | 93.778 | Medical Assistance Program |

Compliance with such requirements is necessary, in our opinion, for the State of North Carolina to comply with the requirements applicable to those programs.

In our opinion, based on our audit and the reports of the other auditors, except for the noncompliance described in the preceding paragraphs, the State of North Carolina complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs in audit findings 05-SA-4, 05-SA-12, 05-SA-14, 05-SA-16, 05-SA-18, 05-SA-20, 05-SA-23, 05-SA-38, 05-SA-39, 05-SA-40, 05-SA-41, 05-SA-44, 05-SA-46, 05-SA-48, 05-SA-50, 05-SA-54, 05-SA-61, 05-SA-62, 05-SA-64, 05-SA-67, and 05-SA-70.

Internal Control Over Compliance

The management of the State of North Carolina is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable

to federal programs. In planning and performing our audit, we considered the State of North Carolina's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of North Carolina's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in findings in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs and are designated as either "Reportable Condition" or "Material Weakness."

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider findings which are designated as "Material Weakness" in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of North Carolina, as of and for the year ended June 30, 2005, which collectively comprise the State's basic financial statements (not presented herein) and have issued our report thereon dated December 8, 2005. We did not audit the financial statements of the North Carolina Housing Finance Agency, which represent 9 percent, 3 percent and 3 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the State Education Assistance Authority, which represent 14 percent, 5 percent and 2 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, which represent 2 percent, 2 percent and 4 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; nor the financial statements of the 401(K) Supplemental Retirement Income Plan, which represent 3 percent, 4 percent and 4 percent, respectively, of the assets, net assets and revenues of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based on the reports of the other auditors.

As discussed in Note 21 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 40, *Deposit and Investment Risk Disclosures*, during the year ended June 30, 2005.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the University of North Carolina System – University of North Carolina Health Care

System – Rex Healthcare and the financial statements of the 401(K) Supplemental Retirement Income Plan were not audited in accordance with *Governmental Audit Standards*.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of North Carolina's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Leslie W. Merritt, Jr." in a cursive script.

Leslie W. Merritt, Jr., CPA, CFP
State Auditor

March 22, 2006 (except as related to the
Report on the Schedule of Expenditures
of Federal Awards, as to which the
date is December 8, 2005)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2005

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2005

Financial Statements

- | | |
|---|-------------|
| – Type of auditor's report issued? | Unqualified |
| – Internal control over financial reporting: | |
| • Material weaknesses identified? | Yes |
| • Reportable conditions identified that are not considered to be material weaknesses? | Yes |
| – Noncompliance material to financial statements noted? | Yes |

Federal Awards

- | | |
|--|---|
| – Internal control over major programs: | |
| • Material weaknesses identified? | Yes |
| • Reportable conditions identified that are not considered to be material weaknesses? | Yes |
| • Type of auditor's report issued on compliance for major programs? | Unqualified for all major programs except for Community Development Block Grants/State's Program, Occupational Safety and Health – State Program, Highway Planning and Construction, Formula Grants for Other Than Urbanized Areas, Election Reform Payments, Reading First State Grants, Centers for Disease Control and Prevention – Investigations and Technical Assistance, Child Support Enforcement and Medical Assistance Program which is qualified |
| – Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? | Yes |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2005

- Identification of major programs:

| CFDA Number | Name of Federal Program or Cluster |
|----------------|--|
| | Aging Cluster |
| | Child Nutrition Cluster |
| | Disability Insurance/SSI Cluster |
| | Employment Service Cluster |
| | Food Stamp Cluster |
| | Highway Planning and Construction Cluster |
| | Homeland Security Cluster |
| | Medicaid Cluster |
| | Special Education Cluster |
| | WIA Cluster |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 10.558 | Child and Adult Care Food Program |
| 14.228 | Community Development Block Grants/State's Program |
| 17.225 | Unemployment Insurance |
| 17.245 | Trade Adjustment Assistance – Workers |
| 17.503 | Occupational Safety and Health – State Program |
| 20.509 | Formula Grants for Other Than Urbanized Areas |
| 39.011 | Election Reform Payments |
| 66.458 | Capitalization Grants for Clean Water State Revolving Funds |
| 66.460 | Nonpoint Source Implementation Grants |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds |
| 83.544 | Public Assistance Grants |
| 84.010 | Title I Grants to Local Educational Agencies |
| 84.048 | Vocational Education – Basic Grants to States |
| 84.126 | Rehabilitation Services – Vocational Rehabilitation Grants to States |
| 84.357 | Reading First State Grants |
| 93.283 | Centers for Disease Control and Prevention – Investigations and Technical Assistance |
| 93.558 | Temporary Assistance for Needy Families |
| 93.563 | Child Support Enforcement |
| 93.568 | Low-Income Home Energy Assistance |
| 93.658 | Foster Care – Title IV-E |
| 93.767 | State Children's Insurance Program |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse |
| 97.036 | Public Assistance Grants |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

I. Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2005

- | | |
|--|---------------|
| – Dollar threshold used to distinguish between type A and type B programs? | \$ 30,000,000 |
| – Auditee qualified as low-risk auditee? | No |

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2005

The following findings and recommendations resulted from our audit of the basic financial statements of the State of North Carolina. Each finding is referenced with a two-digit number representing the fiscal year, a "FS" to indicate that it is a financial statement finding, and a sequential number. Each finding is also categorized by type as described below:

Prior Year Finding

A finding presented in the prior year Single Audit Report that affected the current year audit of the basic financial statements.

Category of Internal Control Weakness

If the finding represents a current year weakness in internal control, one of the following designations will appear:

- **Reportable Condition** – A matter coming to the auditor's attention that, in his or her judgment, should be communicated because it represents a significant deficiency in the design or operation of internal control, which could adversely affect the State's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements.
- **Material Weakness** – A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Category of Noncompliance

If the finding represents a current year instance of noncompliance, one of the following designations will appear:

- **Reportable Noncompliance** – A finding related to fraud or illegal acts (violation of a law or regulation) unless the matter is considered clearly inconsequential; or a finding related to significant violations of contract or grant award provisions.
- **Material Noncompliance** – An instance of reportable noncompliance, the effect of which is considered material to the basic financial statements.

DEPARTMENT OF STATE TREASURER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2005

| Type of Finding | | Findings and Recommendations |
|-----------------|--------------------------|--|
| 05-FS-1 | Reportable Condition | <u>Funds Inappropriately Advanced From the Teachers and State Employees' Retirement System</u> |
| | Reportable Noncompliance | <p>At the end of the 2004-05 fiscal year, the Department of State Treasurer transferred money from the Teachers and State Employees' Retirement System to the General Fund before it was due. This is inconsistent with provisions of the state constitution.</p> <p>Administrative costs of the pension funds are budgeted in and paid from the General Fund, and the Department transfers money from the pension funds as needed to pay the expenditures. In order to carry forward budget authority from one fiscal year to the next, state budget practices require that money be available in the General Fund to cover the budget transfer. At June 30, 2005, the Department carried forward budget of approximately \$7.8 million for retirement system costs to the next fiscal year, and in accordance with Office of State Budget and Management instructions, the Department transferred money from the pension fund to the General Fund even though it was not needed to pay costs immediately. As of September 30, 2005, \$6.4 million of the original transfer was still held in the General Fund, and the retirement system had lost approximately \$40,000 in interest earnings.</p> <p>The state constitution requires that Teachers and State Employees' Retirement System assets "not be applied, diverted, loaned or used by the State, any State agency, State officer, public officer or public employee." Transferring the money to the General Fund in advance of incurring pension fund costs is in essence a loan, with the General Fund earning interest that otherwise would go to the pension fund.</p> <p>Furthermore, the costs involved were actually allocable to several pension and employee benefit plan funds, but since the other funds did not have the necessary cash available, the full amount of the transfer was made from the Teachers and State Employees' Retirement System. On July 29, 2005, the Department reimbursed \$2.5 million owed from the other funds to the Teachers and State Employees' Retirement System. Also, the \$7.8 million transfer was recorded as an expenditure in the various funds for the year ended June 30, 2005, when in fact, no such expenditure should have been recognized.</p> <p><i>Recommendation:</i> The amount of unspent money transferred from each pension and other employee benefit plan should be returned immediately, along with computed interest earnings on the money. The Department should work with the Office of State Budget and Management to determine an alternative practice for carrying forward General Fund budget paid from pension and other employee benefit plan assets.</p> <p><i>Agency Response:</i> At the end of each fiscal year, unexpended funds for which we had legislative approval are carried forward to the new fiscal year. The mechanism by which the Office of State Budget and Management</p> |

DEPARTMENT OF STATE TREASURER (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|---|---|
| <p>(OSBM) requires this to happen is for the agency to write a state warrant to itself as of June 30, and on July 1, deposit the warrant back into its account. This procedure is used for all state government agencies, whether receipts based or supported by appropriations.</p> <p>Prior to this past fiscal year, our financial staff approached OSBM to explore a different method for this process, recognizing the potential loss of interest earnings inherent in the method. Because the State operates on a cash basis, no other mechanism was deemed a viable option. Although the procedure was no different than in any other year in which we had carry forwards, FY 04-05 involved significantly higher amounts.</p> <p>As soon as we became aware of your concern, we again made inquiry of OSBM regarding possible alternatives to meet our carry forward needs. With their assistance, we have now developed a budgetary account through which we will record the authorized budget for the project. All remaining unexpended budget for the project will be carried forward to the next fiscal year, but will not require any actual funds to be moved. This will be accomplished entirely through budget revisions and journal entries. We believe this to be a good common sense solution.</p> | <p><u>Investment Values Misstated</u></p> <p>The values of real estate and alternative investment portfolio assets reported in the financial statements were understated by approximately \$130 million at June 30, 2005. Generally accepted accounting principles require that such assets be reported at fair value as of the end of the fiscal year.</p> <p>The Department's accounting service provider did not receive year-end reports from external investment managers that were needed to report up-to-date asset values. As a result, the reported values of approximately 40% of individual real estate and alternative investment holdings were six to eighteen months old.</p> <p><i>Recommendation:</i> The Department should ensure that investment managers provide needed information in a timely manner.</p> <p><i>Agency Response:</i> The Department of State Treasurer contracts with State Street Bank ("custodian") to perform master custody functions. The custodian is responsible for maintaining the accounting records on all investments, and for communicating with all external investment managers to obtain current valuation data for our portfolio. The custodian failed to execute their responsibilities properly for a period of time during this audit period. We have had lengthy discussions with them about this problem and have been assured</p> |
| 05-FS-2 Reportable Condition | |

DEPARTMENT OF STATE TREASURER (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|-----------------|--|
| | <p>corrective measures are in place. Our custodian is our book of record, and should be an independent verification of the valuations that we report.</p> <p>It is important to note that our Investments Division had copies of all of the year-end reports noted in this finding, and were monitoring our investments. Our custodian had the opportunity to receive the same information, but was not as diligent as they should have been. We have implemented a process that requires the Accounting office to receive the information from the Investment office to verify that the custodian is performing its duties as prescribed.</p> |

DEPARTMENT OF PUBLIC INSTRUCTION**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | | Findings and Recommendations |
|-----------------|----------------------|---|
| 05-FS-3 | Reportable Condition | <p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>The Child Nutrition Claims Payment System used in the Child Nutrition Cluster did not provide an adequate audit trail to document all claim adjustments processed for the Local Education Agencies (LEAs) during the year. The design of the system causes it to overwrite original claims (and any previous adjusting claims) with the latest claim adjustment submitted by the LEA. All that remains on the system is the latest version of the claim submitted. There is no system retention of original claims, rates or any subsequent adjustments.</p> <p>The absence of a viable audit trail to document all claims adjustments processed in the system increases the risk that the Department would not detect improper claim payments to LEAs.</p> <p>Federal regulation 7 CFR parts 210, 215 and 220 require state agencies to establish a financial management system to maintain records to include but are not limited to, documenting all claims paid with federal program funds.</p> <p><i>Recommendation:</i> Changes should be made to the Child Nutrition Claims Payment System to ensure there is a viable audit trail to document all claim transactions processed in the system.</p> <p><i>Agency Response:</i> We agree with the finding. Although there is no evidence that any final claims have been improperly paid, a viable audit trail should be maintained on any previous versions of a claim. DPI expects to purchase a new Child Nutrition System, and begin processing claims on the new system on October 1, 2006. An acceptable audit trail of all claim transactions is a major requirement for the new system.</p> |

DEPARTMENT OF TRANSPORTATION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2005

| Type of Finding | | Findings and Recommendations |
|-----------------|--------------------|---|
| 05-FS-4 | Material Weakness | <p><u>Improper System Design Results in Account Overstatements</u></p> <p>The Department's accounting system did not accurately record transactions made between two of the entity's legally distinct funds. Transfers made during the year did not properly reduce receivable and payable balances due to a flaw in system programming.</p> <p>As a result, the amounts submitted for inclusion in the State's <i>Comprehensive Annual Financial Report</i> for the Highway Fund receivables and transfers in; and Highway Trust Fund payables and transfers out were overstated by \$30.7 million respectively. Adjustments were made to correct the affected accounts.</p> <p><i>Recommendation:</i> The Department should revise the method of recording affected transactions in the accounting system to prevent future errors. Programming changes should be tested to ensure accurate reporting.</p> <p><i>Agency Response:</i> The Department investigated the system generated accounting entries to reduce the receivable and payables between the Highway Fund and Trust Fund. Two thirds of the monetary impact was for two N.C. Railroad Dividend payments made during the year. A manual change was implemented for FY05-06 to clear the entries. A computer system change will be made to properly reflect this activity automatically.</p> |
| 05-FS-5 | Prior Year Finding | <p><u>Year- End Financial Reporting Process Did Not Identify All Liabilities</u></p> |
| | Material Weakness | <p>The Department's method to identify liabilities at year end did not effectively discover all outstanding obligations. Therefore, liability and expenditure account balances submitted for inclusion in the State's <i>Comprehensive Annual Financial Report</i> were understated.</p> <p>Upon review of a sample of expenditures subsequent to year end, we identified \$10.6 million in unrecorded liabilities. The portion applicable to the Highway Trust Fund required adjustment.</p> <p><i>Recommendation:</i> The Department should develop a method to capture all liabilities at year end and effectively implement procedures to achieve accurate financial reporting.</p> <p><i>Agency Response:</i> The Department did not include ACH payments for contractor payments in the year end accrual process as well as some other invoices. The ACH payments that should have been accrued accounted for 81.5% of the audit finding. The total audit finding is 3.34% of the total accruals for the year. Procedures have been put in place to include the ACH accruals in FY05-06.</p> |

DEPARTMENT OF HEALTH AND HUMAN SERVICES

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2005

| | Type of Finding | Findings and Recommendations |
|---------|----------------------|---|
| 05-FS-6 | Reportable Condition | <p data-bbox="519 441 1479 472"><u>Improper Access to the Eligibility Information System</u></p> <p data-bbox="519 504 1479 745">We identified deficiencies in the Division of Social Service's oversight and management of employee access to the Eligibility Information System (EIS). We identified six employees, from a random sample of 60, with improper levels of access to the EIS system. Improper access to computer systems can result in both intentional and unintentional security breaches. Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data.</p> <p data-bbox="519 777 1479 903">Statewide Information Technology Standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights and immediate termination of access upon severance or leaving employment.</p> <p data-bbox="519 934 1479 1081"><i>Recommendation:</i> The Division of Social Services should review its prescribed procedures for documenting security access privileges for the EIS. Periodic security reviews should be conducted to ensure that access is restricted to authorized users. Access privileges should be removed for terminated employees in a timely manner.</p> <p data-bbox="519 1113 1479 1176"><i>Agency Response:</i> The Department concurs with the finding that security access procedures need to be more rigorously implemented for the EIS.</p> <p data-bbox="519 1207 1479 1302">Of the six instances in which employees had unnecessary access to EIS, the inappropriate access has been revoked. Each affected office has proposed corrective action to prevent recurrence of this issue.</p> <p data-bbox="519 1333 1479 1854">The Department revised its policy effective June 15, 2005 which reiterates the division and office responsibilities regarding granting, modifying or terminating access to automated systems owned by DHHS. This is a formal process whereby authorization is approved and a record of what resources the individual is allowed to access is kept on file. Divisions/offices are required to have written authorization for granting or modifying access to automated systems. A new request will be submitted if there are any changes to the stated conditions of access. The authorization request, if in hardcopy format, must be signed by the applicant and approved by the supervisor or manager assigned. The authorization request, if electronic, must identify the supervisor or manager making the request. Access Authorization is established or reviewed whenever a new employee is hired, the worker transfers to another area resulting in job function changes, employment for the worker terminates, the worker requires additional functions or access to fulfill a specific duty, or the worker no longer requires access. Requests for modifying user accounts (i.e., to grant or disallow additional permissions) must be accomplished by submitting a new request. The documentation of the</p> |

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|-----------------|---|
| 05-FS-7 | <p data-bbox="310 940 505 961">Prior Year Finding</p> <p data-bbox="310 997 423 1050">Material Weakness</p> <p data-bbox="310 1085 475 1138">Material Noncompliance</p> <p data-bbox="537 940 943 968"><u>Final Cost-Settlements Not Settled</u></p> <p data-bbox="537 987 1468 1257">As noted in prior years, the Division of Medical Assistance had not completed the final cost-settlements for Disproportionate Share Hospital (DSH) payments to State-owned and non-State owned hospitals since the 1997 State fiscal year. The DSH program is a program designed to provide additional payments to hospitals that serve a large number of Medicaid recipients and uninsured patients. The Medicaid State Plan previously required DSH payments to be adjusted or cost settled within 12 months of receipt of the completed cost report to ensure that payments do not exceed the State aggregate upper limits for such payments (cost of care).</p> <p data-bbox="537 1293 1468 1533">An amendment to the State Plan, with an effective date of January 1, 2004, eliminated language requiring the settlement of DSH and Supplemental Payments and established a prospective based settlement process going forward from that date. However, the requirement remains that the Division cost-settle the DSH payments through the 2003 fiscal year cost reports. By not completing the cost settlements, the State does not know whether DSH payments made by the State exceeded the total costs of providing inpatient and outpatient services to Medicaid and uninsured patients.</p> <p data-bbox="537 1554 1468 1793">In an effort to address this issue, the Division submitted a plan to the Center for Medicaid and Medicare Services of the U.S. Department of Health and Human Services to settle this and other DSH issues. The Division has contracted with two vendors who are in the process of performing desk reviews and audits of hospital cost reports and determining cost settlement amounts; however, no cost settlements have actually been made with providers. In addition, a second State plan amendment was approved clarifying language concerning DSH payments and cost settlements.</p> <p data-bbox="537 1814 1468 1898"><i>Recommendation:</i> The Division of Medical Assistance should continue to establish and maintain an internal control system designed to reasonably ensure compliance with federal laws, regulations, and the Medicaid State Plan.</p> |

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|-----------------|--|
| | <p>As the Division continues its discussions and negotiations to resolve the DSH issues, it should continue its efforts to gather information required to cost-settle DSH payments with all hospital providers for 2003 and prior as required by the approved State Plan in effect prior to January 1, 2004.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) has been in active communication with the Center for Medicare and Medicaid Services (CMS) on this issue, and the Division has submitted a proposal which would successfully resolve this issue. We are hopeful to receive an affirmative response from CMS in the near future. Our discussions with the federal government have focused not only on the language and intent of the Plan, but also on the application of our payment plans. DMA has argued consistently that these payment plans are prospective in nature and should not be subject to cost settlements except in the aggregate with respect to the Medicare Upper Payment Limit (UPL) as discussed below. Until these discussions and negotiations are concluded with CMS, the State cannot identify what, if any, DSH overpayments may have occurred.</p> <p>The Division and its contractor, Myers and Stauffer, are both confident that payments were not made in excess of the UPL. If payments were not made in excess of the UPL, settlements of supplemental payments for the years 1997 through 2002 are not required. However, should the State's final agreement with CMS result in a finding that payments were made in excess of the UPL, only at that time could any settlement amount be calculated and individual hospitals be approached to reimburse the State for excess payments.</p> |
| 05-FS-8 | <p>Prior Year Finding <u>Provider Billing and Payment System Errors</u></p> <p>Material Weakness Our tests disclosed several weaknesses with the processing of claims payments.</p> <p>Reportable Noncompliance We uncovered errors in 16 claims from a sample of 270 Medicaid claims tested.</p> <ol style="list-style-type: none"> One error was due to improper medical coding by the provider that resulted in an unallowable amount of \$402. For two claims there were insufficient medical records or other evidence to indicate that billable services were provided resulting in an unallowable amount of \$28. One claim was found in error due to a violation of Medicaid Policy. Medical records indicated that the drug identification number on the submitted claim did not concur with the number recorded by the prescriber. Although the \$90 claim was found to be paid correctly, the provider should be informed of the error to prevent future instances. |

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|-----------------|---|
| | <p>d. Seven claims were in error due to improper documentation in the medical records resulting in an unallowable amount of \$3,302.</p> <p>1) Six claims did not have the required "plan for services" showing that the treatment was medically necessary.</p> <p>2) One claim was found to be in error as there was insufficient documentation of the policy followed by the physician's office for the renewal of medications.</p> <p>e. One claim was in error because the provider improperly coded services and improper documentation. The provider overfilled for services and the services provided/billed exceeded the number of hours allowed per the prior approval for services. The unallowable amount was \$548.</p> <p>f. One claim was found to be paid incorrectly due to a system error. The system was updated with a 30 units per service date maximum instead of the approved 50 units per service date maximum. There was an underpayment of \$44.</p> <p>g. Three claims were noted as errors because third party insurances were not billed properly. As Medicaid is the payer of last resort, all insurances are to be billed before the claim can be paid by Medicaid. Each of the recipients were noted as having insurance at the time the claim was paid; however, there was no indication that insurance was billed before the payments by Medicaid. Total claims paid of \$6,498 are deemed unallowable.</p> <p>The errors in the sampled claims totaled a net of \$10,734. The federal share of \$6,782 is considered to be questioned costs.</p> <p>It was noted in our prior year audit that a system programming error added an extra day to the day outlier calculation.</p> <p>A change to correct this programming error was entered in the system on November 17, 2004. We tested all claims identified as having a day outlier calculation prior to this date for potential errors. There were 59 claims that met this criterion that were found to be in error for a total overpayment of \$66,425. The federal share of \$41,739 is considered to be questioned costs.</p> <p>During our current fiscal year testwork, we identified an additional programming error related to a non-surgical limitation of 50 units per date of service per recipient. The system was not properly updated and continued to use a per date of service limitation of 30 versus the updated 50 units. A file was obtained of all claims that were paid during the 2005 State fiscal year for the affected procedure codes. There were 1,203 errors noted for a total underpayment of \$57,496.</p> |

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|-----------------|---|
| | <p>OMB Circular A-87 requires allowable costs to be adequately documented and program costs to be necessary and reasonable for proper and efficient administration of the grant program. Title 42 CFR section 431.107 and State Regulation 10 NCAC 26G.0107 require that medical records disclose the extent of services provided to Medicaid recipients. Additionally, the Hospital Provider Manual provides the guidance and formula for computing the day outlier amount. A Division memorandum to the fiscal agent provided for the change to the non-surgical limitation.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should evaluate and strengthen internal controls and procedures to ensure the accuracy of the claims payment process. Management should ensure that payment edits and/or audits are working appropriately; that system changes are properly implemented; that providers are educated on the proper coding and documentation for medical services being provided; and that over or underpaid claims are identified and appropriate collection or payment procedures are performed.</p> <p><i>Agency Response:</i> A large portion of this finding was jointly developed. The Office of the State Auditor selected a sample of claims and DMA Program Integrity conducted a field review of the provider claims and supporting documentation. During 2004-05, DMA Program Integrity conducted 1,826 investigations and recouped \$9.3 million as part of the DMA's compliance efforts.</p> <p>While the Division of Medical Assistance (DMA) concurs with this finding, we do take note that this particular finding deals more with provider billing errors rather than with weaknesses in the DMA claims payment system. The following actions have been taken to address the issues in this finding:</p> <ul style="list-style-type: none"> • With reference to sample # 05-01-05-D-146, a recoupment letter was sent to the provider on October 4, 2005. The Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted the \$402 on October 29, 2005. • With reference to sample # 05-01-03-J071 and 05-01-08-M-237, educational letters were sent to the providers on September 15, 2005 and July 6, 2005, respectively. • With reference to sample #05-01-02-D-040, an educational letter was sent to the provider on October 18, 2005. • With reference to sample # 05-01-02-J-041, a recoupment letter was sent to the provider on June 30, 2005. The DHHS Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted \$89.44 on August 2, 2005. |

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|-----------------|---|
| | <ul style="list-style-type: none"> With reference to sample # 05-01-04-J-109, a recoupment letter was sent to the provider. The provider appealed and the Hearing Office upheld Program Integrity Section's (PI's) decision on August 15, 2005. The Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted \$207.80 on September 1, 2005. With reference to sample # 05-01-04-J-111, a recoupment letter was sent to the provider. The provider appealed and the Hearing Office upheld PI's decision on August 25, 2005. The Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted \$290.92 on September 20, 2005. With reference to sample # 05-01-04-J-116, a recoupment letter was sent to the provider on September 23, 2005. The Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted \$332.48 on October 3, 2005. With reference to sample # 05-01-05-J-149, a recoupment letter was sent to the provider on September 23, 2005. The Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted \$78.26 on December 6, 2005. With reference to sample # 05-01-06-J-161, a recoupment letter was sent to the provider on July 13, 2005. The Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted \$2,303.08 on September 29, 2005. With reference to the one claim with insufficient documentation, on sample # 05-01-03-D-088, an educational letter was sent to the provider on October 21, 2005. With reference to sample # 05-01-08-J-212, a recoupment letter was sent to the provider on August 4, 2005. The Controller's Office Accounts Receivable Section (AR) indicates that the provider remitted \$548 on November 8, 2005. <p>A Medicaid Bulletin article will be published in May 2006 reminding providers of the minimum elements required to comply with Medicaid documentation. In addition, future training offered to providers and agency staff will contain a course objective addressing documentation requirements.</p> <p>The programming error related to a non-surgical limitation of 50 units per date of service per recipient has been corrected. A numbered memo (MP 06.169) to correct the inconsistency in codes and units per code was sent to EDS on September 19, 2005. User acceptance and validation of required changes</p> |

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | Findings and Recommendations |
|-----------------|---|
| | <p>occurred on January 18, 2006. A Medicaid Bulletin article will be published addressing the underpayment and asking the provider to resubmit the claim.</p> <p>Although three claims bypassed Third Party Liability (TPL) edits, each claim was billed appropriately to the recipient's insurance carrier. Under a contract with the Division's TPL Section, Public Consulting Group (PCG), was able to match the three claims to the recipients' supplemental third party insurance policies. PCG then re-submitted claims to the three carriers. One claim was paid in full (05-01-06-J-166), one was denied (05-01-06-J-169) and one carrier did not respond to PCG (05-01-06-J-203).</p> <p>DMA agrees with the State Auditor that third party insurances should be billed by the treating provider prior to DMA processing for payment. DMA should not resort to a "pay and chase" of claims where it is more efficient to reconcile prior to payment and to comply with CMS regulations. Based upon the State Auditor's review and our findings, DMA will evaluate whether this edit should be reinstated.</p> <p>A system programming error which added an extra day to the day outlier calculation was corrected. DMA has recouped and repaid correctly day outlier claims paid prior to October 1, 2004 as of February 21, 2006. Claims that were paid between October 1, 2004 and November 17, 2004 were recouped automatically and repaid correctly as part of the DRG rate adjustments process.</p> |

EMPLOYMENT SECURITY COMMISSION**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| | Type of Finding | Findings and Recommendations |
|---------|-------------------|--|
| 05-FS-9 | Material Weakness | <p data-bbox="519 441 1479 472"><u>Contributions Receivable and Revenue Accounts Were Understated</u></p> <p data-bbox="519 504 1479 619">The Commission did not have procedures in place to ensure that all receivables were identified and recorded on the financial statements correctly. Therefore, receivable and revenue account balances submitted for inclusion in the State's <i>Comprehensive Annual Financial Report</i> were understated.</p> <p data-bbox="519 651 1479 903">During our audit of the Contributions Receivable Account we noted that the Commission failed to include the Employer Quarterly Contributions for the quarter ended June 30, 2005, that were collected during the month of July 2005. We also noted that the receivables recorded for the amounts collected during the period August 1 through August 15 were incorrect. In addition, the receivables were not reduced for the tax refunds during this period. These errors caused the Contributions Receivable Account and the Employer Unemployment Insurance Contributions to be understated by \$52.5 million.</p> <p data-bbox="519 934 1479 997">The understatement was corrected once it was brought to the Agency's attention.</p> <p data-bbox="519 1029 1479 1123"><i>Recommendation:</i> The Commission should place greater emphasis on year-end financial reporting and implement internal control procedures to ensure the completeness and accuracy of its financial statements.</p> <p data-bbox="519 1155 1479 1249"><i>Agency Response:</i> The accurate preparation and timely completion of the Comprehensive Annual Financial Report (CAFR) has always been a priority of the Commission. Our record reflects our commitment to this priority.</p> <p data-bbox="519 1281 1479 1396">As required by the CAFR, the items in question were subject to the Management, Discussion, and Analysis (MD&A) process. The items were reviewed, in summary, by two levels of upper management and found that the yearly change was reasonable.</p> <p data-bbox="519 1428 1479 1488">Internal controls will be implemented which require a detailed analysis of every item on the MD&A prior to final management review.</p> |

EAST CAROLINA UNIVERSITY**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2005

| Type of Finding | | Findings and Recommendations |
|-----------------|-------------------|---|
| 05-FS-10 | Material Weakness | <p><u>Inadequate Controls Over Financial Aid Awards</u></p> <p>The University did not have adequate controls in place over the financial aid award process to assure proper segregation of duties or proper review and approval procedures. Employee information system access rights are inconsistent with the responsibilities of their jobs and would allow them to perform functions incompatible with their assigned duties. Employees could override system controls and allow students to qualify for additional federal aid by granting adequate academic progress appeals or by changing the expected family contribution calculation. They also have the ability to award discretionary aid without any type of review or approval.</p> <p>A proper system of internal control ensures that the University develops adequate procedures that include segregation of duties to provide a proper review and approval process of changes in the financial aid database. Failure to maintain adequate internal controls over the awarding of financial aid could lead to an increased risk of errors, irregularities and abuse.</p> <p><i>Recommendation:</i> The University should strengthen internal controls within the financial aid office to assure that no one individual controls all the key aspects of a transaction or event. Also, the University should implement review and approval procedures over changes to academic progress appeals and changes to expected family contribution calculations.</p> <p><i>Agency Response:</i> During the past year, the University has been reviewing and strengthening internal controls within the Financial Aid Office with regard to the awarding process. Since November 2004, discretionary aid overrides can only be facilitated and entered by the Financial Aid Director and the Associate Financial Aid Director. Employee information system access rights and job responsibilities will be reviewed by the Office of Internal Audit to ensure there is an appropriate assignment of access rights based upon job duties in such a manner to provide an adequate segregation of duties. Internal control procedures will be developed and implemented to ensure that changes to academic progress appeals, changes to expected family contributions, and discretionary aid awards are properly reviewed and approved.</p> |

NORTH CAROLINA TEACHERS' AND STATE EMPLOYEES' COMPREHENSIVE MAJOR MEDICAL PLAN

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2005

| Type of Finding | | Findings and Recommendations |
|-----------------|--------------------------|--|
| 05-FS-11 | Prior Year Finding | <u>Claim Payments Made in Error</u> |
| | Material Weakness | <p>During the 2005 contract year, nine HealthChoice medical claims were processed incorrectly by the Claims Processing Contractor (CPC). One claim that should have been denied resulted in a duplicate overpayment of \$51, while the other eight erroneous claims resulted in underpayments totaling \$2,924. The CPC's nine errors resulted in a claim payment error rate of 1.88% for the 2005 contract year for HealthChoice claims. The projected underpayment of HealthChoice medical claims was \$148,189. This amount is considered to be immaterial to the Plan's Statement of Medical Claims Paid for the year ended June 30, 2005.</p> <p>The \$51 HealthChoice claim that resulted in a duplicate overpayment projects to a questioned costs amount that would likely exceed \$10,000; therefore, the actual known error amount of \$51 is identified as questioned costs. The projected underpayment of \$148,189 is deemed to be immaterial noncompliance with the allowable costs/cost principles compliance type for 2005.</p> <p>All medical claims should be processed accurately in accordance with North Carolina General Statutes. OMB Circular A-87 requires allowable costs to be adequately documented and program costs to be necessary and reasonable for proper and efficient administration of the grant program. In accordance with section 501(a)(3) of OMB Circular A-133, the auditor shall report in an audit finding known questioned costs that are greater than \$10,000 for the allowable costs/cost principles compliance type. The auditor must also report known questioned costs, regardless of amount, when likely questioned costs are greater than \$10,000 for the allowable costs/cost principles compliance type.</p> <p><i>Recommendation:</i> Plan management should continue its efforts to ensure that the CPC accurately processes all medical claims.</p> <p><i>Agency Response:</i> The Plan will work closely with its CPC to ensure that all medical claims are processed accurately. Once problems have been identified with the claims processing, the CPC has procedures to identify the breakdown in its controls and provide ongoing training to claim processors as needed to prevent the same problem(s) from reoccurring.</p> |
| | Reportable Noncompliance | |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**III. Federal Award Findings and Questioned Costs**

For the Fiscal Year Ended June 30, 2005

The following findings, recommendations, and questioned costs are the results of the single audit of the State of North Carolina for the fiscal year ended June 30, 2005. Each finding is referenced with a two-digit number representing the fiscal year audited, a "SA" to indicate that it is a single audit finding, and a sequential number. The findings are presented by federal program and are classified according to federal and state department, type of compliance requirement, category of internal control weakness, and category of noncompliance. Findings reported in the Financial Statement Findings Section that affected a major federal program are included, by reference, in this section. Findings included in this section are related to major programs.

Category of Internal Control Weakness

If the finding represents a weakness in internal control, one of the following designations will appear:

- **Reportable Condition** – A matter coming to the auditor's attention relating to significant deficiencies in the design or operation of the internal control in relation to a type of compliance requirement for a major program or an audit objective identified in the compliance supplement that, in the auditor's judgment, could adversely affect the State's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants.
- **Material Weakness** – A material weakness in internal control over compliance is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a type of compliance requirement for a major program or an audit objective identified in the compliance supplement may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Category of Noncompliance Findings

If the finding represents an instance of noncompliance, one of the following designations will appear:

- **Material Noncompliance** – A finding related to a major federal program which discusses conditions representing noncompliance with federal laws, regulations, contracts, or grants, the effects of which have a material effect in relation to a type of compliance requirement or audit objective identified in *OMB Circular A-133 Compliance Supplement*.
- **Questioned Cost Finding** – A finding which discusses known or likely questioned costs that are greater than \$10,000 for a type of compliance requirement, unless the conditions giving rise to the questioned costs are otherwise reported as a material noncompliance finding.

10.553 SCHOOL BREAKFAST PROGRAM

III. Federal Award Findings and Questioned Costs

U. S. Department of Agriculture
N. C. Department of Public Instruction
For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|---------|---|--|
| 05-SA-1 | Allowable Costs/Cost Principles: Reportable Condition | <u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> The Child Nutrition Claims Payment System used in the Child Nutrition Cluster did not provide an adequate audit trail to document all claim adjustments processed for the Local Education Agencies (LEAs) during the year. The design of the system causes it to overwrite original claims (and any previous adjusting claims) with the latest claim adjustment submitted by the LEA. See finding 05-FS-3 for a description. |

10.555 NATIONAL SCHOOL LUNCH PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|---------|---|--|
| 05-SA-2 | Allowable Costs/Cost Principles: Reportable Condition | <u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> The Child Nutrition Claims Payment System used in the Child Nutrition Cluster did not provide an adequate audit trail to document all claim adjustments processed for the Local Education Agencies (LEAs) during the year. The design of the system causes it to overwrite original claims (and any previous adjusting claims) with the latest claim adjustment submitted by the LEA. See finding 05-FS-3 for a description. |

10.556 SPECIAL MILK PROGRAM FOR CHILDREN**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|---------|---|--|
| 05-SA-3 | Allowable Costs/Cost Principles: Reportable Condition | <u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> The Child Nutrition Claims Payment System used in the Child Nutrition Cluster did not provide an adequate audit trail to document all claim adjustments processed for the Local Education Agencies (LEAs) during the year. The design of the system causes it to overwrite original claims (and any previous adjusting claims) with the latest claim adjustment submitted by the LEA. See finding 05-FS-3 for a description. |

10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|---------|---|--|
| 05-SA-4 | <u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$273 | <u>Documentation Lacking in WIC Program Case Files</u> <p>In North Carolina, each county and health district determines eligibility for Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). The CPAs performing the county and health district audits tested 987 case files and found deficiencies in one case. This case file did not contain proof of participation in the Food Stamps program. The Division of Public Health Fiscal Manual requires that applicants who are deemed automatically income-eligible must provide proof of participation in the adjunctive eligibility program.</p> <p>The questioned costs in this case total \$273, and we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p><i>Recommendation:</i> The local government auditor recommended that all employees follow procedures in place to verify applicant enrollment in the adjunctive eligibility program.</p> <p><i>Agency Response:</i> The County concurred with the finding. The Department is pleased that the accuracy rate for the WIC Program was 99.9 percent from the district and local health department audits. In accordance with OMB Circular A-133 .405 (a) "...Prior to issuing the management decision, the Federal agency or pass-through entity may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs..." As part of the Department's management decision process, the Division of Public Health staff verified that the applicant, for whom there was no proof of participation in the adjunctive eligibility program in the case file, was eligible for Food Stamps during the month in question. Therefore, there are no questioned costs to be recouped. The Division of Public Health staff will emphasize the importance of ensuring that all required documentation be secured and filed in the WIC Program case file.</p> |
| 05-SA-5 | <u>Subrecipient Monitoring:</u> Reportable Condition | <u>Failure to Perform Timely Monitoring of Local Agencies for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)</u> <p>The Division of Public Health failed to perform on-site monitoring visits for the required number of local agencies for the WIC program. The Division's monitoring plan provided for 41 visits to local agencies to be performed for the 2005 federal fiscal year. A management decision was made not to perform</p> |

10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|---------|--|--|
| | | <p>the monitoring visits for two counties due to an imbalance of reviews for one region.</p> <p>The number of local agencies reviewed did not meet 7 CFR Section 246.19(b)(3) that requires that the State agency conduct monitoring reviews of each local agency at least once every two years. State agencies are required to establish an on-going management evaluation system for monitoring local agencies operations including planned on-site visits.</p> <p><i>Recommendation:</i> The Division of Public Health should adhere to its policies and procedures for performing monitoring of local agencies in accordance with its established management evaluation system for the WIC program. All local agencies should be monitored timely, at least once every two years.</p> <p><i>Agency Response:</i> The Department concurs with this finding. WIC Program staff made changes to the WIC Monitoring Schedule without receiving approval from the Branch Head. The changes were made to accommodate staff scheduling needs and an excessive number of reviews in two quarters of the year. Staff acknowledges the error and no changes will be made in the future without written approval from the Branch Head. The review schedule is now generated for the Federal Fiscal Year calendar and all scheduled reviews have been completed.</p> |
| 05-SA-6 | <p>Special Tests and Provisions:</p> <p>Reportable Condition</p> | <p><u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program</u></p> <p>The Division of Public Health has not properly accounted for the disposition of all valid food instruments as required by 7 CFR Section 246.12(q). The Division is required to identify all food instruments as either issued or voided, and those issued as redeemed or unredeemed. This accounting must occur within 150 days of the food instruments' first valid date for participant use. This goal is achieved by requesting the local WIC agencies to review and resolve the items listed on the Unmatched Redemption reports. These reports are reviewed by the local agencies and returned to the Division; however, the reports are being filed without appropriate follow-up on the responses.</p> <p>We noted instances where the local agencies responded in a manner that did not adequately meet the federal requirement for disposition. As a result, the Division has not been calculating its non-reconciliation rate for redeemed food instruments.</p> <p>The Division's food instrument disposition process is not in compliance with</p> |

10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN
(continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>established federal requirements. The failure to perform proper follow-up and reconciliation procedures increases the risk that food instruments may be used inappropriately.</p> <p><i>Recommendation:</i> The Division of Public Health should establish and implement procedures that provide assurance that the disposition of all food instruments is accounted for and proper follow-up occurs for identified discrepancies reported at the local agency level. In addition, the Division should establish procedures to ensure that the non-reconciliation rate is calculated and assessed for appropriateness.</p> <p><i>Agency Response:</i> The Department concurs with this finding. This task was overlooked during the transition of staff assigned to the WIC Program and the DPH Budget Office. Staff from the WIC Program and the DHHS Controller's Office have agreed to jointly complete the task of reviewing/reconciling the Unmatched Redemption Reports for the 2004 and 2005 fiscal years by April 30, 2006. WIC Program staff and the DHHS Controller's Office staff will jointly develop procedures outlining tasks and responsible parties to ensure that the task is completed in the future. The procedures will cover computation of the monthly reconciliation rate and the annual rate. The annual non-reconciliation rate will be assessed for appropriateness. WIC Program staff will be responsible for the calculation of the monthly non-reconciliation rate and the annual rate.</p> |

10.558 CHILD AND ADULT CARE FOOD PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|---------|---|--|
| 05-SA-7 | Allowable Costs/Cost Principles: Reportable Condition | <p><u>Insufficient Documentation of Program Changes and Authorization for System Users for the NC CARES Program</u></p> <p>NC CARES is a packaged web-based system that allows the Division of Public Health to account for documentation from participating institutions and to provide for claim reimbursements for the Child and Adult Care Food Program. During the audit, we identified documentation deficiencies to support the testing of program changes for the NC CARES system as well as inadequate documentation to support the authorization and approval of system users. Inadequate documentation to support program changes could result in insufficient testing of program updates prior to their implementation. Inadequate documentation to support authorization and approval of system users could result in unauthorized users being given access to the system.</p> <p>Best practices provide for appropriate information technology (IT) procedures to be in place and compliance standards enforced by management. Documented results of system testing should be retained. In addition, documentation should be available to provide for system security and accountability.</p> <p><i>Recommendation:</i> The Division of Public Health should develop and implement adequate documentation standards to support the testing of program changes and the authorization and approval of users of the NC CARES system.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The Division of Public Health in the past has conducted tests of NC CARES Program changes as well as providing training and documentation for issuance of NC CARES passwords and system access. However, due to staff turnover in the Information Technology Unit of Nutrition Services, we agree that inadequate documentation was maintained to support the testing of program changes and authorization/approval of system users. Effective February 21, 2006, new policies and procedures were implemented regarding system access and user IDs for the NC CARES system. New policies and procedures regarding documenting, authorizing and testing changes to the NC CARES system were also implemented on February 27, 2006. The NC CARES Manual will be updated by June 30, 2006 to reflect the new policies and procedures.</p> |

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Housing and Urban Development

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|---------|---|--|
| 05-SA-8 | <u>Reporting:</u> | <u>Erroneous Amounts Reported on the Performance and Evaluation Report</u> |
| | Material Weakness | As in previous years, errors were noted in the Performance and Evaluation Report (PER) submitted by the Division of Community Assistance for the Community Development Block Grants (CDBG) program. Such errors may reduce the usefulness of the data to federal funding sources. The following errors were noted in the PER for the year ended December 31, 2004 that was submitted March 31, 2005. |
| | Material Noncompliance | <ul style="list-style-type: none"> • The "Amount Obligated to Recipients" exceeded the amounts "Allocated" for the 2001 and 2002 grant years. For grant year 2001, the excess amount was \$5,915,540 and for grant year 2002, the excess amount was \$2,874,184. The report's instructions state that the amount obligated for a grant year should be less than or equal to the amount allocated. The Division recognized that this was a problem and made notations on the report explaining that the amounts obligated for 2001 included projects that should have been reported in 2000 and the amounts obligated for 2002 included projects that were funded by a different funding source. No specific projects were identified and the Division noted that efforts were being made to identify the differences; • Program Income for grant years 1998 and 1999 was reported as \$0, resulting in an over obligation amount of \$475,696 for the 1998 grant award. In addition the cash draws reported for 1998 exceeded the allocation amount by \$203,063. The cumulative amount of program income should be reported, not just the current year total; • Our test of 60 individual project awards revealed that the supporting documentation for two awards did not agree with the amounts reported on the PER. The differences were \$5,000 and \$105,000, respectively. Additional tests revealed that the amounts reported were correct but the funding approvals in the files had not been updated. |
| | | The Division filed a revised PER on December 28, 2005. The amounts reported were not changed but the Division added additional explanations for the discrepancies. The specific differences still have not been identified. |
| | | <i>Recommendation:</i> The Division of Community Assistance should continue in its efforts to review the projects that are being reported and to identify the projects that are not being reported correctly. Changes should be made to the database so that these projects will be reported correctly. |

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Housing and Urban Development

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p><i>Agency Response:</i></p> <p>Response for first bullet:</p> <p>As stated, the Division recognizes the error and is in the process of identifying all affected grants and crediting those grants to the proper award year as required by PER guidelines. Once all grants have been properly identified and noted, the Division will conduct a monthly reconciliation of financial data. In addition, the Division will investigate the possibilities of creating through re-organization a Community Development Specialist position that will report to the Division Director. Subject to funding availability, this position will review internal operations on an on-going basis in order to minimize noncompliance errors.</p> <p>Response for second bullet:</p> <p>The Division recognizes this error and filed a revised PER on December 28, 2005 annotating the error and identifying the correct Program Income amounts. As stated above, the Division will investigate the possibility of creating a Community Development Specialist position through re-organization. This potential position will review reconciliation procedures to ensure PER accuracy.</p> <p>Response for third bullet:</p> <p>The funding approvals for the projects mentioned have been properly amended. The Division will implement additional reviews and protocols to ensure that when an award is made a dual check review will be required that verifies the correct funding approval amounts prior to document execution. In addition, any changes that affect the originally approved grant record or any grants in close-out will be reconciled with financial and grant databases to verify data correctness and authenticate accuracy prior to approval of grant changes or close out.</p> |
| <p>05-SA-9</p> <p><u>Reporting:</u></p> <p>Reportable Condition</p> | <p><u>Program Change Controls Need to be Implemented</u></p> <p>The Division of Community Assistance did not have controls in place over program changes in the Grants Management System (GMS). The GMS is used to prepare and generate the Performance and Evaluation Report (PER). If program modifications are required, the programmer makes the changes and also places them into production. There are no program change review procedures in place to prohibit the programmer from entering unauthorized transactions and making modifications at any time during the year that could alter the program from its original intent.</p> |

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Housing and Urban Development

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|--|---|
| | <p>This condition is a violation of Information Technology System (ITS) security policy which states "all information technology services and systems must address the security implications of any changes made to a particular service or system. The agencies must authorize all changes. Agencies should ensure that proper change control procedures are in place for promoting program changes to authorized status."</p> <p><i>Recommendation:</i> The Division should implement controls to ensure adequate supporting documentation is maintained for the modification and implementation of all program changes. Further, the Division should implement internal control procedures to ensure that the programmer does not have the ability to place program changes into production without authorization. This will provide reasonable assurance that only authorized transactions are entered into the system. In addition, the Division should review ITS security policy to ensure compliance with security rules and program data changes for the system.</p> <p><i>Agency Response:</i> In consultation with the Division of Management Information Systems, we are in the process of developing a Program Change Request (PCR) document that will be used to formalize the software change activities within the Division of Community Assistance. The PCR document will be used to initiate, describe and approve program modifications to the Grants Management System. In addition, the Department will develop and implement a Program Change Log document and a formal policy that will identify the basic requirements that must be addressed when changing production software or data stores.</p> |
| 05-SA-10 Subrecipient <u>Monitoring:</u> Reportable Condition | <p><u>Monitoring Procedures Were Not Performed Timely</u></p> <p>The Division of Community Assistance did not ensure that each project in the Community Development Block Grant program received a monitoring visit or was closed out timely. Federal regulations require on-site reviews of units of local government as necessary to determine whether the subrecipient has carried out activities in accordance with Title I of the Housing and Community Development Act of 1974 and with other applicable laws.</p> <p>Our tests of a sample of 36 subrecipients found that three had not received a monitoring visit. For the instances noted, two subrecipients had requisitioned and received 100% of awarded funds in May 2004, and another had requisitioned and received 97% of its funding in August 2003. These projects received \$75,000, \$350,000, and \$340,000 in grant funds respectively. In addition, these projects had not been closed out.</p> |

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Housing and Urban Development

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>Without monitoring, the Division cannot be assured that the subrecipient complied with all program requirements.</p> <p><i>Recommendation:</i> The Division of Community Assistance should take greater care to ensure that monitoring procedures are performed and reevaluate the system used to determine the projects that need monitoring and closeouts.</p> <p><i>Agency Response:</i> The grants in question have been monitored. Effective immediately, Division staff will review all open grants to determine monitoring status. Monitoring priority will be based on funds expended and length of time open. In addition, the Grants Management Section Chief will review monitoring visit statistics weekly and report monthly to management. Also, additional tracking systems will be developed and used to ensure monitoring and close out is conducted timely.</p> |

17.207 EMPLOYMENT SERVICE**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-11 | Equipment and Real Property Management: Reportable Condition | <p><u>Controls Over Equipment Management Need Improvement</u></p> <p>The Commission did not have controls in place to ensure that fixed asset records were properly maintained for equipment purchased with federal funds. Inadequate controls increase the risks that items could be lost and or stolen and not detected. Our tests disclosed the following:</p> <ul style="list-style-type: none"> • The Commission did not complete an inventory for the fiscal year 2005; • The physical inventory taken for the prior year was never fully reconciled with the fixed asset system records. There were 408 missing assets as of November 2005. The Commission does not plan to investigate these missing items since it raised the dollar threshold for tagging and tracking fixed assets from \$500 to \$2,500; • Written procedures, which were revised in April 2005, stated that computer equipment with a cost of \$500 or more would still be tracked and inventoried. These written procedures were further revised in November 2005 to eliminate tracking of computer equipment, unless it had a cost of \$2,500 or more. This policy effectively eliminates all tracking of personal computers. Of the 408 items missing from the prior year inventory, 28 are computers that were purchased with Employment Service grant funds in 2003. Since computers are no longer being tracked or tagged, there are concerns that computers may be sent to State Surplus to be sold without the sensitive data being removed from the hard drives. <p>Office of State Controller policy requires an inventory to be taken annually. Title 29 CFR section 97.32 requires the State to use, manage and dispose of equipment in accordance with its laws and procedures.</p> <p><i>Recommendation:</i> The Commission should strengthen procedures to ensure that the fixed assets physical inventory is taken annually and is reconciled to the fixed asset system. The reconciliation should include locating and or determining the disposition of all missing assets. The Commission should develop procedures that insure controls over computer equipment which may contain sensitive data.</p> <p><i>Agency Response:</i> <u>Bullet 1:</u> The Commission did not complete an inventory for the fiscal year 2005. The inventory was begun but not completed in the fiscal year of 2005. The Commission was in the process of changing inventory cycles. We used to conduct our inventory on a fiscal year basis. We were in the process of moving to a calendar year cycle. We will update our procedures to reflect when inventories are to be conducted. We will perform one annually.</p> |

17.207 EMPLOYMENT SERVICE (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p><u>Bullet 2:</u> We acknowledge that the inventory for the prior year was never fully reconciled with the fixed asset system. The items noted were under the \$2,500 threshold for tracking. We have consistently maintained that our threshold of record with the Office of the State Controller is \$2,500. The \$500 level was strictly an internal practice. Therefore, we maintain that we are in compliance with the tagging and tracking criteria for tracking equipment.</p> <p><u>Bullet 3:</u> Computer equipment costing less than \$2,500 is not tracked through our fixed asset system. It is tracked through a system in our Information Systems Division. We understand the importance of making sure that sensitive information is removed from the hard drives before we surplus the equipment. We will review our procedures to be certain that this concern is adequately addressed.</p> |

17.245 TRADE ADJUSTMENT ASSISTANCE – WORKERS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| 05-SA-12 | <u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$23,177 | <u>Errors Found in Benefit Payments for Trade Readjustment Allowances</u> Controls were not in place to ensure that benefit payments were calculated correctly for participants of the Trade Adjustment Assistance (TAA) program, including Trade Readjustment Allowances (TRA). In addition, documentation was not always on file to show that the participants had met all the eligibility requirements of the program. We found nine errors in our sample of 104 participant payments as described below. <ul style="list-style-type: none"> One participant's file did not have a copy of the NCUI 506T Weekly Request for Allowances by a Worker Not in Training form. Participants are required to document searches with three different potential employers on three different days. Participants are required to document and certify (sign) their searches on the NCUI 506T. Participants, who use the Voice Response Unit (VRU), must submit the form every four weeks. Participants who do not use the VRU must submit the form weekly. Title 20 CFR section 617.11(a)(2)(vi)(A) states that an individual must actively engage in seeking work and furnish the State Agency tangible evidence of such efforts each week. The participant was paid \$172 in benefits for that week's undocumented claim; Five participants were overpaid TRA benefits because their TRA Maximum Benefit Amount (MBA) was not reduced by the amount of their Unemployment Insurance (UI) Temporary Extended Unemployment Compensation (TEUC). Title 20 CFR section 617.14(a) states that the maximum amount of TRA payable to an individual under a certification shall be reduced by the total sum of UI to which the individual was entitled. The Trade Adjustment Assistance Reform Act of 2002 further states that UI includes, among other assistance, TEUC. These participants were overpaid a total of \$16,487; One participant erroneously received three additional weeks of Basic TRA weekly benefit payments. Title 20 CFR section 617.14(a) states that the maximum amount of TRA payable to an individual shall be determined by multiplying the weekly amount of TRA payable by 52 and then subtracting from the product derived the total sum of Unemployment Insurance to which the individual was entitled. The participant was overpaid a total of \$693 for the three additional weeks; One participant's TRA benefit determination was not revised as a result of the wage revision to his UI claim. Title 20 CFR section 617.13(a) describes the method for calculating TRA benefits. The weekly benefit amount for UI is a critical component of the TRA benefit calculation for cases where there is an established UI claim. Any changes to the UI |

17.245 TRADE ADJUSTMENT ASSISTANCE – WORKERS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>benefits would require a change in the TRA benefit calculation. The participant was overpaid \$5,621;</p> <ul style="list-style-type: none"> One participant's file did not have a copy of the NCUI 858A Request for Allowances by a Worker in Training or NCSES 2793 TAA Bi-Weekly Attendance Benefit Voucher form. Participants are required to document the training on the NCUI 858A or NCSES 2793 which is signed by the instructor and the claimant. Participants, who use the Voice Response Unit (VRU), must submit the form every four weeks. Participants who do not use the VRU must submit the form weekly. Title 20 CFR section 617.11(a)(2)(vii) states that in order to qualify for TRA for any week of unemployment, the individual must be enrolled in approved training, have completed the approved training, or have a waiver from training requirement. The participant was paid \$204 in benefits for that week's undocumented claim. <p>We are questioning cost of \$23,177 which represents the total TRA benefit payments to participants who were overpaid or did not have the required documentation to verify their eligibility.</p> <p><i>Recommendation:</i> The Commission and local ESC offices should implement procedures to ensure that benefit amounts are properly calculated in accordance with federal and agency program guidelines. Required documentation should be maintained in the files to support TAA/TRA eligibility.</p> <p><i>Agency Response:</i> <u>Bullets 1 & 5:</u> Established policy require that TAA participants receiving TRA benefits report every 4 weeks with either form NCUI 506T, NCUI 8-55A or NCSES 2793, for previous 4 week period filed on the Voice Response Unit (VRU). TAA administrative staff continues to provide training to local office TAA staff. On August 12, 2005, ES Management created Operating Procedure to provide guidelines concerning documentation requirements for TAA participants. In addition in September 2005, the <i>TAA participant Folder Checklist</i> was distributed to each office in an effort to ensure required forms and supporting documentations are signed and maintained within each participant's file. During routine monitoring visits, TAA administrative staff randomly selects TAA participant records to ensure local staffs are maintaining participant documentation in compliance with established procedures and policies.</p> <p><u>Bullet 2:</u> When the TEUC program was activated, benefit reduction procedure of TRA benefits was not clear. For a period, services were provided with the best understanding available at the time. Once the procedure was clarified by USDOL, we initiated steps in our processing procedures at both the local office and central office levels to help ensure correct payment of TRA benefits</p> |

17.245 TRADE ADJUSTMENT ASSISTANCE – WORKERS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|--|--|
| | <p>by reducing full TEUC entitlements from TRA claims. We continue to provide training to agency personnel involved in the processing of TRA claims regarding this aspect of benefit payment. We are pursuing system enhancements which will assist in the identification of TRA claims requiring benefit reduction.</p> <p><i><u>Bullet 3:</u></i> The training of our personnel who are responsible for TRA benefit calculation is stringent and based on TAA/TRA program requirements as they are listed in the Code of Federal Regulations. We will continue to place an even greater emphasis on calculation of entitlement and document creation. We are pursuing further automation of our processing system in an effort to decrease human intervention to help alleviate the possibility of human error.</p> <p><i><u>Bullet 4:</u></i> At this time, UI claims and TAA/TRA claims are processed on separate systems which are almost totally independent of each other. Procedures are in place intended to prevent incorrect payment due to inadvertent failure to revise TRA claims to match UI claim records. Training which emphasizes these procedures is on-going. We will continue to provide this and other training which will promote a greater accuracy in the processing and payment of TRA claims. At the same time, we are investigating and pursuing technology which will enable us to enhance our existing systems while developing programming for automated processing.</p> |
| 05-SA-13 <u>Eligibility:</u> Reportable Condition | <p><u>Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete</u></p> <p>The local Employment Security Commission (ESC) office files for participants in the Trade Adjustment Assistance program were not always complete. Our tests of 104 participants receiving Trade Adjustment Assistance (TAA), including Trade Readjustment Assistance (TRA) revealed that nine participants' files did not contain the required signed documentation or contained forms that were not signed. The results of the test work are described below.</p> <ul style="list-style-type: none"> One file lacked the required Form NCUI 856W TAA (Trade Adjustment Assistance) Waiver for Training Requirement form, for the period covering the payment tested. The written waiver is required in situations in which training is not available, not feasible, or not appropriate. The forms are to be completed, signed by the participant and local office representative, and maintained in the local office files. However, the TRA Special Payment System, which is the system used to establish and monitor the activities of the TAA participants, indicated that a waiver had been granted. Title 20 CFR section 617.19(d)(2) states that each State Agency |

17.245 TRADE ADJUSTMENT ASSISTANCE – WORKERS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>shall retain a copy of every individual waiver and revocation notice issued by the State, for such time as the US Department of Labor requires;</p> <ul style="list-style-type: none"> • One participant's file copy of their NCUI 856W did not agree to the information listed in the TRA Special Payment System nor was the file copy signed by the local office representative. The forms are to be completed, signed by the participant and local office representative, and maintained in the local office files; • Two files lacked a properly signed copy of the NCUI 855 Request for Entitlement to TAA/TRA and the NCUI 856 TRA Questionnaire. Once the local office inputs the worker's separation information into the TRA Special Payment System, the NCUI forms are printed, signed by the participant, and are to be maintained in the local office files. There were unsigned copies available on the TRA Special Payment System; • Five participants had unsigned NCUI 858A Request for Allowances by a Worker in Training or NCUI 506T Weekly Request for Allowances by a Worker Not in Training forms. Agency program procedures state that these forms must be signed by the participants in order to be valid. <p>Agency policies and procedures state that weekly forms submitted to indicate benefit eligibility such as the NCUI 858A Request for Allowance by a Worker in Training and NCUI 506T Weekly Request for Allowances by a Worker Not in Training, must be signed and dated in order to be valid.</p> <p><i>Recommendation:</i> The local ESC offices should adhere to established procedures for obtaining and maintaining the required TAA program documentation. All forms should be properly completed, signed, and maintained.</p> <p><i>Agency Response:</i> <u>Bullets 1-4:</u> TAA administrative staff continues to provide training to local office TAA staff. On August 12, 2005, ES Management created Operating Procedures to provide guideline concerning documentation requirements for TAA participants. In addition, in September 2005, the TAA Participant Folder Checklist was distributed to each office in an effort to ensure required forms and supporting documentation are signed and maintained with each participant's file. During routine monitoring visits, TAA administrative staff randomly selects TAA participant records to ensure local staffs are maintaining participant documentation in compliance with established procedures and policies.</p> |

17.258 WIA ADULT PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-14 | Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$3,672 | <p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>Complaints were initiated against the Division of Employment and Training by employees of the division that alleged that the division denied them equal opportunities in employment in violation of federal laws. The Department did not admit to violating laws, however, a settlement was reached and two complainants received monetary payments under those settlements during the audit period. These payments totaled \$15,301 in salary and fringe benefits and were paid from the Workforce Investment Act program.</p> <p>OMB Circular A-87 states that expenditures incurred must be reasonable, necessary and consistent with policies, regulations, and procedures that apply uniformly to both Federal and other activities of the governmental unit. This type cost is not generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award. As a result, we are questioning costs of \$15,301 (CFDA 17.258 - \$3,672, CFDA 17.259 - \$4,131, CFDA 17.260 - \$7,498).</p> <p><i>Recommendation:</i> The Division should adhere to OMB Circular A-87 and ensure that all charges to federal programs are reasonable and necessary.</p> <p><i>Agency Response:</i> The Department of Commerce and the Division of Employment and Training chose to address the four employee grievances through a mediation process to minimize the cost of a potentially long-term process and the negative impact on productivity and morale that long term grievance procedures involving four employees could exert on the Division and the Department. The single case that is still pending has progressed through various stages of the grievance process since November, 2004. Our intent in pursuing the mediated settlements in question was to avoid such circumstances. In seeking to settle the matters through mediation, the Department has acknowledged no wrongdoing. Similarly, the Department does not concur in the employees' allegation that it failed to post a vacancy. That issue is the subject of litigation, the Attorney General's Office is defending the Department's position in the matter, and no final decision has been rendered by a court on that point.</p> <p>We concur in your recommendation regarding adherence to State personnel rules for posting vacancies, and we will continue to ensure that the prescribed rules are followed when recruiting employees to fill vacant positions.</p> |

17.258 WIA ADULT PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | | Findings and Recommendations |
|---|--|--|
| 05-SA-15 | <u>Reporting:</u> Reportable Condition | <u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> In the prior audit we noted the Division of Employment and Training quarterly Financial Status Reports for the Workforce Investment Act (WIA) program were not reviewed and approved by someone independent of the preparer. Management has taken action to correct the weakness; however, the issue continued to exist during a significant portion of the current audit. <i>This finding is resolved.</i> Management has taken action to address the issue noted above. The quarterly reports were reviewed and approved by someone independent of the preparer for the quarters ended March and June 2005. |

17.259 WIA YOUTH ACTIVITIES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|---|
| 05-SA-16 | <p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$4,131</p> | <p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>Complaints were initiated against the Division of Employment and Training by employees of the division that alleged that the division denied them equal opportunities in employment in violation of federal laws. The Department did not admit to violating laws, however, a settlement was reached and two complainants received monetary payments under those settlements during the audit period. These payments totaled \$15,301 in salary and fringe benefits and were paid from the WIA program (CFDA 17.258 - \$3,672, CFDA 17.259 - \$4,131, CFDA 17.260 - \$7,498). See finding 05-SA-14 for a description.</p> |
| 05-SA-17 | <p><u>Reporting:</u></p> <p>Reportable Condition</p> | <p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>In the prior audit we noted the Division of Employment and Training quarterly Financial Status Reports for the Workforce Investment Act (WIA) program were not reviewed and approved by someone independent of the preparer. Management has taken action to correct the weakness; however, the issue continued to exist during a significant portion of the current audit. See finding 05-SA-15 for a description.</p> |

17.260 WIA DISLOCATED WORKERS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-18 | Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$7,498 | <u>Unnecessary Costs Charged to the Workforce Investment Act Program</u> Complaints were initiated against the Division of Employment and Training by employees of the division that alleged that the division denied them equal opportunities in employment in violation of federal laws. The Department did not admit to violating laws, however, a settlement was reached and two complainants received monetary payments under those settlements during the audit period. These payments totaled \$15,301 in salary and fringe benefits and were paid from the WIA program (CFDA 17.258 - \$3,672, CFDA 17.259 - \$4,131, CFDA 17.260 - \$7,498). See finding 05-SA-14 for a description. |
| 05-SA-19 | <u>Reporting:</u> Reportable Condition | <u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> In the prior audit we noted the Division of Employment and Training quarterly Financial Status Reports for the Workforce Investment Act (WIA) program were not reviewed and approved by someone independent of the preparer. Management has taken action to correct the weakness; however, the issue continued to exist during a significant portion of the current audit. See finding 05-SA-15 for a description. |

17.503 OCCUPATIONAL SAFETY AND HEALTH – STATE PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Labor

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|---|
| 05-SA-20 | <p>Period of Availability of Federal Funds:</p> <p>Questioned Cost Finding</p> <p>\$82,751</p> | <p><u>Costs Billed Outside of the Period of Availability</u></p> <p>The Department billed expenditures to the 2005 Occupational Safety and Health State Program that had been obligated before the grant period began. Expenditures that were obligated and recorded under the 2004 grant were reclassified as expenditures of the 2005 grant because 2004 funds were not available to cover all expenditures incurred.</p> <p>Title 29 CFR section 97.23 states that when a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period. The \$82,751 charged to the 2005 grant, but obligated before the period of availability began on October 1, 2004, is being questioned.</p> <p><i>Recommendation:</i> The Department should not shift costs from one grant to another but ensure that only costs obligated within a designated funding period are charged to a grant.</p> <p><i>Agency Response:</i> An error was made in billing \$82,751 in 2004 expenses to the 2005 grant. This was corrected and a revised Financial Status Report was sent to the US Department of Labor on February 24, 2006 for the 2004 federal fiscal year closeout. Since the 2005 federal fiscal year grant has not been closed out (we have an approved extension to March 31, 2006), an adjustment will be made in the closeout document(s) to reflect this change.</p> |
| 05-SA-21 | <p>Procurement and Suspension and Debarment:</p> <p>Material Weakness</p> <p>Material Noncompliance</p> | <p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>The Department did not have controls in place to ensure that the federal suspension and debarment requirements were met for providers of goods or services. The failure to comply with these requirements heightens the risk that the Department may contract with or provide funds to suspended or debarred parties.</p> <p>Title 29 CFR part 98 requires verification for procurement transactions, expected to equal or exceed \$25,000, to ensure that the recipients of federal funds are not suspended or debarred. This verification may be accomplished by checking the Excluded Parties List System maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <p>Six contracts exceeding \$25,000 were funded by the Occupational Safety and Health State Program without this verification.</p> |

17. 503 OCCUPATIONAL SAFETY AND HEALTH – STATE PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Labor

N. C. Department of Labor

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p><i>Recommendation:</i> The Department should establish and implement procedures to ensure compliance with federal suspension and debarment regulations.</p> <p><i>Agency Response:</i> The department will comply with the requirement to check the Excluded Parties List System maintained by the General Services Administration on all federal purchases, contractual obligations, and/or lease agreements totaling \$25,000 or greater. A policy within our Budget and Management Division was put into place February 21, 2006 to ensure the Excluded Parties List System is checked prior to obligating federal funds.</p> |

20.205 HIGHWAY PLANNING AND CONSTRUCTION**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| 05-SA-22 | Allowable Costs/Cost Principles: Reportable Condition | <p><u>Time Records Not Approved</u></p> <p>A review of documentation to support payroll expenditures revealed field payroll worksheets (FR-01 forms) that were not approved by the supervisor. Worksheets supporting one pay period for 80 employees were examined. At least one worksheet was not approved for five employees in our sample. In total, eight worksheets were not approved and five of these worksheets were not signed by the employee.</p> <p>There is an increased risk of errors or irregularities in payroll expenditures when time and attendance records do not receive adequate review.</p> <p>The Department had not implemented adequate controls to ensure that documents used to record time and attendance were approved in accordance with its <i>Field Fiscal Procedures Manual</i>.</p> <p><i>Recommendation:</i> The Department should strengthen management oversight to ensure that established internal control procedures are followed regarding the approval of documents supporting time and attendance.</p> <p><i>Agency Response:</i> The Department contacted the areas impacted by the eight timesheets not signed and stressed the importance of signing time entry documents and having them available for audit. The Department sent a directive January 23, 2006 to DOT employees stressing time entry policies and procedures and will continually reinforce this to staff.</p> |
| 05-SA-23 | Allowable Costs/Cost Principles: Questioned Cost Finding \$33,288 | <p><u>Expenditures Billed to Federal Highway Projects Incorrectly</u></p> <p>The Department incorrectly billed some costs to the Federal Highway Administration (FHWA). In our examination of 91 billed expenditure documents totaling \$168 million we found the following:</p> <ul style="list-style-type: none"> • Right of Way costs for two purchases totaling \$39,000 were billed to incorrect projects. We are questioning the federal share of \$31,200; • Office furniture totaling \$1,747 was incorrectly billed to a specific project. We are questioning the federal share of \$1,572; • Paralegal training totaling \$378 was incorrectly billed to a specific project. We are questioning the federal share of \$302; |

20.205 HIGHWAY PLANNING AND CONSTRUCTION (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <ul style="list-style-type: none"> Plumbing repair cost totaling \$85 was incorrectly billed to a specific project. We are questioning the federal share of \$68; One invoice totaling \$162 was billed twice to the same project. We are questioning the federal share of \$146. <p>Each FHWA project is funded separately and is assigned a specific federal participation percentage. Errors in coding or keying can limit the availability of funds for valid expenditures and can also result in questioned costs. Since the questioned cost exceeds \$10,000, we are questioning costs of \$33,288.</p> <p><i>Recommendation:</i> The Department should emphasize the importance of proper coding and review of expenditure transactions to ensure that only allowable costs are billed to federal highway projects.</p> <p><i>Agency Response:</i> The Department examined the expenses for five projects and found the following:</p> <ul style="list-style-type: none"> The right of way cost for two purchases totaling \$39,000 was charged to the incorrect federal project due to a coding error at entry. A correcting entry was subsequently made to transfer the cost to the correct federal project number. FHWA was given credit for the error and the correct federal project was billed at the same billing percentage. The Department has transferred the cost for the office furniture to the correct project thereby giving Federal Highway credit for the federal share of \$1,572. The requestor did not route the purchase requisition properly in the system for appropriate approvals prior to purchase. The cost would have been disallowed if proper procedures were used. User identified the incorrect project to charge training cost. The cost has been transferred to the correct project and Federal Highway has been given credit for \$302. User identified the incorrect project to charge plumbing repair. Credit has been given to Federal Highway for \$68. An invoice was paid twice to the same project due to coding error. Federal Highway has been given credit for \$146. <p>The Department will reinforce the appropriate procedures to follow for purchase requisitions and remind staff of the guidelines that must be followed</p> |

20.205 HIGHWAY PLANNING AND CONSTRUCTION (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| | | for charging to federal projects. This will be discussed at the Operations staff meeting and a directive will be sent to all employees dated March 13, 2006. |
| 05-SA-24 | Special Tests and Provisions: | <u>Testing Standards Not Met in Accordance With Quality Assurance Program</u> |
| | Material Weakness | <p>The Department of Transportation (DOT) did not present documentation to demonstrate that the required testing of highway construction materials was performed. This condition limits the Department's ability to ensure that materials used in construction projects conform to approved specifications. A review of information in the Highway Construction and Materials System (HiCAMS) for aggregate types used in current contracts indicated:</p> <ul style="list-style-type: none"> • The required number of DOT's Quality Assurance (QA) tests was not performed on materials received from three of 39 producers tested. These tests are used by DOT to verify the performance of the Producer's Quality Control plan; • The required number of Roadway Quality Assurance (RA) tests was not performed on materials received for two of 39 contracts reviewed. Insufficient testing was cited on one of these contracts in the prior year. These tests are performed to verify the quality of the in-place material used on a specific project; • The required number of Independent Assurance (IA) tests was not performed on materials received for nine of the 14 affected federal contracts. Insufficient testing was cited on four of these contracts in the prior year with three contracts having no IA testing for two consecutive fiscal years. The IA tests are to provide an independent test to verify the performance of DOT's acceptance program to the Federal Highway Administration. <p>The testing standards are part of a quality assurance program developed by the DOT and approved by the Federal Highway Administration for Federal-aid highway construction projects. Title 23 CFR section 637.205 requires the DOT to develop a quality assurance program, which will ensure that the materials and workmanship incorporated into each Federal-aid highway construction project on the National Highway System are in conformity with the requirements of the approved plans and specifications.</p> <p><i>Recommendation:</i> Internal controls should be enhanced to ensure that testing information is accurately entered into HiCAMS and that the required numbers</p> |
| | Material Noncompliance | |

20.205 HIGHWAY PLANNING AND CONSTRUCTION (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>of tests are performed in accordance with standards approved by the Federal Highway Administration for Federal-aid highway construction projects.</p> <p><i>Agency Response:</i></p> <ul style="list-style-type: none"> The Materials and Tests Unit will reinforce the importance of communication between quarry and materials inspectors to ensure that an adequate number of Department's quality assurance samples are taken to correspond to producer's quality control samples. Additionally the Quality Control/Quality Assurance Program has been modified to require electronic transfer of QC data from producers to ensure timely and accurate reporting of test data. The deficiency in the number of Roadway Quality Assurance tests identified in the Audit decreased from 20.5% in 2004 to 5.1% in 2005. The improved audit results are attributed to the new HiCAMS functionality to evaluate compliance with material sampling and testing requirements that was deployed in December 2004. The current HiCAMS functionality is judged to be adequate. Training and coaching of personnel in the use of the new functionality will continue. <p>Greater emphasis will be placed on compliance with the minimum sampling requirements during the 2006 Construction Engineers Conference (to be held the week of March 20, 2006).</p> <ul style="list-style-type: none"> The workload on the IA section has remained constant during the last two years, but the vacancy rate within the group has increased from 0% to 18%. <p>In March of 2006 the IA section was completely restructured resulting in their being assigned to the 8 Section Materials Specialists who are already responsible for aspects of the IA process. This will provide more local supervision and will allow a supervisor to re-allocate personnel as needed to provide better coverage of projects. Also, under this structure a "team approach" will be used to monitor the progress of work, and will provide a better exchange of information between project personnel and IA inspectors.</p> <p>On March 9, 2006 all IA inspectors met with Materials and Tests Management and the Director of Construction to reinforce the importance of compliance with the program. This audit, the projects reviewed, and the exact details of the results of this audit were discussed in detail. Tracking of projects/project data was heavily emphasized to ensure that material</p> |

20.205 HIGHWAY PLANNING AND CONSTRUCTION (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| | | quantities and the subsequent sampling frequency are captured and samples are taken appropriately. In addition, Materials and Tests Unit management will also track and perform periodic checks to ensure that sampling frequency requirements are met. |
| 05-SA-25 | Special Tests and Provisions: Reportable Condition | <p data-bbox="519 735 1481 777"><u>Weakness in Control Over Disaster Recovery</u></p> <p data-bbox="519 798 1481 966">The Department did not have a disaster recovery plan for a computer center which houses a variety of systems and data including the Highway Construction and Materials System (HiCAMS), an application containing information critical to construction activities, expense reporting and compliance with federal requirements.</p> <p data-bbox="519 987 1481 1081">A disaster recovery plan, containing instructions necessary to rebuild a computer center if a disaster occurs, is necessary to reduce the risk of interruption of critical business functions.</p> <p data-bbox="519 1102 1481 1239"><i>Recommendation:</i> The Department should strengthen controls over disaster recovery to ensure that an approved plan is in place for critical applications. Disaster recovery procedures should be tested periodically to ensure recoverability of the data center.</p> <p data-bbox="519 1260 1481 1451"><i>Agency Response:</i> DOT Information Technology has recently hired an Information Security Analyst to concentrate on the Business Continuity Planning (BCP) process as required by the State Chief Information Officer. This Security Analyst will work with the HiCAMS application development team, Infrastructure Services, and business (the Construction and Materials & Tests Units) to develop a business continuity plan for the HiCAMS system.</p> |

20.509 FORMULA GRANTS FOR OTHER THAN URBANIZED AREAS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| 05-SA-26 | <u>Reporting:</u> Material Weakness Material Noncompliance | <p><u>Financial Status Reports Contain Inaccurate Data</u></p> <p>Errors were noted in Financial Status Reports for two projects funded by the Formula Grants for Other Than Urbanized Areas program for the period ended September 30, 2004. These errors may reduce the usefulness of data submitted to federal funding agencies.</p> <p>The non-federal portion of program expenditures was not calculated correctly. The methodology used to calculate the amounts did not allow for differences in matching requirements. As a result:</p> <ul style="list-style-type: none"> • The non-federal portion of program expenditures was understated by \$1.6 million and \$1.4 million for the two projects; • The non-federal share of unliquidated obligations and the total unliquidated obligations were understated by amounts ranging from \$104,214 to \$143,519 for the two projects. <p>The unobligated balance of federal funds was overstated by \$25,808 for one of the projects. The amount reported represented the total unobligated balance instead of the federal share.</p> <p>Title 49 CFR section 18.20(b) requires accurate, current, and complete disclosure of the financial results of financially assisted activities in accordance with the financial reporting requirements of the grant.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure that data reported on the financial status reports is accurate and agrees with the accounting records or other supporting documentation. The reports should be reviewed by someone other than the preparer.</p> <p><i>Agency Response:</i> The Department's Financial Statements were correct, however, funding allocations in the financial status report prepared by Public Transportation did not accurately reflect the non-federal funding shares on two projects. This will be rectified by modifying an existing report inquiry. The status reports will be reviewed by a supervisor for correctness.</p> |

39.011 ELECTION REFORM PAYMENTS**III. Federal Award Findings and Questioned Costs**

U. S. General Services Administration

State Board of Elections

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|---|
| 05-SA-27 | Procurement and Suspension and <u>Debarment:</u> Reportable Condition | <p><u>Required Contracting Procedures Not Followed</u></p> <p>The State Board of Elections does not have procedures in place to ensure that it does not contract with prohibited parties in administering federal funds. As a result, there is an increased risk of federal funds being spent in violation of grant requirements.</p> <p>The Board did not check the <i>Excluded Parties List System</i> maintained by the General Services Administration to verify that parties it contracted with were not on the prohibited list. However, we did not note any instances where the Board actually contracted with prohibited parties.</p> <p>The OMB Circular A-133 Compliance Supplement and 41 CFR 105-71.135 prohibit entities from contracting with parties that are on the prohibited list.</p> <p><i>Recommendation:</i> The Board should implement procedures to ensure that parties they contract with are not on the prohibited list.</p> <p><i>Agency Response:</i> As you are aware, the purchasing responsibilities for our agency are shared with the Department of Administration (DOA). Prior to HAVA, that agency checked any appropriate Excluded Vendor Lists regarding our purchases. Your acknowledgement that no HAVA related purchases were made with any federally excluded vendors is appreciated.</p> <p>We have established a link to the Excluded Parties List System. For future purchases, our policy shall be to ensure that only approved vendors are used when making purchases using HAVA funds.</p> |
| 05-SA-28 | Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance | <p><u>Subrecipient Monitoring Procedures Incomplete</u></p> <p>The State Board of Elections' monitoring procedures were not sufficient to provide reasonable assurance that grant awards made under the Help America Vote Act were used in compliance with grant requirements. As a result, there is an increased risk that funds were spent for improper purposes, although reports filed by the county boards of elections do not indicate any misuse of the funds.</p> <p>The Board did not adequately identify the federal awarding agency or Catalog of Federal Domestic Assistance title and number in the subrecipient award agreements. In addition, the subrecipients were not advised of all requirements imposed on them by federal laws and regulations other than the Help America Vote Act, such as OMB Circulars A-87 and A-102. Monitoring procedures during the award also did not address some of these compliance</p> |

39.011 ELECTION REFORM PAYMENTS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. General Services Administration

State Board of Elections

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>requirements. Lastly, the Board did not prepare documents describing standards of compliance and suggested audit procedures sufficient to give adequate direction to independent auditors performing audits of the grants.</p> <p>OMB Circular A-133 requires pass-through entities to inform each subrecipient of the Catalog of Federal Domestic Assistance title and number, award name and number, the name of the federal funding agency and the requirements imposed on them by federal laws and regulations. Pass-through entities must monitor subrecipient activities to ensure that federal awards are used in accordance with federal laws and regulations. <i>North Carolina General Statute 159-34</i> requires all state agencies that provide funds to local governments to develop compliance supplements for the recipients' auditors.</p> <p><i>Recommendation:</i> The Board should implement procedures to provide reasonable assurance that recipients use grant funds for the intended purposes. The nature and extent of the necessary procedures will depend on factors such as the complexity of the grant restrictions and the degree to which the grants are expected to be audited by the recipient's auditors.</p> <p><i>Agency Response:</i> With regards to HAVA expenditures, this agency has relied upon county documentation of purchases. Although your audit findings indicate that there was no misuse of funds, this agency recognizes the need for on site verification and will work towards that goal. Prior to your audit, resources have not been made available to this agency to conduct a county by county audit. You will be pleased to note that our agency is in the process of finalizing the hiring of eight District Elections Technicians. These time-limited positions will be geographically dispersed throughout the State and act a resources for all 100 NC counties. An additional responsibility for these positions will be to assist our office in on-site county audits.</p> <p>Counties were notified of HAVA Section 902 audit requirements when receiving HAVA funds. Notification of those requirements has been expanded to include all the federal statutes, rules, regulations and guidelines as recommended by your office. Current voting system grants and purchases now have the extensive reference to those statutes, rules, and regulation.</p> <p>All counties have been notified of current CFDA numbers that apply to HAVA funds. This information was provided to the counties in the past when available and requested. Please note that the CFDA number for Title II HAVA funds was not declared by the federal government until September 2005, past the time frame of the current audit. Recently all counties have been e-mailed these CFDA numbers.</p> <p>Compliance supplements are being developed to aid in future audits of HAVA</p> |

39.011 ELECTION REFORM PAYMENTS (continued)

III. Federal Award Findings and Questioned Costs

U. S. General Services Administration

State Board of Elections

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | Funds and subsequent expenditures. We expect the Election Assistance Commission, who provides this agency the HAVA funds and has just appointed an acting Inspector General, will give us guidance in this endeavor. Our agency was represented at the only HAVA audit program offered by the Election Assistance Commission in February, 2005, and shared the information received with your field auditors with agency staff. |

66.458 CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS**III. Federal Award Findings and Questioned Costs**

U. S. Environmental Protection Agency

N. C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-29 | Special Tests and Provisions: | <u>Weaknesses in Controls Over Cash Receipts</u> |
| | Reportable Condition | <p>In our prior audit we noted a number of weaknesses with internal controls over cash receipts. Management has taken action to correct the weaknesses; however, the issues continued to exist during a significant portion of the current audit period. The specific weaknesses are as follows.</p> |
| | | <ul style="list-style-type: none"> • The Division of Environmental Health did not prepare a mail log of checks received through the mail for principal and interest payments for the Drinking Water State Revolving Fund (DWSRF) for a major portion of the year. The Department's <i>Cash Management Plan</i> requires that all cash items received by mail be recorded on a receipt log. The risk that funds received through the mail may not be deposited increases when receipts are not listed on a mail log and reconciled to deposits; • Controls were not in place to ensure that accounting code sheets were properly prepared for receipts of the Clean Water State Revolving Fund (CWSRF) within the Division of Water Quality. Twelve of 40 accounting code sheets tested had no evidence of preparer and approval to indicate that the deposits were complete and the coding was accurate. The risk of error increases when transactions are not approved. |
| | | <p><i>This finding is resolved:</i> Management has taken action to address the issues noted above. In April 2005, the Division of Environmental Health began recording DWSRF receipts in a mail log. Also the Division of Water Quality implemented procedures to ensure that accounting code sheets were properly prepared for the CWSRF receipts.</p> |

66.460 NONPOINT SOURCE IMPLEMENTATION GRANTS**III. Federal Award Findings and Questioned Costs**

U. S. Environmental Protection Agency

N. C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-30 | Allowable Costs/Cost Principles: Reportable Condition | <p><u>Progress Reports Not Obtained Prior to Payment</u></p> <p>The Division of Water Quality did not consistently follow established control procedures when making cash disbursements for its Nonpoint Source Implementation Grants (319 Program). Our examination of 60 disbursements revealed that 10 invoices were approved and paid even though the required quarterly progress reports were not submitted by the subgrantees. The disbursements for the 10 errors totaled \$101,085 and ranged from \$650 to \$27,500. After requesting and obtaining additional documentation from the subgrantees, we were able to determine that the disbursements were for allowable expenditures.</p> <p>The 319 Program internal procedures state that invoices will not be approved for payment until the required quarterly progress report has been received, reviewed and approved. The risk of paying for unallowable costs increases when payments are made without reviewing the quarterly progress reports.</p> <p><i>Recommendation:</i> The Division of Water Quality should follow established departmental procedures to ensure all 319 Program expenditures are adequately supported prior to making payments.</p> <p><i>Agency Response:</i> Staff in the Division of Water Quality have received training in the proper procedures to follow when processing payments to subgrantees. Established procedures are now being followed.</p> |

66.468 CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS**III. Federal Award Findings and Questioned Costs**

U. S. Environmental Protection Agency

N. C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| 05-SA-31 | Special Tests and <u>Provisions:</u> Reportable Condition | <u>Weaknesses in Controls Over Cash Receipts</u> In our prior audit we noted a number of weaknesses with internal controls over cash receipts. Management has taken action to correct the weaknesses; however, the issues continued to exist during a significant portion of the current audit period. See finding 05-SA-29 for a description. |

83.544 PUBLIC ASSISTANCE GRANTS**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-32 | Cash <u>Management:</u> Reportable Condition | <p data-bbox="519 525 1464 588"><u>Controls Over Reporting Federal Drawdowns Need Improving</u></p> <p data-bbox="519 588 1464 924">The Department did not have adequate controls to ensure that drawdowns from the Public Assistance Grant were made in accordance with <i>The Cash Management Improvement Act (CMIA)</i> Agreement between the State of North Carolina and U.S. Department of Treasury, also known as the Treasury-State Agreement (TSA). There were also many instances where the Department submitted erroneous data regarding federal drawdowns and federal expenditures to the Office of the State Controller (OSC) on the CMIA report. Errors in this data cause OSC's calculation of the State's interest liability to the federal government to be incorrect. Our test and analysis of federal drawdowns revealed the following.</p> <ul data-bbox="519 924 1464 1827" style="list-style-type: none"> <li data-bbox="519 924 1464 1302">• Federal Funds were erroneously drawn down and not returned in a timely manner. On July 8, 2004, the Department drew down a total of \$1,543,637 in error but actually reported this amount as a deposit and disbursement on the CMIA report. The total amount, which included a state portion of \$373,191, had already been drawn on July 6, 2004. This error was identified in February 2005 and returned to the federal government in March 2005. No corrections were made to the CMIA report to show that the Department had these funds on hand for eight months. This in effect allowed the Department to hold these funds for eight months without incurring an interest liability to the federal government. We calculated this interest liability to be approximately \$24,000; <li data-bbox="519 1302 1464 1701">• The Department's CMIA report did not accurately reflect all federal drawdowns. The Department's fiscal reports, used by the accountant responsible for drawdowns, showed that a total of \$66.6 million was drawn down for the Public Assistance Grants, but the CMIA report showed a total of \$58.4 million was drawn and disbursed. As a result the CMIA report did not account for \$8.2 million in federal drawdowns and expenditures. Our test of 39 drawdowns revealed 30 specific instances where the Department's accounting records did not agree with the data reported to OSC. For example, on September 21, 2004, and June 9, 2005, the Department's accounting records showed a total deposit and expenditure of \$1,176,917 and \$1,089,998, respectively. However, the Department did not report any deposits and expenditures to OSC for those dates; <li data-bbox="519 1701 1464 1827">• The Agency's CMIA report did not show any cash balance at June 30, 2005; however, the Department's fiscal reports showed a cash balance of \$475,409. <p data-bbox="519 1827 1464 1906"><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with the TSA Agreement and</p> |

83.544 PUBLIC ASSISTANCE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| | | <p>that the data submitted to OSC is accurate. Specifically, there should be an independent verification of data recorded on the CMIA report. Employees involved in the federal drawdown process should undergo training that focuses on the application of cost centers, an overview of the CMIA, the TSA and any changes to the required reporting and processing of information for federal programs covered by the CMIA. There should be a monthly reconciliation of federal drawdowns to their related expenditures. The Department should ensure that it fosters a timely and accurate communication with OSC regarding federal drawdowns.</p> <p><i>Agency Response:</i> As stated in the audit finding, the reported drawdown error was disclosed prior to the audit, resulting from reconciliation procedures implemented by the Department. The Department agrees that CMIA reporting needs improvement.</p> <p><i>Corrective Action</i> The importance of accurate and timely CMIA reporting will be reemphasized with all responsible employees. In addition, procedural and personnel changes will be made to strengthen controls in this area. This action will be completed by April 30, 2006.</p> |
| 05-SA-33 | <p><u>Reporting:</u></p> <p>Reportable Condition</p> | <p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>Controls were not in place to ensure that amounts reported on the financial reports were accurate and complete. The FEMA 20-10 Financial Status Reports are the reports used to report quarterly and cumulative expenditures for each disaster. Seven of the eight FEMA 20-10 Financial Status Reports tested had errors as described below.</p> <ol style="list-style-type: none"> 1. Four cost centers were not included on the FEMA 20-10 reports for the quarter ended June 30, 2005. This resulted in \$1,137,000 of federal expenditures not being reported for the quarter ended June 30, 2005; 2. No expenditures were reported for the quarter ended December 31, 2004, for one cost center even though the accounting records reported \$1,177,286 of expenditures for this time period. This resulted in federal expenditures being understated by \$882,964 and state expenditures being understated by \$294,321; 3. The expenditures for one cost center totaling \$87,751 were reported as 100% federal expenditures even though this cost center actually had no expenditures from federal sources; |

83.544 PUBLIC ASSISTANCE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|--|--|
| <p>4. Three FEMA 20-10 Financial Status Reports are filed under the incorrect Catalog of Federal Domestic Assistance (CFDA) number. Hurricane Ivan reports were filed under CFDA 83.544 instead of CFDA 97.036.</p> <p>The FEMA 20-10 Financial Status reports are the basis for the SF-272 Financial Report; therefore the SF-272 reports are also incorrect.</p> <p>The FEMA 20-10 requires the reporting of the cumulative program outlays, non-federal outlays and federal outlays for each program. Control procedures should be in place to ensure that amounts reported are accurate and complete.</p> <p><i>Recommendation:</i> The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the Department's Controller's Office. The version maintained by the designee of the Controller's Office should be used by all staff entering accounting information and reporting for the cost centers. The process for completing reports should be written and staff trained in proper reporting. The reports should be adequately reviewed to ensure accuracy.</p> <p><i>Agency Response:</i> The Department agrees with this finding.</p> <p><i>Corrective Action</i> Documentation currently available and used to cross reference cost centers with respective grants will be summarized in a single table and routinely updated to ensure that it is current. Procedures will also require periodic referencing of published CFDA numbers to ensure that records are updated to reflect any changes. This action will be completed by June 30, 2006.</p> | <p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>The Department did not have adequate and reliable controls to ensure the tracking and receipt of subrecipient audit reports for the Public Assistance Grants. This condition limits the Department's ability to ensure that funds granted to subrecipients are expended in accordance with grant requirements. OMB Circular A-133 states, in part, that the pass-through entity (the Department) is responsible for ensuring required audits are performed and that the subrecipient takes timely and appropriate corrective action on any audit findings.</p> <p>During our audit of the Public Assistance Grants program, we identified 11 subrecipients that received \$500,000 or more in Federal funds. We noted that one of the subrecipients was not included on the tracking system and did not receive the required single audit. Because the subrecipient did not receive the</p> |
| <p>05-SA-34 Subrecipient Monitoring: Reportable Condition</p> | |

83.544 PUBLIC ASSISTANCE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>required single audit, the Department was not able to follow-up on any possible audit findings.</p> <p>The Department has developed a tracking system; however the subrecipient in question was not identified by the system for tracking and follow-up.</p> <p><i>Recommendation:</i> The Department should ensure that a tracking system is functioning properly and that all required subrecipient audit reports are received and reviewed in a timely manner.</p> <p><i>Agency Response:</i> In prior years, the Department implemented procedures to improve tracking of subrecipient audit reports; however, we agree that the single exception noted in the audit finding occurred.</p> <p><i>Corrective Action</i> The Department will continue to work towards full compliance and ensure that all required audit reports are received and reviewed. This action will be completed by April 30, 2006.</p> |
| 05-SA-35 | <p><u>Other Information:</u> <u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Reportable Condition</p> <p>Controls were not in place to ensure that the Schedule of Expenditures of Federal Awards (SEFA) was prepared in accordance with federal requirements. The OMB Circular A-133 requires that the SEFA provide total federal awards expended for each individual federal program. It states that the determination of when an award is expended should be based on when the activity related to the award occurs, such as when the expenditure takes place.</p> <p>The Public Assistance expenditures were not recorded into the North Carolina Accounting System (NCAS) by CFDA number or funding source. This is a contributing factor to the errors that were made on the Department's SEFA. These errors are described below.</p> <ol style="list-style-type: none"> 1. The Department reported the amount of federal funds received in the general fund for some cost centers, rather than reporting the actual outlays of federal funds for the Public Assistance Grant. This caused federal expenditures to be overstated by \$718,389; 2. Federal funds expended for the Public Assistance Grant in the special revenue budget code were not included on the SEFA. As a result, the Department understated expenditures by \$23,473,093; 3. Expenditures in four general fund cost centers, which had been identified |

83.544 PUBLIC ASSISTANCE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>to us as recording Public Assistance expenditures, were not included on the SEFA. This omission understated expenditures by \$1,335,714. In addition, we noted that no federal funds had been drawn down for these costs during the current year;</p> <p>4. Expenditures for Public Assistance Grants awarded prior to September 12, 2003 are to be reported under CFDA 83.544. After that date, the expenditures are to be reported under CFDA 97.036. The expenditures were not separated correctly between the two CFDA numbers;</p> <p>5. The amounts reported on the SEFA exceeded the amount reported on the supporting documentation for the Public Assistance Grant by \$166,264.</p> <p>The net effect of the errors noted above caused the Public Assistance Grant expenditures reported under CFDA 83.544 to be understated by \$30,450,298 and the expenditures reported under CFDA 97.036 to be overstated by \$6,526,144.</p> <p>In addition, the expenditures for the FY 2005 award for the Emergency Management Performance Grants were reported under CFDA 97.042 Emergency Management Performance Grants but should have been reported under CFDA 97.067 Homeland Security Grant Program. Therefore a \$1,188,903 adjustment had to be made for each grant.</p> <p>A revised SEFA was submitted to the Office of the State Controller, containing corrections for all errors described.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The Department should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the Department's Controller's Office. The version maintained by the designee of the Controller's Office should be used by all staff entering accounting information and reporting for the cost centers.</p> <p><i>Agency Response:</i> The Department agrees with this finding.</p> <p><i>Corrective Action</i> Procedures have been implemented to require independent double-checking of calculations and reported amounts prior to submitting the SEFA. Procedures will also require the preparation of a schedule to cross reference</p> |

83.544 PUBLIC ASSISTANCE GRANTS (continued)

III. Federal Award Findings and Questioned Costs

Federal Emergency Management Agency
N. C. Department of Crime Control and Public Safety
For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | costs centers to the most current listing of CFDA numbers. This action will be completed by July 15, 2006. |

84.027 SPECIAL EDUCATION – GRANTS TO STATES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-36 | Matching, Level of Effort, <u>Earmarking:</u> Reportable Condition | <p data-bbox="519 556 1476 588"><u>Internal Controls Over Maintenance of Effort Need Strengthening</u></p> <p data-bbox="519 619 1476 1018">Although the Department met the maintenance of effort compliance requirement for the Special Education – Grants to States and Special Education – Preschool Grants programs, the Department did not have adequate internal controls in place to ensure compliance with this requirement. Title 34 CFR section 300.154 states that a state may not reduce the amount of state financial support for special education and related services for children with disabilities below the amount of state financial support provided for the preceding fiscal year. Even though the budget is reviewed when initially set up, there was no evidence that the Department reviewed expenditures to ensure compliance with this requirement. Unless the Department has adequate controls to provide reasonable assurance that the compliance requirement was met, there is an increased risk that the Department may not meet this requirement in the future.</p> <p data-bbox="519 1050 1476 1228">OMB Circular A-133 states that an auditee must maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Department personnel stated that they were unaware of the compliance requirement.</p> <p data-bbox="519 1260 1476 1354"><i>Recommendation:</i> The Department should strengthen internal controls to ensure that the required maintenance of effort compliance requirement is continually met and maintained in accordance with federal regulations.</p> <p data-bbox="519 1386 1476 1602"><i>Agency Response:</i> We agree with the finding. Effective immediately, the budget analyst assigned to this grant will monitor the State expenditures for administration on a quarterly basis to ensure the maintenance of effort compliance requirement is met. Moreover, to ensure that all budget analysts are familiar with the federal requirements for their assigned grants, they will review the fiscal requirements pertaining to State Education Agencies in the appropriate compliance supplements.</p> |

84.048 VOCATIONAL EDUCATION – BASIC GRANTS TO STATES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-37 | Procurement and Suspension and Debarment: Reportable Condition | <p><u>Failure to Comply With Federal Suspension and Debarment Requirement</u></p> <p>The Department failed to comply with federal suspension and debarment requirements for one of 11 procurement contracts in the Vocational Education – Basic Grants to States program. The failure to comply with these requirements heightens the risk that the Department may contract with or provide funds to suspended or debarred contractors.</p> <p>Title 34 CFR section 85.300 requires verification for covered transactions to ensure that the recipients of federal funds are not suspended or debarred.</p> <p>This verification may be accomplished by checking the Excluded Parties List System maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity. All contracts that are expected to equal or exceed \$25,000 according to 34 CFR section 85.220 are covered transactions.</p> <p><i>Recommendation:</i> The Department should follow its prescribed procedures to ensure compliance with current federal suspension and debarment requirements.</p> <p><i>Agency Response:</i> We agree with the finding. DPI complies with the suspension and debarment requirement by affixing a certification statement to all of its contracts in amounts over \$5,000. However, this statement was inadvertently left off of the DPI contract format for personal services contracts that are classified as employees for IRS tax withholding purposes. This oversight has been corrected, and the required certification statement will be attached to all future contracts in this classification.</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| 05-SA-38 | Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$7,336 | <p data-bbox="519 556 1071 588"><u>Basic Support Claims Were Not Properly Paid</u></p> <p data-bbox="519 619 1476 745">There were weaknesses in the Division of Vocational Rehabilitation's controls over the payment of basic support claims in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. An examination of 225 client files revealed the following:</p> <ol style="list-style-type: none"> <li data-bbox="519 777 1476 871">a. Six outpatient claims were paid using an incorrect methodology. Lab fees were incorrectly included in the calculation for outpatient claims resulting in an overpayment of \$298. <li data-bbox="519 903 1476 997">b. Twenty claims were paid at incorrect rates. Rates were not obtained and entered into the system in a timely manner, causing claims to be paid at old rates. This resulted in an overpayment of \$5,235. <li data-bbox="519 1029 1476 1092">c. Three inpatient claims were paid incorrectly based on an incorrect formula for calculating cost outliers. This resulted in an underpayment of \$523. <li data-bbox="519 1123 1476 1249">d. Two drug claims were paid at incorrect rates. Rates were not obtained and input into the system in a timely manner. Also, the dispensing fee for one of the claims was overpaid based on the Medicaid set dispensing fee for the drugs. These errors resulted in a net underpayment of \$105. <li data-bbox="519 1281 1476 1491">e. Five drug claims were paid using an incorrect methodology for payment. Effective December 2001, a State Maximum Allowable Cost (SMAC) rate was initiated for certain drugs to use in determining the lowest price. The SMAC rate was not considered when pricing these claims. Also, the dispensing fee for three of the claims was overpaid based on the Medicaid set dispensing fee for the drugs. The net overpayment of these errors was \$164. <li data-bbox="519 1522 1476 1585">f. One drug claim overpaid the dispensing fee based on the Medicaid set dispensing fee for the drugs resulting in an overpayment of \$5. <li data-bbox="519 1617 1476 1680">g. One payment was overpaid due to the use of an incorrect rate while pricing the claim that resulted in an overpayment of \$802. <li data-bbox="519 1711 1476 1837">h. One payment was overpaid due to Division personnel providing incorrect payment information. The bill was paid in its entirety rather than the Division's normal practice for paying claims without Medicaid rates at 65% of the billed amount. This error resulted in an overpayment of \$2,100. <li data-bbox="519 1869 1476 1915">i. One claim was paid incorrectly based on an incorrect formula for calculating inpatient per diem claims. The current calculation does not |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>include a Disproportionate Share (DSH payment) resulting in an underpayment of \$129.</p> <p>j. One claim was paid incorrectly based on an incorrect calculation for claims with an invalid DRG. The system inputs a zero value for the DRG weight causing the system to pay the claims incorrectly. This error resulted in an overpayment of \$718.</p> <p>The Department paid claims in error totaling a net overpayment of \$8,565. Because we believe the errors will result in questioned costs exceeding \$10,000, we are questioning the federal share of \$7,336 related to overpayments of \$9,322.</p> <p>In addition, we noted that the policy of paying 65% of the billed amount when Medicaid rates are not available is not a written policy for the Division. When inquiring about supporting documentation for Item (h) above, none could be provided. There were two other items in our sample, which we have not considered as errors, that were paid using the 65% methodology.</p> <p>The control weaknesses that allowed the errors to occur could, under other circumstances, cause other claims to be paid incorrectly by amounts that are significant. Section 1-11 of the Division of Vocational Rehabilitation internal policies manual requires that invoices for hospital services be paid at the Medicaid rate. The Medicaid State Plan and the Hospital Manual define the correct methodology for the payment of lab fees, inpatient per diem calculations, and calculating cost outliers. The Medicaid Pharmacy manual defines the correct methodology for determining drug pricing.</p> <p><i>Recommendation:</i> The Division of Vocational Rehabilitation should strengthen internal controls to ensure that all invoices are properly processed and paid. Rate changes should be obtained in a timely manner and properly incorporated into the Division's payment procedures. Also, the Division should ensure that payment calculations are updated regularly in accordance with Medicaid payment methodology. The Division should perform analysis to determine the total impact of the errors and require reimbursement from providers for overpayments.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Each claim exception identified within the audit is in the process of being recalculated and adjusted appropriately. All vendors that received overpayments will be billed for the overpayment amount by April 1, 2006. The Division of Vocational Rehabilitation (DVR) must adhere to published Division of Medical Assistance (DMA) rate schedules because of the General Statute requirement that DMA</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>established rates for medical services not be exceeded by any state agency. Due to various mitigating factors, such as: complexity of rate determination, DMA outsourced bill-paying process and the lack of access afforded DVR to these rate changes in a timely manner; DVR encounters continuing difficulty in applying rates/fees retroactively and gaining full insight to the DMA rate structure. In order to avoid service interruption for clients, DVR must process claims in a timely manner and cannot hold payments in anticipation of retroactive rate changes, which can cause the incorrect rate to be applied.</p> <p>The Division continues to pursue every opportunity available to comply with the General Statute and will:</p> <ul style="list-style-type: none"> • Continue to attend meetings with the DHHS Office of the Controller, DMA, and Division of Information Resource Management (DIRM), to work towards improving communications and updates in a timely manner. • Obtain access to the DMA information memoranda on-line rate change alert system to ensure the Division's compliance with adhering to DMA published rate schedules. • To seek appropriate computer program changes to facilitate timely implementation of DMA retroactive rate changes in concert with DIRM and the DHHS Office of the Controller. • Revise policy to reflect the use of the DVR's customary practice of paying claims at 65% of the billed amount when the Medicaid rates are unavailable. • Continue to review and discuss with DMA and DHHS Office of the Controller the feasibility of the DMA Fiscal Agent paying all DVR medical claims as an add-on to the DMA contract. |
| <p>05-SA-39</p> <p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$1,636</p> | <p><u>Basic Support Claims Not Properly Paid</u></p> <p>There were weaknesses in the Department's controls over the payment of basic support claims for both the Division of Vocational Rehabilitation and the Division of Services for the Blind related to the Rehabilitation Services – Vocational Rehabilitation Grants to States program. An examination of 225 client files revealed:</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>For the Division of Vocational Rehabilitation:</p> <ul style="list-style-type: none"> The Department paid two vendors \$1,864 without the required vendor signatures. One inpatient claim was paid as an outpatient claim, resulting in an underpayment of \$2,635. The amount paid for one invoice was less than the recalculated amount based on the documentation available, resulting in an underpayment of \$15,613. Four claims were paid in error based on agency keying errors, resulting in an underpayment of \$3,213. <p>For the Division of Services for the Blind:</p> <ul style="list-style-type: none"> Supporting documentation for one claim could not be located. The total amount of the claim was \$144. One claim was paid in error based on agency keying errors resulting in an overpayment of \$70. <p>The Department paid claims in error totaling a net underpayment of \$19,383. The claim overpayment errors totaled \$2,078. Because the projected questioned costs exceed \$10,000, we are questioning the related federal share of \$1,636 of overpayments.</p> <p>Section 1-11 of the Division of Vocational Rehabilitation internal policies manual requires that invoices for inpatient and outpatient hospital services be paid at the Medicaid rate and requires that invoice information include vendor signature. In addition, costs must be adequately documented in accordance with OMB Circular A-87.</p> <p><i>Recommendation:</i> The Department should strengthen internal control to ensure that all invoices are properly processed and paid. Also, the Department should ensure that all applicable rates are properly incorporated into its payment procedures.</p> <p>The Department should perform an analysis to determine the total impact of</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>the errors and require providers to reimburse the Department for all overpayments.</p> <p>The Department should strengthen internal control to ensure that vendor signatures and adequate documentation are obtained for all invoices before payment is made in accordance with both federal and internally required procedures.</p> <p><i>Agency Response:</i> The Department concurs with the finding and the Auditor's recommendation to strengthen internal control to ensure all invoices are properly processed and paid, applicable rates are properly incorporated into payment procedures, and adequate documentation is obtained before payment is made. The deficiencies noted by the auditors are due in part to human error resulting from inexperienced staff. Continual training, monitoring, and evaluation of staff performance has been necessary and will continue. The Division of Vocational Rehabilitation (DVR) has found that non-medical vendors are not willing to provide signatures on invoices, so as standard operating procedure signatures have not been required on non-medical invoices. DVR has drafted an internal policy revision to the vendor signature requirement. One of the invoices without a signature was for computer equipment and the signature is not required so there are no associated questioned costs.</p> <p>For one invoice without the signature, the medical service provider has been contacted and the missing invoice signature obtained. Adjustment payments have been made to correct the inpatient claim paid as outpatient and the invoice paid for an amount less than the total calculated based on the documentation. Each claim exception identified within the audit is in the process of being recalculated and adjusted appropriately. The supporting documentation for the missing Services for the Blind claim is being secured.</p> |
| <p>05-SA-40</p> <p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$399</p> | <p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>There were weaknesses in the Division of Services for the Blind's controls over the payment of basic support claims in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. An examination of 225 client files revealed the following:</p> <ul style="list-style-type: none"> One outpatient claim was paid using an incorrect methodology. Lab fees were incorrectly included in the calculation for outpatient claims resulting in an overpayment of \$11. |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <ul style="list-style-type: none"> Three claims were paid at incorrect rates. Rates were updated using incorrect information causing claims to be paid at incorrect rates. This resulted in an overpayment of \$495. <p>The Division overpaid claims by \$506. Because the projected amount of questioned costs for the grant exceeds \$10,000, we are questioning \$399, which represents the federal share of the overpayment.</p> <p>The Division's internal policies require that invoices for hospital services be paid at the Medicaid rate. The Medicaid State Plan and the Hospital Manual define the correct methodology for the payment of lab fees.</p> <p><i>Recommendation:</i> The Division of Services for the Blind should strengthen internal controls to ensure that all applicable rate changes are received in a timely manner and properly incorporated into its payment procedures. Also, the Division should ensure that payment calculations are updated regularly in accordance with Medicaid payment methodology. The Division should perform analysis to determine the total impact of the errors and require reimbursement from providers for overpayments.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division of Services for the Blind (DSB) management will continue to review check write vouchers weekly. Invoices that are paid at what appears to be a very high or very low amount based on our experience will be questioned through Claims Processing and needed corrections will be made; however, DSB is not in a position to identify invoices paid at an inaccurate amount through this review. DSB along with the Division of Vocational Rehabilitation, the DHHS Controller's Office, the Division of Medical Assistance and the Division of Information Resource Management, will work together to define a procedure that will ensure accurate and timely payments to providers. The DHHS Office of the Controller staff are initiating action to recoup the questioned costs by June 30, 2006.</p> |
| 05-SA-41 | <p><u>Eligibility:</u></p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$33,428</p> <p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>There were control weaknesses related to the determination of client eligibility and completion of financial needs documentation in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. Our examination of 225 client files revealed cases in which eligibility was not determined in a timely manner, eligibility determination forms were not completed and included in the client's case file, and the individual financial</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>needs documentation was not completed according to the specifications in federal requirements.</p> <ul style="list-style-type: none"> Required Agreement to Extend Eligibility Decision forms were not obtained or were not obtained in a timely manner for seven clients. Title 34 CFR section 361.41 and the Division's internal policies manual require that the eligibility extension forms be filed if eligibility cannot be determined within 60 days. Since clients were later determined eligible, there are no questioned costs. Required Certificates of Eligibility forms were not completed and included in the client's file for five clients as required by section 3-7-6 of the internal policy manual. The payments to these clients totaled \$31,575. Since proof of eligibility could not be determined and likely errors exceed \$10,000, the federal share of \$24,849 is being questioned. Two clients did not have appropriate documentation of the individual's financial status. Neither file had the completed form nor the documentation of the individual's SSI/SSDI status as specified in the Division's policies. Since proof of financial need was not determined, the clients would be ineligible for cost services to be provided. The clients were paid \$10,901 resulting in questioned costs of the federal share of \$8,579. <p>These weaknesses increase the risk of paying costs related to ineligible participants or for unapproved services.</p> <p><i>Recommendation:</i> The Division of Vocational Rehabilitation should strengthen internal controls to ensure that all applicable eligibility forms are obtained when required and that financial needs forms are completed before cost services are provided in accordance with the requirements specified in federal regulations.</p> <p><i>Agency Response:</i> The Department concurs with the finding. DVR will continue to strengthen the eligibility determination process. Areas to be emphasized include eligibility documentation, financial needs testing, lack of adequate documentation, and timeliness of the eligibility determination.</p> <p>Regarding eligibility extension forms, DVR will train Regional Directors, managers and counselors to increase the effective use of the error report that enables managers to monitor cases approaching the 60 day limit. In addition, managers will review the error report once a quarter and provide a report to</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>the Regional Director. The DVR Director will review these reports quarterly with Regional Directors.</p> <p>DVR will increase random monitoring for eligibility documentation. If a pattern of errors is identified, a developmental plan for performance in the specific areas will be developed. In addition, changes will be implemented with the automated case management system that will ensure that the form is completed and printed prior to case activation. The five cases in question during this audit were reviewed and deemed to meet eligibility criteria; therefore, there was no overpayment. The required Eligibility Decision form will be added to each case file.</p> <p>The requirements for the financial need test are more complex. When an individual is an applicant, DVR may authorize diagnostic services in order to determine eligibility for treatment services. After being determined eligible for treatment services, only certain services require the financial need test. Thus, an eligible individual may receive a number of services which do not require a financial need test. In one of the cases pulled for review, after the authorized diagnostic services were performed the applicant was found not eligible for treatment services. DVR appropriately paid for diagnostic services in this case and there was no overpayment. The second case was determined eligible and a service that requires a financial need test was added to the Individual Plan for Employment (IPE); however, after the diagnostic service was performed it was determined that the client was unable to participate in the authorized service requiring a financial need test. No services provided to this individual were subject to the financial need test; therefore, there was no overpayment. Training will be provided in each Unit Office regarding the requirement that only services for which the individual is eligible and financial need, if required, has been determined are included on the IPE. In addition, an automated edit and/or reminder will be implemented in the case management system to ensure accurate completion of the financial needs form prior to the authorization/expenditure of funds for services subject to the needs test.</p> |
| 05-SA-42 Equipment and Real Property <u>Management:</u> Reportable Condition | <p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>The Department failed to follow specific internal policies and to maintain adequate documentation in support of fixed assets purchased with federal funds from the Rehabilitation Services – Vocational Rehabilitation Grants to States program by the Division of Vocational Rehabilitation. Testing of fixed assets and inventory procedures revealed the following:</p> <ul style="list-style-type: none"> • The Department failed to update the fixed asset system for five missing |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>items for which it had received the fixed asset input change form. Additionally, missing asset forms were not on file for nine items indicated as missing per the annual inventory.</p> <ul style="list-style-type: none"> • The fixed asset system was not reconciled to the North Carolina Accounting System on a monthly basis as required by the Department's Cash Management Plan. • Documentation for disposed assets considered as surplus was not received or on file for one month. The fixed asset system was not updated for this month to remove the disposed assets. <p>The Division's failure to follow policies and maintain proper documentation could result in fixed assets being misstated on the financial statements. Additionally, the failure to safeguard assets, perform reconciliations and follow-up on missing assets increases the risk of misuse or theft of assets.</p> <p>The Office of State Controller's fixed asset policies require agencies to safeguard assets and properly account for asset dispositions. OMB Circular A-102 Common Rule also requires that equipment records be maintained, a physical inventory of equipment be taken and reconciled to the equipment records, and an appropriate control system be used to safeguard equipment.</p> <p><i>Recommendation:</i> The Department should communicate the importance of following internal policies to ensure that proper documentation is maintained and assets are accurately recorded. Management should implement procedures to ensure that appropriate reconciliations are performed at both the Department and Division levels. The Department should establish the necessary communication channels between the respective Divisions to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.</p> <p><i>Agency Response:</i> The Department concurs with the finding. A new centralized filing system has been established for the fixed asset input forms. These forms remain in the asset file for the life of the asset along with all other pertinent documentation. A monthly reconciliation procedure for fixed assets has been developed and fully implemented since August 2005. Management has communicated between the DHHS Office of the Controller and Divisions to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets. We have fully implemented these changes during</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | fiscal year 2005-06 and continue to communicate the importance of following internal policies. |
| 05-SA-43 Equipment and Real Property <u>Management:</u> Reportable Condition | <p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>The Division of Vocational Rehabilitation failed to follow specific internal policies related to fixed assets documentation and the safeguarding of assets purchased with Rehabilitation Services – Vocational Rehabilitation Grants to States program funds. Testing of fixed assets and inventory procedures revealed the following:</p> <ul style="list-style-type: none"> • The Division failed to timely submit missing asset forms for nine items listed as missing during the annual inventory. • In our testwork of asset dispositions, we noted that the Division did not submit documentation for one month in which assets were sold/disposed through State Surplus Property. The disposed assets were not removed from the fixed asset system. <p>The Division's failure to follow policies and maintain proper documentation could result in fixed assets being misstated on the financial statements.</p> <p>The Office of State Controller's fixed asset policies require agencies to safeguard assets and properly account for asset dispositions. OMB Circular A-102 Common Rule also requires that equipment records be maintained, a physical inventory of equipment be taken, and an appropriate control system be used to safeguard equipment.</p> <p><i>Recommendation:</i> The Division of Vocational Rehabilitation should ensure all personnel understand their responsibilities for documenting, recording, and safeguarding fixed assets and the importance of following internal policies.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The missing asset forms referenced above were subsequently found. DVR will reinforce policies for more timely submission of asset forms which will aid in proper recording, deleting and editing of assets. DVR will work in conjunction with the DHHS Office of the Controller to ensure procedures are complete for proper recording, deleting and editing of assets in a timely manner. DVR will conduct regional training on the procedures relating to the documentation, recording and safeguarding of fixed assets.</p> |

84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-44 | Matching, Level of Effort, <u>Earmarking:</u> Reportable Condition Questioned Cost Finding \$80,066 | <p><u>Maintenance of Effort Not Met</u></p> <p>The Division of Services for the Blind did not have controls in place to ensure that the required maintenance of effort was provided for a grant award in the Rehabilitation Services – Vocational Rehabilitation Grants to State program.</p> <p>Our tests revealed that as of June 30, 2005, the Division provided \$80,066 less for the 2003 grant than it was required to provide. We are questioning the \$80,066 maintenance of effort deficit incurred by the Division as of June 30, 2005.</p> <p>Federal regulation 34 CFR section 361.62 requires federal funding to be reduced by the amount that a grantee fails to maintain the level of effort provided by the grantee two years prior to the grant.</p> <p><i>Recommendation:</i> The Division of Services for the Blind should establish controls to ensure that the required maintenance of effort is maintained. Also, the Division should seek resolution to the issue through its oversight federal funding authority.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The DHHS Office of the Controller and DSB have implemented additional control procedures to ensure that the required maintenance of effort is provided. The Federal funding agency, Rehabilitation Services Administration, has not made a determination on how to handle the MOE questioned costs identified by the State Auditor.</p> |

84.173 SPECIAL EDUCATION – PRESCHOOL GRANTS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-45 | Matching, Level of Effort, <u>Earmarking:</u> Reportable Condition | <u>Internal Controls Over Maintenance of Effort Need Strengthening</u> Although the Department met the maintenance of effort compliance requirement for the Special Education – Grants to States and Special Education – Preschool Grants programs, the Department did not have adequate internal controls in place to ensure compliance with this requirement. See finding 05-SA-36 for a description. |

84.357 READING FIRST STATE GRANTS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-46 | <p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$1,924</p> | <p><u>Unallowable Costs Charged to Reading First State Grants Program</u></p> <p>The Department's review procedures were not sufficient to ensure that expenditures charged to the Reading First State Grants program were allowable and that they were in compliance with state travel policies. Our review of 41 disbursements revealed the following:</p> <ul style="list-style-type: none"> • One disbursement of \$1,908 was improperly charged to the program even though it benefited another program; • One employee was erroneously reimbursed for dinner. The travel times listed on the travel voucher indicated that the employee was only eligible for lunch. Therefore, the employee claimed \$6 in error; • One employee was reimbursed twice for a parking charge of \$10. <p>Since projected questioned costs would likely exceed \$10,000, we will question \$1,924, the amount of disbursements in our test which were not allowable.</p> <p>OMB Circular A-87 requires costs to be supported by appropriate documentation to be allowable under a grant program, and costs should represent actual charges. Also, <i>North Carolina General Statute 138-6</i> contains statutory regulation regarding employee travel. Allowances may not be claimed while in travel status unless the departure or arrival to one's duty stations extends the employee's workday for the appropriate length of time.</p> <p>Unless adequate reviews are performed the risk of paying for unallowable costs increases.</p> <p><i>Recommendation:</i> The Department should adhere to all federal regulations and state prescribed policies and procedures when processing cash disbursements. Review procedures should be strengthened and reiterated to appropriate personnel.</p> <p><i>Agency Response:</i> We agree with the finding. The \$1,908 inadvertently coded to the Reading First State Grant program will be refunded to the program, and charged to the correct program. In addition, to reduce the risk of paying unallowable travel costs in the future, the DPI travel reimbursement staff will strengthen their review procedures, and conduct semi-annual training sessions for all DPI employees. In addition, the travel reimbursement policies and procedures have been reiterated to the Reading First State Grant program staff.</p> |

84.357 READING FIRST STATE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|---|
| 05-SA-47 | <u>Eligibility:</u> Material Weakness Material Noncompliance | <p><u>Internal Control Weaknesses Over Determination of Eligibility</u></p> <p>Controls were not in place to ensure that the criteria used to determine eligible subrecipients in the Reading First State Grants program complied with the criteria in the State Plan. The State Plan stated that schools that had fewer than 20 students scoring below proficiency were excluded from eligibility. Our review of eligibility determinations revealed that 29 of 92 schools received funding even though they had fewer than 20 students scoring below proficiency. Eligibility determinations for these schools were calculated using a threshold of 10 or more students in a school scoring below grade level.</p> <p>Since the Department did not adhere to the criteria in the approved State Plan, 29 schools were ineligible to receive funding. We were unable to determine the exact amount of funds expended by these schools during our audit period because this information was not readily available at the Department. However, this information should be at the individual schools. Therefore, we were unable to determine questioned cost. However, the projected questioned cost, based on proposed funding of \$11,426,005 to these schools, would likely exceed \$10,000.</p> <p><i>Recommendation:</i> The Department should strengthen controls to ensure that eligibility determinations are made in accordance with the approved criteria.</p> <p><i>Agency Response:</i> We disagree with the finding that the DPI used incorrect criteria to determine eligible subrecipients in the Reading First State Grant program. DPI believes that it had prior approval to use the lower threshold of ten or more students in a school scoring below grade level to determine eligibility. We have asked the U. S. Department of Education for written confirmation of that approval.</p> |
| 05-SA-48 | <u>Period of Availability of Federal Funds:</u> Questioned Cost Finding \$234,431 | <p><u>Funds Reallocated After Period of Availability</u></p> <p>The Department reallocated unexpended funds in violation of the federal regulations in the Reading First State Grants program. Unexpended grant funds from the 2002-2003 award year of \$234,431 were reallocated from one subrecipient to another in January 2005 which was after the period of availability. As a result, we will question these costs.</p> <p>The OMB Circular A-133 Compliance Supplement states that State Education Agencies or other grantees are not to reallocate grant funds from one subrecipient to another after the period of availability. Also, 34 CFR section 80.23(b) requires that a grantee liquidate all obligations incurred under the award no later than 90 days after the end of the funding to coincide with the</p> |

84.357 READING FIRST STATE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>submission of the annual Financial Status Report. The federal agency may extend this deadline at the request of the grantee.</p> <p>The Department contends that reallocation of allotments from one subrecipient to another is appropriate as long as the expenditures have been incurred before the period of availability has ended. If this was an acceptable interpretation of the federal requirement, costs would still be questioned since the subrecipient that received the reallocation of funds had not expended enough funds to cover the additional allocation at December 31, 2004.</p> <p><i>Recommendation:</i> The Department should ensure that all funds are expended within the period of availability. The Department should consult with the federal government on the proper interpretation of this requirement.</p> <p><i>Agency Response:</i> We disagree with the finding that the reallocation adjustments were made after the period of availability. We do not reallocate funds and increase a Local Education Agency's (LEA) overall availability to spend more than what is originally allocated (carryover plus new grant year allocation). We do make adjustments to coincide with the federal approved first-in, first-out (FIFO) method for utilization of federal funds. The DPI Allotment Section does not reallocate grant funds by increasing an LEA's overall allocation, but the DPI makes an adjustment (journal entry) between grant years to appropriately associate expenditures that were incurred during the oldest applicable grant available period. This action appropriately assigns expenditures to assure 100% utilization of the oldest available grant funds. This action is authorized by the Federal Government.</p> <p>The funding has already been drawn down from the Federal Government, based on their authorization per FIFO and we are making the adjustment to the allotment to reflect federal grant year funds that cover actual expenditures during the period of availability. To do this, we identify LEAs that have expended all of their prior year funds and are using the current year funding still within the prior grant available period. We refer to that as the FIFO method. In year's past, we have had programs where LEAs had not expended enough funds during the period of availability under our FIFO method and thus, reverted funds back to the Federal Government.</p> |

84.357 READING FIRST STATE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-49 | Procurement and Suspension and Debarment: Material Weakness Material Noncompliance | <p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>The Department did not have controls in place to ensure that the federal suspension and debarment requirements were met for the subrecipients in the Reading First State Grants program. The failure to comply with these requirements heightens the risk that the Department may contract with or provide funds to suspended or debarred subrecipients.</p> <p>Our examination of 39 subrecipient files revealed that the Department did not verify that these subrecipients were not suspended or debarred. This verification may be accomplished by checking the Excluded Parties List System maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <p>Title 34 CFR section 85.300 requires verification for covered transactions to ensure that the recipients of federal funds are not suspended or debarred. All non-procurement transactions (for example, subawards to subrecipients) according to 34 CFR section 85.210 are covered transactions.</p> <p><i>Recommendation:</i> The Department should establish and implement procedures to ensure compliance with current federal suspension and debarment regulations.</p> <p><i>Agency Response:</i> We agree with the finding. DPI has subsequently requested suspension and debarment statements from its subrecipients in the Reading First State Grant program, and all but three of the suspension and debarment statements have been received at this time.</p> |
| 05-SA-50 | Procurement and Suspension and Debarment: Reportable Condition Questioned Cost Finding \$13,030 | <p><u>Controls Need Improvement Over Purchasing</u></p> <p>Controls were not in place to ensure that the Department complied with state regulations for the procurement of contractual services in the Reading First State Grants program. Our analysis of invoices and purchase orders revealed the following.</p> <ul style="list-style-type: none"> The Department paid a total of \$21,750 for a personal service contract without having a formal contract. The vendor performed financial related services for the Department and submitted twelve monthly invoices, ranging from \$300 to \$4,800 during the fiscal year; |

84.357 READING FIRST STATE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <ul style="list-style-type: none"> • The Department paid a total of \$13,030 to one vendor who had submitted a proposal to conduct workshops and consulting services for the program. The Department did not seek competitive bids for this project and did not create a contract for the services. We will question this cost because of the following; <ul style="list-style-type: none"> a) Four invoices were split and four purchase orders were created keeping the total below the \$5,000 threshold that would have required the Department to seek competitive bids; b) Three of the invoices noted above, in the amounts of \$3,250, \$3,250 and \$1,580, were entered into the procurement system 25 minutes apart on December 2, 2004; c) The final invoice for \$4,950 submitted by this vendor provided no detail of the services performed, but the Department stated that the consulting services billed on that invoice were related to the proposal; d) The vendor was the spouse of the administrative assistant for the program. • The Department paid a total of \$11,013 to one vendor for services without having a contract that specified the services to be provided. <p>The lack of contracts for the purchase of services may cause the Department to pay for services never rendered or may cause a misunderstanding in the services to be provided. Possible conflict of interest in purchasing could foster favoritism and cast doubts on the integrity and impartiality of the purchasing process.</p> <p>Title 34 CFR section 80.36 requires a state to follow the same policies and procedures for procuring services under a grant as it uses for procurements from its non-federal funds. Also, it states that an employee, officer or agent of the grantee or subgrantee should not participate in the award or administration of a contract supported by federal funds if a conflict of interest, real or apparent, would be involved. In addition, such a conflict would arise when: (1) the employee, officer or agent, (2) any member of his immediate family, (3) his or her partner or (4) an organization which employs, or is about to employ, any of the above, has a financial or other interest in the firm selected for award.</p> <p>The <i>State of North Carolina Agency Purchasing Manual</i> requires the awards of contracts for commodities and contractual services.</p> |

84.357 READING FIRST STATE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>The manual also requires state agencies to seek competitive bids for purchases over \$5,000 unless competition is waived for certain conditions, such as personal services.</p> <p><i>Recommendation:</i> The Department should ensure that its personnel, especially those who are responsible for making procurement decisions, are aware of and comply with all federal and state purchasing rules and regulations.</p> <p><i>Agency Response:</i> We agree with the finding. The Reading First State Grant program staff will receive additional training and guidance on procurement policies and procedures to ensure awareness and compliance with all federal and state purchasing rules and regulations. The additional training will include special emphasis on competitive bidding requirements and avoidance of conflicts of interest. The Purchasing and Contracts Section has already enhanced its processes and controls over contracts in amounts under the current benchmark of \$5,000 for seeking competitive bids. The enhanced processes and controls include vendor searches on selected samples of procurements under \$5,000, follow-up on multiple procurements with the same vendor, and increased staff development training in policies and procedures for the procurement of services. The Purchasing and Contracts Section provided training sessions in December 2005, and January 2006, and will provide future training on a quarterly basis. An internal financial analyst will perform a review to determine the effectiveness of the enhanced processes and staff development training.</p> |
| 05-SA-51 | <p><u>Subrecipient Monitoring:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p><u>State Compliance Supplements Not Prepared in the Prescribed Format</u></p> <p>The State Compliance Supplement prepared for the Reading First State Grants program did not include the information necessary for independent auditors to conduct the single audit for the Local Education Authorities (LEAs). The Department completed the "short form" version of the compliance supplement instead of the version that includes guidance for the CPAs to audit these programs.</p> <p><i>North Carolina General Statute 159-34(c)</i> requires state departments and agencies that provide funds to local governments and public authorities to provide the Local Government Commission with documents in a prescribed format describing standards of compliance and suggested audit procedures sufficient to give adequate direction to independent auditors retained to conduct a single audit. The Local Government Commission requires a compliance supplement containing standards of compliance and suggested audit procedures whenever the amount subgranted to any one local</p> |

84.357 READING FIRST STATE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>government or public authority is \$100,000 or more. The Department subgranted \$20.9 million to the LEAs during the audit period.</p> <p>Since the compliance supplement was not adequate and the Department did not perform any other fiscal monitoring of these funds, there is an increased risk that the subrecipients expended grant funds for unallowed activities.</p> <p>OMB Circular A-133 requires subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year to be audited. In addition, pass-through entities should be responsible for monitoring the subrecipient activities to provide reasonable assurance that a subrecipient administers federal awards in compliance with federal requirements.</p> <p><i>Recommendation:</i> The Department should establish procedures to ensure that the State Compliance Supplement is prepared in the prescribed format for all programs, provides adequate direction to independent auditors regarding federal and state requirements, and provides any other information to enable independent auditors to audit the federal/state program.</p> <p><i>Agency Response:</i> We agree with the finding. In order to assure that compliance supplements are provided in the format required for new programs, DPI has added a step to its process for setting up new federal programs. The new step will provide our Monitoring and Compliance Section with important information and a checklist for reference each year when compliance supplements are updated.</p> |

93.283 CENTERS FOR DISEASE CONTROL AND PREVENTION – INVESTIGATIONS AND TECHNICAL ASSISTANCE

III. Federal Award Findings and Questioned Costs

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| 05-SA-52 | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| | Subrecipient Monitoring: | <u>Inadequate Subrecipient Monitoring for Center for Disease Control and Prevention Program</u> |
| | Material Weakness | The Division of Public Health did not adequately monitor grants made under the Center for Disease Control and Prevention – Investigations and Technical Assistance program. As a result, there is an increased risk that funds were spent for improper purposes. |
| | Material Noncompliance | <p>There are several different activities that take place under the Center for Disease Control and Prevention – Investigations and Technical Assistance program, including activities to control and prevent bioterrorism and chronic disease. To a large extent, these activities are carried out independently of one another.</p> <p>For grants to subrecipients related to bioterrorism, the Division reviews activity reports from subrecipients called “quarterly narratives” to monitor program activity. We found that for 18 of the 23 subrecipient reporting periods selected, quarterly narrative reports were either missing or the quarter to which they applied was not noted on the report, thus making it unclear as to whether a report had been filed for the selected period.</p> <p>Also, the Division did not have a subrecipient monitoring plan for the chronic disease control and prevention activity known as “Well Integrated Screening and Evaluation for Women Across the Nation” program. There was some monitoring ongoing, but with no structured procedures.</p> <p>OMB Circular A-133 requires pass-through entities to monitor subrecipient activities to ensure that federal awards are used in accordance with federal laws and regulations. Subrecipients received \$14.7 million of grant funds for bioterrorism activities and \$1.1 million for the Well Integrated Screening and Evaluation for Women Across the Nation program during the year ended June 30, 2005.</p> <p><i>Recommendation:</i> The Division of Public Health should implement procedures to ensure that all required subrecipient activity reports are filed and reviewed by appropriate personnel. The Division should also ensure that all significant subrecipient grant activity is subjected to adequate monitoring procedures.</p> <p><i>Agency Response:</i> The Division of Public Health (DPH) has always been cognizant of its subrecipient monitoring responsibilities. DPH did not have a staff position dedicated to perform this function for the Bioterrorism related Center for Disease Control and Prevention (CDC) grant component. For the Bioterrorism related CDC grant component, a subrecipient monitoring position</p> |

93.283 CENTERS FOR DISEASE CONTROL AND PREVENTION – INVESTIGATIONS AND TECHNICAL ASSISTANCE (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
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| | <p>was filled effective June 26, 2004. Since that time, the Bioterrorism Program subrecipient monitor has developed and implemented a web-based reporting process effective October 2005 for the required quarterly narrative reports which improves the reporting process and includes a date field to capture the quarter being reported. In addition to this improvement, since October 2004 this position has reviewed all records and reports related to this grant for 85 local health departments (LHD); maintained meticulous files on each LHD; and, monitored the receipt of the quarterly narrative reports. This position had conducted onsite reviews for all but 2 of the 85 LHDs by August 2005. The position also had developed and implemented a new method for the required Expenditure Monitoring Reporting and trained the LHDs on the method from October 2004 to January 2005. Monitoring reviews of LHDs that demonstrate a lack of compliance with the required reports has resulted in a LHD reduction of funds from this grant source.</p> <p>Regarding the Well Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN) related CDC grant component, the subrecipient monitoring activity was ongoing; however, the monitoring process was not well documented. Developing more structured monitoring procedures is a priority for the WISEWOMAN Program. The Division of Public Health Monitoring plan will be updated by April 30, 2006 to include program-specific monitoring requirements and tools for WISEWOMAN.</p> |

93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
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| 05-SA-53 | <u>Eligibility:</u> Reportable Condition | <u>Improper Access to the Eligibility Information System</u> We identified deficiencies in the Division of Social Service's oversight and management of employee access to the Eligibility Information System (EIS). We identified six employees, from a random sample of 60, with improper levels of access to the EIS system. See finding 05-FS-6 for a description. |
| 05-SA-54 | <u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$170,718 | <u>Ineligible Payments Charged to the Temporary Assistance to Needy Families Program at County DSS</u> North Carolina grants Temporary Assistance to Needy Families (TANF) funds to the counties as part of the Work First County Block Grant. Each county is responsible for ensuring that only eligible families are approved for Work First. The CPAs performing the county audits tested 1,174 case files for the TANF Program and found deficiencies in 27 cases. All of the errors were found in one county and are summarized below: <ul style="list-style-type: none"> • In 24 cases, face-to-face interviews were not conducted as required. Program regulations require face-to-face interviews for eligibility re-determination cases every 12 months; • In 24 cases the "Mutual Responsibility Agreement" was not signed and retained. Program regulations require a "Mutual Responsibility Agreement" to be signed to receive TANF benefits; • These errors combine to 27 separate cases having one or both of the exceptions noted above. Questioned costs for these errors totaled \$56,867. <p>In addition, the local auditors reported eligibility findings in two counties' audits that were not the result of the auditors' tests. These issues are described below:</p> <ul style="list-style-type: none"> • A case manager in one county's Work First Program authorized benefits to 19 recipients without documenting the recipient's eligibility. Payments totaled \$112,414 before the county identified the errors. The county's quality assurance process was not effective to timely identify recipient files that did not support the recipient's eligibility; • State monitors found two recipient files in one county that lacked the required documentation. The two recipients were deemed ineligible for |

93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

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For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
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| | | <p>benefits due to this lack of documentation. The auditors questioned cost of \$1,437 which has already been returned.</p> <p><i>Recommendation:</i> The local auditors recommended that the counties perform all of the required face-to-face re-determination interviews and complete and maintain all required forms and documentation. They also recommended that one county increase the number of cases that are reviewed during the quality assurance process.</p> <p><i>Agency Response:</i> The counties concurred with the findings. The Department is pleased that the accuracy rate for the TANF Program was 97.7% from the county audits. As part of the management decision process, the Division of Social Services (DSS) is awaiting formal response from the counties and their respective field representatives regarding the above actions. At a minimum the respective counties will enter into a corrective action plan which will include confirmation of repayment of any questioned costs. In addition to resolution of questioned costs, each county will undergo a thorough assessment by their respective programmatic field staff to identify and resolve any weaknesses in practice and to put in place specific procedures to prevent the recurrence of this type of error. The Division anticipates the corrective action plans will be developed, implemented and issues resolved by May 31, 2006.</p> |
| 05-SA-55 | <p>Subrecipient Monitoring:</p> <p>Reportable Condition</p> | <p><u>Weaknesses in the Temporary Assistance for Needy Families Program Monitoring Procedures</u></p> <p>As noted in our prior audit, monitoring procedures in the Temporary Assistance for Needy Families (TANF) Program are not sufficiently designed to ensure that cases identified as "non-cooperative" with child support requirements are properly sanctioned. In a sample of 39 cases identified as non-cooperative, four cases were identified as not being sanctioned properly. Procedural controls were not in place to ascertain if the caseworker had reviewed the case. The Federal government could impose a penalty on the State for failure to enforce sanctions on recipients who fail to cooperate with child support requirements.</p> <p>Title 45 of the Code of Federal Regulations Part 92.40 requires grantees to monitor grant and subgrant activities to ensure compliance with applicable Federal requirements and to ensure performance goals are being achieved. A reduction or elimination of assistance is required by 42 USC 608(a)(2) for recipient non-cooperation in establishing paternity or obtaining child support. Title 45 CFR 264.31 allows a reduction in the state's State Family Assistance Grant for failure to enforce penalties against recipients.</p> |

93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p><i>Recommendation:</i> The Division of Social Services should implement procedures to ensure TANF sanctions are imposed and resolved timely.</p> <p><i>Agency Response:</i> The Department submitted a corrective action plan to the Administration for Children and Families (ACF) detailing the corrective actions to be implemented by December 31, 2005 in order to prevent this situation from recurring. Some of the corrective actions are as follows:</p> <ul style="list-style-type: none"> • The Division has made modifications to automated reports (IV-D NONCOOP WITHOUT SANCTION) to assist the counties in identifying non-compliant cases that have not had sanctions applied. • The Division has expanded the monitoring process for this program with regard to compliance with the regulations. • The Division has enhanced its education/training activities within the counties to address the compliance issues identified by the auditors. • The Division is requiring county staff to immediately process notifications from IV-D to IV-A programs. <p>ACF accepted the corrective action plan and agreed not to assess the Department any penalties for failure to sanction non-cooperative child support recipients prior to July 1, 2005. ACF will use the single audit for the period July 1, 2005 through June 30, 2006 to determine whether North Carolina has achieved compliance with child support enforcement requirements.</p> <p>The weaknesses identified in this audit were from a sample pulled prior to implementation of the above corrective actions. The Division fully believes the actions taken as identified above will resolve the weaknesses identified in this audit.</p> |

93.563 CHILD SUPPORT ENFORCEMENT**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| 05-SA-56 | Equipment and Real Property Management: Reportable Condition | <p data-bbox="537 562 1052 590"><u>Fixed Asset Records Incomplete/Inaccurate</u></p> <p data-bbox="537 625 1469 772">Weaknesses were noted in the Department's controls over fixed asset records. The Department failed to update the fixed asset records in a timely manner for equipment purchased during the fiscal year. The records also did not contain all pertinent information. In addition, the records were not properly updated for required changes uncovered during the annual inventory.</p> <ul data-bbox="537 814 1469 1115" style="list-style-type: none"> <li data-bbox="537 814 1469 961">• Fixed asset records are incomplete. A scan of current fixed asset records identified asset items without proper asset descriptions, acquisition dates, location assignment, serial numbers, etc. In addition, we noted assets purchased in prior years that continue to be assigned temporary fixed asset numbers. <li data-bbox="537 1003 1469 1115">• Fixed assets records were not updated to reflect the disposition or transfer of asset items. Our tests identified asset items that were either sent to State Surplus Property or transferred to other Divisions that were still accounted for within the wrong Division's fixed asset records. <p data-bbox="537 1157 1469 1209">In our review of fixed asset records for assets purchased with Child Support Enforcement funds, we noted:</p> <ul data-bbox="537 1251 1469 1335" style="list-style-type: none"> <li data-bbox="537 1251 1469 1335">• The Division's own tracking system revealed that of the 121 child support enforcement locations, 11 locations failed to turn in annual inventory reports and one location submitted its report after June 30, 2005. <p data-bbox="537 1377 1469 1482">Also, inventory packages were received from four locations that were not updated in the Department's fixed asset records. Incomplete or missing inventory packets prevent the Department from updating fixed asset records with current information.</p> <ul data-bbox="537 1524 1469 1608" style="list-style-type: none"> <li data-bbox="537 1524 1469 1608">• Based on our review of fixed asset records for Child Support Enforcement, the Federal and State cost percentage of assets is not readily determinable by documentation provided. <p data-bbox="537 1650 1469 1766">Inaccurate information or the omission of information in the fixed asset system increases the risk that missing and/or stolen items will not be detected and could result in misstatement of fixed asset account balances in the financial statements.</p> <p data-bbox="537 1808 1469 1921">Title 45 CFR section 74.34 requires the recipient to maintain adequate safeguards to prevent loss, damage, or theft of equipment. The recipient is required to complete a physical inventory of equipment and reconcile any differences noted with equipment records at least once every two years. The</p> |

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
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| | <p>regulation also requires that the records include a description of the equipment, the manufacturer's serial number or other identification number, acquisition date, location of equipment, unit acquisition cost, and disposition data.</p> <p><i>Recommendation:</i> The Department should implement a tracking system to ensure all changes noted on the inventory worksheets are made to the equipment records. The Department should also ensure that all equipment purchases are entered correctly into the system within a reasonable period. Inconsistencies or errors uncovered when updating fixed asset records should be investigated and corrected.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The DHHS Office of the Controller has communicated with the Division of Social Services (DSS) Fixed Asset Coordinator and other Division staff several times and stressed the importance of providing accurate and timely information related to changes in the status of assets to the Fixed Assets System. Of the nine assets that were assigned temporary numbers, four have been assigned permanent numbers. The DSS determined that three of the remaining five did not require permanent numbers. We will continue to work with Division staff to obtain information for the remaining two. The DHHS Office of the Controller will continue to work closely with DSS to ensure that fixed assets are correctly recorded and tracked.</p> <p>The Department is examining the possible need to inventory the ACS leased equipment. Action will be taken when the decision as to how to treat that equipment is reached. We are also exploring how to capture and retain the Federal and state shares of equipment.</p> |
| 05-SA-57 Equipment and Real Property Management: Reportable Condition | <p><u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u></p> <p>Weaknesses were noted in the Division of Social Services' internal control over fixed assets, which increased the risk of loss, damage, or theft of the Division's equipment. Inaccurate information in the fixed asset system could also result in the misstatement of financial statements.</p> <ul style="list-style-type: none"> The Division's own tracking system revealed that of the 121 child support enforcement locations, 11 locations failed to turn in annual inventory reports and one location submitted its report after June 30, 2005. Also, inventory packages were received from four locations that were not updated in the Department's fixed asset records. Incomplete or missing inventory packets prevent the Department from updating fixed asset |

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
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| | <p>records with current information.</p> <ul style="list-style-type: none"> Fixed asset records are incomplete. A scan of current fixed asset records identified asset items without proper asset descriptions, acquisition dates, location assignment, serial numbers, etc. In addition, we noted assets purchased in prior years that continue to be assigned temporary fixed asset numbers. Fixed assets records were not updated to reflect the disposition or transfer of asset items. Our tests identified asset items that were either sent to State Surplus Property or transferred to other Divisions that were still accounted for within the Division of Social Services records. Based on our review of fixed asset records for Child Support Enforcement, the Federal and State cost percentage of assets is not readily determinable by documentation provided. <p>Title 45 CFR section 74.34 requires the recipient to take a physical inventory of equipment and reconcile the results with equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records should be investigated to determine the causes of the difference. The recipient is required to maintain a control system to insure adequate safeguards exist to prevent loss, damage, or theft of equipment. In addition, section (f)(iv) within the same CFR requires information to be maintained that allows for the calculation of the Federal share of the cost of equipment.</p> <p><i>Recommendation:</i> The Division of Social Services should ensure that all completed inventory worksheets are submitted in a timely manner, that equipment records are changed to correctly reflect the results of the physical inventory, and that all equipment purchases are entered into the fixed asset system. The Division should take appropriate steps to ensure that the fixed asset system captures Federal participation percentages for the cost of equipment.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The Division notifies the local child support offices of the inventory requirement and the due date. In addition to the initial notification, the offices with the missing inventory reports were contacted by phone and then via email in an attempt to have the inventory reports returned.</p> <p>The inventory reports for the four locations that initially were not keyed have</p> |

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
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| | | <p>been provided to the DHHS Office of the Controller for entry into the Fixed Assets System (FAS).</p> <p>Regarding assets without serial numbers, location assignment, etc., the Division continues to work cooperatively with staff in the DHHS Office of the Controller who key asset information into the FAS to ensure that this situation is resolved.</p> <p>The auditor identified nine assets that were purchased in 2003 and still have temporary asset numbers. Of the nine assets that were assigned temporary numbers, four have been assigned permanent numbers. We determined that three of the remaining five did not require permanent numbers. We will continue to work with the DHHS Office of the Controller to obtain information for the remaining two assets.</p> <p>The Department is also exploring how to capture and retain the Federal and state shares of equipment.</p> |
| 05-SA-58 | <p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p> | <p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>The Division of Social Services failed to take appropriate action or failed to take the required action in the established time periods for its child support cases. These failures exceeded the 25% error rate used by the federal government to determine substantial compliance with child support requirements.</p> <p>Weaknesses identified with the Division's system of managing and bringing enforcement actions included (our testwork was performed for all open cases in the Division's Data Warehouse):</p> <ol style="list-style-type: none"> Federal regulations require the Division to establish paternity and support obligations for all IV-D cases that require this type of action. We found that 54% of open cases were not in compliance with this requirement. Federal regulations require the Division to enforce support obligations for all cases that require this type of action. We found that 68% of open cases were not in compliance with this requirement. Federal regulations require the Division to provide the appropriate child support services needed for interstate cases (cases in which the child and custodial parent live in one state and the responsible relative lives in another state). We found that 48% of open cases were not in compliance with this requirement. |

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>Federal regulations require child support agencies to maintain an effective system of monitoring compliance with support obligations. The appropriate enforcement action must be taken within 30 days of identifying noncompliance. If service of process is necessary prior to taking an enforcement action, service must be completed within no more than 60 calendar days. Regulations require that within 90 days of locating an absent parent the Division must establish an order for support, establish paternity, or document unsuccessful attempts to achieve the same. Federal regulations also require actions to be taken on interstate cases in specified timeframes including referring cases to other states within 20 calendar days of locating an absent parent in the other states and providing services necessary as a responding state.</p> <p><i>Recommendation:</i> The Division of Social Services has begun performing self-assessments to review their compliance with applicable federal guidelines. Management should continue to evaluate and enhance its internal control procedures to ensure compliance with federal child support processing requirements.</p> <p><i>Agency Response:</i> The Federal Office of Child Support Enforcement (OCSE) requires each state's CSE program to monitor program compliance in accordance with OCSE Action Transmittal 98-12. AT 98-12 states: "In moving towards a more results oriented review, if the State achieved a successful outcome (during the 12 month review period), the State will consider the case to be an Action case and will not evaluate required time frames for the review period for that Review Criterion." Based on this federal mandate, North Carolina's Child Support Enforcement (CSE) utilizes data warehouse technology and reviews every case quarterly in eight performance categories. For the first time this year, State auditors also used the data warehouse to evaluate the CSE Program. Instead of a sample of cases, 100% of the case population in the data warehouse was tested. We support this approach for future audits. We acknowledge these audit findings and will inform all area supervisors and local office supervisors of the findings. The audit findings will also be incorporated into CSE's program monitoring plan.</p> <p>a. Establishment of Paternity and Support</p> <p>We have increased our compliance percentage significantly from 29% in 2004 to 46% in 2005. In addition, CSE's scores in the Self-Assessment category of Establishment have improved each year since 2001.</p> <p>CSE has taken several actions that have and will continue to increase the percentage of cases for which establishment of paternity and support is timely. In addition to certifying child support agents to take DNA samples immediately when paternity is questioned, CSE will require that state-</p> |

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>operated local CSE offices contact non-custodial parents (NCPs) and request they sign a Voluntary Support Agreement (VSA) when paternity has been settled. When genetic testing is performed immediately and support is settled administratively with a VSA, the order for support is obtained much faster because the case does not need to be scheduled for court hearing. Increasing the number of support orders obtained via VSA will increase the number of establishment cases settled within the federal timeframes. CSE plans to modify training scripts to increase the emphasis on using the available automated supports pertaining to establishment. CSE will continue to run Self Assessment Establishment reports quarterly in order to identify cases that are out of compliance and training issues. By utilizing the data warehouse to review the entire establishment caseload, CSE provides a powerful performance management tool to local office management and field staff.</p> <p>b. Enforcement</p> <p>We believe that the decline in our compliance rate from 41% in 2004 (as reported by audit staff) to 32% this year (2005) is directly related to differences in the interpretation of the meaning of consistent collections and delinquency between the auditor and our assessment. As the result of our continued progress in enforcement (we have improved consistently since 2002), we believe that CSE Program improvements we have put in place are effective.</p> <p>CSE utilizes an automated telecommunicator to phone NCPs and remind them that their first child support payment is due. NCPs are also called to remind them of court dates and appointments in the local child support office. CSE plans to expand the telecommunicator scripts to include calls to all delinquent NCPs. CSE provides NCP wallet cards for local offices to give new payers. These cards provide all of the information the NCP needs to pay child support, to obtain payment information and to reach customer service representatives. CSE will require that agents in state-operated CSE offices attempt to contact delinquent NCPs via telephone to discuss payment options prior to filing court action. Increasing the number on NCPs who pay their child support without court action will increase the number of cases that meet the federal timeframes for enforcement. CSE is currently conducting a pilot project in which central office staff members provide location services for NCPs whose whereabouts are unknown to the local office. Once a NCP is located, the local agent is notified and must initiate enforcement action within three (3) business days. CSE will continue to run Self Assessment Enforcement reports quarterly in order to identify cases that are out of compliance and training issues. By utilizing the data warehouse to review the entire enforcement caseload, CSE</p> |

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
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| | <p>provides a powerful performance management tool to local office management and field staff.</p> <p>c. Interstate</p> <p>CSE's scores in the Self-Assessment category of Interstate have improved 16% since 2003; however, the Interstate cases continue to be one of the most challenging program areas. Communication between North Carolina workers and other states has improved as a result of our participation in the Federal Interstate Case Reconciliation (ICR) Project. We have increased our interstate training sessions from four (4) to nine (9) per year. We have revised the job duties of our interstate central office staff to monitor cases without an order. We have conducted multiple sessions of self assessment workshops with emphasis on documenting actions taken in ACTS.</p> <p>CSE has increased our interstate training sessions from four to nine per year and is providing additional interstate training at a regional level. CSE has conducted multiple workshops for local office staff with emphasis on what Interstate actions are required and documenting those actions in the automated system. Area trainers have been given these training scripts and will continue to provide the training for each region. CSE will continue to run Self Assessment Interstate reports quarterly in order to identify cases that are out of compliance and training issues. By utilizing the data warehouse to review the Interstate caseload, CSE provides a powerful performance management tool to local office management and field staff.</p> <p>Recent data shows we are on target for reaching our program goals by the year 2009 in collections, cost effectiveness, paternity establishment and percent of cases under order. Our collections goal for 2005 was 65.01%. Current data shows that we were at 64.96% at mid-fiscal year. The gross amount collected for fiscal year 2005 was \$597,056,045.00. This is an all time record high reflecting a 12% increase over the past two years.</p> |

93.658 FOSTER CARE – TITLE IV-E**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|---|
| 05-SA-59 | <u>Eligibility:</u> Reportable Condition | <p data-bbox="519 546 1468 588"><u>Foster Care IV-E Files Lacking Documentation at County DSS</u></p> <p data-bbox="519 588 1468 777">In North Carolina, each county is responsible for determining Foster Care IV-E eligibility. The CPAs performing the county audits tested 425 case files and found that three of the 16 files examined in one county were missing one or more of the documents listed on the case file checklist. Without the required documentation, ineligible individuals could receive benefits.</p> <p data-bbox="519 777 1468 861"><i>Recommendation:</i> The local government auditor recommended that case files should be reviewed after every visit by the appropriate supervisory personnel.</p> <p data-bbox="519 861 1468 1323"><i>Agency Response:</i> The county agreed with the finding. The Department is pleased that the accuracy rate for the Foster Care IV-E Program was 99.3% from the county audits. As part of the management decision process, the Children's Services Program Representative for this county is reviewing the county's corrective action plan and will take all necessary steps to ensure the county has put in place internal controls that are appropriate and comprehensive. The county will be required to develop a stronger internal communication plan to ensure that all required documentation for determining eligibility is maintained in the case file. The program representative will conduct periodic record reviews and training during future site visits to ensure all program requirements are met. In addition, the Division will utilize its Program Compliance Monitors to conduct annual monitoring of program files to ensure ongoing compliance with established eligibility documentation requirements and protocols.</p> |
| 05-SA-60 | <u>Reporting:</u> Reportable Condition | <p data-bbox="519 1365 1468 1407"><u>Errors in the Foster Care and Adoption Assistance Financial Report</u></p> <p data-bbox="519 1407 1468 1638">Amounts reported in and deemed to be critical information in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report were misstated. The amount reported on line 8 was understated by \$231,000. Misstatements could result in costs incorrectly charged to the federal program. The error was due to incorrect data from subsystem reports being entered on the agency prepared worksheet used to accumulate the amounts for the federal report.</p> <p data-bbox="519 1638 1468 1722">Good internal controls dictate that amounts reported on federal reports be accurate and agree with the supporting accounting records.</p> <p data-bbox="519 1722 1468 1850"><i>Recommendation:</i> The Division of Social Services should implement review procedures to ensure that amounts reported on the federal reports are accurate and agree to the supporting accounting records. Review procedures</p> |

93.658 FOSTER CARE - TITLE IV-E (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>should include recalculations and periodic comparison to supporting documentation.</p> <p><i>Agency Response:</i> During the period under review, the Child Welfare Waiver Demonstration Project (IV-E Waiver) was in transition through agreement with federal agency Administration of Children and Families. The errors identified were miscalculations resulting from a formula error in the spreadsheet that is used to calculate the cost neutrality status of the demonstration project. At the time, the Division had one person completing all aspects of reporting expenditures associated with this demonstration project. Currently, the Division has two positions reviewing these calculations. A data entry person makes the initial entries into the spreadsheets, and a manager reviews the data for accuracy. The ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report containing the misstatement of \$231,000 on line 8 was corrected and resubmitted November 2005.</p> <p>In July 2004, the Division began implementation of phase II of the demonstration project which includes contracting with an outside evaluator to track outcomes and costs under the demonstration project. This effort will allow the Division to implement more stringent review procedures to cross-check calculations and expenditures. The Division will also be collaborating with the DHHS Office of the Controller to develop a streamlined reporting process for the demonstration project that utilizes more system generated reports and relies less on human calculations. When fully implemented, the Division believes these changes will establish stronger internal controls for project reporting.</p> |

93.767 STATE CHILDREN'S INSURANCE PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|---|
| 05-SA-61 | <u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$1,934 | <p data-bbox="519 556 1476 619"><u>Ineligible Payments Charged to the State Children's Insurance Program at County DSS</u></p> <p data-bbox="519 651 1476 766">In North Carolina, the county Department of Social Services offices process applications related to the State Children's Insurance Program. The CPAs performing the county audits tested 575 case files and found deficiencies in nine cases. The findings are summarized below.</p> <ul data-bbox="519 808 1476 1186" style="list-style-type: none"> <li data-bbox="519 808 1476 840">• Six case files contained incomplete budget information <li data-bbox="519 871 1476 1060">• Two children received benefits while ineligible for a four-month period. They were ineligible because they were covered by another comprehensive major medical insurance policy during this time period. The Family and Children's Medicaid Manual states that comprehensive medical insurance coverage for a child must be discontinued before NC Health Choice can be authorized. <li data-bbox="519 1092 1476 1186">• One case file could not be located. The local DSS office is responsible for the completeness of applications. If documentation is not maintained, ineligible children may receive benefits. <p data-bbox="519 1207 1476 1270">The questioned costs in these cases total \$1,934, and we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p data-bbox="519 1302 1476 1522"><i>Recommendation:</i> The local government auditors recommended that the county supervisors should monitor personnel more closely to ensure that mandated procedures are followed. The county should stress the importance of verifying all eligibility requirements and maintaining better documentation in case files. Employees should utilize better organization and retention of files when taken off-site. A sign-in/out log should be used to track the location of records.</p> <p data-bbox="519 1554 1476 1793"><i>Agency Response:</i> The counties that were impacted concurred with the findings. The Department is pleased that the accuracy rate for the Children's Health Insurance Program was 98.4% from the county audits. DMA will implement corrective action through our MPRs. The MPRs conduct statewide and/or on-site training of local Income Maintenance Caseworkers on family and children's budgeting methodology. As part of the Department's standard management decision process, each finding will be evaluated by the Department and any questioned costs will be recouped.</p> |

93.767 STATE CHILDREN'S INSURANCE PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Teachers' and State Employees' Comprehensive Major Medical Plan

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|---|
| 05-SA-62 | Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$51 | <u>Claim Payments Made in Error</u> During the 2005 contract year, nine HealthChoice medical claims were processed incorrectly by the Claims Processing Contractor (CPC). One claim that should have been denied resulted in a duplicate overpayment of \$51, while the other eight erroneous claims resulted in underpayments totaling \$2,924. See finding 05-FS-11 for a description. |

93.778 MEDICAL ASSISTANCE PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | | Findings and Recommendations |
|---|--|---|
| 05-SA-63 | Allowable Costs/Cost Principles: Material Weakness Material Noncompliance | <u>Final Cost-Settlements Not Settled</u> As noted in prior years, the Division of Medical Assistance had not completed the final cost-settlements for Disproportionate Share Hospital (DSH) payments to State-owned and non-State owned hospitals since the 1997 State fiscal year. See finding 05-FS-7 for a description. |
| 05-SA-64 | Allowable Costs/Cost Principles: Material Weakness Questioned Cost Finding \$48,521 | <u>Provider Billing and Payment System Errors</u> Our tests disclosed several weaknesses with the processing of claims payments. We uncovered errors in 16 claims from a sample of 270 Medicaid claims tested. The errors in the sampled claims totaled a net of \$10,734. The federal share of \$6,782 is considered to be questioned costs. Our tests also revealed that 59 claims were overpaid by \$66,425 because of programming errors. The federal share of \$41,739 is considered to be questioned costs. An additional programming error was found that resulted in underpayments of \$57,496. See finding 05-FS-8 for a description. |
| 05-SA-65 | Allowable Costs/Cost Principles: Material Weakness | <u>Inadequate Communication of Rate Changes Between Divisions</u> The Division of Medical Assistance (DMA) has not provided rate information to other Divisions within the Department in a timely manner. Both the Division of Vocational Rehabilitation (DVR) and the Division of Services for the Blind (DSB) have had problems obtaining the necessary information from DMA. Examples of the breakdowns in communication include: <ul style="list-style-type: none"> For the 2005 State fiscal year, the outpatient rates that were provided to DVR and DSB were incorrect. The information provided was based on incomplete 2003 cost reports; whereas the actual rates used by DMA for Medicaid were based on the 2002 cost reports. The correct rates were never provided to DVR or DSB which resulted in all outpatient claims for the 2005 State fiscal year to be paid incorrectly. DMA also has possession of the state pharmacy rates. This information has not been provided to either DVR or DSB which has resulted in numerous pharmacy claim overpayments. Our current year testwork on the Basic Support Grant at both DVR and DSB has identified 21 claims being paid in error due to incorrect outpatient rates, 4 claim errors due to lacking pharmacy payments information, and 2 |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>claim errors due to the correct pharmacy rates not being provided in a timely manner.</p> <p>The lack of communication and sharing of information between Divisions has resulted in the reporting of numerous errors at both DVR and DSB. 42 CFR 438.18 provides that the Department maintain information, available to all necessary parties, that govern eligibility, provision of medical assistance, covered services, and recipient rights and responsibilities. The Medicaid State Plan has similar language that mirrors the requirement of making such information available to the necessary parties.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should take appropriate actions to ensure that all Divisions within the Department are provided the necessary information to properly establish rates for medical claims. The information should be shared on a timely basis to help prevent the incorrect payment of claims.</p> <p><i>Agency Response:</i> The Division concurs with the majority of this finding. DMA does not own nor have possession of all Medicaid pharmacy rates. Rather, these are purchased and owned by the DMA's fiscal intermediary (EDS) and changed weekly. What DMA does have in its possession, and will provide to our sister agencies, is the smaller list of drug rates contained in the State Maximum Allowable Cost drug list. New procedures were introduced for rate-setting staff such that any new or changed rate information would be shared with the DVR and DSB in a timely manner. Shortly after the new procedures were put in place, there were changes in key personnel, which caused incomplete rate information to be sent to DVR and DSB. Corrective action has been taken to ensure that:</p> <ul style="list-style-type: none"> • All current personnel have been properly trained, • Communication has been established with DMA's counter-parts in each of our sister divisions, and • Both DVR and DSB have been added to the distribution lists for all rate additions and changes as well as the monthly NC State Maximum Allowable Cost drug list. <p>Both DVR and DSB have current rate information and are receiving updated rate information in a timely manner.</p> |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-66 | Allowable Costs/Cost Principles: Reportable Condition | <p><u>Deficiencies in the Rate Setting Process</u></p> <p>During our testing of the State Medicaid Plan rates, we identified several deficiencies related to the rate setting process:</p> <ul style="list-style-type: none"> Our review of the Physician Fee Schedule noted several standard methodologies used for setting the Medicaid physician fee codes, the base method being 95% of the Medicare rate or for services without the Medicare rate to use the Relative Value Unit (RVU) listing. During our recalculation process, we identified numerous exceptions to the rate computations based on the standard methodologies identified in the State Plan. For these exceptions, the methodology used for specific rate changes was not clearly documented on the rate change forms and the rate setting personnel were unable to readily identify the method used. This resulted in a trial and error process by both the audit and agency staff in determining the method and appropriateness of the rate being charged. Our testwork identified 20 physician codes that were not properly updated or calculated in accordance with the State Plan. Seventeen code errors had Medicare and RVU related rates but were not updated accordingly. Two code errors were incorrectly calculated. One code error was incorrectly entered into the system. The Rate Setting Section failed to update the Dental Services rates for the 2005 State fiscal year in accordance with the State Plan requirements. Two errors were noted during our testing of Inpatient Hospital rates. The errors occurred when two hospitals did not have their Inpatient rates updated using the National Hospital Market Basket Index as published by Medicare and prescribed by the State Plan. The Psychiatric and Rehab per diem rates were not updated for either hospital. In addition, the DRG rate was not updated for one of the affected hospitals. <p>Agency personnel were able to correlate most of the rate change calculations to the Medicare and RVU rates; however, documentation of the different methods used for computing physician fees should be available to support the rate modifications. The State Plan requirements call for the Dental Services and Inpatient Hospital rates to be updated annually. Noncompliance with the State Plan requirements could lead to the incorrect payment of filed claims.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should implement procedures that ensure that methods used to calculate rate changes are properly documented. This may need to include the hierarchy of methods used in determining rate changes, particularly for the physician fee schedule.</p> |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>The Division should also implement controls to ensure consistent application of the State Medicaid Plan requirements for setting specific rates. This includes compliance with the establishment and update of rates on an annual basis.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) concurs with the recommendation that DMA should implement procedures to ensure that methods used to calculate rate changes are properly documented. This documentation will be in the excel worksheets used by Rate Setting staff to calculate rate changes.</p> <p>DMA agrees that controls must be in place to ensure consistent application of the State Medicaid Plan requirements for setting specific rates - including compliance with the establishment and update of rates on an annual basis. We contend that such controls are already in place. Of the 10,240 Physician Fee Schedule codes presented for review, 1,304 were originally identified by the State Auditor as potentially questionable. Of those, only 20, (or 0.19%), were deemed incorrect. Those 20 have been corrected. DMA will also update the Dental Services rates in accordance with the State Plan requirements effective June 30, 2006.</p> <p>The DMA rate setting personnel identified and corrected the rates for the two hospitals that did not have the rates for psychological and rehabilitation updated with the required 3.4% increase. On August 24, 2005, DMA issued numbered memoranda FO 06.057 to update the rates to the correct amount and FO 06.061 to recoup and repay any claims processed from October 1, 2004 through August 24, 2005. FO 06.057 has been completed and verified, and we are awaiting confirmation that FO 06.061 has also been completed. Neither hospital had claims paid in error since they did not present any claims for adjudication under the rates that were in error.</p> |
| 05-SA-67 | <p><u>Eligibility:</u></p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$669</p> <p><u>Documentation Lacking in County DSS Medicaid Files</u></p> <p>In North Carolina, each county determines eligibility for Medicaid benefits. The CPAs performing the county audits tested 2,975 case files for Medicaid recipients and found deficiencies in three cases. The findings are summarized below.</p> <ul style="list-style-type: none"> The auditors found two case files that lacked proper documentation. One file did not contain documentation of a benefit change and the other file lacked documentation of a case termination. The eligibility manuals provide detailed instructions for taking and processing applications. County workers are responsible for maintaining proper records in the client's case file. No cost was questioned because further review of the |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>case file did not indicate any error in the eligibility or benefit amount for the client.</p> <ul style="list-style-type: none"> The auditors found that one client continued to receive transportation benefits even though the client's eligibility had been terminated. The county is required to determine client eligibility in accordance with requirements defined in the approved State plan. The questioned cost in this case is \$669, and we believe that it is likely that questioned costs exceed \$10,000 in the population. <p><i>Recommendation:</i> The local government auditors recommended that current review procedures and policies should be evaluated and changes should be made where feasible and considered necessary. Also, routine checks of various files would help to determine that all individuals receiving transportation benefits were eligible.</p> <p><i>Agency Response:</i> The counties concurred with their county department of social services audit findings. NC DHHS is pleased that the eligibility accuracy rate for the Medical Assistance Program was 99.9% based on the county audits. The Division of Medical Assistance (DMA) will continue to maintain this high level of compliance through our Medicaid Program Representatives (MPR's) by monitoring and reinforcing the importance of maintaining appropriate documentation. As part of the Department's standard management decision process each finding will be evaluated and any questioned costs will be recouped.</p> <p>DMA regularly conducts reviews of case files through Quality Control Reviews and statistical case sampling is performed to test compliance with the State's eligibility policies and instructions.</p> <ul style="list-style-type: none"> Applications Monitors – Evaluate county records to assure benefits are issued in a timely and accurate manner, and that individuals are not discouraged from applying for benefits. Medicaid Program Representatives – Provide policy training, case consultation and technical assistance. They also perform targeted monitoring for selected program components or modification and conduct special reviews of case records for appropriate eligibility determination as assigned. <p>These processes include case review to assure that appropriate documentation, notices of benefits, and necessary forms are retained in recipient files. Through statewide and local training efforts, we reinforce the necessity and importance of thorough documentation in the local case records</p> |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|---|
| | | and emphasize what must be kept on file. The MPRs also work with the local county departments of social services on an individual basis. |
| 05-SA-68 | Special Tests and Provisions: | <u>Long-Term Care Facility Audits Were Not Timely Completed</u> |
| | Material Weakness | The Division of Medical Assistance either did not complete, or failed to complete within required timeframes, the required long-term care facility audits for 22 of the 31 hospital based nursing facility cost reports that were due to be audited for the State fiscal year 2005. |
| | Material Noncompliance | Audits are performed to ensure that the cost reports support the rates facilities use for cost reimbursement. The failure to perform long-term care facility audits may result in the establishment of rates that under or over reimburse Medicaid providers. |
| | | The North Carolina State Plan required all cost reports of long-term care facilities to be audited within one year of the date the cost report was filed or within one year of December 31 of the fiscal year to which the report applied, whichever is later. |
| | | <i>Recommendation:</i> The Division of Medical Assistance should enhance controls to ensure that required long-term care facility cost report audits are completed on a timely basis. The Division should ensure that its audit section has adequate resources to complete the required audits. |
| | | <i>Agency Response:</i> DMA concurs with the audit finding that 22 of 31 Hospital Based Nursing Facility Desk Audits were not completed timely per the North Carolina State Plan guidelines. Audit staff resources were focused on the successful, timely completion of 357 desk audits of FY03 free-standing nursing facilities and 60 FY03 ICFMR desk audits within the NC State Plan guidelines. DMA's Audit Section continues to take steps to ensure adequate staffing and resources are available to complete desk and field audit reviews in accordance with North Carolina State Plan guidelines. Audit staff resources were redirected and all outstanding audits were completed prior to March 2, 2006. |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-69 | Special Tests and Provisions: | <u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u> |
| | Material Weakness | The Division of Medical Assistance failed to collect all required information from provider-applicants when they were enrolled into the Medicaid program and collected federal matching funds for these providers contrary to what is permitted in the regulations. The Division lacks the type of internal control policies and procedures needed to identify and exclude ineligible providers from participating in the Medicaid program. |
| | Material Noncompliance | |
| | | <u>Required Information Not Collected at Enrollment of Providers</u> |
| | | We reviewed 72 different types of provider enrollment packages to determine whether the Division requested the required disclosures at enrollment of providers into the Medicaid program. Each enrollment packet was tailored to the type of provider and various forms were included in each packet. The results of this test work revealed that not all disclosures required by 42 CFR sections 455.104 through 455.106 are being requested. The enrollment packages for 41 out of the 72 types of providers did not require the provider-applicant to disclose: |
| | | <ul style="list-style-type: none"> the name and address of each person with ownership or controlling interest, whether the ownership, control interest, agent or managing employee had ever been convicted of a criminal offense, any related party arrangements. |
| | | These 41 types of providers were paid an estimated \$2.44 billion this fiscal year, including matching federal funds. The payments occurred despite 42 CFR section 455.104 which requires that a provider not be approved or be terminated if the provider fails to disclose ownership. In addition, federal match is not available for payments to providers that fail to disclose the required information. |
| | | <u>System of Enrollment of Providers Has Design Flaws</u> |
| | | A review of the Division's system for enrolling providers, which includes all providers other than practitioners, revealed several deficiencies: |
| | | <ul style="list-style-type: none"> As noted above, the Division failed to collect disclosure information from provider-applicants as required by 42 CFR part 455, related to ownership and controlling interest information, disclose of related party |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|---|
| | <p>arrangements, or convictions of a criminal offense. In addition, an application for enrollment is not required from all providers.</p> <ul style="list-style-type: none"> • The Division does not require providers to periodically re-enroll in order to detect changes in eligibility status. • For providers other than physicians and practitioners, the Division does not verify with the appropriate licensing organizations/boards that the license is valid. In addition, background checks are not conducted on providers prior to enrollment to ensure ineligible providers are not admitted. • The Division has not conducted any monitoring of the contractor that was responsible for the enrollment of practitioners prior to January 1, 2005, to ensure compliance with its contract and to ensure that the enrollment process the contractor uses complies with rules and regulations for the enrollment of providers. However, as of January 1, 2005, upon expiration of the contract, a new contractor was obtained to perform this function and the Division implemented monitoring procedures. <p>These inadequate controls increase the risk of improper payments to ineligible providers or payments not adequately documented or evidencing compliance with the regulations. Our testwork for a sample of 30 provider files for required disclosures identified three instances in which the provider had not submitted the required information related to ownership and controlling interest.</p> <p>The lack of adequate internal control policies and procedures increases the risk that Medicaid funds will be paid to unqualified or unscrupulous providers.</p> <p>Similar deficiencies have been reported in prior year audits. During the current fiscal year, the Division's Provider Services section has been working to implement changes to bring the system into compliance with the applicable criteria. The Division has developed a uniform application, which is being reviewed and will be implemented upon approval, to address the required elements for the provider enrollment process. The Division has begun to develop procedures for sharing information internally and with agencies that have licensure or enrollment responsibilities to prevent unacceptable providers from enrolling in Medicaid. As part of developing the new Medicaid Management Information System, the Division will be implementing procedures for re-enrollment and re-verification of credentials. A new contractor has been hired to be responsible for credentialing of physicians and the performance of background checks. However, as of June 30, 2005, these proposed procedures and enhancements had not been fully implemented.</p> |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p><i>Recommendation:</i> The Division of Medical Assistance should design and implement adequate internal controls to provide reasonable assurance ineligible medical providers are excluded from participation in the Medicaid program. The Division should continue with its efforts to implement a uniform application, to be completed by all providers, to ensure that all of the disclosures required by 42 CFR part 455 are provided. The Division should take appropriate actions to ensure that providers are re-enrolled on a regularly scheduled basis, criminal background checks are performed, and the validity of provider licenses are verified. In addition, the Division should monitor the contractor responsible for the enrollment of practitioners to ensure the contractor's compliance with required laws and regulations related to practitioner enrollment.</p> <p><i>Agency Response:</i> While the Division of Medical Assistance (DMA) concurs with this finding, we note our continued efforts to develop policies and procedures to collect information and to improve the process of sharing data among other agencies with licensure or enrollment responsibilities.</p> <p>In January 2005, DMA implemented a new enrollment application for physicians, chiropractors, dentists, podiatrists, osteopaths and optometrists. These six provider groups represent 68% of all enrolled Medicaid providers. The new application includes all of the required ownership and disclosure information and, through a contract with PCVS, all of this information is verified. That verification includes, but is not limited to, running a criminal background check and accessing state boards for licensure data and negative actions taken against a proposed enrollee.</p> <p>The 41 enrollment packages cited by the State Auditor represent providers that are endorsed and/or surveyed by CMS or one of three sister agencies: Division of Facility Services (DFS), Division of Public Health (DPH), and Division of Mental Health, Developmental Disabilities & Substance Abuse Services (DMH). Those lead agencies understand that they have the responsibility to collect the ownership and disclosure information as required by 42 CFR 455.104 through 106. As such, they periodically survey and/or recertify each of the 41 provider types. DMA plans to request access to their respective databases or obtain a copy of the necessary ownership information to maintain in our enrollment files.</p> <p>At the time our new MMIS system (NCLeads) is operational, a new uniform application will be implemented for all providers. That application will contain ownership and disclosure information as does our current application for physicians, chiropractors, dentists, podiatrists, osteopaths and optometrists. Implementation of NCLeads will also trigger a re-verification and re-enrollment of all existing provider types and, on an ongoing basis, all provider types will</p> |

93.778 MEDICAL ASSISTANCE PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | be subject to a re-verification every three years. Other features of NCLeads will include online enrollment capability and the ability to access licensure and endorsement data online and in real-time. |

97.004 STATE DOMESTIC PREPAREDNESS EQUIPMENT SUPPORT PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Homeland Security

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-70 | <p>Matching, Level of Effort, Earmarking:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$170,591</p> | <p><u>Homeland Security Grant Administrative Costs Exceeded Allowable Amounts</u></p> <p>The Department did not have controls in place to ensure that the allowance for administrative costs for the Fiscal Year 2003 Part II State Homeland Security Grant Program was not exceeded. According to the North Carolina Emergency Management Allocation Letter dated July 16, 2003, which outlines allotment amounts for this grant, a maximum of \$957,840 may be spent for administrative purposes. Note 1 of this letter also states that "Only 3 percent of the total first responder preparedness allocation may be used for administrative purposes. This amount will be managed by the NC Division of Emergency Management". As of June 30, 2005, accounting records indicated amounts spent for administrative purposes of \$1,128,431. We question cost of \$170,591, which is the amount that the actual administrative costs exceeded the amount allowed.</p> <p><i>Recommendation:</i> The Department should institute controls to track administrative amounts on a monthly basis and compare them to allowed amounts to avoid exceeding administrative allocations.</p> <p><i>Agency Response:</i> The Department agrees that administrative costs recorded against this grant exceeded grant limitations. However, amounts allowable for Homeland Security administrative costs have not been exceeded. The Department did not ensure a timely cutoff of charges to the 2003 Part II allocation and start up of assigning those costs to the next fiscal year's allocation of Homeland Security funding. During the audit, the reassignment of the administrative costs was completed.</p> <p><i>Corrective Action</i> Procedures will be implemented to ensure improved monitoring and assignment of administrative costs. This action will be completed by June 30, 2006.</p> |
| 05-SA-71 | <p><u>Reporting:</u></p> <p>Reportable Condition</p> | <p><u>SF-272 Reports Not Filed and SF-269 Reports Not Reviewed for Homeland Security Grant</u></p> <p>The program compliance supplement for the Homeland Security Grant contained in the OMB Circular A-133 Compliance Supplement, states that the SF-272 report is required for this program. The Department contends that this report is not required and consequently did not file any SF-272 Reports for this grant during the audit period.</p> <p>The Department did submit the required SF-269, Financial Status Reports, on a quarterly basis, but these reports were submitted electronically by the</p> |

97.004 STATE DOMESTIC PREPAREDNESS EQUIPMENT SUPPORT PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Homeland Security

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| Type of Finding/ Questioned Costs | Findings and Recommendations |
|---|--|
| | <p>person who prepared them, without having been reviewed for errors and omissions. Supervisory review is a good control to ensure that the financial reports are accurate and complete.</p> <p><i>Recommendation:</i> The Department should contact the federal agency to determine if the SF-272 report is required or if it has been waived. Additionally, the Department should establish procedures to ensure that all filed reports are reviewed for accuracy and agreed to supporting documentation.</p> <p><i>Agency Response:</i> The Department disagrees in part with this finding on the basis that filing SF-272 is not required. All financial reporting guidance provided for Homeland Security grants has excluded any reference to SF-272, and the Department has verified on previous occasions that the SF-272 is not required for this program. Recently, the Department received written correspondence from the Department of Homeland Security stating the following: "Department of Homeland Security grant recipients are not required to submit SF-272s. The statement in the compliance supplement indicating that the SF-272s are required is an error and a request has been made to get this statement corrected." The Department agrees that SF-269 reports did not receive review. The current electronic filing process of SF-269 reports does not allow for supervisory sign off.</p> <p><i>Corrective Action</i> Based on the above information, the audit finding concerning SF-272 does not warrant further action by the Department. The Department is currently examining the electronic filing process to determine a proper approval method. The Department is also consulting the Department of Justice for online approval procedures. This action will be completed by May 31, 2006.</p> |

97.036 PUBLIC ASSISTANCE GRANTS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Homeland Security

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|---|--|
| 05-SA-72 | Cash <u>Management:</u> Reportable Condition | <u>Controls Over Reporting Federal Drawdowns Need Improving</u> The Department did not have adequate controls to ensure that drawdowns from the Public Assistance Grant were made in accordance with <i>The Cash Management Improvement Act (CMIA)</i> Agreement between the State of North Carolina and U.S. Department of Treasury, also known as the Treasury-State Agreement (TSA). There were also many instances where the Department submitted erroneous data regarding federal drawdowns and federal expenditures to the Office of the State Controller on the CMIA report. See finding 05-SA-32 for a description. |
| 05-SA-73 | <u>Reporting:</u> Reportable Condition | <u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u> Controls were not in place to ensure that amounts reported on the financial reports were accurate and complete. See finding 05-SA-33 for a description. |
| 05-SA-74 | <u>Other Information:</u> Reportable Condition | <u>Schedule of Expenditures of Federal Awards Contained Errors</u> Controls were not in place to ensure that the Schedule of Expenditures of Federal Awards was prepared in accordance with federal requirements. See finding 05-SA-35 for a description. |

97.067 HOMELAND SECURITY GRANT PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Homeland Security

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2005

| | Type of Finding/ Questioned Costs | Findings and Recommendations |
|----------|--|--|
| 05-SA-75 | <u>Other Information:</u> Reportable Condition | <u>Schedule of Expenditures of Federal Awards Contained Errors</u> Controls were not in place to ensure that the Schedule of Expenditures of Federal Awards was prepared in accordance with federal requirements. See finding 05-SA-35 for a description. |

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Summary of Findings and Questioned Costs

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2005

| Federal Agency | CFDA | Finding Number | Finding | Questioned Costs |
|--|--------|----------------|--|------------------|
| U. S. Department of Agriculture: | 10.553 | 05-SA-1 | Child Nutrition Claims Payment System Audit Trail Needs Improving | \$ - |
| | | | | - |
| | 10.555 | 05-SA-2 | Child Nutrition Claims Payment System Audit Trail Needs Improving | - |
| | | | | - |
| | 10.556 | 05-SA-3 | Child Nutrition Claims Payment System Audit Trail Needs Improving | - |
| | | | | - |
| | 10.557 | 05-SA-4 | Documentation Lacking in WIC Program Case Files | 273 |
| | | 05-SA-5 | Failure to Perform Timely Monitoring of Local Agencies for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | - |
| | | 05-SA-6 | Failure to Properly Account for the Disposition of Food Instruments for the WIC Program | - |
| | | | | 273 |
| | 10.558 | 05-SA-7 | Insufficient Documentation of Program Changes and Authorization for System Users for the NC CARES Program | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| Total Federal Agency | | | | 273 |
| U. S. Department of Housing and Urban Development: | 14.228 | 05-SA-8 | Erroneous Amounts Reported on the Performance and Evaluation Report | - |
| | | 05-SA-9 | Program Change Controls Need to be Implemented | - |
| | | 05-SA-10 | Monitoring Procedures Were Not Performed Timely | - |
| | | | | - |
| | | | | - |
| Total Federal Agency | | | | - |
| U. S. Department of Labor: | 17.207 | 05-SA-11 | Controls Over Equipment Management Need Improvement | - |
| | | | | - |
| | 17.245 | 05-SA-12 | Errors Found in Benefit Payments for Trade Readjustment Allowances | 23,177 |
| | | 05-SA-13 | Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete | - |
| | | | | 23,177 |

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2005

| Federal Agency | CFDA | Finding Number | Finding | Questioned Costs |
|--|--------|----------------|---|------------------|
| U. S. Department of Labor: (continued) | 17.258 | 05-SA-14 | Unnecessary Costs Charged to the Workforce Investment Act Program | 3,672 |
| | | 05-SA-15 | Federal Financial Reports Not Reviewed for the Workforce Investment Act Program | - |
| | | | | <u>3,672</u> |
| | 17.259 | 05-SA-16 | Unnecessary Costs Charged to the Workforce Investment Act Program | 4,131 |
| | | 05-SA-17 | Federal Financial Reports Not Reviewed for the Workforce Investment Act Program | - |
| | | | | <u>4,131</u> |
| | 17.260 | 05-SA-18 | Unnecessary Costs Charged to the Workforce Investment Act Program | 7,498 |
| | | 05-SA-19 | Federal Financial Reports Not Reviewed for the Workforce Investment Act Program | - |
| | | | | <u>7,498</u> |
| | 17.503 | 05-SA-20 | Costs Billed Outside of the Period of Availability | 82,751 |
| | | 05-SA-21 | Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements | - |
| | | | | <u>82,751</u> |
| | | | Total Federal Agency | <u>121,229</u> |
| | | | | |
| U. S. Department of Transportation: | 20.205 | 05-SA-22 | Time Records Not Approved | - |
| | | 05-SA-23 | Expenditures Billed to Federal Highway Projects Incorrectly | 33,288 |
| | | 05-SA-24 | Testing Standards Not Met in Accordance With Quality Assurance Program | - |
| | | 05-SA-25 | Weakness in Control Over Disaster Recovery | - |
| | | | | <u>33,288</u> |
| | 20.509 | 05-SA-26 | Financial Status Reports Contain Inaccurate Data | - |
| | | | | <u>-</u> |
| | | | Total Federal Agency | <u>33,288</u> |
| U. S. General Services Administration: | 39.011 | 05-SA-27 | Required Contracting Procedures Not Followed | - |
| | | 05-SA-28 | Subrecipient Monitoring Procedures Incomplete | - |
| | | | | <u>-</u> |
| | | | Total Federal Agency | <u>-</u> |

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2005

| Federal Agency | CFDA | Finding Number | Finding | Questioned Costs |
|--|--------|----------------------|---|------------------|
| U. S. Environmental Protection Agency: | 66.458 | 05-SA-29 | Weaknesses in Controls Over Cash Receipts | - |
| | | | | - |
| | 66.460 | 05-SA-30 | Progress Reports Not Obtained Prior to Payment | - |
| | | | | - |
| | 66.468 | 05-SA-31 | Weaknesses in Controls Over Cash Receipts | - |
| | | | | - |
| | | Total Federal Agency | - | |
| Federal Emergency Management Agency: | 83.544 | 05-SA-32 | Controls Over Reporting Federal Drawdowns Need Improving | - |
| | | 05-SA-33 | Public Assistance Financial Reports are Incorrect Due to Errors and Omissions | - |
| | | 05-SA-34 | Inadequate Tracking of Public Assistance Subrecipient Audit Reports | - |
| | | 05-SA-35 | Schedule of Expenditures of Federal Awards Contained Errors | - |
| | | | | - |
| | | | | - |
| | | | Total Federal Agency | - |
| U. S. Department of Education: | 84.027 | 05-SA-36 | Internal Controls Over Maintenance of Effort Need Strengthening | - |
| | | | | - |
| | 84.048 | 05-SA-37 | Failure to Comply With Federal Suspension and Debarment Requirement | - |
| | | | | - |
| | 84.126 | 05-SA-38 | Basic Support Claims Were Not Properly Paid | 7,336 |
| | | 05-SA-39 | Basic Support Claims Not Properly Paid | 1,636 |
| | | 05-SA-40 | Basic Support Claims Were Not Properly Paid | 399 |
| | | 05-SA-41 | Control Weaknesses Over Determination and Documentation of Client Eligibility | 33,428 |
| | | 05-SA-42 | Inadequate Documentation and Failure to Reconcile Fixed Assets | - |
| | | 05-SA-43 | Controls Over Fixed Assets Need Improvement | - |
| | | 05-SA-44 | Maintenance of Effort Not Met | 80,066 |
| | | | 122,865 | |
| | 84.173 | 05-SA-45 | Internal Controls Over Maintenance of Effort Need Strengthening | - |
| | | | | - |

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2005

| Federal Agency | CFDA | Finding Number | Finding | Questioned Costs |
|--|----------|--|--|----------------------|
| U. S. Department of Education: (continued) | 84.357 | 05-SA-46 | Unallowable Costs Charged to Reading First State Grants Program | 1,924 |
| | | 05-SA-47 | Internal Control Weaknesses Over Determination of Eligibility | - |
| | | 05-SA-48 | Funds Reallocated After Period of Availability | 234,431 |
| | | 05-SA-49 | Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements | - |
| | | 05-SA-50 | Controls Need Improvement Over Purchasing State Compliance Supplements Not Prepared in the Prescribed Format | 13,030 |
| | | 05-SA-51 | | - |
| | | | | <u>249,385</u> |
| | | | | |
| | | | | |
| | | | | Total Federal Agency |
| U. S. Department of Health and Human Services: | 93.283 | 05-SA-52 | Inadequate Subrecipient Monitoring for Center for Disease Control and Prevention Program | - |
| | | | | <u>-</u> |
| | 93.558 | 05-SA-53 | Improper Access to the Eligibility Information System | - |
| | | 05-SA-54 | Ineligible Payments Charged to the Temporary Assistance to Needy Families Program at County DSS | 170,718 |
| | | 05-SA-55 | Weaknesses in the Temporary Assistance for Needy Families Program Monitoring Procedures | - |
| | | | | <u>170,718</u> |
| | 93.563 | 05-SA-56 | Fixed Asset Records Incomplete/Inaccurate | - |
| | | 05-SA-57 | Weaknesses in Control Over Physical Inventory of Fixed Assets | - |
| | | 05-SA-58 | Appropriate Action Not Taken in Child Support Cases | - |
| | | | <u>-</u> | |
| | | | | |
| | 93.658 | 05-SA-59 | Foster Care IV-E Files Lacking Documentation at County DSS | - |
| | | 05-SA-60 | Errors in the Foster Care and Adoption Assistance Financial Report | - |
| | | | <u>-</u> | |
| | | | | |
| | 93.767 | 05-SA-61 | Ineligible Payments Charged to the State Children's Insurance Program at County DSS | 1,934 |
| 05-SA-62 | | Claim Payments Made in Error | 51 | |
| | | <u>1,985</u> | | |
| 93.778 | 05-SA-63 | Final Cost-Settlements Not Settled | - | |
| | 05-SA-64 | Provider Billing and Payment System Errors | 48,521 | |

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2005

| Federal Agency | CFDA | Finding Number | Finding | Questioned Costs |
|--|--------|----------------|--|--------------------------|
| U. S. Department of Health and Human Services: (continued) | | 05-SA-65 | Inadequate Communication of Rate Changes Between Divisions | - |
| | | 05-SA-66 | Deficiencies in the Rate Setting Process | - |
| | | 05-SA-67 | Documentation Lacking in County DSS Medicaid Files | 669 |
| | | 05-SA-68 | Long-Term Care Facility Audits Were Not Timely Completed | - |
| | | 05-SA-69 | Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process | - |
| | | | | <u>49,190</u> |
| | | | Total Federal Agency | <u>221,893</u> |
| U. S. Department of Homeland Security: | 97.004 | 05-SA-70 | Homeland Security Grant Administrative Costs Exceeded Allowable Amounts | 170,591 |
| | | 05-SA-71 | SF-272 Reports Not Filed and SF-269 Reports Not Reviewed for Homeland Security Grant | - |
| | | | | <u>170,591</u> |
| | 97.036 | 05-SA-72 | Controls Over Reporting Federal Drawdowns Need Improving | - |
| | | 05-SA-73 | Public Assistance Financial Reports are Incorrect Due to Errors and Omissions | - |
| | | 05-SA-74 | Schedule of Expenditures of Federal Awards Contained Errors | - |
| | | | | <u>-</u> |
| | 97.067 | 05-SA-75 | Schedule of Expenditures of Federal Awards Contained Errors | - |
| | | | | <u>-</u> |
| | | | Total Federal Agency | <u>170,591</u> |
| | | | Total Questioned Costs | \$ <u><u>919,524</u></u> |

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2005

| State Agency | Finding | Finding Numbers | Questioned Costs |
|----------------------------------|---|--------------------|------------------|
| Commerce: | 1 Erroneous Amounts Reported on the Performance and Evaluation Report | 05-SA-8 | \$ - |
| | 2 Program Change Controls Need to be Implemented | 05-SA-9 | - |
| | 3 Monitoring Procedures Were Not Performed Timely | 05-SA-10 | - |
| | 4 Unnecessary Costs Charged to the Workforce Investment Act Program | 05-SA-14, | 3,672 |
| | | 05-SA-16, | 4,131 |
| | | 05-SA-18 | 7,498 |
| | 5 Federal Financial Reports Not Reviewed for the Workforce Investment Act Program | 05-SA-15, | - |
| | | 05-SA-17, | - |
| | | 05-SA-19 | - |
| | | Total State Agency | <u>15,301</u> |
| Crime Control and Public Safety: | 6 Controls Over Reporting Federal Drawdowns Need Improving | 05-SA-32, | - |
| | | 05-SA-72 | - |
| | 7 Public Assistance Financial Reports are Incorrect Due to Errors and Omissions | 05-SA-33, | - |
| | | 05-SA-73 | - |
| | 8 Inadequate Tracking of Public Assistance Subrecipient Audit Reports | 05-SA-34 | - |
| | 9 Schedule of Expenditures of Federal Awards Contained Errors | 05-SA-35, | - |
| | | 05-SA-74, | - |
| | | 05-SA-75 | - |
| | 10 Homeland Security Grant Administrative Costs Exceeded Allowable Amounts | 05-SA-70 | 170,591 |
| | 11 SF-272 Reports Not Filed and SF-269 Reports Not Reviewed for Homeland Security Grant | 05-SA-71 | - |
| | | Total State Agency | <u>170,591</u> |
| East Carolina University: | 12 Inadequate Controls Over Financial Aid Awards | 05-FS-10 | - |
| | | Total State Agency | <u>-</u> |
| Employment Security Commission: | 13 Contributions Receivable and Revenue Accounts Were Understated | 05-FS-9 | - |
| | 14 Controls Over Equipment Management Need Improvement | 05-SA-11 | - |
| | 15 Errors Found in Benefit Payments for Trade Readjustment Allowances | 05-SA-12 | 23,177 |
| | 16 Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete | 05-SA-13 | - |
| | | Total State Agency | <u>23,177</u> |

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2005

| State Agency | Finding | Finding Numbers | Questioned Costs |
|------------------------------------|---|-----------------------|------------------|
| Environment and Natural Resources: | 17 Weaknesses in Controls Over Cash Receipts | 05-SA-29, 05-SA-31 | - |
| | 18 Progress Reports Not Obtained Prior to Payment | 05-SA-30 | - |
| | | Total State Agency | - |
| Health and Human Services: | 19 Documentation Lacking in WIC Program Case Files | 05-SA-4 | 273 |
| | 20 Failure to Perform Timely Monitoring of Local Agencies for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 05-SA-5 | - |
| | 21 Failure to Properly Account for the Disposition of Food Instruments for the WIC Program | 05-SA-6 | - |
| | 22 Insufficient Documentation of Program Changes and Authorization for System Users for the NC CARES Program | 05-SA-7 | - |
| | 23 Basic Support Claims Were Not Properly Paid | 05-SA-38 | 7,336 |
| | 24 Basic Support Claims Not Properly Paid | 05-SA-39 | 1,636 |
| | 25 Basic Support Claims Were Not Properly Paid | 05-SA-40 | 399 |
| | 26 Control Weaknesses Over Determination and Documentation of Client Eligibility | 05-SA-41 | 33,428 |
| | 27 Inadequate Documentation and Failure to Reconcile Fixed Assets | 05-SA-42 | - |
| | 28 Controls Over Fixed Assets Need Improvement | 05-SA-43 | - |
| | 29 Maintenance of Effort Not Met | 05-SA-44 | 80,066 |
| | 30 Inadequate Subrecipient Monitoring for Center for Disease Control and Prevention Program | 05-SA-52 | - |
| | 31 Improper Access to the Eligibility Information System | 05-FS-6, 05-SA-53 | - |
| | 32 Ineligible Payments Charged to the Temporary Assistance to Needy Families Program at County DSS | 05-SA-54 | 170,718 |
| | 33 Weaknesses in the Temporary Assistance for Needy Families Program Monitoring Procedures | 05-SA-55 | - |
| | 34 Fixed Asset Records Incomplete/Inaccurate | 05-SA-56 | - |
| | 35 Weaknesses in Control Over Physical Inventory of Fixed Assets | 05-SA-57 | - |
| | 36 Appropriate Action Not Taken in Child Support Cases | 05-SA-58 | - |
| | 37 Foster Care IV-E Files Lacking Documentation at County DSS | 05-SA-59 | - |
| | 38 Errors in the Foster Care and Adoption Assistance Financial Report | 05-SA-60 | - |
| | 39 Ineligible Payments Charged to the State Children's Insurance Program at County DSS | 05-SA-61 | 1,934 |
| | 40 Final Cost-Settlements Not Settled | 05-FS-7, 05-SA-63 | - |
| | 41 Provider Billing and Payment System Errors | 05-FS-8, 05-SA-64 | - |
| | 42 Inadequate Communication of Rate Changes Between Divisions | 05-SA-65 | 48,521 |
| | 43 Deficiencies in the Rate Setting Process | 05-SA-66 | - |
| | 44 Documentation Lacking in County DSS Medicaid Files | 05-SA-67 | 669 |
| | 45 Long-Term Care Facility Audits Were Not Timely Completed | 05-SA-68 | - |

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2005

| State Agency | Finding | Finding Numbers | Questioned Costs |
|---|---|---|------------------|
| Health and Human Services: (continued) | 46 Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process | 05-SA-69 | - |
| | | Total State Agency | 344,980 |
| Labor: | 47 Costs Billed Outside of the Period of Availability | 05-SA-20 | 82,751 |
| | 48 Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements | 05-SA-21 | - |
| | | Total State Agency | 82,751 |
| Public Instruction: | 49 Child Nutrition Claims Payment System Audit Trail Needs Improving | 05-FS-3, 05-SA-1, 05-SA-2, 05-SA-3 | - - - - |
| | 50 Internal Controls Over Maintenance of Effort Need Strengthening | 05-SA-36, 05-SA-45 | - - |
| | 51 Failure to Comply With Federal Suspension and Debarment Requirement | 05-SA-37 | - |
| | 52 Unallowable Costs Charged to Reading First State Grants Program | 05-SA-46 | 1,924 |
| | 53 Internal Control Weaknesses Over Determination of Eligibility | 05-SA-47 | - |
| | 54 Funds Reallocated After Period of Availability | 05-SA-48 | 234,431 |
| | 55 Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements | 05-SA-49 | - |
| | 56 Controls Need Improvement Over Purchasing | 05-SA-50 | 13,030 |
| | 57 State Compliance Supplements Not Prepared in the Prescribed Format | 05-SA-51 | - |
| | | Total State Agency | 249,385 |
| State Board of Elections: | 58 Required Contracting Procedures Not Followed | 05-SA-27 | - |
| | 59 Subrecipient Monitoring Procedures Incomplete | 05-SA-28 | - |
| | | Total State Agency | - |
| State Treasurer: | 60 Funds Inappropriately Advanced From the Teachers' and State Employees' Retirement System | 05-FS-1 | - |
| | 61 Investment Values Misstated | 05-FS-2 | - |
| | | Total State Agency | - |

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2005

| State Agency | Finding | Finding Numbers | Questioned Costs |
|--|---|-----------------------|--------------------------|
| Teachers' and State Employees' Comprehensive Major Medical Plan: | 62 Claim Payments Made in Error | 05-FS-11, 05-SA-62 | - <u>51</u> |
| | | Total State Agency | <u>51</u> |
| Transportation: | 63 Improper System Design Results in Account Overstatements | 05-FS-4 | - |
| | 64 Year- End Financial Reporting Process Did Not Identify All Liabilities | 05-FS-5 | - |
| | 65 Time Records Not Approved | 05-SA-22 | - |
| | 66 Expenditures Billed to Federal Highway Projects Incorrectly | 05-SA-23 | 33,288 |
| | 67 Testing Standards Not Met in Accordance With Quality Assurance Program | 05-SA-24 | - |
| | 68 Weakness in Control Over Disaster Recovery | 05-SA-25 | - |
| | 69 Financial Status Reports Contain Inaccurate Data | 05-SA-26 | - |
| | | Total State Agency | <u>33,288</u> |
| Total Questioned Costs | | | \$ <u><u>919,524</u></u> |

AUDITEE'S SECTION

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**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2005**

**Prepared by
Office of the State Controller**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| AGEC | 26,354,777 | Aging Cluster |
| CCDF | 262,821,295 | CCDF Cluster |
| CDBG | 35,650 | CDBG - Entitlement and (HUD-Administered) Small Cities Cluster |
| CHNC | 284,280,886 | Child Nutrition Cluster |
| DISI | 50,766,252 | Disability Insurance/SSI Cluster |
| EFAC | 12,833,472 | Emergency Food Assistance Cluster |
| EMPS | 39,275,206 | Employment Service Cluster |
| F&WC | 10,561,960 | Fish and Wildlife Cluster |
| FDST | 894,367,242 | Food Stamp Cluster |
| FEDT | -34,303 | Federal Transit Cluster |
| FGSC | 1,199,013 | Foster Grandparent/Senior Companion Cluster |
| HLSC | 35,353,291 | Homeland Security Cluster |
| HPCC | 1,074,225,623 | Highway Planning and Construction Cluster |
| HWSC | 9,911,748 | Highway Safety Cluster |
| MEDC | 5,808,976,816 | Medicaid Cluster |
| NAET | 254,458 | Native American Employment and Training Cluster |
| PWED | 1,195,191 | Public Works and Economic Development Cluster |
| RD | 626,067,140 | Research and Development |
| S8PB | 417,234 | Section 8 Project-Based Cluster |
| SFAC | 730,947,400 | Student Financial Assistance Cluster |
| SPED | 274,116,054 | Special Education Cluster |
| TRIO | 18,155,497 | TRIO Cluster |
| WIA | 143,283,377 | WIA Cluster |
| 10 | 2,541,307 | U.S. Department of Agriculture |
| 10.001 | 19,827 | Agricultural Research - Basic and Applied Research |
| 10.025 | 2,544,462 | Plant and Animal Disease, Pest Control, and Animal Care |
| 10.153 | 17,300 | Market News |
| 10.162 | 16,685 | Inspection Grading and Standardization |
| 10.163 | 36,532 | Market Protection and Promotion |
| 10.200 | 25,572 | Grants for Agricultural Research, Special Research Grants |
| 10.203 | 127,613 | Payments to Agricultural Experiment Stations Under the Hatch Act |
| 10.205 | 1,716,583 | Payments to 1890 Land-Grant Colleges and Tuskegee University |
| 10.206 | 228,389 | Grants for Agricultural Research - Competitive Research Grants |
| 10.212 | 65,982 | Small Business Innovation Research |
| 10.216 | 451,152 | 1890 Institution Capacity Building Grants |
| 10.220 | -1,900 | Higher Education Multicultural Scholars Program |
| 10.250 | 243,483 | Agricultural and Rural Economic Research |
| 10.443 | 28,014 | Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers |
| 10.455 | 20,191 | Community Outreach and Assistance Partnership Program |
| 10.458 | 8,947 | Crop Insurance Education in Targeted States |
| 10.475 | 3,288,054 | Cooperative Agreements with States for Intrastate Meat and Poultry Inspection |
| 10.500 | 2,486,141 | Cooperative Extension Service |
| 10.550 | 29,476,401 | Food Donation |
| 10.557 | 138,355,524 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 10.558 | 76,594,983 | Child and Adult Care Food Program |
| 10.560 | 3,978,984 | State Administrative Expenses for Child Nutrition |
| 10.565 | 366,184 | Commodity Supplemental Food Program |
| 10.567 | 248,976 | Food Distribution Program on Indian Reservations |
| 10.574 | 83,880 | Team Nutrition Grants |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|--|
| 10.576 | 37,446 | Senior Farmers Market Nutrition Program |
| 10.580 | 49,110 | Food Stamp Program Research Grants to Improve Access Through New Technology and Partnerships |
| 10.652 | 181,820 | Forestry Research |
| 10.664 | 7,151,936 | Cooperative Forestry Assistance |
| 10.672 | 5,731 | Rural Development, Forestry, and Communities |
| 10.677 | 267,300 | Forest Land Enhancement Program |
| 10.855 | 6,153 | Distance Learning and Telemedicine Loans and Grants |
| 10.902 | 75,215 | Soil and Water Conservation |
| 10.914 | 1,708 | Wildlife Habitat Incentive Program |
| 10.960 | 33,233 | Technical Agricultural Assistance |
| 11 | 56,732 | U.S. Department of Commerce |
| 11.303 | 85,381 | Economic Development - Technical Assistance |
| 11.400 | 216,837 | Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) |
| 11.417 | 4,168 | Sea Grant Support |
| 11.427 | 123 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program |
| 11.432 | 9,865 | Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes |
| 11.441 | 35,000 | Regional Fishery Management Councils |
| 11.450 | 641,488 | Integrated Flood Observing and Warning System (IFLOWS) |
| 11.469 | 19 | Congressionally Identified Construction Projects |
| 11.472 | 50,000 | Unallied Science Program |
| 11.477 | 886,186 | Fisheries Disaster Relief |
| 11.478 | 11,686 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program |
| 11.481 | 208,464 | Educational Partnership Program |
| 11.550 | 44,272 | Public Telecommunications Facilities - Planning and Construction |
| 11.552 | 68,822 | Technology Opportunities Program |
| 11.609 | 32,807 | Measurement and Engineering Research and Standards |
| 11.611 | 1,914,181 | Manufacturing Extension Partnership |
| 12 | 687,902 | U.S. Department of Defense |
| 12.300 | 7,024,865 | Basic and Applied Scientific Research |
| 12.401 | 12,594,618 | National Guard Military Operations and Maintenance (O&M) Projects |
| 12.404 | 2,286,787 | National Guard Civilian Youth Opportunities |
| 12.420 | 411,004 | Military Medical Research and Development |
| 12.431 | 2,036,174 | Basic Scientific Research |
| 12.609 | 23,754 | Selected Reserve Educational Assistance Program |
| 12.610 | 82,053 | Joint Land Use Studies |
| 12.630 | 24,200 | Basic, Applied, and Advanced Research in Science and Engineering |
| 12.800 | 100,047 | Air Force Defense Research Sciences Program |
| 12.901 | 166,589 | Mathematical Sciences Grants Program |
| 12.910 | 1,728,149 | Research and Technology Development |
| 14 | 1,501,772 | U.S. Department of Housing and Urban Development |
| 14.156 | 3,450,812 | Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation |
| 14.169 | 58,760 | Housing Counseling Assistance Program |
| 14.171 | 120,312 | Manufactured Home Construction and Safety Standards |
| 14.228 | 52,506,249 | Community Development Block Grants/State's Program |
| 14.231 | 2,367,719 | Emergency Shelter Grants Program |
| 14.237 | 602,159 | Historically Black Colleges and Universities Program |
| 14.241 | 1,702,463 | Housing Opportunities for Persons with AIDS |
| 14.243 | 214,678 | Opportunities for Youth - Youthbuild Program |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| 14.244 | 590,959 | Empowerment Zones Program |
| 14.246 | 114,173 | Community Development Block Grants/Brownfields Economic Development Initiative |
| 14.401 | 374,457 | Fair Housing Assistance Program - State and Local |
| 14.511 | 53,325 | Community Outreach Partnership Center Program |
| 14.512 | 194,338 | Community Development Work-Study Program |
| 14.900 | 9,381 | Lead-Based Paint Hazard Control in Privately Owned Housing |
| 15 | 161,918 | U.S. Department of the Interior |
| 15.228 | 802 | Wildland Urban Interface Community and Rural Fire Assistance |
| 15.608 | 527 | Fish and Wildlife Management Assistance |
| 15.612 | 192,048 | Endangered Species Conservation |
| 15.615 | 82,798 | Cooperative Endangered Species Conservation Fund |
| 15.616 | 19,672 | Clean Vessel Act |
| 15.622 | 31,018 | Sportfishing and Boating Safety Act |
| 15.623 | 304,215 | North American Wetlands Conservation Fund |
| 15.625 | 367,400 | Wildlife Conservation and Restoration |
| 15.631 | 3,744 | Partners for Fish and Wildlife |
| 15.632 | 40,329 | Conservative Grants Private Stewardship for Imperiled Species |
| 15.633 | 578 | Landowner Incentive |
| 15.634 | 860,551 | State Wildlife Grants |
| 15.808 | 50,906 | U.S. Geological Survey: Research and Data Acquisition |
| 15.809 | 8,657 | National Spatial Data Infrastructure Cooperative Agreements Program |
| 15.812 | 1,252 | Cooperative Research Units Program |
| 15.904 | 735,611 | Historic Preservation Fund Grants-In-Aid |
| 15.916 | 1,266,682 | Outdoor Recreation - Acquisition, Development and Planning |
| 15.921 | 673 | Rivers, Trails and Conservation Assistance |
| 15.923 | 12,287 | National Center for Preservation Technology and Training |
| 15.924 | 166,586 | Historically Black Colleges and Universities Preservation Initiative |
| 15.926 | 50,000 | American Battlefield Protection |
| 15.928 | 700,000 | Civil War Battlefield Land Acquisition Grants |
| 15.929 | 79,657 | Save America's Treasures |
| 16 | 542,534 | U.S. Department of Justice |
| 16.007 | 208,451 | State Domestic Preparedness Equipment Support Program |
| 16.203 | 108,346 | Sex Offender Management Discretionary Grant |
| 16.220 | 304,736 | Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances |
| 16.307 | 384,016 | Combined DNA Index System |
| 16.525 | 55,277 | Grants to Reduce Violent Crimes Against Women on Campus |
| 16.540 | 1,034,458 | Juvenile Justice and Delinquency Prevention - Allocation to States |
| 16.543 | 173,673 | Missing Children's Assistance |
| 16.548 | 365,534 | Title V - Delinquency Prevention Program |
| 16.549 | 143,050 | Part E - State Challenge Activities |
| 16.554 | 806,991 | National Criminal History Improvement Program (NCHIP) |
| 16.560 | 307,483 | National Institute of Justice Research, Evaluation, and Development Project Grants |
| 16.564 | 920,751 | Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction |
| 16.572 | 2,380,105 | State Criminal Alien Assistance Program |
| 16.575 | 13,168,776 | Crime Victim Assistance |
| 16.579 | 14,066,954 | Byrne Formula Grant Program |
| 16.580 | 748,053 | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program |
| 16.585 | 635,738 | Drug Court Discretionary Grant Program |
| 16.586 | 8,351,425 | Violent Offender Incarceration and Truth in Sentencing Incentive Grants |
| 16.588 | 3,292,838 | Violence Against Women Formula Grants |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| 16.589 | 227,596 | Rural Domestic Violence and Child Victimization Enforcement Grant Program |
| 16.590 | 194,169 | Grants to Encourage Arrest Policies and Enforcement of Protection Orders |
| 16.593 | 1,945,840 | Residential Substance Abuse Treatment for State Prisoners |
| 16.595 | 228,423 | Executive Office for Weed and Seed |
| 16.609 | 1,367,991 | Community Prosecution and Project Safe Neighborhoods |
| 16.710 | 1,723,267 | Public Safety Partnership and Community Policing Grants |
| 16.712 | 883,621 | Police Corps |
| 16.727 | 223,782 | Enforcing Underage Drinking Laws Program |
| 17 | 544,364 | U.S. Department of Labor |
| 17.002 | 2,212,812 | Labor Force Statistics |
| 17.005 | 145,350 | Compensation and Working Conditions |
| 17.225 | 869,162,240 | Unemployment Insurance |
| 17.235 | 2,335,660 | Senior Community Service Employment Program |
| 17.245 | 94,896,727 | Trade Adjustment Assistance - Workers |
| 17.249 | 805 | Employment Services and Job Training Pilots - Demonstrations and Research |
| 17.261 | 1,152,225 | Employment and Training Administration Pilots, Demonstrations and Research Projects |
| 17.262 | 490 | Employment and Training Administration Evaluations |
| 17.266 | 482,826 | Work Incentives Grant |
| 17.267 | 330,387 | WIA Incentive Grants - Section 503 Grants to States |
| 17.503 | 6,280,329 | Occupational Safety and Health - State Program |
| 17.504 | 1,404,841 | Consultation Agreements |
| 17.600 | 133,021 | Mine Health and Safety Grants |
| 19 | 53,750 | U. S. Department of State |
| 19.402 | 1,500 | International Visitors Program |
| 19.404 | 15,509 | Professional Development - International Educators/Administrators |
| 19.405 | 17,204 | Educational Partnerships Program |
| 20 | 91,761 | U.S. Department of Transportation |
| 20.106 | 25,950,015 | Airport Improvement Program |
| 20.215 | 31,686 | Highway Training and Education |
| 20.218 | 3,488,633 | National Motor Carrier Safety |
| 20.219 | 664,648 | Recreational Trails Program |
| 20.312 | 320,962 | High Speed Ground Transportation - Next Generation High Speed Rail Program |
| 20.420 | 553,254 | Port Security Grants |
| 20.505 | 851,732 | Federal Transit - Metropolitan Planning Grants |
| 20.509 | 10,446,509 | Formula Grants for Other Than Urbanized Areas |
| 20.516 | 73,617 | Job Access - Reverse Commute |
| 20.700 | 226,065 | Pipeline Safety |
| 20.703 | 353,763 | Interagency Hazardous Materials Public Sector Training and Planning Grants |
| 23.001 | 28,528 | Appalachian Regional Development |
| 23.011 | 418,361 | Appalachian State Research, Technical Assistance, and Demonstration Projects |
| 30 | 32,050 | Equal Employment Opportunity Commission |
| 39.003 | 4,626,631 | Donation of Federal Surplus Personal Property |
| 39.011 | 4,912,982 | Election Reform Payments |
| 42 | 363,178 | Library of Congress |
| 42.001 | 800 | Books for the Blind and Physically Handicapped |
| 43 | 393,164 | National Aeronautics and Space Administration |
| 43.001 | 204,752 | Aerospace Education Services Program |
| 43.002 | 1,062,662 | Technology Transfer |
| 45 | 1,200 | National Foundation on the Arts and the Humanities |
| 45.007 | 693,000 | Promotion of the Arts - Partnership Agreements |
| 45.024 | 39,292 | Promotion of the Arts - Grants to Organizations and Individuals |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| 45.025 | 10,168 | Promotion of the Arts - Partnership Agreements |
| 45.129 | 3,574 | Promotion of the Humanities - Federal/State Partnership |
| 45.149 | 31,548 | Promotion of the Humanities - Division of Preservation and Access |
| 45.160 | 76,491 | Promotion of the Humanities - Fellowships and Stipends |
| 45.161 | 41,690 | Promotion of the Humanities - Research |
| 45.162 | 15,183 | Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development |
| 45.163 | 207,073 | Promotion of the Humanities - Seminars and Institutes |
| 45.301 | 90,205 | Museum for America Grants |
| 45.303 | 18,875 | Conservation Project Support |
| 45.310 | 4,882,704 | State Library Program |
| 47 | 1,078,725 | National Science Foundation |
| 47.041 | 1,347,685 | Engineering Grants |
| 47.049 | 2,016,750 | Mathematical and Physical Sciences |
| 47.050 | 150,861 | Geosciences |
| 47.070 | 1,256,307 | Computer and Information Science and Engineering |
| 47.074 | 1,716,130 | Biological Sciences |
| 47.075 | 334,901 | Social, Behavioral, and Economic Sciences |
| 47.076 | 6,723,100 | Education and Human Resources |
| 47.078 | 93,866 | Polar Programs |
| 59 | 300,125 | Small Business Administration |
| 59.005 | 108,881 | Business Development Assistance to Small Business |
| 59.037 | 580,842 | Small Business Development Center |
| 64.005 | 645,102 | Grants to States for Construction of State Home Facilities |
| 64.124 | 358,255 | All-Volunteer Force Educational Assistance |
| 66 | 48,576 | Environmental Protection Agency |
| 66.432 | 3,296,289 | State Public Water System Supervision |
| 66.433 | 142,271 | State Underground Water Source Protection |
| 66.436 | 49,024 | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act |
| 66.454 | 269,649 | Water Quality Management Planning |
| 66.456 | 502,106 | National Estuary Program |
| 66.458 | 53,532,119 | Capitalization Grants for Clean Water State Revolving Funds |
| 66.460 | 5,117,480 | Nonpoint Source Implementation Grants |
| 66.467 | 11,672 | Wastewater Operator Training Grant Program (Technical Assistance) |
| 66.468 | 27,239,888 | Capitalization Grants for Drinking Water State Revolving Funds |
| 66.471 | 339,042 | State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs |
| 66.472 | 352,458 | Beach Monitoring and Notification Program Implementation Grants |
| 66.474 | 296,498 | Water Protection Grants to the States |
| 66.500 | 754,073 | Environmental Protection - Consolidated Research |
| 66.509 | 116,449 | Science To Achieve Results (STAR) Program |
| 66.510 | 2,053 | Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development |
| 66.511 | 29,409 | Office of Research and Development Consolidated Research |
| 66.516 | 3,449 | P3 Award: National Student Design Competition for Sustainability |
| 66.600 | 6,384 | Environmental Protection Consolidated Grants - Program Support |
| 66.606 | 1,071,383 | Surveys, Studies, Investigations and Special Purpose Grants |
| 66.607 | 7,886 | Training and Fellowships for the Environmental Protection Agency |
| 66.608 | 94,428 | Environmental Information Exchange Network Grant Program |
| 66.609 | 714 | Protection of Children and the Aging as a Fundamental Goal of Public Health and Environmental Protection |
| 66.701 | 86,924 | Toxic Substances Compliance Monitoring Cooperative Agreements |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| 66.707 | 366,888 | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals |
| 66.801 | 2,777,397 | Hazardous Waste Management State Program Support |
| 66.802 | 1,735,691 | Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements |
| 66.804 | 248,902 | State and Tribal Underground Storage Tanks Program |
| 66.805 | 2,822,059 | Leaking Underground Storage Tank Trust Fund Program |
| 66.808 | 19,062 | Solid Waste Management Assistance |
| 66.950 | 1,687 | Environmental Education and Training Program |
| 66.951 | 4,666 | Environmental Education Grants |
| 81 | 722,514 | U.S. Department of Energy |
| 81.041 | 4,185,744 | State Energy Program |
| 81.042 | 4,430,177 | Weatherization Assistance for Low-Income Persons |
| 81.049 | 724,503 | Office of Science Financial Assistance Program |
| 81.086 | 8,470 | Conservation Research and Development |
| 81.117 | 1,619,909 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance |
| 81.119 | 71,313 | State Energy Program Special Projects |
| 83.541 | -1,540 | Disaster Unemployment Assistance |
| 83.544 | 31,259,604 | Public Assistance Grants |
| 83.548 | -636 | Hazard Mitigation Grant |
| 83.AAA | -52,751 | FEMA - Floyd Supplemental |
| 84 | 10,264,042 | U.S. Department of Education |
| 84.002 | 15,791,625 | Adult Education - State Grant Program |
| 84.010 | 263,974,611 | Title I Grants to Local Educational Agencies |
| 84.011 | 7,681,747 | Migrant Education - State Grant Program |
| 84.013 | 832,253 | Title I Program for Neglected and Delinquent Children |
| 84.015 | 201 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies |
| 84.016 | 115,858 | Undergraduate International Studies and Foreign Language Programs |
| 84.031 | 21,336,509 | Higher Education - Institution Aid |
| 84.037 | 4,085 | Perkins Loan Cancellations |
| 84.048 | 34,156,350 | Vocational Education - Basic Grants to States |
| 84.078 | 28,992 | Special Education - Postsecondary Education Programs for Persons with Disabilities |
| 84.116 | 754,730 | Fund for the Improvement of Postsecondary Education |
| 84.120 | 594,015 | Minority Science and Engineering Improvement |
| 84.126 | 85,196,765 | Rehabilitation Services - Vocational Rehabilitation Grants to States |
| 84.128 | 97,408 | Rehabilitation Services - Service Projects |
| 84.129 | 196,650 | Rehabilitation Long-Term Training |
| 84.133 | 11,474 | National Institute on Disability and Rehabilitation Research |
| 84.141 | 398,829 | Migrant Education - High School Equivalency Program |
| 84.161 | 277,405 | Rehabilitation Services - Client Assistance Program |
| 84.169 | 511,602 | Independent Living - State Grants |
| 84.177 | 626,116 | Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind |
| 84.181 | 12,636,338 | Special Education - Grants for Infants and Families with Disabilities |
| 84.184 | 1,472,202 | Safe and Drug-Free Schools and Communities - National Programs |
| 84.185 | 1,144,500 | Byrd Honors Scholarships |
| 84.186 | 9,923,327 | Safe and Drug-Free Schools and Communities - State Grants |
| 84.187 | 978,276 | Supported Employment Services for Individuals with Severe Disabilities |
| 84.195 | 333,101 | Bilingual Education - Professional Development |
| 84.196 | 1,234,351 | Education for Homeless Children and Youth |
| 84.200 | 426,945 | Graduate Assistance in Areas of National Need |
| 84.206 | 369,240 | Javits Gifted and Talented Students Education Grant Program |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| 84.213 | 4,985,784 | Even Start - State Educational Agencies |
| 84.214 | 344,140 | Even Start - Migrant Education |
| 84.215 | 620,419 | Fund for the Improvement of Education |
| 84.224 | 445,126 | Assistive Technology |
| 84.240 | 382,507 | Program of Protection and Advocacy of Individual Rights |
| 84.243 | 3,398,104 | Tech-Prep Education |
| 84.265 | 230,511 | Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training |
| 84.282 | 4,285,318 | Charter Schools |
| 84.287 | 18,603,514 | Twenty-First Century Community Learning Centers |
| 84.293 | 10,769 | Foreign Language Assistance |
| 84.298 | 8,476,703 | State Grants for Innovative Programs |
| 84.302 | 920,947 | Regional Technology in Education Consortia |
| 84.303 | 16,513 | Technology Innovation Challenge Grants |
| 84.305 | 331,331 | Education Research, Development and Dissemination |
| 84.318 | 13,620,404 | Education Technology State Grants |
| 84.319 | 1,433,445 | Educational Technology State Grants |
| 84.323 | 1,461,912 | Special Education - State Program Improvement Grants for Children with Disabilities |
| 84.324 | 2,555,272 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities |
| 84.325 | 3,970,815 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities |
| 84.326 | 535,737 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities |
| 84.330 | 478,509 | Advanced Placement Program |
| 84.331 | 463,490 | Grants to States for Incarcerated Youth Offenders |
| 84.332 | 6,757,141 | Comprehensive School Reform Demonstration |
| 84.334 | 3,304,696 | Gaining Early Awareness and Readiness for Undergraduate Programs |
| 84.335 | 167,219 | Child Care Access Means Parents in School |
| 84.336 | 876,790 | Teacher Quality Enhancement Grants |
| 84.339 | 143,270 | Learning Anytime Anywhere Partnerships |
| 84.342 | 295,778 | Preparing Tomorrow's Teachers to Use Technology |
| 84.343 | 59,993 | Assistive Technology - State Grants for Protection and Advocacy |
| 84.346 | 315,988 | Vocational Education - Occupational and Employment Information State Grants |
| 84.350 | 1,077,700 | Transition to Teaching |
| 84.352 | 29,795 | School Renovation Grants |
| 84.357 | 38,788,245 | Reading First State Grants |
| 84.358 | 3,960,139 | Rural Education |
| 84.365 | 9,216,600 | English Language Acquisition Grants |
| 84.366 | 5,486,861 | Mathematics and Science Partnerships |
| 84.367 | 67,518,807 | Improving Teacher Quality State Grants |
| 84.369 | 9,162,838 | Grants for State Assessments and Related Activities |
| 84.925 | 130,642 | Advanced Certification or Advance Credentialing |
| 84.928 | 68,657 | National Writing Project |
| 89.003 | 63,289 | National Historical Publications and Records Grants |
| 93 | 479,409 | U.S. Department of Health and Human Services |
| 93.003 | 12,227,199 | Public Health and Social Services Emergency Fund |
| 93.004 | 5,578 | Cooperative Agreements to Improve the Health Status of Minority Populations |
| 93.006 | 79,660 | State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program |
| 93.032 | 16,496 | Community Services Block Grant - Discretionary Awards |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|--|
| 93.041 | 128,682 | Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation |
| 93.042 | 496,517 | Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals |
| 93.043 | 606,796 | Special Programs for The Aging - Title III, Part D - Disease Prevention and Health Promotion Services |
| 93.048 | 301,732 | Special Programs for the Aging - Title IV and Title II - Discretionary Projects |
| 93.051 | 305,688 | Alzheimer's Disease Demonstration Grants to States |
| 93.052 | 3,650,922 | National Family Caregiver Support |
| 93.103 | 322 | Food and Drug Administration - Research |
| 93.104 | 1,112,491 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) |
| 93.106 | 120,661 | Minority International Research Training Grant in the Biomedical and Behavioral Sciences |
| 93.107 | -304 | Model State-Supported Area Health Education Centers |
| 93.110 | 469,893 | Maternal and Child Health Federal Consolidated Programs |
| 93.113 | 18,794 | Biological Response to Environmental Health Hazards |
| 93.115 | 175,543 | Biometry and Risk Estimation - Health Risks from Environmental Exposures |
| 93.116 | 1,937,666 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs |
| 93.121 | 96,782 | Oral Diseases and Disorders Research |
| 93.124 | 28,957 | Nurse Anesthetist Traineeships |
| 93.127 | 67,295 | Emergency Medical Services for Children |
| 93.130 | 282,171 | Primary Care Services - Resource Coordination and Development |
| 93.134 | 19,698 | Grants to Increase Organ Donations |
| 93.136 | 1,466,593 | Injury Prevention and Control Research and State and Community Based Programs |
| 93.138 | 800,086 | Protection and Advocacy for Individuals with Mental Illness |
| 93.150 | 601,596 | Projects for Assistance in Transition from Homelessness (PATH) |
| 93.161 | 19,629 | Health Program for Toxic Substances and Disease Registry |
| 93.173 | 125,121 | Research Related to Deafness and Communication Disorders |
| 93.191 | 25,315 | Allied Health Special Projects |
| 93.197 | 710,404 | Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children |
| 93.204 | 56,887 | Surveillance of Hazardous Substance Emergency Events |
| 93.206 | 23,100 | Human Health Studies - Applied Research and Development |
| 93.211 | 583 | Telehealth Network Grants |
| 93.213 | 22,959 | Research and Training in Complementary and Alternative Medicine |
| 93.217 | 7,281,983 | Family Planning - Services |
| 93.224 | 1,015,022 | Community Health Centers |
| 93.226 | 28,132 | Research on Healthcare Costs, Quality and Outcomes |
| 93.230 | 57,430 | Consolidated Knowledge Development and Application (KD&A) Program |
| 93.234 | 35,865 | Traumatic Brain Injury - State Demonstration Grant Program |
| 93.235 | 1,240,938 | Abstinence Education |
| 93.238 | 21,072 | Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement |
| 93.241 | 495,597 | State Rural Hospital Flexibility Program |
| 93.242 | 337,466 | Mental Health Research Grants |
| 93.243 | 137,099 | Substance Abuse and Mental Health Services - Projects of Regional and National Significance |
| 93.247 | 796,970 | Advanced Education Nursing Grant Program |
| 93.251 | 124,258 | Universal Newborn Hearing Screening |
| 93.256 | 190,435 | State Planning Grant - Health Care Access for the Uninsured |
| 93.259 | 394,990 | Rural Access to Emergency Devices Grant |
| 93.260 | 426,750 | Family Planning - Personnel Training |
| 93.262 | 1,038,538 | Occupational Safety and Health Research Projects |
| 93.263 | 65,566 | Occupational Safety and Health - Training Grants |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| 93.265 | 212,514 | Comprehensive Geriatric Education Program (CGEP) |
| 93.268 | 42,872,156 | Immunization Grants |
| 93.273 | 175,511 | Alcohol Research Programs |
| 93.277 | 65,494 | Career Development Awards |
| 93.279 | 206,152 | Drug Abuse Research Programs |
| 93.281 | 38,738 | Mental Health Research Career/Scientist Development Awards |
| 93.283 | 30,609,880 | Centers for Disease Control and Prevention - Investigations and Technical Assistance |
| 93.286 | 18,853 | Discovery and Applied Research |
| 93.301 | 165,528 | Small Rural Hospital Improvement Grants |
| 93.307 | 176,467 | Loan Repayment for Health Disparities Research |
| 93.358 | 240,493 | Advanced Education Nursing Traineeships |
| 93.359 | 123,684 | Nurse Education, Practice and Retention Grants |
| 93.361 | 50,214 | Nursing Research |
| 93.375 | 948,850 | Minority Biomedical Research Support |
| 93.390 | 147,385 | Academic Research Enhancement Award |
| 93.393 | 222,404 | Cancer Cause and Prevention Research |
| 93.397 | 145,142 | Cancer Centers Support Grants |
| 93.399 | 5,728 | Cancer Control |
| 93.556 | 9,773,705 | Promoting Safe and Stable Families |
| 93.558 | 251,598,453 | Temporary Assistance for Needy Families |
| 93.560 | -247,798 | Family Support Payments to States - Assistance Payments |
| 93.563 | 79,315,551 | Child Support Enforcement |
| 93.566 | 2,806,063 | Refugee and Entrant Assistance - State Administered Programs |
| 93.568 | 40,153,505 | Low-Income Home Energy Assistance |
| 93.569 | 16,474,164 | Community Services Block Grant |
| 93.570 | 268,912 | Community Services Block Grant - Discretionary Awards |
| 93.571 | 158,568 | Community Services Block Grant Discretionary Awards - Community Food and Nutrition |
| 93.576 | 1,008,616 | Refugee and Entrant Assistance - Discretionary Grants |
| 93.584 | 320,196 | Refugee and Entrant Assistance - Targeted Assistance Grants |
| 93.590 | 591,461 | Community-Based Family Resource and Support Grants |
| 93.597 | 267,473 | Grants to States for Access and Visitation Programs |
| 93.599 | 935,980 | Chafee Education and Training Vouchers Program (ETV) |
| 93.600 | 192,918 | Head Start |
| 93.601 | 81,541 | Child Support Enforcement Demonstrations and Special Projects |
| 93.603 | 255,709 | Adoption Incentive Payments |
| 93.617 | 7,646 | Voting Access for Individuals with Disabilities - Grants to States |
| 93.618 | 1,784 | Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems |
| 93.630 | 3,244,589 | Developmental Disabilities Basic Support and Advocacy Grants |
| 93.631 | 27,590 | Developmental Disabilities Projects of National Significance |
| 93.643 | 616,516 | Children's Justice Grants to States |
| 93.645 | 7,074,678 | Child Welfare Services - State Grants |
| 93.652 | 5,001 | Adoption Opportunities |
| 93.658 | 68,169,957 | Foster Care - Title IV-E |
| 93.659 | 26,846,866 | Adoption Assistance |
| 93.667 | 57,358,780 | Social Services Block Grant |
| 93.669 | 841,521 | Child Abuse and Neglect State Grants |
| 93.670 | 313,808 | Child Abuse and Neglect Discretionary Activities |
| 93.671 | 2,081,904 | Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes |
| 93.674 | 2,199,239 | Chafee Foster Care Independent Living |
| 93.767 | 203,509,032 | State Children's Insurance Program |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|---|
| 93.768 | 382,508 | Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities |
| 93.773 | 5,800,214 | Medicare - Hospital Insurance |
| 93.779 | 1,595,412 | Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations |
| 93.786 | 1,293 | State Pharmaceutical Assistance Programs |
| 93.822 | 972,275 | Health Careers Opportunity Program |
| 93.837 | 9,246 | Heart and Vascular Diseases Research |
| 93.838 | 490,973 | Lung Diseases Research |
| 93.846 | 269,634 | Arthritis, Musculoskeletal and Skin Diseases Research |
| 93.848 | 1,334,742 | Digestive Diseases and Nutrition Research |
| 93.853 | 260,387 | Extramural Research Programs in the Neurosciences and Neurological Disorders |
| 93.855 | 256,788 | Allergy, Immunology and Transplantation Research |
| 93.856 | 345,439 | Microbiology and Infectious Diseases Research |
| 93.859 | 233,708 | Biomedical Research and Research Training |
| 93.864 | 57,931 | Population Research |
| 93.865 | 417,566 | Child Health and Human Development Extramural Research |
| 93.866 | 133,249 | Aging Research |
| 93.867 | 7,854 | Vision Research |
| 93.880 | 93,338 | Minority Access to Research Careers |
| 93.884 | 504,385 | Grants for Residency Training in Primary Care Medicine and Dentistry |
| 93.910 | 280,987 | Family and Community Violence Prevention Program |
| 93.912 | 114,034 | Rural Health Outreach and Rural Network Development Program |
| 93.913 | 141,348 | Grants to States for Operation of Offices of Rural Health |
| 93.917 | 21,403,795 | HIV Care Formula Grants |
| 93.919 | 3,425,320 | Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs |
| 93.926 | 2,651,931 | Healthy Start Initiative |
| 93.928 | 17,851 | Special Projects of National Significance |
| 93.938 | 1,042,128 | Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems |
| 93.940 | 4,538,997 | HIV Prevention Activities - Health Department Based |
| 93.944 | 508,380 | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance |
| 93.945 | 2,431,587 | Assistance Programs for Chronic Disease Prevention and Control |
| 93.952 | 15,367 | Improving EMS/Trauma Care in Rural Areas |
| 93.958 | 10,692,255 | Block Grants for Community Mental Health Services |
| 93.959 | 37,771,378 | Block Grants for Prevention and Treatment of Substance Abuse |
| 93.960 | 182,801 | Special Minority Initiatives |
| 93.974 | 277,326 | Family Planning - Service Delivery Improvement Research Grants |
| 93.977 | 4,684,260 | Preventive Health Services - Sexually Transmitted Diseases Control Grants |
| 93.988 | 697,351 | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems |
| 93.991 | 3,830,452 | Preventive Health and Health Services Block Grant |
| 93.994 | 19,672,344 | Maternal and Child Health Services Block Grant to the States |
| 94.002 | 317,904 | Retired and Senior Volunteer Program |
| 94.003 | 384,090 | State Commissions |
| 94.004 | 440,338 | Learn and Serve America - School and Community Based Programs |
| 94.006 | 3,327,067 | AmeriCorps |
| 94.007 | 153,149 | Planning and Program Development Grants |
| 94.009 | 139,279 | Training and Technical Assistance |
| 96.007 | 6,105 | Social Security - Research and Demonstration |
| 96.008 | 276,842 | Social Security - Benefits Planning, Assistance, and Outreach Program |
| 96.009 | 175,060 | Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries |

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Program Expenditures | CFDA Program Title or Cluster Title |
|------------------------------------|---------------------------------|--|
| 97 | 48,894 | Department of Homeland Security |
| 97.012 | 795,012 | Boating Safety Financial Assistance |
| 97.023 | 180,104 | Community Assistance Program - State Support Services Element (CAP-SSSE) |
| 97.029 | 11,723 | Flood Mitigation Assistance |
| 97.036 | 37,376,067 | Public Assistance Grants |
| 97.039 | 6,201,396 | Hazard Mitigation Grant |
| 97.041 | 42,466 | National Dam Safety Program |
| 97.042 | 3,125,219 | Emergency Management Performance Grants |
| 97.045 | 4,707,994 | Cooperating Technical Partners |
| 97.047 | 301,392 | Pre-Disaster Mitigation |
| 97.051 | 1,681,655 | State and Local All Hazards Emergency Operations Planning |
| 97.053 | 172,942 | Citizen Corps |
| 98 | 419,159 | United States Agency for International Development |
| 98.001 | 7,499 | USAID Foreign Assistance for Programs Overseas |
| 99 | 647,942 | Other Federal Assistance |
| | <u>13,700,471,475</u> | Total Expenditures of Federal Awards |

The accompanying notes are an integral part of this schedule.

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--------------------|---------------------|--------------------------|
|---------------------------|---------------------|-------------------------|--------------------|---------------------|--------------------------|

Aging—Cluster:**U. S. Department of Health and Human Services**

| | | | | | |
|--------|---|-------------------|--|--|--|
| 93.044 | D | 14,050,700 | Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | | |
| 93.045 | D | 9,247,822 | Special Programs for the Aging - Title III, Part C - Nutrition Services | | |
| 93.053 | D | 3,056,255 | Nutrition Services Incentive Program | | |
| | | <u>26,354,777</u> | Total — Aging Cluster — U. S. Department of Health and Human Services | | |
| | | <u>26,354,777</u> | Total — Aging | | |

CCDF—Cluster:**U. S. Department of Health and Human Services**

| | | | | | |
|--------|---|--------------------|--|--|--|
| 93.575 | D | 148,225,694 | Child Care and Development Block Grant | | |
| 93.596 | D | 114,595,601 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | | |
| | | <u>262,821,295</u> | Total — CCDF Cluster — U. S. Department of Health and Human Services | | |
| | | <u>262,821,295</u> | Total — CCDF | | |

CDBG—Cluster:**U. S. Department of Housing and Urban Development**

| | | | | | |
|--------|---|---------------|--|---------|--------------------|
| 14.218 | I | 9,379 | Community Development Block Grants/Entitlement Grants | 02-1245 | City of High Point |
| 14.219 | D | 26,271 | Community Development Block Grants/Small Cities Program | | |
| | | <u>35,650</u> | Total — CDBG - Entitlement and (HUD-Administered) Small Cities Cluster — U. S. Department of Housing and Urban Development | | |
| | | <u>35,650</u> | Total — CDBG | | |

Child Nutrition—Cluster:**U. S. Department of Agriculture**

| | | | | | |
|--------|---|------------|--------------------------|--|--|
| 10.553 | D | 66,703,314 | School Breakfast Program | | |
|--------|---|------------|--------------------------|--|--|

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 10.555 | D | 213,008,380 | National School Lunch Program | | |
| 10.556 | D | 152,488 | Special Milk Program for Children | | |
| 10.559 | D | 4,416,704 | Summer Food Service Program for Children | | |
| | | <u>284,280,886</u> | Total — Child Nutrition Cluster — U. S. Department of Agriculture | | |
| | | <u>284,280,886</u> | Total — Child Nutrition | | |

*Disability Insurance/SSI—Cluster:*Social Security Administration

| | | | | | |
|--------|---|-------------------|---|--|--|
| 96.001 | D | 50,766,252 | Social Security - Disability Insurance | | |
| | | <u>50,766,252</u> | Total — Disability Insurance/SSI Cluster — Social Security Administration | | |
| | | <u>50,766,252</u> | Total — Disability Insurance/SSI | | |

*Emergency Food Assistance—Cluster:*U. S. Department of Agriculture

| | | | | | |
|--------|---|-------------------|---|--|--|
| 10.568 | D | 1,763,945 | Emergency Food Assistance Program (Administrative Costs) | | |
| 10.569 | D | 11,069,527 | Emergency Food Assistance Program (Food Commodities) | | |
| | | <u>12,833,472</u> | Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture | | |
| | | <u>12,833,472</u> | Total — Emergency Food Assistance | | |

*Employment Service—Cluster:*U. S. Department of Labor

| | | | | | |
|--------|---|-------------------|--|--|--|
| 17.207 | D | 34,490,549 | Employment Service | | |
| 17.801 | D | 1,069,219 | Disabled Veterans' Outreach Program (DVOP) | | |
| 17.804 | D | 3,715,438 | Local Veterans' Employment Representative Program | | |
| | | <u>39,275,206</u> | Total — Employment Service Cluster — U. S. Department of Labor | | |
| | | <u>39,275,206</u> | Total — Employment Service | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|--|---------------------|---------------------------|
| <i>Federal Transit—Cluster:</i> | | | | | |
| <u>U. S. Department of Transportation</u> | | | | | |
| 20.500 | D | -34,303 | Federal Transit - Capital Investment Grants | | |
| | | <u>-34,303</u> | Total — Federal Transit Cluster — U. S. Department of Transportation | | |
| | | <u>-34,303</u> | Total — Federal Transit | | |
| <i>Fish and Wildlife—Cluster:</i> | | | | | |
| <u>U. S. Department of Interior</u> | | | | | |
| 15.605 | D | 5,131,156 | Sport Fish Restoration | | |
| 15.605 | I | 98,906 | Sport Fish Restoration | 133-05-000768 | Puerto Rico Dept of NR |
| 15.611 | D | 5,171,678 | Wildlife Restoration | | |
| 15.611 | I | 137,557 | Wildlife Restoration | 050-00-000249-E | Puerto Rico Dept of NR |
| 15.611 | I | 22,663 | Wildlife Restoration | PC PNB-129-2004 | Virgin Islands Dept of NR |
| | | <u>10,561,960</u> | Total — Fish and Wildlife Cluster — U. S. Department of Interior | | |
| | | <u>10,561,960</u> | Total — Fish and Wildlife | | |
| <i>Food Stamp—Cluster:</i> | | | | | |
| <u>U. S. Department of Agriculture</u> | | | | | |
| 10.551 | D | 833,512,590 | Food Stamps | | |
| 10.561 | D | 60,854,652 | State Administrative Matching Grants for Food Stamp Program | | |
| | | <u>894,367,242</u> | Total — Food Stamp Cluster — U. S. Department of Agriculture | | |
| | | <u>894,367,242</u> | Total — Food Stamp | | |
| <i>Foster Grandparent/Senior Companion—Cluster:</i> | | | | | |
| <u>Corporation for National and Community Service</u> | | | | | |
| 94.011 | D | 926,079 | Foster Grandparent Program | | |
| 94.016 | D | 272,934 | Senior Companion Program | | |
| | | <u>1,199,013</u> | Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service | | |
| | | <u>1,199,013</u> | Total — Foster Grandparent/Senior Companion | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|---------------------|--------------------------|
| <i>Highway Planning and Construction—Cluster:</i> | | | | | |
| <u>U. S. Department of Transportation</u> | | | | | |
| 20.205 | D | 1,073,699,553 | Highway Planning and Construction | | |
| | | <u>1,073,699,553</u> | Total — Highway Planning and Construction Cluster — U. S. Department of Transportation | | |
| <u>U. S. Appalachian Regional Commission</u> | | | | | |
| 23.003 | D | 526,070 | Appalachian Development Highway System | | |
| | | <u>526,070</u> | Total — Highway Planning and Construction Cluster — U. S. Appalachian Regional Commission | | |
| | | <u>1,074,225,623</u> | Total — Highway Planning and Construction | | |
| <i>Highway Safety—Cluster:</i> | | | | | |
| <u>U. S. Department of Transportation</u> | | | | | |
| 20.600 | D | 2,970,303 | State and Community Highway Safety | | |
| 20.601 | D | 1,000,963 | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants | | |
| 20.602 | D | 923,825 | Occupant Protection | | |
| 20.604 | D | 890,325 | Safety Incentive Grants for Use of Seatbelts | | |
| 20.605 | D | 4,126,332 | Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons | | |
| | | <u>9,911,748</u> | Total — Highway Safety Cluster — U. S. Department of Transportation | | |
| | | <u>9,911,748</u> | Total — Highway Safety | | |
| <i>Homeland Security—Cluster:</i> | | | | | |
| <u>U. S. Department of Homeland Security</u> | | | | | |
| 97.004 | D | 34,164,388 | State Domestic Preparedness Equipment Support Program | | |
| 97.067 | D | 1,188,903 | Homeland Security Grant Program | | |
| | | <u>35,353,291</u> | Total — Homeland Security Cluster — U. S. Department of Homeland Security | | |
| | | <u>35,353,291</u> | Total — Homeland Security | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|--|---------------------|------------------------------|
| <i>Medicaid—Cluster:</i> | | | | | |
| <u>U. S. Department of Health and Human Services</u> | | | | | |
| 93.775 | D | 1,585,084 | State Medicaid Fraud Control Units | | |
| 93.777 | D | 4,470,502 | State Survey and Certification of Health Care Providers and Suppliers | | |
| 93.778 | D | 5,802,921,230 | Medical Assistance Program | | |
| | | <u>5,808,976,816</u> | Total — Medicaid Cluster — U. S. Department of Health and Human Services | | |
| | | <u>5,808,976,816</u> | Total — Medicaid | | |
| <i>Native American Employment and Training—Cluster:</i> | | | | | |
| <u>U. S. Department of Labor</u> | | | | | |
| 17.251 | D | 254,458 | Native American Employment and Training Programs | | |
| | | <u>254,458</u> | Total — Native American Employment and Training Cluster — U. S. Department of Labor | | |
| | | <u>254,458</u> | Total — Native American Employment and Training | | |
| <i>Public Works and Economic Development—Cluster:</i> | | | | | |
| <u>U. S. Department of Commerce</u> | | | | | |
| 11.300 | D | 648,745 | Grants for Public Works and Economic Development Facilities | | |
| 11.307 | D | 505,648 | Economic Adjustment Assistance | | |
| 11.307 | I | 40,798 | Economic Adjustment Assistance | 001056-01 | Univ of Missouri |
| | | <u>1,195,191</u> | Total — Public Works and Economic Development Cluster — U. S. Department of Commerce | | |
| | | <u>1,195,191</u> | Total -- Public Works and Economic Development | | |
| <i>Research and Development—Cluster:</i> | | | | | |
| <u>U. S. Department of Agriculture</u> | | | | | |
| 10 | D | 3,267,385 | U.S. Department of Agriculture | | |
| 10 | I | 66,881 | U.S. Department of Agriculture | N/A | American Egg Board |
| 10 | I | 14,558 | U.S. Department of Agriculture | 018000 320935-2 | Mississippi State University |
| 10 | I | -607 | U.S. Department of Agriculture | 99-1197 | Agdia, Inc |
| 10 | I | 123,576 | U.S. Department of Agriculture | 22-1-128 | BRDC |
| 10 | I | 6,886 | U.S. Department of Agriculture | 412-30-40 | Iowa State University |
| 10 | I | 11,018 | U.S. Department of Agriculture | 330544-080300-06 | Mississippi State University |
| 10 | I | 6,332 | U.S. Department of Agriculture | 2003-33610-13012 | Norcorex Bio Corp |
| 10 | I | 143,418 | U.S. Department of Agriculture | 911403 740050 | Ohio State University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|-----------------------|----------------------------------|
| 10 | I | 238,728 | U.S. Department of Agriculture | RF00908498 #741927 | Ohio State University |
| 10 | I | 58,791 | U.S. Department of Agriculture | 2-42U-9230 | RTI |
| 10 | I | 11,010 | U.S. Department of Agriculture | 36-220911 17276190 | Tuskegee University |
| 10 | I | 14,500 | U.S. Department of Agriculture | N/A | Univ of Florida |
| 10 | I | 4,597 | U.S. Department of Agriculture | 529182 | Univ of Florida |
| 10 | I | 2,474 | U.S. Department of Agriculture | 6015-0000000035 | Univ of Florida |
| 10 | I | 5,009 | U.S. Department of Agriculture | 6015-0000000036 | Univ of Florida |
| 10 | I | 12,500 | U.S. Department of Agriculture | 6015-0000000037 | Univ of Florida |
| 10 | I | 3,520 | U.S. Department of Agriculture | 6015-0000000058 | Univ of Florida |
| 10 | I | 1,871 | U.S. Department of Agriculture | 6015-0000000079 | Univ of Florida |
| 10 | I | 4,600 | U.S. Department of Agriculture | 6015-0000000080 | Univ of Florida |
| 10 | I | 6,903 | U.S. Department of Agriculture | 6015-0000000081 | Univ of Florida |
| 10 | I | 3,729 | U.S. Department of Agriculture | 6015-0000000160 | Univ of Florida |
| 10 | I | 26,831 | U.S. Department of Agriculture | 72890 | Univ of Tennessee |
| 10 | I | 19,453 | U.S. Department of Agriculture | Z3730-01/UT83812 | Univ of Tennessee |
| 10 | I | 22,166 | U.S. Department of Agriculture | CR-19071-428025 | Virginia Polytechnical Institute |
| 10 | I | 1,631 | U.S. Department of Agriculture | CR-19071-428071 | Virginia Polytechnical Institute |
| 10 | I | 2,609 | U.S. Department of Agriculture | CR-19071-428902 | Virginia Polytechnical Institute |
| 10 | I | 3,861 | U.S. Department of Agriculture | 018000-320935-10 | Mississippi State University |
| 10 | I | -568 | U.S. Department of Agriculture | 01-155-UNC-GSA-LS-002 | Signal Corporation |
| 10 | I | 4,398 | U.S. Department of Agriculture | 332.77-05.008 | Tennessee State University |
| 10 | I | 12,591 | U.S. Department of Agriculture | 19070-425632 | Virginia Polytechnical Institute |
| 10.001 | D | 1,393,646 | Agricultural Research - Basic and Applied Research | | |
| 10.001 | I | 2,321 | Agricultural Research - Basic and Applied Research | PO36289/51304 | Langston University |
| 10.001 | I | 73 | Agricultural Research - Basic and Applied Research | 521194 | Univ of Florida |
| 10.001 | I | 2,032 | Agricultural Research - Basic and Applied Research | V194736 | Univ of Wisconsin |
| 10.025 | D | 521,077 | Plant and Animal Disease, Pest Control, and Animal Care | | |
| 10.072 | D | 6,373 | Wetlands Reserve Program | | |
| 10.200 | D | 2,850,407 | Grants for Agricultural Research, Special Research Grants | | |
| 10.200 | I | 4,075 | Grants for Agricultural Research, Special Research Grants | RD309-055/90371 | Univ of Georgia |
| 10.200 | I | 650 | Grants for Agricultural Research, Special Research Grants | RD309-032/1575597 | Univ of Georgia |
| 10.200 | I | 38,719 | Grants for Agricultural Research, Special Research Grants | RD309-036/1789767 | Univ of Georgia |
| 10.200 | I | 44,552 | Grants for Agricultural Research, Special Research Grants | RD309-049/6582527 | Univ of Georgia |
| 10.200 | I | 75,555 | Grants for Agricultural Research, Special Research Grants | RD309-036/1789777 | Univ of Georgia |
| 10.200 | I | 30,289 | Grants for Agricultural Research, Special Research Grants | 2003-1035-02 | Univ of Georgia |
| 10.200 | I | 484 | Grants for Agricultural Research, Special Research Grants | 04-EPP-534070-NCSU | Auburn University |
| 10.200 | I | 7,744 | Grants for Agricultural Research, Special Research Grants | 42405-6982 | Cornell University |
| 10.200 | I | 2,553 | Grants for Agricultural Research, Special Research Grants | 42405-6983 | Cornell University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------------|
| 10.200 | I | 4,231 | Grants for Agricultural Research, Special Research Grants | 42405-7042 | Cornell University |
| 10.200 | I | 5,329 | Grants for Agricultural Research, Special Research Grants | 46747-7588 | Cornell University |
| 10.200 | I | 11,571 | Grants for Agricultural Research, Special Research Grants | 416-30-15 | Iowa State University |
| 10.200 | I | 21,937 | Grants for Agricultural Research, Special Research Grants | N/A | Mississippi State University |
| 10.200 | I | 11,991 | Grants for Agricultural Research, Special Research Grants | Req. No. R521879 | Rutgers University |
| 10.200 | I | 13,128 | Grants for Agricultural Research, Special Research Grants | 00-38500-8992 | South Reg Aqua Ctr |
| 10.200 | I | 8,477 | Grants for Agricultural Research, Special Research Grants | N/A | Univ of Arkansas |
| 10.200 | I | 23,736 | Grants for Agricultural Research, Special Research Grants | 6015-0000000095 | Univ of Florida |
| 10.200 | I | 98,838 | Grants for Agricultural Research, Special Research Grants | UF-IFAS 03010751-3 | Univ of Florida |
| 10.200 | I | 57,911 | Grants for Agricultural Research, Special Research Grants | UF-IFAS-0004918101 | Univ of Florida |
| 10.200 | I | 3,637 | Grants for Agricultural Research, Special Research Grants | UF-IFAS-0004918102 | Univ of Florida |
| 10.200 | I | 14,608 | Grants for Agricultural Research, Special Research Grants | RD309-032/9037217 | Univ of Georgia |
| 10.200 | I | 5,245 | Grants for Agricultural Research, Special Research Grants | RD309-049/6582607 | Univ of Georgia |
| 10.200 | I | 5,784 | Grants for Agricultural Research, Special Research Grants | RD309-049/6582617 | Univ of Georgia |
| 10.200 | I | 3,406 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877177 | Univ of Georgia |
| 10.200 | I | 10,526 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877197 | Univ of Georgia |
| 10.200 | I | 57,526 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877217 | Univ of Georgia |
| 10.200 | I | 22,312 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877237 | Univ of Georgia |
| 10.200 | I | 1 | Grants for Agricultural Research, Special Research Grants | Z623816 | Univ of Hawaii |
| 10.200 | I | 23,197 | Grants for Agricultural Research, Special Research Grants | UM-S553 | Univ of Maine |
| 10.200 | I | 4,390 | Grants for Agricultural Research, Special Research Grants | AES3806-001.02 | Univ of Tennessee |
| 10.200 | I | 2,975 | Grants for Agricultural Research, Special Research Grants | 98-464E-NCSU | West Virginia University |
| 10.200 | I | 30,540 | Grants for Agricultural Research, Special Research Grants | RD309-040/3581477 | Univ of Georgia |
| 10.202 | D | 695,021 | Cooperative Forestry Research | | |
| 10.203 | D | 5,825,734 | Payments to Agricultural Experiment Stations Under the Hatch Act | | |
| 10.205 | D | 1,003,419 | Payments to 1890 Land-Grant Colleges and Tuskegee University | | |
| 10.206 | D | 4,219,739 | Grants for Agricultural Research - Competitive Research Grants | | |
| 10.206 | I | 6,423 | Grants for Agricultural Research - Competitive Research Grants | F041300 | Univ of Wisconsin |
| 10.206 | I | 315 | Grants for Agricultural Research - Competitive Research Grants | GC034-02-Z2329 | Montana State University |
| 10.206 | I | 55,391 | Grants for Agricultural Research - Competitive Research Grants | PO# Y712508 | Univ of Arizona |
| 10.206 | I | 10,217 | Grants for Agricultural Research - Competitive Research Grants | AES4078-001.01 | Univ of Tennessee |
| 10.206 | I | 4,159 | Grants for Agricultural Research - Competitive Research Grants | CR-19071-428157 | Virginia Polytechnical Institute |
| 10.207 | D | 149,117 | Animal Health and Disease Research | | |
| 10.210 | D | 54,871 | Food and Agricultural Sciences National Needs Graduate Fellowship Grants | | |
| 10.212 | I | 12,331 | Small Business Innovation Research | 2004-1415 | Embrex, Inc |
| 10.212 | I | 15,552 | Small Business Innovation Research | N/A | IPM Development Company |
| 10.212 | I | 12,733 | Small Business Innovation Research | 2005-0485 | Newman Machine Company |
| 10.216 | D | 380,097 | 1890 Institution Capacity Building Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|-----------------------|----------------------------------|
| 10.217 | D | 102,307 | Higher Education Challenge Grants | | |
| 10.217 | I | -103 | Higher Education Challenge Grants | RF00906808 #741528 | Ohio State University |
| 10.224 | D | 858,578 | Fund for Rural America - Research, Education, and Extension Activities | | |
| 10.250 | D | 50,473 | Agricultural and Rural Economic Research | | |
| 10.250 | I | 15,865 | Agricultural and Rural Economic Research | 018000320935-14 | Mississippi State University |
| 10.302 | D | 1,043,921 | Initiative for Future Agriculture and Food Systems | | |
| 10.302 | I | 1,129 | Initiative for Future Agriculture and Food Systems | 588-75582072002739 | Clemson University |
| 10.302 | I | 9,276 | Initiative for Future Agriculture and Food Systems | UF-IFAS-01041805-3 | Univ of Florida |
| 10.302 | I | 10,669 | Initiative for Future Agriculture and Food Systems | RD321-156/4183137 | Univ of Georgia |
| 10.302 | I | 15,279 | Initiative for Future Agriculture and Food Systems | H4086181501 | Univ of Minnesota |
| 10.302 | I | 40,273 | Initiative for Future Agriculture and Food Systems | CR-19071-428950 | Virginia Polytechnical Institute |
| 10.302 | I | 4,839 | Initiative for Future Agriculture and Food Systems | 2001-52101-11411-NCAT | Fort Valley State University |
| 10.302 | I | -488 | Initiative for Future Agriculture and Food Systems | 332.77-02.448 | Tennessee State University |
| 10.303 | D | 2,722,544 | Integrated Programs | | |
| 10.303 | I | 1,245 | Integrated Programs | 517-7034207200210 | Clemson University |
| 10.303 | I | 5,500 | Integrated Programs | 586-75572072002775 | Clemson University |
| 10.303 | I | 38,796 | Integrated Programs | 44387-7362 | Cornell University |
| 10.303 | I | 69,964 | Integrated Programs | RF00972641 | Ohio State University |
| 10.303 | I | 7,421 | Integrated Programs | RF01005380/63630 | Ohio State University |
| 10.303 | I | 67,146 | Integrated Programs | 1327 ACT. # 4 | Rutgers University |
| 10.303 | I | 39,308 | Integrated Programs | 450005 | Texas A&M University |
| 10.303 | I | 22,341 | Integrated Programs | 450140-10 | Texas A&M University |
| 10.303 | I | 17,418 | Integrated Programs | TCE 450140-24 | Texas A&M University |
| 10.303 | I | 10,672 | Integrated Programs | 00RA6835-NC | Univ of California |
| 10.303 | I | 74,400 | Integrated Programs | SC000453-1-5 | Univ of Florida |
| 10.303 | I | 2,015 | Integrated Programs | RC299-338/8920807 | Univ of Georgia |
| 10.303 | I | 13,236 | Integrated Programs | 02-284 | Univ of Illinois |
| 10.303 | I | 8,926 | Integrated Programs | Z5060101 | Univ of Maryland |
| 10.303 | I | 1,356 | Integrated Programs | TCE 450021 | Texas A&M University |
| 10.304 | I | 15,396 | Homeland Security - Agricultural | SC02062150-1-10 | Univ of Florida |
| 10.305 | D | 360 | International Science and Education Grants Program | | |
| 10.450 | I | -502 | Crop Insurance | 010500-320946-01 | Mississippi State University |
| 10.450 | I | 45,807 | Crop Insurance | 320946-010500-04 | Mississippi State University |
| 10.500 | D | 15,597,858 | Cooperative Extension Service | | |
| 10.500 | I | 12,353 | Cooperative Extension Service | S04062 | Kansas State University |
| 10.500 | I | 19,817 | Cooperative Extension Service | 2004-1363-02 | Kansas State University |
| 10.500 | I | 28,410 | Cooperative Extension Service | 04-ACES-539109NCSU | Auburn University |
| 10.500 | I | 42,100 | Cooperative Extension Service | S04085 | Kansas State University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|---------------------------|
| 10.500 | I | 37,763 | Cooperative Extension Service | S05031 | Kansas State University |
| 10.500 | I | 3,802 | Cooperative Extension Service | 61-4055F | Michigan State University |
| 10.500 | I | 32,861 | Cooperative Extension Service | N/A | National 4-H Council |
| 10.500 | I | 437 | Cooperative Extension Service | 622029 | Texas A&M University |
| 10.500 | I | 1,613 | Cooperative Extension Service | 622071/Catfish | Texas A&M University |
| 10.500 | I | 4,701 | Cooperative Extension Service | 622071B | Texas A&M University |
| 10.500 | I | 27,315 | Cooperative Extension Service | 622094 | Texas A&M University |
| 10.500 | I | 5,553 | Cooperative Extension Service | TCE 622050 | Texas A&M University |
| 10.500 | I | 8,802 | Cooperative Extension Service | TCE 622051 | Texas A&M University |
| 10.500 | I | 1,204 | Cooperative Extension Service | RE670-054/6330237 | Univ of Georgia |
| 10.500 | I | 21,458 | Cooperative Extension Service | RE675-108/5814027 | Univ of Georgia |
| 10.500 | I | 8,368 | Cooperative Extension Service | RE675-108/5814147 | Univ of Georgia |
| 10.500 | I | 17,045 | Cooperative Extension Service | RE675-109/6331917 | Univ of Georgia |
| 10.500 | I | 11,908 | Cooperative Extension Service | RE675-109/6331987 | Univ of Georgia |
| 10.500 | I | 20,020 | Cooperative Extension Service | RE675-110/8920117 | Univ of Georgia |
| 10.500 | I | 6,055 | Cooperative Extension Service | RE748-003/9038817 | Univ of Georgia |
| 10.500 | I | 24,420 | Cooperative Extension Service | 4-67682-04-344 | Univ of Kentucky |
| 10.500 | I | -7,568 | Cooperative Extension Service | 99-EYAR-1-0601 | Univ of Kentucky |
| 10.500 | I | 31,367 | Cooperative Extension Service | Q4299055601 | Univ of Minnesota |
| 10.500 | I | 7,618 | Cooperative Extension Service | 25-6321-0083-003 | Univ of Nebraska |
| 10.500 | I | 3,673 | Cooperative Extension Service | 26-6365-0001-401 | Univ of Nebraska |
| 10.500 | I | 102,143 | Cooperative Extension Service | 26-6365-0011-003 | Univ of Nebraska |
| 10.500 | I | 700 | Cooperative Extension Service | 2005-48637-03193 | USDA Extension Serv |
| 10.500 | I | 36,713 | Cooperative Extension Service | RE675-109/751/2017 | Univ of Georgia |
| 10.652 | D | 470,452 | Forestry Research | | |
| 10.672 | D | 6,491 | Rural Development, Forestry, and Communities | | |
| 10.902 | D | 85,045 | Soil and Water Conservation | | |
| 10.904 | D | 662 | Watershed Protection and Flood Prevention | | |
| 10.905 | D | -10,009 | Plant Materials for Conservation | | |
| 10.912 | D | 3,071 | Environmental Quality Incentives Program | | |
| 10.960 | D | 273,272 | Technical Agricultural Assistance | | |
| 10.961 | D | 13,221 | Scientific Cooperation and Research | | |
| | | <u>44,233,697</u> | Total — Research and Development Cluster — U. S. Department of Agriculture | | |

U. S. Department of Commerce

| | | | | | |
|----|---|---------|-----------------------------|---------------|-------------------------|
| 11 | D | 331,266 | U.S. Department of Commerce | | |
| 11 | I | 6,757 | U.S. Department of Commerce | SURA-2005-202 | SURA (SE Univ Research) |
| 11 | I | 3,272 | U.S. Department of Commerce | N/A | National Textile Center |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|-----------------------------|---------------------|--------------------------|
| 11 | I | 9 | U.S. Department of Commerce | 4542186 | Univ of Puerto Rico |
| 11 | I | 7 | U.S. Department of Commerce | RD309-022/409054 | Univ of Georgia |
| 11.113 | I | 73,590 | ITA Special Projects | M01-NS03 | Clemson University |
| 11.113 | I | 120,012 | ITA Special Projects | F04-NS26 YR1 | Clemson University |
| 11.113 | I | 392,847 | ITA Special Projects | Admin | Clemson University |
| 11.113 | I | 25,517 | ITA Special Projects | C01-C01 | Clemson University |
| 11.113 | I | 49,472 | ITA Special Projects | C01-CL01 | Clemson University |
| 11.113 | I | 88,360 | ITA Special Projects | C01-NS08 | Clemson University |
| 11.113 | I | 9,148 | ITA Special Projects | C01-S08 | Clemson University |
| 11.113 | I | 58,562 | ITA Special Projects | C02-GT09A YR3 | Clemson University |
| 11.113 | I | 142,070 | ITA Special Projects | C02-PH03 | Clemson University |
| 11.113 | I | 79,655 | ITA Special Projects | C04-NS01 | Clemson University |
| 11.113 | I | 85,222 | ITA Special Projects | C04-NS07 YR1 | Clemson University |
| 11.113 | I | 59,701 | ITA Special Projects | C02-GT09X | Clemson University |
| 11.113 | I | 87,047 | ITA Special Projects | C04-NS11 YR1 | Clemson University |
| 11.113 | I | 101,486 | ITA Special Projects | F01-NS14 | Clemson University |
| 11.113 | I | 18,341 | ITA Special Projects | F01-NS50 | Clemson University |
| 11.113 | I | 14,258 | ITA Special Projects | F01-S14 | Clemson University |
| 11.113 | I | 143,570 | ITA Special Projects | F02-NS05 | Clemson University |
| 11.113 | I | 67,248 | ITA Special Projects | F02-NS08 | Clemson University |
| 11.113 | I | -2 | ITA Special Projects | F02-S05 | Clemson University |
| 11.113 | I | 848 | ITA Special Projects | F02-S08 | Clemson University |
| 11.113 | I | 37,791 | ITA Special Projects | F03-043004 | Clemson University |
| 11.113 | I | 24,471 | ITA Special Projects | F03-MD016 | Clemson University |
| 11.113 | I | 3,343 | ITA Special Projects | F03-NS03 | Clemson University |
| 11.113 | I | 33,948 | ITA Special Projects | F04-NS17 | Clemson University |
| 11.113 | I | 15,073 | ITA Special Projects | F04-NS26 | Clemson University |
| 11.113 | I | 140,084 | ITA Special Projects | F0R-NS17 YR1 | Clemson University |
| 11.113 | I | -5,765 | ITA Special Projects | I00-S15 | Clemson University |
| 11.113 | I | 329 | ITA Special Projects | I01-A32 | Clemson University |
| 11.113 | I | 9 | ITA Special Projects | I01-P13 | Clemson University |
| 11.113 | I | 121 | ITA Special Projects | I01-S01 | Clemson University |
| 11.113 | I | 3,559 | ITA Special Projects | I01-S10 | Clemson University |
| 11.113 | I | 9,130 | ITA Special Projects | I01-S12 | Clemson University |
| 11.113 | I | -50,313 | ITA Special Projects | M01-S03 | Clemson University |
| 11.113 | I | 174,096 | ITA Special Projects | M02-NS01 | Clemson University |
| 11.113 | I | -43,081 | ITA Special Projects | M02-S01 | Clemson University |
| 11.113 | I | -3,170 | ITA Special Projects | NTC Subagreement/10 | Clemson University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|------------------------------|
| 11.113 | I | 15,163 | ITA Special Projects | S01-AE32 | Clemson University |
| 11.113 | I | 47,287 | ITA Special Projects | S01-NS01 | Clemson University |
| 11.113 | I | 21,200 | ITA Special Projects | S01-NS10 | Clemson University |
| 11.113 | I | 59,949 | ITA Special Projects | S01-NS12 | Clemson University |
| 11.113 | I | 1,161 | ITA Special Projects | S01-PH13 | Clemson University |
| 11.113 | I | 65,189 | ITA Special Projects | S03-PH02 | Clemson University |
| 11.113 | I | 28,577 | ITA Special Projects | S04-NS02 | Clemson University |
| 11.113 | I | 205,470 | ITA Special Projects | S04-NS02 YR1 | Clemson University |
| 11.312 | D | 64,126 | Research and Evaluation Program | | |
| 11.400 | D | 77,150 | Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | | |
| 11.405 | D | 7,885 | Anadromous Fish Conservation Act Program | | |
| 11.407 | D | 115,039 | Interjurisdictional Fisheries Act of 1986 | | |
| 11.417 | D | 2,012,706 | Sea Grant Support | | |
| 11.417 | I | 39,251 | Sea Grant Support | RR746-007-75121 | Georgia Sea Grant |
| 11.417 | I | 51 | Sea Grant Support | V1A3 | South Carolina Sea Grant |
| 11.417 | I | 31,286 | Sea Grant Support | 3033 | Univ of Delaware |
| 11.417 | I | 43,305 | Sea Grant Support | R-122-1-04 | Univ of Puerto Rico |
| 11.417 | I | 45,286 | Sea Grant Support | 745837 | Univ of Washington |
| 11.419 | D | 2,588,691 | Coastal Zone Management Administration Awards | | |
| 11.419 | I | 95,285 | Coastal Zone Management Administration Awards | 04-818 | Univ of New Hampshire |
| 11.419 | I | -2 | Coastal Zone Management Administration Awards | 03-753 | Univ of New Hampshire |
| 11.419 | I | 17,483 | Coastal Zone Management Administration Awards | NOAA#NA03NOS4190195 | Univ of New Hampshire |
| 11.420 | D | 753,557 | Coastal Zone Management Estuarine Research Reserves | | |
| 11.426 | D | 6 | Financial Assistance for National Centers for Coastal Ocean Science | | |
| 11.427 | D | -2,492 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | | |
| 11.429 | D | 10,974 | Marine Sanctuary Program | | |
| 11.430 | D | 2,633,094 | Undersea Research | | |
| 11.430 | I | 10,635 | Undersea Research | 425224/1946/591 | Rutgers University |
| 11.430 | I | 12,504 | Undersea Research | 03-05-090 | Univ of Mississippi |
| 11.430 | I | 50,888 | Undersea Research | 05-09-022 | Univ of Mississippi |
| 11.430 | I | -308 | Undersea Research | CMRC-01-NRDE-0403C | Perry Institute |
| 11.430 | I | 121,690 | Undersea Research | 05-07-008 | Univ of Mississippi |
| 11.430 | I | 3,487 | Undersea Research | USM-GR02072-001 | Univ of Southern Mississippi |
| 11.431 | D | 71,555 | Climate and Atmospheric Research | | |
| 11.433 | D | 41,155 | Marine Fisheries Initiative | | |
| 11.433 | I | 4,360 | Marine Fisheries Initiative | 742253 | Ohio State University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 11.433 | I | 12,262 | Marine Fisheries Initiative | NOAA# 2500-1020-00 | Univ of South Florida |
| 11.434 | D | 140,571 | Cooperative Fishery Statistics | | |
| 11.439 | D | 120,706 | Marine Mammal Data Program | | |
| 11.440 | D | 462,448 | Environmental Sciences, Applications, Data, and Education | | |
| 11.452 | D | 110,344 | Unallied Industry Projects | | |
| 11.455 | I | 1,095 | Cooperative Science and Education Program | 1537 | Rutgers University |
| 11.455 | I | 18,549 | Cooperative Science and Education Program | 1886 | Rutgers University |
| 11.455 | I | 77,266 | Cooperative Science and Education Program | 425255 | Rutgers-Inst |
| 11.457 | D | 62,672 | Chesapeake Bay Studies | | |
| 11.457 | I | 51,062 | Chesapeake Bay Studies | SC035-27565D | Univ of Maryland |
| 11.460 | D | 1,695,131 | Special Oceanic and Atmospheric Projects | | |
| 11.460 | I | 1,255,257 | Special Oceanic and Atmospheric Projects | 03-741/22146J | Univ of South Carolina |
| 11.467 | I | 39,529 | Meteorologic and Hydrologic Modernization Development | S04-44684 | Univ Corp Atmos Res |
| 11.468 | D | 154,627 | Applied Meteorological Research | | |
| 11.472 | I | 2,994 | Unallied Science Program | A100402 | WHOI |
| 11.474 | D | 315,406 | Atlantic Coastal Fisheries Cooperative Management Act | | |
| 11.478 | D | 276,022 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | | |
| 11.478 | I | 63,888 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | MML-106390A | Mote Marine |
| 11.550 | D | 90,816 | Public Telecommunications Facilities Planning and Construction | | |
| 11.609 | D | 31,842 | Measurement and Engineering Research and Standards | | |
| | | <u>16,573,018</u> | Total — Research and Development Cluster — U. S. Department of Commerce | | |

U. S. Department of Defense

| | | | | | |
|----|---|-----------|----------------------------|-------------------|--------------------------|
| 12 | D | 6,810,485 | U.S. Department of Defense | | |
| 12 | I | 61,567 | U.S. Department of Defense | SURA-2005-202 | SURA (SE Univ Research) |
| 12 | I | 23,092 | U.S. Department of Defense | 880-7558-203-20 | Clemson University |
| 12 | I | 142,900 | U.S. Department of Defense | 728-7558-203-20 | Clemson University |
| 12 | I | 61,596 | U.S. Department of Defense | N/A | Debby Cryer & Assoc |
| 12 | I | 2,119 | U.S. Department of Defense | 313-8000 | Duke University |
| 12 | I | 51,013 | U.S. Department of Defense | GSTI-05-UNC-001 | Geo Spatial Tech |
| 12 | I | 787 | U.S. Department of Defense | 0509/SP0103-04 | Logistics Manage Ins |
| 12 | I | 3,773 | U.S. Department of Defense | N/A | Roswell Park Cancer Inst |
| 12 | I | 33,203 | U.S. Department of Defense | 1382-UNC | Scientific Sys Co |
| 12 | I | 61,091 | U.S. Department of Defense | 55-000681 | SRI International |
| 12 | I | 14,452 | U.S. Department of Defense | 01505-1 | TRC Garrow Associate |
| 12 | I | 2,164 | U.S. Department of Defense | N/A | ABB, Inc |
| 12 | I | 15,912 | U.S. Department of Defense | NCSU-01 | Applied Radar Inc |
| 12 | I | 2,274 | U.S. Department of Defense | DAAG55-98-D0003-9 | Army Research Office |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|----------------------------|---------------------|---------------------------------|
| 12 | I | -6,675 | U.S. Department of Defense | TCN 02133 DO 0136 | Battelle Columbus Div |
| 12 | I | 38,118 | U.S. Department of Defense | TCN 02177 DO 0173 | Battelle Columbus Div |
| 12 | I | 104,856 | U.S. Department of Defense | F3060200C0178NCSUB | BBNT Solutions, LLC |
| 12 | I | 25,361 | U.S. Department of Defense | 3000936 | Bechtel Bettis, Inc |
| 12 | I | 8,432 | U.S. Department of Defense | 41000205 | Concurrent Tech Co |
| 12 | I | 16,832 | U.S. Department of Defense | 50400357 | Concurrent Tech Co |
| 12 | I | 2,109 | U.S. Department of Defense | 05-002 | Cree Research, Inc |
| 12 | I | 199,414 | U.S. Department of Defense | B-12-M06-S6 | Georgia Institute of Technology |
| 12 | I | 46,356 | U.S. Department of Defense | PS 7074-00 | Gentex Corporation |
| 12 | I | 35,266 | U.S. Department of Defense | PS7287 | Gentex Corporation |
| 12 | I | -10,333 | U.S. Department of Defense | GC-3291-044-01-009 | Geo-Centers, Inc |
| 12 | I | 32,265 | U.S. Department of Defense | N00014-03-C-0157 | Hexatech, Inc |
| 12 | I | 13,829 | U.S. Department of Defense | 374-1 | Intelligent Automation |
| 12 | I | 63,003 | U.S. Department of Defense | 421-1 | Intelligent Automation |
| 12 | I | 242,360 | U.S. Department of Defense | N/A | Int'l Technology Cen |
| 12 | I | 50,342 | U.S. Department of Defense | 19814 | Irvine Sensors Corpo |
| 12 | I | 19,608 | U.S. Department of Defense | 2005-0538 | Kyma Technologies, Inc |
| 12 | I | -680 | U.S. Department of Defense | ARM-1T-1037/494NC | Luna Innovations |
| 12 | I | 22,581 | U.S. Department of Defense | 794ARM-2T-1037-001 | Luna Innovations |
| 12 | I | -3,213 | U.S. Department of Defense | 2004-0111 | Magnolia Optical Tech |
| 12 | I | 73,545 | U.S. Department of Defense | 10170.004 | MCNC |
| 12 | I | 58,295 | U.S. Department of Defense | SC0244000004/NCSU1 | Mission Res Corp |
| 12 | I | 16,903 | U.S. Department of Defense | N/A | Natick Soldier Center |
| 12 | I | 35,870 | U.S. Department of Defense | 150-1947A | New York State University |
| 12 | I | 9,934 | U.S. Department of Defense | EH02-059NCS | Northwestern University |
| 12 | I | 12,039 | U.S. Department of Defense | GEBSN0015S | Oregon Health & Sci |
| 12 | I | 427,059 | U.S. Department of Defense | EP51257 | Parametric Tech Corp |
| 12 | I | 83,379 | U.S. Department of Defense | 2003-0692 | Power Technology Ser |
| 12 | I | -11,944 | U.S. Department of Defense | 2003-1529 | Power Technology Ser |
| 12 | I | 18,248 | U.S. Department of Defense | 2004-1096 | Power Technology Ser |
| 12 | I | -5,062 | U.S. Department of Defense | 2002-1504 | Protean Devices, Inc |
| 12 | I | 176,649 | U.S. Department of Defense | 2003-1496 | Protean Devices, Inc |
| 12 | I | 164,448 | U.S. Department of Defense | 2004-0391 | QorTek, Inc |
| 12 | I | 143,542 | U.S. Department of Defense | R13535-41600001 | Rice University |
| 12 | I | 47,069 | U.S. Department of Defense | R14621-41600005 | Rice University |
| 12 | I | 35,581 | U.S. Department of Defense | 2004-1898 | Snow Aviation Int'l |
| 12 | I | 30,153 | U.S. Department of Defense | NCSU04-01 | Soar Technology |
| 12 | I | 58,454 | U.S. Department of Defense | 527826-05 | Stevens Inst of Tech |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------------|--------------------------------------|
| 12 | I | 70,314 | U.S. Department of Defense | TO02-34-001 | Taitech, Inc |
| 12 | I | 59,596 | U.S. Department of Defense | N/A | Tao of Systems Integ |
| 12 | I | 737 | U.S. Department of Defense | 01703-2 | TRC Garrow Associate |
| 12 | I | -7,005 | U.S. Department of Defense | 01-28 | Univ of California |
| 12 | I | 30,987 | U.S. Department of Defense | 03-08 | Univ of California |
| 12 | I | 1,780 | U.S. Department of Defense | 1000-G-CF980 | Univ of California |
| 12 | I | 235,523 | U.S. Department of Defense | S00054 | Univ of California-Riverside |
| 12 | I | 219,093 | U.S. Department of Defense | S-00054 | Univ of California-Riverside |
| 12 | I | 43,144 | U.S. Department of Defense | C00005071-5 | Univ of Missouri-Columbia |
| 12 | I | -279 | U.S. Department of Defense | OR1680-001.01 | Univ of Tennessee |
| 12 | I | 141,037 | U.S. Department of Defense | 17529-S2 | Vanderbilt University |
| 12 | I | 14,340 | U.S. Department of Defense | 710571-712683 | Virginia Institute of Marine Science |
| 12 | I | 18,870 | U.S. Department of Defense | 05-326-NCSU | West Virginia University |
| 12 | I | 54,991 | U.S. Department of Defense | 99-079D-2-NCSU | West Virginia University |
| 12 | I | 9,976 | U.S. Department of Defense | F33601-03-F-0060 | Anteon Corporation |
| 12 | I | 112,993 | U.S. Department of Defense | USAF-0060-14-SC-001 | Anteon Corporation |
| 12 | I | 45,414 | U.S. Department of Defense | DAAD19-02-D-0001 | Battelle |
| 12 | I | 205,967 | U.S. Department of Defense | TCN 02158 | Battelle |
| 12 | I | 45,830 | U.S. Department of Defense | ICA-05-03-004 | General Dynamics |
| 12 | I | 8,373 | U.S. Department of Defense | SubconS03-34 ITO DTRA0001 | Penn State University |
| 12 | I | 895 | U.S. Department of Defense | DTRA0003 | Penn State University |
| 12 | I | 21,733 | U.S. Department of Defense | DTRA0005.01 | Penn State University |
| 12 | I | 13,835 | U.S. Department of Defense | DTRA0004.01 | Penn State University |
| 12 | I | 14,692 | U.S. Department of Defense | PO#4400076192 | Raytheon Company |
| 12 | I | 956 | U.S. Department of Defense | DAAL01-96-2-0003 | Rockwell International |
| 12 | I | -2,332 | U.S. Department of Defense | DAAL01-96-2-0003 | Rockwell International |
| 12 | I | -68 | U.S. Department of Defense | DAAL01 96 2 0003 | Rockwell International |
| 12 | I | -1,082 | U.S. Department of Defense | DAAL01 96 2 0003 | Rockwell International |
| 12 | I | 30,036 | U.S. Department of Defense | 4600-32-0453 | Select Techs Services Corp |
| 12 | I | 2,383 | U.S. Department of Defense | CK #20409 DATED 4/21/04 | South Carolina State University |
| 12 | I | -521 | U.S. Department of Defense | DAAH04-95-1-0369 | Tuskegee University |
| 12 | I | 103,562 | U.S. Department of Defense | 441186C | United Negro College Fund |
| 12 | I | 12,170 | U.S. Department of Defense | Agree #: 03-S470-036-C1 | Universal Technology Corp |
| 12 | I | 42,572 | U.S. Department of Defense | 04-S508-013-C3 | Universal Technology Corp |
| 12 | I | 33,724 | U.S. Department of Defense | CR-19070-430024 | Virginia Polytechnical Institute |
| 12.002 | D | 420,294 | Procurement Technical Assistance For Business Firms | | |
| 12.107 | I | 1,190 | Navigation Projects | DACA0195D0015 | Radian International |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|---------------------------------|
| 12.109 | D | 255,722 | Protection, Clearing and Straightening Channels | | |
| 12.300 | D | 4,652,013 | Basic and Applied Scientific Research | | |
| 12.300 | I | 44,866 | Basic and Applied Scientific Research | 66057G | Univ of Miami |
| 12.300 | I | 33,034 | Basic and Applied Scientific Research | UTA02-396 | Univ of Texas-Austin |
| 12.300 | I | 67,752 | Basic and Applied Scientific Research | B-01-6A6-G3 | Georgia Institute of Technology |
| 12.300 | I | 44,058 | Basic and Applied Scientific Research | E-21-6-RU-G9 | Georgia Institute of Technology |
| 12.300 | I | 16,571 | Basic and Applied Scientific Research | PO# 10173846 | Univ of California |
| 12.300 | I | 362,975 | Basic and Applied Scientific Research | S0149517 | Univ of California-Santa Cruz |
| 12.300 | I | -7,595 | Basic and Applied Scientific Research | 657 | Univ of Delaware |
| 12.300 | I | -7 | Basic and Applied Scientific Research | 02-197 | Univ of Illinois |
| 12.420 | D | 4,406,974 | Military Medical Research and Development | | |
| 12.420 | I | 444 | Military Medical Research and Development | 646-7558-201-20 | Clemson University |
| 12.420 | I | 63,162 | Military Medical Research and Development | 313-2074 | Duke University |
| 12.420 | I | 890 | Military Medical Research and Development | PO# 8001-21024 | Johns Hopkins University |
| 12.420 | I | 14,834 | Military Medical Research and Development | N/A | Mt Sinai Sch of Med |
| 12.420 | I | 70,055 | Military Medical Research and Development | 1-46U-9054 | RTI |
| 12.420 | I | 53,108 | Military Medical Research and Development | EH02-281NCS | Northwestern University |
| 12.420 | I | 6,912 | Military Medical Research and Development | 128327 | Duke University |
| 12.431 | D | 3,102,178 | Basic Scientific Research | | |
| 12.431 | I | 88 | Basic Scientific Research | 318-7034-201200222 | Clemson University |
| 12.431 | I | 23,576 | Basic Scientific Research | 04-SC-ARO-1076 | Duke University |
| 12.431 | I | -38,423 | Basic Scientific Research | AA-5-72732-D1 | Oklahoma State University |
| 12.431 | I | 19,795 | Basic Scientific Research | 2004-1922 | Ventana Research |
| 12.431 | I | 20,748 | Basic Scientific Research | 04-SC-ARO-1020 | Duke University |
| 12.431 | I | 89,136 | Basic Scientific Research | Z859301 | Univ of Maryland |
| 12.630 | D | 160,861 | Basic, Applied, and Advanced Research in Science and Engineering | | |
| 12.630 | I | -917 | Basic, Applied, and Advanced Research in Science and Engineering | 01-SC-AFO-1019 | Duke University |
| 12.630 | I | 6,876 | Basic, Applied, and Advanced Research in Science and Engineering | 01-SC-AFO-1019 | Duke University |
| 12.630 | I | 73,883 | Basic, Applied, and Advanced Research in Science and Engineering | F003525 | Univ of Michigan |
| 12.800 | D | 3,318,592 | Air Force Defense Research Sciences Program | | |
| 12.800 | I | 9,885 | Air Force Defense Research Sciences Program | 14761-S2 | Vanderbilt University |
| 12.901 | D | 316,347 | Mathematical Sciences Grants Program | | |
| 12.910 | D | 1,608,793 | Research and Technology Development | | |
| 12.910 | I | -4,375 | Research and Technology Development | PO#GC178659NGD | Boston University |
| 12.910 | I | 199,133 | Research and Technology Development | 531-0226-1 | Purdue University |
| 12.910 | I | 40,455 | Research and Technology Development | BCTR0100745 | Anne Arundel Med Ctr |
| 12.910 | I | -1,509 | Research and Technology Development | PET-2001-003 | High Performance Technologies |

STATE OF NORTH CAROLINA

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For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|------------------|----------------------|--|---------------------|------------------------------|
| 12.910 | I | 183,274 | Research and Technology Development | CDLT/Q285201 MOD | Univ of Maryland |
| | | 30,780,305 | Total — Research and Development Cluster — U. S. Department of Defense | | |
| <u>U. S. Department of Housing and Urban Development</u> | | | | | |
| 14 | D | 81,401 | U.S. Department of Housing and Urban Development | | |
| 14 | I | 69,667 | U.S. Department of Housing and Urban Development | N/A | Durham Housing Auth |
| 14 | I | 38,909 | U.S. Department of Housing and Urban Development | 220-2252-01.5283 | City of Greensboro |
| 14.900 | I | 14,314 | Lead-Based Paint Hazard Control in Privately-Owned Housing | NCHLB0214-02 | City of Rocky Mount |
| | | 204,291 | Total — Research and Development Cluster — U. S. Department of Housing and Urban Development | | |
| <u>U. S. Department of Interior</u> | | | | | |
| 15 | D | 860,031 | U.S. Department of the Interior | | |
| 15 | I | 18,719 | U.S. Department of the Interior | 1468003801 | Nature Conservancy |
| 15 | I | 33,497 | U.S. Department of the Interior | NCSU0816-2 | Nature Conservancy |
| 15.608 | D | 43,529 | Fish and Wildlife Management Assistance | | |
| 15.608 | I | 9,079 | Fish and Wildlife Management Assistance | T-4-1 | SC Dept of Natural Resources |
| 15.614 | D | 948 | Coastal Wetlands Planning, Protection and Restoration Act | | |
| 15.615 | D | 18,926 | Cooperative Endangered Species Conservation Fund | | |
| 15.616 | D | 9,506 | Clean Vessel Act | | |
| 15.630 | D | 8,554 | Coastal Program | | |
| 15.632 | D | 4,378 | Conservation Grants Private Stewardship for Imperiled Species | | |
| 15.805 | D | 60,342 | Assistance to State Water Resources Research Institutes | | |
| 15.808 | D | 1,303,236 | U.S. Geological Survey - Research and Data Collection | | |
| 15.808 | I | 30,833 | U.S. Geological Survey - Research and Data Collection | 4000516990 | Univ of Iowa |
| 15.809 | D | 12,162 | National Spatial Data Infrastructure Cooperative Agreements Program | | |
| 15.810 | D | 2,453 | National Cooperative Geologic Mapping Program | | |
| 15.812 | D | 89,553 | Cooperative Research Units Program | | |
| 15.904 | D | 36,858 | Historic Preservation Fund Grants-In-Aid | | |
| 15.915 | D | 8,038 | Technical Preservation Services | | |
| 15.916 | D | 2,804 | Outdoor Recreation - Acquisition, Development and Planning | | |
| | | 2,553,446 | Total — Research and Development Cluster — U. S. Department of Interior | | |
| <u>U. S. Department of Justice</u> | | | | | |
| 16 | D | 470,312 | U.S. Department of Justice | | |
| 16 | I | 10,396 | U.S. Department of Justice | 496459 | Pacific Inst Research |
| 16 | I | 19,975 | U.S. Department of Justice | 12070 | Wake Forest Univ Sch Med |
| 16 | I | 8,989 | U.S. Department of Justice | N/A | Charlotte-Mecklenburg |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|--------------------------|---------------------------|
| 16.562 | D | 110,470 | Criminal Justice Research and Development - Graduate Research Fellowships | | |
| | | 620,142 | Total — Research and Development Cluster — U. S. Department of Justice | | |
| <u>U. S. Department of State</u> | | | | | |
| 19 | I | 198,160 | U.S. Department of State | N/A | Inst of Int'l Educ, Inc |
| 19 | I | 221,730 | U.S. Department of State | S-LMAQM-04-GR-1 | SE Consort Int'l Dev |
| 19 | I | 56,854 | U.S. Department of State | S-NEAPI-04-CA-1 | SE Consort Int'l Dev |
| 19.300 | I | 8,566 | Program for Study of Eastern Europe and the Independent States of the Former Soviet Union | 820-19 | Nat'l Cncl Eurasian |
| 19.405 | D | 73,350 | Educational Partnerships Program | | |
| | | 558,660 | Total — Research and Development Cluster — U. S. Department of State | | |
| <u>U. S. Department of Transportation</u> | | | | | |
| 20 | D | 3,246,063 | U.S. Department of Transportation | | |
| 20 | I | 17,597 | U.S. Department of Transportation | HR03-78 | Nat'l Acad of Science |
| 20 | I | 100,715 | U.S. Department of Transportation | HR3-67 | Nat'l Acad of Science |
| 20 | I | 140,481 | U.S. Department of Transportation | HR 3-62 | Nat'l Acad of Science |
| 20 | I | 97,176 | U.S. Department of Transportation | HR17-25 | Nat'l Acad of Science |
| 20 | I | 7,167 | U.S. Department of Transportation | Task #BM05C004 | Bellomo-McGee, Inc |
| 20 | I | 29,229 | U.S. Department of Transportation | Task BMISG05B02 | Bellomo-McGee, Inc |
| 20 | I | 39,771 | U.S. Department of Transportation | Task BMISG05B03 | Bellomo-McGee, Inc |
| 20 | I | 6,102 | U.S. Department of Transportation | 902040 | CH2M Hill |
| 20 | I | 1,388 | U.S. Department of Transportation | ITE-05-01 | Inst Transport Engin |
| 20 | I | 180,890 | U.S. Department of Transportation | DTNH22-01-H-052 | Nat'l Assoc St EMS |
| 20 | I | 40,311 | U.S. Department of Transportation | N/A | Nat'l Safety Council |
| 20 | I | 37,127 | U.S. Department of Transportation | S040043 | Texas A&M Research Fdn |
| 20 | I | 3,962 | U.S. Department of Transportation | N/A | Transanalytics |
| 20 | I | 9,988 | U.S. Department of Transportation | 02-UNCCH-R-S3 | Univ of Tennessee |
| 20 | I | 208 | U.S. Department of Transportation | 02-UNCCH-R-S4 | Univ of Tennessee |
| 20 | I | 108,240 | U.S. Department of Transportation | 437-25-46 | Iowa State University |
| 20 | I | 622 | U.S. Department of Transportation | Agreement Dated 6/3/2003 | Trans Tech Management Inc |
| 20 | I | -69 | U.S. Department of Transportation | 02-NCAT-R-S3 | Univ of Tennessee |
| 20.701 | D | 69,363 | University Transportation Centers Program | | |
| 20.701 | I | 2,783 | University Transportation Centers Program | RES-05-001 | Alaska DOT |
| 20.701 | I | 16,479 | University Transportation Centers Program | S900193 | Texas A&M Research Fdn |
| 20.701 | I | 81,146 | University Transportation Centers Program | 99-NCSU-E1 | Univ of Tennessee |
| | | 4,236,739 | Total — Research and Development Cluster — U. S. Department of Transportation | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|---|----------------------|---------------------------------|
| <u>U. S. Department of Treasury</u> | | | | | |
| 21 | I | 52,335 | U.S. Department of the Treasury | 14151/GS-10F-00 | ABT Assoc Inc |
| | | 52,335 | Total — Research and Development Cluster — U. S. Department of Treasury | | |
| <u>Library of Congress</u> | | | | | |
| 42 | I | 32,300 | Library of Congress | F011777 | Univ of Michigan |
| | | 32,300 | Total — Research and Development Cluster — Library of Congress | | |
| <u>National Aeronautics and Space Administration</u> | | | | | |
| 43 | D | 3,959,101 | National Aeronautics and Space Administration | | |
| 43 | I | 4,093 | National Aeronautics and Space Administration | 5-36276 | Dartmouth College |
| 43 | I | 96,026 | National Aeronautics and Space Administration | N/A | Linda Loma University |
| 43 | I | 17,937 | National Aeronautics and Space Administration | PO#21179 | Marine Biological Laboratory |
| 43 | I | 639,964 | National Aeronautics and Space Administration | 00000534 | Princeton University |
| 43 | I | 2,002 | National Aeronautics and Space Administration | GO3-4081B | Smithsonian Astroph Obs |
| 43 | I | 608 | National Aeronautics and Space Administration | GO-09147.05-A | Space Telescope Sci |
| 43 | I | -103 | National Aeronautics and Space Administration | HST-AR-08734.01 | Space Telescope Sci |
| 43 | I | 28,084 | National Aeronautics and Space Administration | HST-ED-90260.01 | Space Telescope Sci |
| 43 | I | 156 | National Aeronautics and Space Administration | S50502 | Swales Aerospace |
| 43 | I | 41 | National Aeronautics and Space Administration | ACK774 | Univ of Idaho |
| 43 | I | 76,522 | National Aeronautics and Space Administration | 3K02530 | Boeing, Inc |
| 43 | I | 26,258 | National Aeronautics and Space Administration | 04-002 | Hampton University |
| 43 | I | 111,482 | National Aeronautics and Space Administration | 642731 | Michigan State University |
| 43 | I | 35,406 | National Aeronautics and Space Administration | T05-6000-NC - 6046 | National Institute of Aerospace |
| 43 | I | 45,117 | National Aeronautics and Space Administration | N/A | Precitech, Inc |
| 43 | I | 18,197 | National Aeronautics and Space Administration | 2003-1399 | QorTek, Inc |
| 43 | I | 1,053 | National Aeronautics and Space Administration | GO2-3095B | Smithsonian Astroph Obs |
| 43 | I | 29,631 | National Aeronautics and Space Administration | GO3-4097X | Smithsonian Astroph Obs |
| 43 | I | 7,769 | National Aeronautics and Space Administration | HST-AR-09915.02-A | Space Telescope Sci |
| 43 | I | 329,707 | National Aeronautics and Space Administration | NCAT-03-01 | National Institute of Aerospace |
| 43 | I | 492 | National Aeronautics and Space Administration | 0001 | 2020 Company, LLC |
| 43 | I | 319 | National Aeronautics and Space Administration | 633639-189603 | Howard University |
| 43 | I | -1,860 | National Aeronautics and Space Administration | 960524 | Jet Propulsion Laboratories |
| 43 | I | 53,876 | National Aeronautics and Space Administration | UF-EIES-0202006-NCAT | Univ of Florida |
| 43 | I | 156,962 | National Aeronautics and Space Administration | Z689201 | Univ of Maryland |
| 43.001 | D | 2,575,756 | Aerospace Education Services Program | | |
| 43.001 | I | 65,979 | Aerospace Education Services Program | 5-36969 | Dartmouth College |
| 43.001 | I | -1,970 | Aerospace Education Services Program | S-4999.1 | Appl'd Res Assoc |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|---------------------------------|
| 43.001 | I | 4,656 | Aerospace Education Services Program | 05ACES539119NCSU | Auburn University |
| 43.001 | I | 3,418 | Aerospace Education Services Program | 1264893 | California Inst of |
| 43.001 | I | 7,037 | Aerospace Education Services Program | 1265236 | California Inst of |
| 43.001 | I | 8,654 | Aerospace Education Services Program | G-1962-1 | Colorado State University |
| 43.001 | I | 390 | Aerospace Education Services Program | BLF35 | Georgia State University |
| 43.001 | I | -11,659 | Aerospace Education Services Program | 633614-176576 | Howard University |
| 43.001 | I | 20,542 | Aerospace Education Services Program | 2900-WE01-NC | National Institute of Aerospace |
| 43.001 | I | -357,944 | Aerospace Education Services Program | NCSU-03-01 | National Institute of Aerospace |
| 43.001 | I | 27,241 | Aerospace Education Services Program | NCSU-03-01/3001-NC | National Institute of Aerospace |
| 43.001 | I | 34,799 | Aerospace Education Services Program | NCSU-03-01/3004-NC | National Institute of Aerospace |
| 43.001 | I | 111,535 | Aerospace Education Services Program | NCSU-03-01/3015-NC | National Institute of Aerospace |
| 43.001 | I | 26,909 | Aerospace Education Services Program | NCSU-03-01/3019-NC | National Institute of Aerospace |
| 43.001 | I | 26,089 | Aerospace Education Services Program | NCSU-03-01/3025-NC | National Institute of Aerospace |
| 43.001 | I | 114,503 | Aerospace Education Services Program | NCSU-03-01/3026-NC | National Institute of Aerospace |
| 43.001 | I | 40,638 | Aerospace Education Services Program | NCSU-03-01/3045-NC | National Institute of Aerospace |
| 43.001 | I | 33,962 | Aerospace Education Services Program | NCSU-03-01/3047-NC | National Institute of Aerospace |
| 43.001 | I | 32,462 | Aerospace Education Services Program | NCSU-03-01/3048-NC | National Institute of Aerospace |
| 43.001 | I | 46,136 | Aerospace Education Services Program | NCSU-03-01/3049-NC | National Institute of Aerospace |
| 43.001 | I | 6,267 | Aerospace Education Services Program | NCSU-03-01/3101-NC | National Institute of Aerospace |
| 43.001 | I | 8,525 | Aerospace Education Services Program | NCSU-03-01/3103-NC | National Institute of Aerospace |
| 43.001 | I | 5,730 | Aerospace Education Services Program | NCSU-03-01/3104-NC | National Institute of Aerospace |
| 43.001 | I | 13,166 | Aerospace Education Services Program | NCSU-03-01-2528-NC | National Institute of Aerospace |
| 43.001 | I | 86,010 | Aerospace Education Services Program | NCSU-03-01-2536-NC | National Institute of Aerospace |
| 43.001 | I | 437 | Aerospace Education Services Program | NCSU-03-01-2570-NC | National Institute of Aerospace |
| 43.001 | I | 25,040 | Aerospace Education Services Program | NCSU-03-01-3061-NC | National Institute of Aerospace |
| 43.001 | I | 64,207 | Aerospace Education Services Program | NCSU03013061NC #15 | National Institute of Aerospace |
| 43.001 | I | 5,590 | Aerospace Education Services Program | NCSU-03-01-3514-NC | National Institute of Aerospace |
| 43.001 | I | 11,866 | Aerospace Education Services Program | NCSU-03-01-3520-NC | National Institute of Aerospace |
| 43.001 | I | 34,900 | Aerospace Education Services Program | NCSU-03-01-4806-NC | National Institute of Aerospace |
| 43.001 | I | 32,124 | Aerospace Education Services Program | NCSU-03-01-4808-NC | National Institute of Aerospace |
| 43.001 | I | 22,147 | Aerospace Education Services Program | NCSU-03-01-4822NC | National Institute of Aerospace |
| 43.001 | I | 38,597 | Aerospace Education Services Program | 30877 | Univ of Florida |
| 43.001 | I | 9,014 | Aerospace Education Services Program | Q359108 | Univ of Maryland |
| 43.001 | I | 74,483 | Aerospace Education Services Program | 07605-003-033 | USRA |
| 43.002 | I | -127 | Technology Transfer | 437-7033-204200 | Clemson University |
| 43.002 | I | 166,026 | Technology Transfer | 072402/535842 | Univ of Rhode Island |
| | | <u>9,051,975</u> | Total — Research and Development Cluster — National Aeronautics and Space Administration | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|--|----------------------|----------------------------------|
| <u>National Foundation on the Arts and the Humanities</u> | | | | | |
| 45 | D | 6 | National Foundation on the Arts and the Humanities | | |
| 45 | I | 4,891 | National Foundation on the Arts and the Humanities | N/A | Assoc of Rsch Libraries |
| 45.024 | D | 84,047 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 45.149 | D | 38,209 | Promotion of the Humanities - Division of Preservation and Access | | |
| 45.160 | D | 59,895 | Promotion of the Humanities - Fellowships and Stipends | | |
| 45.161 | D | 51,777 | Promotion of the Humanities - Research | | |
| 45.167 | D | 40,161 | Promotion of the Humanities - Extending the Reach Grants to Presidentially-Designated Minority Institutions | | |
| 45.301 | D | 3 | Museum for America Grants | | |
| 45.301 | I | 18,623 | Museum for America Grants | R00237 | Florida State |
| 45.312 | D | 51,540 | National Leadership Grants | | |
| 45.312 | I | 18,149 | National Leadership Grants | 02-239 | Univ of Illinois-Champaigne |
| 45.313 | D | 143,588 | Librarians for the 21st Century | | |
| | | 510,889 | Total — Research and Development Cluster — National Foundation on the Arts and the Humanities | | |
| <u>National Science Foundation</u> | | | | | |
| 47 | D | 2,174,063 | National Science Foundation | | |
| 47 | I | 66,484 | National Science Foundation | 775/4765 | Inst Ecosystem Studi |
| 47 | I | 19,683 | National Science Foundation | R3650B-73900004 | Rice University |
| 47 | I | 88,985 | National Science Foundation | R3814B-79200004 | Rice University |
| 47 | I | 190,088 | National Science Foundation | R38719-73900004 | Rice University |
| 47 | I | 22,015 | National Science Foundation | 5-22642 | Univ of Massachusetts-Amherst |
| 47 | I | 1,780 | National Science Foundation | N/A | Univ of Alabama-Birm |
| 47 | I | 118,194 | National Science Foundation | A6734 | Univ of Illinois-Champaigne |
| 47 | I | -156 | National Science Foundation | DBI-9975808/C-5 | Univ of Missouri |
| 47 | I | 73,409 | National Science Foundation | A100178 | Woods Hole Ocea Inst |
| 47 | I | 27,191 | National Science Foundation | 04-482 | Assoc for Inst Res |
| 47 | I | -353 | National Science Foundation | 2002-1858 | CCL Biomedical, Inc |
| 47 | I | 2,333 | National Science Foundation | UG2-2425-SE-02 | Civilian R&D Found |
| 47 | I | 7,875 | National Science Foundation | N/A | Nat'l Acad of Science |
| 47 | I | 33,444 | National Science Foundation | 2004-1112 | SISU Chemical, LLC |
| 47 | I | -794 | National Science Foundation | N/A | Univ of Florida |
| 47 | I | -235 | National Science Foundation | UF-EIIS-9735001NCS | Univ of Florida |
| 47 | I | 119,707 | National Science Foundation | CR-19071-477208 | Virginia Polytechnical Institute |
| 47 | I | 96,984 | National Science Foundation | Subcontract No. 2 | Hampton University |
| 47 | I | -33 | National Science Foundation | Subagreement 1/12/99 | Polytechnical University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|------------------------------------|---------------------------|----------------------------------|
| 47 | I | 222,105 | National Science Foundation | 04-308; Grant Code: A6735 | Univ of Illinois |
| 47 | I | 68,698 | National Science Foundation | CR-19070-427756 | Virginia Polytechnical Institute |
| 47 | I | 117,512 | National Science Foundation | CR-19070-427756 | Virginia Polytechnical Institute |
| 47.041 | D | 5,906,074 | Engineering Grants | | |
| 47.041 | I | 331 | Engineering Grants | 02-093 | Arizona State University |
| 47.041 | I | 7,064 | Engineering Grants | PO#RF00946953/7 | Ohio State Univ Res Fdn |
| 47.041 | I | 58,240 | Engineering Grants | 2004-0272 | Barr-Mullin, Inc |
| 47.041 | I | 2,325 | Engineering Grants | DMI-0215044 | Discovery Machine, Inc |
| 47.041 | I | 25,121 | Engineering Grants | 420-20-78 | Iowa State University |
| 47.041 | I | 49,195 | Engineering Grants | 5710001766 | Massachusetts Inst of Tech |
| 47.041 | I | 5,614 | Engineering Grants | 2004-0336 | Norcarex Bio Corp |
| 47.041 | I | 46,609 | Engineering Grants | RF00942532 | Ohio State University |
| 47.041 | I | 436 | Engineering Grants | N/A | Paradigm Genetics, Inc |
| 47.041 | I | 16,701 | Engineering Grants | V154/SEC-1 | South Carolina Sea Grant |
| 47.041 | I | 20 | Engineering Grants | UF-EIES-9735001NCS | Univ of Florida |
| 47.041 | I | 7,821 | Engineering Grants | F005963 | Univ of Michigan |
| 47.041 | I | 14,642 | Engineering Grants | H28798 | Univ of Southern California |
| 47.041 | I | 22,288 | Engineering Grants | H31506 | Univ of Southern California |
| 47.041 | I | -250 | Engineering Grants | OR2220-001.01 | Univ of Tennessee |
| 47.041 | I | 25,872 | Engineering Grants | F010310 | Univ of Michigan |
| 47.049 | D | 15,898,077 | Mathematical and Physical Sciences | | |
| 47.049 | I | 369,702 | Mathematical and Physical Sciences | 03-SC-NSF-1009 | Duke University |
| 47.049 | I | 34,567 | Mathematical and Physical Sciences | 919690 | Univ of Washington-Seattle |
| 47.049 | I | 341,096 | Mathematical and Physical Sciences | 03-SC-NSF-1008 | Duke University |
| 47.049 | I | 28,684 | Mathematical and Physical Sciences | R.F.PROJ.# 1010385 | New York State University |
| 47.049 | I | 53,950 | Mathematical and Physical Sciences | GA10153-121489 | Univ of Virginia |
| 47.049 | I | 80,052 | Mathematical and Physical Sciences | N/A | Western Michigan University |
| 47.049 | I | 189 | Mathematical and Physical Sciences | 29919-567 | Cornell University |
| 47.049 | I | 15,244 | Mathematical and Physical Sciences | RR551-209/6330977 | Univ of Georgia |
| 47.049 | I | 12,780 | Mathematical and Physical Sciences | TUL153-03/04 | Tulane University |
| 47.049 | I | 22,985 | Mathematical and Physical Sciences | DMS-0070724 | Purdue University |
| 47.049 | I | 9,485 | Mathematical and Physical Sciences | 45499-7678 | Cornell University |
| 47.049 | I | 43 | Mathematical and Physical Sciences | Agreement Dated 9/25/2000 | Hampton University |
| 47.050 | D | 4,171,929 | Geosciences | | |
| 47.050 | I | 6,151 | Geosciences | PO# T301A12 | Joint Oceangphc Inst |
| 47.050 | I | 48,958 | Geosciences | 010535-01 | Univ of California-Davis |
| 47.050 | I | 14,153 | Geosciences | PO# 094796 | Univ of Southern California |
| 47.050 | I | 22,287 | Geosciences | UNCW-3708 | California Acad of Sci |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|---------------------------------|
| 47.050 | I | 13,946 | Geosciences | 00000994 | Princeton University |
| 47.050 | I | 6,429 | Geosciences | 10228241 | UCSD/NSF |
| 47.050 | I | 25,543 | Geosciences | EAR0228699 | AMNH |
| 47.050 | I | 9,337 | Geosciences | NSF-OCE-0240771 | Duke University |
| 47.050 | I | -94 | Geosciences | NSF-OCE-9320477 | Texas A&M Research Fdn |
| 47.070 | D | 6,386,599 | Computer and Information Science and Engineering | | |
| 47.070 | I | 33,953 | Computer and Information Science and Engineering | 1219-26215 | Brown University |
| 47.070 | I | 490,899 | Computer and Information Science and Engineering | 01-SC-NSF-1010 | Duke University |
| 47.070 | I | 47,709 | Computer and Information Science and Engineering | 04-SC-NSF-1033 | Duke University |
| 47.070 | I | 371,293 | Computer and Information Science and Engineering | 824 | Univ of Illinois-Champaigne |
| 47.070 | I | 2,050 | Computer and Information Science and Engineering | OR11000-01.01 | Univ of Tennessee-Knoxv |
| 47.070 | I | 33,212 | Computer and Information Science and Engineering | N/A | ADEC |
| 47.070 | I | 49,491 | Computer and Information Science and Engineering | 04-SC-NSF-1034 | Duke University |
| 47.070 | I | 452 | Computer and Information Science and Engineering | C-36-A35-G1 | Georgia Institute of Technology |
| 47.070 | I | 7,231 | Computer and Information Science and Engineering | 501-1409-1 | Purdue University |
| 47.070 | I | 102,401 | Computer and Information Science and Engineering | S-00100 | Univ of California-Riverside |
| 47.070 | I | 23,631 | Computer and Information Science and Engineering | UF-EIES-0305004NCS | Univ of Florida |
| 47.070 | I | 57,093 | Computer and Information Science and Engineering | UF-EIES-0305006NCS | Univ of Florida |
| 47.070 | I | -46,560 | Computer and Information Science and Engineering | 312261 | William & Mary |
| 47.070 | I | 152,004 | Computer and Information Science and Engineering | 01 SC NSF 1011 | Duke University |
| 47.074 | D | 11,805,982 | Biological Sciences | | |
| 47.074 | I | 69,786 | Biological Sciences | 01-02 | B Thompson Ins Plant |
| 47.074 | I | 54,380 | Biological Sciences | 04-SC-NSF-1032 | Duke University |
| 47.074 | I | 104,598 | Biological Sciences | 05-SC-NSF-1042 | Duke University |
| 47.074 | I | 19,794 | Biological Sciences | 2919/200200632 | Inst Ecosystem Studi |
| 47.074 | I | 21,701 | Biological Sciences | 02-0285 | Univ of Louisiana-Laf |
| 47.074 | I | 44,224 | Biological Sciences | RR194-284/89203 | Univ of Georgia |
| 47.074 | I | 93,152 | Biological Sciences | FY2003-028 | Univ of Kansas |
| 47.074 | I | 30,278 | Biological Sciences | X105335 | Univ of Wisconsin-Madis |
| 47.074 | I | 73,273 | Biological Sciences | G001594-001 | Washington St University |
| 47.074 | I | 12,007 | Biological Sciences | 1454-26413 | Brown University |
| 47.074 | I | 20,393 | Biological Sciences | 39023-6456 | Cornell University |
| 47.074 | I | 52,188 | Biological Sciences | 02-SC-NSF-1031 | Duke University |
| 47.074 | I | 77,260 | Biological Sciences | 05-SC-NSF-1041 | Duke University |
| 47.074 | I | 255,829 | Biological Sciences | 420-40-29 | Iowa State University |
| 47.074 | I | 34,644 | Biological Sciences | 5710001654 | Massachusetts Inst of Tech |
| 47.074 | I | 54,175 | Biological Sciences | 00-158 | Univ of Illinois |
| 47.074 | I | 16,131 | Biological Sciences | 00-349 | Univ of Illinois |

STATE OF NORTH CAROLINA

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For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------------|
| 47.074 | I | 13,468 | Biological Sciences | T4146359201 | Univ of Minnesota |
| 47.074 | I | 288 | Biological Sciences | 111G020 | Univ of Wisconsin |
| 47.074 | I | 594 | Biological Sciences | 111G075 | Univ of Wisconsin |
| 47.074 | I | 192,896 | Biological Sciences | 646G203 | Univ of Wisconsin |
| 47.074 | I | 16,642 | Biological Sciences | 02-0285 | Univ of Louisiana-Laf |
| 47.074 | I | 25,686 | Biological Sciences | DEB-9712438 | Field Museum |
| 47.074 | I | 23,472 | Biological Sciences | DEB-0108575 | San Diego State University |
| 47.074 | I | 16,810 | Biological Sciences | DEB-0080381 | Univ of Virginia |
| 47.075 | D | 2,406,189 | Social, Behavioral, and Economic Sciences | | |
| 47.075 | I | 5,959 | Social, Behavioral, and Economic Sciences | 2811-UNC-NSF-14 | Penn State University |
| 47.075 | I | 10,330 | Social, Behavioral, and Economic Sciences | 2005-1042-1-00 | Univ of Illinois-Champaign |
| 47.075 | I | 1,282 | Social, Behavioral, and Economic Sciences | 04-209 | Assoc for Inst Res |
| 47.075 | I | 545 | Social, Behavioral, and Economic Sciences | 05-211 | Assoc for Inst Res |
| 47.075 | I | 11,738 | Social, Behavioral, and Economic Sciences | N/A | Nat'l Res Council |
| 47.076 | D | 6,419,561 | Education and Human Resources | | |
| 47.076 | I | -2,604 | Education and Human Resources | N/A | Educ Dev Ctr, Inc |
| 47.076 | I | 28,630 | Education and Human Resources | 6126902 | Michigan State University |
| 47.076 | I | -110 | Education and Human Resources | UTA02-118 | Univ of Texas-Austin |
| 47.076 | I | 18,063 | Education and Human Resources | 2003-0919 | Bay Area Discovery Mus |
| 47.076 | I | 11,730 | Education and Human Resources | 693-75572062003627 | Clemson University |
| 47.076 | I | 10,137 | Education and Human Resources | 804-75582062004160 | Clemson University |
| 47.076 | I | 40,104 | Education and Human Resources | 745421 | Ohio State University |
| 47.076 | I | 76,380 | Education and Human Resources | 3-27752-7810 | Univ of New Mexico |
| 47.076 | I | 57,774 | Education and Human Resources | REC-0228353 | Florida Atlantic University |
| 47.076 | I | 23,518 | Education and Human Resources | ESI-9911558 | Virginia Polytechnical Institute |
| 47.076 | I | 5,511 | Education and Human Resources | 640-3 | Shodor Education Foundation, Inc |
| 47.078 | D | 289,816 | Polar Programs | | |
| | | <u>61,078,237</u> | Total — Research and Development Cluster — National Science Foundation | | |

U. S. Small Business Administration

| | | | | | |
|--------|---|------------------|--|--|--|
| 59.037 | D | 2,190,401 | Small Business Development Center | | |
| | | <u>2,190,401</u> | Total — Research and Development Cluster — U. S. Small Business Administration | | |

U. S. Department of Veterans Affairs

| | | | | | |
|--------|---|---------------|---|--|--|
| 64 | D | 18,852 | U.S. Department of Veterans Affairs | | |
| 64.014 | D | 29,133 | Veterans State Domiciliary Care | | |
| | | <u>47,985</u> | Total — Research and Development Cluster — U. S. Department of Veterans Affairs | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|--|---------------------|--------------------------|
| <u>U. S. Environmental Protection Agency</u> | | | | | |
| 66 | D | 2,017,258 | Environmental Protection Agency | | |
| 66 | I | 75,329 | Environmental Protection Agency | 2579 | AWWA Research Fdn |
| 66 | I | 535,051 | Environmental Protection Agency | 2666/2741 | AWWA Research Fdn |
| 66 | I | 26,913 | Environmental Protection Agency | 04-0707-RPO-012 | Centrl Reg Air Plan |
| 66 | I | 96,763 | Environmental Protection Agency | S1003215 | Computer Science Cor |
| 66 | I | 35,399 | Environmental Protection Agency | 68-D-00-265/WA | E H Pechan & Assoc |
| 66 | I | -2,985 | Environmental Protection Agency | N/A | Emory University |
| 66 | I | 60,041 | Environmental Protection Agency | 23BL00031 | ICF Consulting |
| 66 | I | 92,376 | Environmental Protection Agency | 24BL00196 | ICF Consulting |
| 66 | I | 1 | Environmental Protection Agency | N/A | Penn State University |
| 66 | I | 74,371 | Environmental Protection Agency | BLA 1174496 | Alion Science & Tech |
| 66 | I | 34,010 | Environmental Protection Agency | 2004-0550 | Exxon/Mobile Res & Eng |
| 66 | I | 18,546 | Environmental Protection Agency | 10129.002 | MCNC |
| 66 | I | 25,891 | Environmental Protection Agency | 1-42U-8892 | RTI |
| 66.001 | D | 2,068,642 | Air Pollution Control Program Support | | |
| 66.032 | D | 161,947 | State Indoor Radon Grants | | |
| 66.419 | D | 6,610,078 | Water Pollution Control State and Interstate Program Support | | |
| 66.436 | D | 75,185 | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | | |
| 66.456 | I | 1,874 | National Estuary Program | MCBP-CWA-003 | Maryland Coastal |
| 66.461 | D | 510,030 | Regional Wetland Program Development Grants | | |
| 66.463 | D | 479,713 | Water Quality Cooperative Agreements | | |
| 66.500 | D | 5,344,476 | Environmental Protection - Consolidated Research | | |
| 66.500 | I | 16,644 | Environmental Protection - Consolidated Research | 02-SC-EPA-1023 | Duke University |
| 66.500 | I | 30,707 | Environmental Protection - Consolidated Research | WU-HT-01-05/29465U | Washington University |
| 66.500 | I | 5,268 | Environmental Protection - Consolidated Research | 2000-0802-03 | Washington University |
| 66.500 | I | 10,219 | Environmental Protection - Consolidated Research | 2000-0802-02 | Washington University |
| 66.500 | I | 13,647 | Environmental Protection - Consolidated Research | 2000-0802-04 | Washington University |
| 66.500 | I | 5,915 | Environmental Protection - Consolidated Research | RE353-131/2002457 | Univ of Georgia |
| 66.500 | I | 31,678 | Environmental Protection - Consolidated Research | 00118791-14 | Univ of Missouri |
| 66.500 | I | 7,153 | Environmental Protection - Consolidated Research | 00118791-15 | Univ of Missouri |
| 66.500 | I | 1 | Environmental Protection - Consolidated Research | P635151 | Univ of Miami |
| 66.509 | D | 360,204 | Science To Achieve Results (STAR) Program | | |
| 66.509 | I | 8,399 | Science To Achieve Results (STAR) Program | 4915 - 523792 | Univ of Connecticut |
| 66.509 | I | 1,995 | Science To Achieve Results (STAR) Program | 7-51U-9185 | RTI |
| 66.511 | D | 30,270 | Office of Research and Development Consolidated Research/Training | | |
| 66.511 | I | 51,706 | Office of Research and Development Consolidated Research/Training | EPA-82868401 | Penn State University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------------|
| 66.514 | D | 19,287 | Science To Achieve Results (STAR) Fellowship Program | | |
| 66.606 | D | 356,810 | Surveys, Studies, Investigations and Special Purpose Grants | | |
| 66.606 | I | 2,433 | Surveys, Studies, Investigations and Special Purpose Grants | PO#508690 | New Mexico Tech |
| 66.606 | I | -164 | Surveys, Studies, Investigations and Special Purpose Grants | 8-34011-7840 | Univ of New Mexico-Albuquerque |
| 66.606 | I | 1,224 | Surveys, Studies, Investigations and Special Purpose Grants | 03-CTS-16T | WERF |
| 66.607 | D | 1,813,858 | Training and Fellowships for the Environmental Protection Agency | | |
| 66.708 | D | 232,881 | Pollution Prevention Grants Program | | |
| 66.714 | D | -350 | Pesticide Environmental Stewardship - Regional Grants | | |
| 66.809 | D | 487,415 | Superfund State and Indian Tribe Core Program Cooperative Agreements | | |
| 66.951 | D | 4,553 | Environmental Education Grants | | |
| | | <u>21,832,662</u> | Total — Research and Development Cluster — U. S. Environmental Protection Agency | | |

U. S. Department of Energy

| | | | | | |
|----|---|-----------|---------------------------|--------------------|---------------------------------------|
| 81 | D | 5,377,662 | U.S. Department of Energy | | |
| 81 | I | 14,770 | U.S. Department of Energy | 05C722CR | MSE Tech Applic Inc |
| 81 | I | 47,288 | U.S. Department of Energy | ADJ-2-30630-09 | Nat'l Rnl Enrg Lab/MRI |
| 81 | I | 79,751 | U.S. Department of Energy | N/A | Rice University |
| 81 | I | 123,116 | U.S. Department of Energy | R7A82J-79200004 | Rice University |
| 81 | I | 1,458 | U.S. Department of Energy | B532684 | Univ of California-Lawrence Livermore |
| 81 | I | 12,945 | U.S. Department of Energy | B542708 | Univ of California-Lawrence Livermore |
| 81 | I | 9,435 | U.S. Department of Energy | PO# B544432 | Univ of California-Lawrence Livermore |
| 81 | I | -3 | U.S. Department of Energy | 6498589 | Univ of California-Berkeley |
| 81 | I | 174,803 | U.S. Department of Energy | 6505094 | Univ of California-Berkeley |
| 81 | I | 142,547 | U.S. Department of Energy | B519834 | Univ of California |
| 81 | I | 3,620 | U.S. Department of Energy | 5F-00428 | Univ of Chicago |
| 81 | I | 45,207 | U.S. Department of Energy | 2003-02379-1/A8 | Univ of Illinois-Champaign |
| 81 | I | 150,080 | U.S. Department of Energy | 2003-02384-1/A8 | Univ of Illinois-Champaign |
| 81 | I | 7,367 | U.S. Department of Energy | 412781-G | Univ of Rochester |
| 81 | I | 88,678 | U.S. Department of Energy | 4000016791 | UT-Battelle/ORNL |
| 81 | I | 32,953 | U.S. Department of Energy | 4000018979 | UT-Battelle/ORNL |
| 81 | I | 32,219 | U.S. Department of Energy | 4000036179 | UT-Battelle/ORNL |
| 81 | I | 82,826 | U.S. Department of Energy | 4000036180 | UT-Battelle/ORNL |
| 81 | I | -7,246 | U.S. Department of Energy | 2F-01181 | Argonne Nat'l Lab |
| 81 | I | 10,556 | U.S. Department of Energy | 4F-00502 | Argonne Nat'l Lab |
| 81 | I | 12,777 | U.S. Department of Energy | 39633 | Bechtel BWXT Idaho |
| 81 | I | 10,930 | U.S. Department of Energy | ZDO-2-30628-03NCSU | BP Solar Int'l LLC |
| 81 | I | 2,105 | U.S. Department of Energy | 82523 | Brookhaven Nat'l Lab |
| 81 | I | 74,626 | U.S. Department of Energy | 4300027343 | BWX Technologies |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---------------------------|----------------------|---------------------------------------|
| 81 | I | 5,242 | U.S. Department of Energy | 539124-53390 | Carnegie Mellon University |
| 81 | I | 13,473 | U.S. Department of Energy | 2005-0173 | Envirosafe Technolog |
| 81 | I | 15,376 | U.S. Department of Energy | C09040197 | Honeywell Int'l |
| 81 | I | 31 | U.S. Department of Energy | Subagreement #4309-1 | Inst Paper Sci & Tec |
| 81 | I | 3,451 | U.S. Department of Energy | 03-03/23/05 | Instrumentation Assoc |
| 81 | I | 63,359 | U.S. Department of Energy | IREC-NCSCP4YOU799 | IREC |
| 81 | I | 24,299 | U.S. Department of Energy | N/A | Krell Institute |
| 81 | I | 110,655 | U.S. Department of Energy | 6464866 | L Berkeley Nat'l Lab |
| 81 | I | 9,702 | U.S. Department of Energy | 6720489 | L Berkeley Nat'l Lab |
| 81 | I | 27,675 | U.S. Department of Energy | 02942-001-04 | Los Alamos Nat'l Lab |
| 81 | I | 63,482 | U.S. Department of Energy | 57831-001-02 97 | Los Alamos Nat'l Lab |
| 81 | I | -6,943 | U.S. Department of Energy | 80294-001-04 30 I | Los Alamos Nat'l Lab |
| 81 | I | 6,721 | U.S. Department of Energy | 80294-001-04 30 II | Los Alamos Nat'l Lab |
| 81 | I | 66,486 | U.S. Department of Energy | 81381-001-03 8C | Los Alamos Nat'l Lab |
| 81 | I | 1,290 | U.S. Department of Energy | 04-0421-04-14-2004 | Med Univ of South Carolina |
| 81 | I | 3,417 | U.S. Department of Energy | AAD-9-18668-08 | MRI-NREL |
| 81 | I | 35,262 | U.S. Department of Energy | AAT-2-31605-05 | MRI-NREL |
| 81 | I | 85,892 | U.S. Department of Energy | N/A | Oak Ridge Inst Scien |
| 81 | I | 565 | U.S. Department of Energy | A30449 | Rensselaer Polytechnic Inst |
| 81 | I | 66,415 | U.S. Department of Energy | N/A | Sabia Incorporated |
| 81 | I | 11,961 | U.S. Department of Energy | 393666 | Sandia National Laboratories |
| 81 | I | -84 | U.S. Department of Energy | 99381 | Sandia National Laboratories |
| 81 | I | 27,021 | U.S. Department of Energy | PO 8898 | Sandia National Laboratories |
| 81 | I | 41,746 | U.S. Department of Energy | 4500489551 | Siemens Westinghouse |
| 81 | I | 34,034 | U.S. Department of Energy | N/A | Tulane University |
| 81 | I | 74,224 | U.S. Department of Energy | B540203 | Univ of California-Lawrence Livermore |
| 81 | I | 11,750 | U.S. Department of Energy | 0008224-01 | Univ of Missouri-Rol |
| 81 | I | 260,454 | U.S. Department of Energy | 000943-02 | Univ of Missouri-Rol |
| 81 | I | 174 | U.S. Department of Energy | 4500007649 | UT-Battelle LLC |
| 81 | I | 1,514 | U.S. Department of Energy | 4500013834 | UT-Battelle LLC |
| 81 | I | 17,511 | U.S. Department of Energy | 4000001555 | UT-Battelle LLC |
| 81 | I | 40,157 | U.S. Department of Energy | 4000003388 | UT-Battelle LLC |
| 81 | I | 78,062 | U.S. Department of Energy | 4000006079 | UT-Battelle LLC |
| 81 | I | 51,647 | U.S. Department of Energy | 4000009052 | UT-Battelle LLC |
| 81 | I | -33 | U.S. Department of Energy | 4000013598 | UT-Battelle LLC |
| 81 | I | 30,110 | U.S. Department of Energy | 4000018765 | UT-Battelle LLC |
| 81 | I | 69,792 | U.S. Department of Energy | 4000028105 | UT-Battelle LLC |
| 81 | I | 33,179 | U.S. Department of Energy | 4000029406 | UT-Battelle LLC |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-------------------------------|
| 81 | I | 10,011 | U.S. Department of Energy | 4000033697 | UT-Battelle LLC |
| 81 | I | 4,862 | U.S. Department of Energy | 4000035392 | UT-Battelle LLC |
| 81 | I | 18,976 | U.S. Department of Energy | 4000036260 | UT-Battelle LLC |
| 81 | I | 18,754 | U.S. Department of Energy | 4000038298 | UT-Battelle LLC |
| 81 | I | 37,331 | U.S. Department of Energy | 4000040729 | UT-Battelle LLC |
| 81 | I | 32,031 | U.S. Department of Energy | STAC-Agreement | NASEO |
| 81 | I | 114,164 | U.S. Department of Energy | XCX-2-31214-01 | National Renewable Energy Lab |
| 81 | I | 56,428 | U.S. Department of Energy | 4000020229 | Battelle |
| 81 | I | 19,100 | U.S. Department of Energy | 4000033227 | Battelle |
| 81 | I | 13,870 | U.S. Department of Energy | 633254-192522 | Howard University |
| 81 | I | -20,794 | U.S. Department of Energy | XCX-7-16469-01 | National Renewable Energy Lab |
| 81 | I | 24,390 | U.S. Department of Energy | ACQ-4-33623-07 | National Renewable Energy Lab |
| 81 | I | 113 | U.S. Department of Energy | SURA-96D1805 | Southeast University |
| 81 | I | 14,096 | U.S. Department of Energy | 02C0004201 | Southeast University |
| 81 | I | -2,526 | U.S. Department of Energy | N/A | Worcester Polytechnical |
| 81 | I | 58,317 | U.S. Department of Energy | SURA-97-C5414 | South Eastern Univ Research |
| 81.041 | I | 4,023 | State Energy Program | C05-6061 | Virginia DMME |
| 81.047 | D | 17,727 | Pre-Freshman Enrichment | | |
| 81.049 | D | 1,697,825 | Office of Science Financial Assistance Program | | |
| 81.049 | I | 237,256 | Office of Science Financial Assistance Program | 03-SC-DOE-1017 | Duke University |
| 81.049 | I | 60,000 | Office of Science Financial Assistance Program | 2121 G FC252/4 | Univ of California |
| 81.049 | I | 42,948 | Office of Science Financial Assistance Program | 03-SC-DOE-1040 | Duke University |
| 81.049 | I | 101,523 | Office of Science Financial Assistance Program | G0081A-A | Oregon State University |
| 81.049 | I | 12,828 | Office of Science Financial Assistance Program | DOE#-03ER63613 | Indiana University |
| 81.049 | I | 24,922 | Office of Science Financial Assistance Program | DOE#FC02-02-ER63613 | Ohio State University |
| 81.079 | I | 77,319 | Regional Biomass Energy Programs | UM-S478 | Univ of Maine |
| 81.086 | D | 648,132 | Conservation Research and Development | | |
| 81.087 | I | 2,228 | Renewable Energy Research and Development | GO12026-162 | CPBR, Inc |
| 81.087 | I | 75,575 | Renewable Energy Research and Development | GO12026-171 | CPBR, Inc |
| 81.087 | I | 1,720 | Renewable Energy Research and Development | GO12026-172 | CPBR, Inc |
| 81.087 | I | 5,901 | Renewable Energy Research and Development | GO12026-199 | CPBR, Inc |
| 81.087 | I | 7,928 | Renewable Energy Research and Development | GO12026-200 | CPBR, Inc |
| 81.087 | I | 26,002 | Renewable Energy Research and Development | RAA-8-18675-03 | National Renewable Energy Lab |
| 81.089 | D | 64,508 | Fossil Energy Research and Development | | |
| 81.114 | D | 1,080,818 | University Reactor Infrastructure and Education Support | | |
| 81.121 | D | 8,822 | Nuclear Energy Research, Development and Demonstration | | |
| | | <u>12,506,667</u> | Total — Research and Development Cluster — U. S. Department of Energy | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|---|----------------------|------------------------------|
| <u>Federal Emergency Management Agency</u> | | | | | |
| 83 | I | 78,080 | Federal Emergency Management Agency | 68469/75355 | URS Corp |
| | | <u>78,080</u> | Total — Research and Development Cluster — Federal Emergency Management Agency | | |
| <u>U. S. Department of Education</u> | | | | | |
| 84 | D | 4,134,139 | U.S. Department of Education | | |
| 84 | I | 14,483 | U.S. Department of Education | RX 4285-842-UNC | Georgetown University |
| 84 | I | 20,618 | U.S. Department of Education | N/A | Nat Brd Profes Teach |
| 84 | I | 120,080 | U.S. Department of Education | 51-000244 | SRI International |
| 84 | I | 66,224 | U.S. Department of Education | N/A | Wake Co Pub Sch Syst |
| 84 | I | 1,275,577 | U.S. Department of Education | ED-01-CO-0120 | Westat |
| 84 | I | 4,207 | U.S. Department of Education | N/A | Yale University |
| 84 | I | -238 | U.S. Department of Education | Letter Dated 5/20/02 | Univ of South Florida |
| 84 | I | 3,406 | U.S. Department of Education | Letter Dated 9/2/04 | Univ of South Florida |
| 84.015 | D | 1,424,165 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | | |
| 84.015 | I | -10 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 00-SC-DED-1041 | Duke University |
| 84.015 | I | 188,945 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 03-SC-DED-1044 | Duke University |
| 84.015 | I | 148,218 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 04-SC-DED-1010 | Duke University |
| 84.015 | I | 29,827 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DOE-1025 | Duke University |
| 84.015 | I | 89,453 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DOE-1027 | Duke University |
| 84.015 | I | 20,135 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DED-1024 | Duke University |
| 84.016 | D | 38,811 | Undergraduate International Studies and Foreign Language Programs | | |
| 84.017 | D | 195,885 | International Research and Studies | | |
| 84.019 | D | 86,714 | Overseas - Faculty Research Abroad | | |
| 84.022 | D | 40,155 | Overseas - Doctoral Dissertation | | |
| 84.029 | D | 362 | Special Education - Personnel Development and Parent Training | | |
| 84.116 | D | 472,390 | Fund for the Improvement of Postsecondary Education | | |
| 84.116 | I | 7,155 | Fund for the Improvement of Postsecondary Education | C00001253-1 | Univ of Missouri-Columbia |
| 84.116 | I | 79,477 | Fund for the Improvement of Postsecondary Education | N/A | Univ of Wisconsin-Eau Claire |
| 84.116 | I | 5,850 | Fund for the Improvement of Postsecondary Education | OSP03128 | Univ of Cincinnati |
| 84.120 | D | 1,025 | Minority Science and Engineering Improvement | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|-------------------------|---------------------------|
| 84.129 | D | 3,216 | Rehabilitation Long-Term Training | | |
| 84.133 | D | 318,882 | National Institute on Disability and Rehabilitation Research | | |
| 84.133 | I | 46,264 | National Institute on Disability and Rehabilitation Research | 830020050031 | Southern University |
| 84.170 | D | 219,536 | Javits Fellowships | | |
| 84.195 | D | 466,575 | Bilingual Education - Professional Development | | |
| 84.200 | D | 53,431 | Graduate Assistance in Areas of National Need | | |
| 84.206 | D | 500,972 | Javits Gifted and Talented Students Education Grant Program | | |
| 84.220 | D | 339,630 | Centers for International Business Education | | |
| 84.229 | I | 13,500 | Language Resource Centers | N/A | Duke University |
| 84.229 | I | -1,530 | Language Resource Centers | 00-SC-DED-1002 | Duke University |
| 84.229 | I | 121,609 | Language Resource Centers | 03-SC-DED-1014 | Duke University |
| 84.305 | D | 1,573,091 | Education Research, Development and Dissemination | | |
| 84.307 | D | 2,170,913 | National Institute on Early Childhood Development and Education | | |
| 84.324 | D | 1,031,272 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | | |
| 84.324 | I | 14,999 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | PO#10209-0139 | Indiana University |
| 84.324 | I | 153,363 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 51-000476 | SRI International |
| 84.324 | I | 28,473 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 03-0759 | Univ of Connecticut |
| 84.324 | I | 3,716 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 658835 | Univ of Hawaii |
| 84.325 | D | 1,541,814 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.326 | I | 5,524 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 51-000681 | SRI International |
| 84.326 | I | 9,350 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 51-000682 | SRI International |
| 84.326 | I | 9,301 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | Letter Dated 11/10/2004 | Univ of Florida |
| 84.342 | D | 8,298 | Preparing Tomorrow's Teachers to Use Technology | | |
| 84.349 | D | 626,900 | Early Childhood Educator Professional Development | | |
| 84.349 | I | 131,422 | Early Childhood Educator Professional Development | 331060 | Nova Southeast University |
| | | <u>17,857,574</u> | Total — Research and Development Cluster — U. S. Department of Education | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|---|---------------------|--------------------------|
| <u>National Archives and Records Administration</u> | | | | | |
| 89.003 | D | 165,358 | National Historical Publications and Records Grants | | |
| | | 165,358 | Total — Research and Development Cluster — National Archives and Records Administration | | |
| <u>U. S. Department of Health and Human Services</u> | | | | | |
| 93 | D | 15,371,435 | U.S. Department of Health and Human Services | | |
| 93 | I | 15,444 | U.S. Department of Health and Human Services | 117161 | Duke University |
| 93 | I | 85,007 | U.S. Department of Health and Human Services | N/A | Emory University |
| 93 | I | 235,921 | U.S. Department of Health and Human Services | S1935-21/23 | Assoc Sch Pub Health |
| 93 | I | 175,265 | U.S. Department of Health and Human Services | N/A | AcademyHealth |
| 93 | I | 4,336 | U.S. Department of Health and Human Services | 9-526-1660 | Albert Einstein Coll |
| 93 | I | 162,114 | U.S. Department of Health and Human Services | 7-U18-HS013721 | Amer Acad Pediatrics |
| 93 | I | 37,069 | U.S. Department of Health and Human Services | N/A | Amer Acad Pediatrics |
| 93 | I | 112,469 | U.S. Department of Health and Human Services | N/A | Amer Coll Radiol Imag |
| 93 | I | 68,568 | U.S. Department of Health and Human Services | N/A | Amer Coll Radiology |
| 93 | I | 207,921 | U.S. Department of Health and Human Services | CA80098-S1 | Amer Coll Radiology |
| 93 | I | 63,656 | U.S. Department of Health and Human Services | N/A | Amer Coll Radiology |
| 93 | I | 52,347 | U.S. Department of Health and Human Services | N/A | Assoc Teachers Prev Med |
| 93 | I | 411,570 | U.S. Department of Health and Human Services | TS-0768 | Assoc Teachers Prev Med |
| 93 | I | -14,383 | U.S. Department of Health and Human Services | A1011-21/21 | Assoc Sch Pub Health |
| 93 | I | 631,276 | U.S. Department of Health and Human Services | A1011-21/22 | Assoc Sch Pub Health |
| 93 | I | 82,713 | U.S. Department of Health and Human Services | D3302-23/23 | Assoc Sch Pub Health |
| 93 | I | 1,919 | U.S. Department of Health and Human Services | H3323-07/07 | Assoc Sch Pub Health |
| 93 | I | -884 | U.S. Department of Health and Human Services | S1727-21/21 | Assoc Sch Pub Health |
| 93 | I | 69,125 | U.S. Department of Health and Human Services | S1727-21/22 | Assoc Sch Pub Health |
| 93 | I | -47,269 | U.S. Department of Health and Human Services | S1733-21/21 | Assoc Sch Pub Health |
| 93 | I | -8,688 | U.S. Department of Health and Human Services | S1734-21/21 | Assoc Sch Pub Health |
| 93 | I | -6,044 | U.S. Department of Health and Human Services | S1734-21/22 | Assoc Sch Pub Health |
| 93 | I | 168,301 | U.S. Department of Health and Human Services | S1734-21/23 | Assoc Sch Pub Health |
| 93 | I | -2,330 | U.S. Department of Health and Human Services | S1935-21/22 | Assoc Sch Pub Health |
| 93 | I | 560,713 | U.S. Department of Health and Human Services | S1938-21/23 | Assoc Sch Pub Health |
| 93 | I | 349,960 | U.S. Department of Health and Human Services | S1958-21/23 | Assoc Sch Pub Health |
| 93 | I | 20,630 | U.S. Department of Health and Human Services | S2224-22/22 | Assoc Sch Pub Health |
| 93 | I | -1,493 | U.S. Department of Health and Human Services | S2233-22/22 | Assoc Sch Pub Health |
| 93 | I | 150,524 | U.S. Department of Health and Human Services | S2233-22/23 | Assoc Sch Pub Health |
| 93 | I | 53,808 | U.S. Department of Health and Human Services | S2804-22/22 | Assoc Sch Pub Health |
| 93 | I | 35,774 | U.S. Department of Health and Human Services | S2804-22/23 | Assoc Sch Pub Health |
| 93 | I | 50,921 | U.S. Department of Health and Human Services | S3244-23/23 | Assoc Sch Pub Health |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 93 | I | 184,222 | U.S. Department of Health and Human Services | S3253-23/23 | Assoc Sch Pub Health |
| 93 | I | 16,604 | U.S. Department of Health and Human Services | N/A | AXIO Research Corp |
| 93 | I | 2,992 | U.S. Department of Health and Human Services | 2-R01-DK48028-0 | Barnes-Jewish Hosp |
| 93 | I | 2,924 | U.S. Department of Health and Human Services | PO#168880TASK A | Battelle |
| 93 | I | 17 | U.S. Department of Health and Human Services | PO#168880TASK B | Battelle |
| 93 | I | 7,026 | U.S. Department of Health and Human Services | P.O.160807 | Battelle, Inc |
| 93 | I | 5,880 | U.S. Department of Health and Human Services | BRC-1108-40 | Bioreliance Corp |
| 93 | I | 51,475 | U.S. Department of Health and Human Services | BRC-1108-41 | Bioreliance Corp |
| 93 | I | 121,004 | U.S. Department of Health and Human Services | 79184CBS36/TO1 | Booz Allen & Hamilton |
| 93 | I | 122,241 | U.S. Department of Health and Human Services | 79184CBS36/TO2 | Booz Allen & Hamilton |
| 93 | I | -1,586 | U.S. Department of Health and Human Services | MC-317170-D-JW | Boston University |
| 93 | I | -136 | U.S. Department of Health and Human Services | MC-418607-D-JW | Boston University |
| 93 | I | 28,515 | U.S. Department of Health and Human Services | N/A | CALGB/Univ Chicago |
| 93 | I | 51,493 | U.S. Department of Health and Human Services | MMVT-III-P-47 | CancerVax |
| 93 | I | 25,940 | U.S. Department of Health and Human Services | MMVT-IV-47 | CancerVax |
| 93 | I | 29,844 | U.S. Department of Health and Human Services | RES421126 | Case Western Reserve |
| 93 | I | 187,363 | U.S. Department of Health and Human Services | N/A | Center Line Prod |
| 93 | I | 37,900 | U.S. Department of Health and Human Services | N/A | CH TRN/Outreach Proj |
| 93 | I | 48,882 | U.S. Department of Health and Human Services | N/A | Chatham Research |
| 93 | I | -28,089 | U.S. Department of Health and Human Services | PO #F392080 | Children's Hosp/Boston |
| 93 | I | 53,008 | U.S. Department of Health and Human Services | PO# 0000038202 | Children's Hosp/Boston |
| 93 | I | 51,976 | U.S. Department of Health and Human Services | PO# 0000056572 | Children's Hosp/Boston |
| 93 | I | 42,692 | U.S. Department of Health and Human Services | PO# 0000094479 | Children's Hosp/Boston |
| 93 | I | 14,124 | U.S. Department of Health and Human Services | N/A | Children's Res Inst |
| 93 | I | 28,673 | U.S. Department of Health and Human Services | PO#S13950/662-9 | Children's Hosp Rsch Ctr |
| 93 | I | 79,445 | U.S. Department of Health and Human Services | UNC-2001-02 | CODA, Inc |
| 93 | I | 502 | U.S. Department of Health and Human Services | R01-DK49368 | Columbia Hosp/CHMCD |
| 93 | I | 56,060 | U.S. Department of Health and Human Services | N/A | Courtesy Assoc |
| 93 | I | 2,628 | U.S. Department of Health and Human Services | N/A | Darpharma, Inc |
| 93 | I | 4,091 | U.S. Department of Health and Human Services | 5-32014 | Dartmouth College |
| 93 | I | -3,410 | U.S. Department of Health and Human Services | N/A | Dartmouth College |
| 93 | I | -921 | U.S. Department of Health and Human Services | JA-OECD-01-0005 | DC Dept Human Ser-OECD |
| 93 | I | 3,693 | U.S. Department of Health and Human Services | N/A | Dir Hlth Prom & Educ |
| 93 | I | 3,464 | U.S. Department of Health and Human Services | N/A | Duke Clinical Rsch |
| 93 | I | -5,211 | U.S. Department of Health and Human Services | SPS# 101834 | Duke Clinical Rsch |
| 93 | I | 69,183 | U.S. Department of Health and Human Services | 117161 | Duke University |
| 93 | I | 12,691 | U.S. Department of Health and Human Services | 303-2067/DS798 | Duke University |
| 93 | I | 33,918 | U.S. Department of Health and Human Services | 303-2127/DS811 | Duke University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 93 | I | 9,552 | U.S. Department of Health and Human Services | 303-2178/DS754 | Duke University |
| 93 | I | -1,767 | U.S. Department of Health and Human Services | 303-6383/DS568 | Duke University |
| 93 | I | 1,580 | U.S. Department of Health and Human Services | 303-7355/DS604 | Duke University |
| 93 | I | -559 | U.S. Department of Health and Human Services | 303-9691/DS561 | Duke University |
| 93 | I | 45,807 | U.S. Department of Health and Human Services | N/A | Duke Univ Med Ctr |
| 93 | I | -233 | U.S. Department of Health and Human Services | 303-6085 | Duke Univ Med Ctr |
| 93 | I | -1,313 | U.S. Department of Health and Human Services | 303-6126 | Duke Univ Med Ctr |
| 93 | I | 9,647 | U.S. Department of Health and Human Services | 353-7190/DS656 | Duke Univ Med Ctr |
| 93 | I | -1,991 | U.S. Department of Health and Human Services | 3835282 | Duke Univ Med Ctr |
| 93 | I | 51,030 | U.S. Department of Health and Human Services | N/A | Duke Univ Med Ctr |
| 93 | I | 444,844 | U.S. Department of Health and Human Services | 125446 | Duke University |
| 93 | I | 110,279 | U.S. Department of Health and Human Services | 17270 | Duke University |
| 93 | I | 105,079 | U.S. Department of Health and Human Services | 303.7374.73870 | Duke University |
| 93 | I | -1,546 | U.S. Department of Health and Human Services | 303-9536/DS561 | Duke University |
| 93 | I | 4,769 | U.S. Department of Health and Human Services | DS603/100528 | Duke University |
| 93 | I | 58,087 | U.S. Department of Health and Human Services | N/A | Duke University |
| 93 | I | 1,122 | U.S. Department of Health and Human Services | N/A | EMMES Corporation |
| 93 | I | 107,953 | U.S. Department of Health and Human Services | 5-20210-G1 | Emory University |
| 93 | I | 17,650 | U.S. Department of Health and Human Services | N/A | Encelle, Inc |
| 93 | I | 170,996 | U.S. Department of Health and Human Services | N/A | Ercole Biotech, Inc |
| 93 | I | 31,078 | U.S. Department of Health and Human Services | 630-4 | Family Health Int'l |
| 93 | I | 17,875 | U.S. Department of Health and Human Services | 9368 | Family Health Int'l |
| 93 | I | 26,508 | U.S. Department of Health and Human Services | 3011/U10-CA1353 | Fdn Children's Oncol |
| 93 | I | 45,269 | U.S. Department of Health and Human Services | 12-ALA11-01 | Georgia State University |
| 93 | I | 14,704 | U.S. Department of Health and Human Services | 03-010 | Hlth Sys Rsch Inc |
| 93 | I | -10,749 | U.S. Department of Health and Human Services | UNC 3634-03/02 | Hosp Joint Diseases |
| 93 | I | 22,022 | U.S. Department of Health and Human Services | 5-R01-AR46505-0 | Hosp Special Surgery |
| 93 | I | 40,777 | U.S. Department of Health and Human Services | 23BL00150 | ICF Consulting |
| 93 | I | 34,828 | U.S. Department of Health and Human Services | N/A | Icoria, Inc |
| 93 | I | 1 | U.S. Department of Health and Human Services | PO #39206-0165 | Indiana University |
| 93 | I | -101 | U.S. Department of Health and Human Services | PO #39304-0038 | Indiana University |
| 93 | I | 1,449 | U.S. Department of Health and Human Services | N/A | Info Ventures, Inc |
| 93 | I | 92,163 | U.S. Department of Health and Human Services | N/A | Inotek Corporation |
| 93 | I | 4,835 | U.S. Department of Health and Human Services | R44HD043639-01 | Intellitools Inc |
| 93 | I | 4,925 | U.S. Department of Health and Human Services | 430-78-02 | Iowa State University |
| 93 | I | 214,090 | U.S. Department of Health and Human Services | N01-HC-95170 | Jackson State University |
| 93 | I | 3,272 | U.S. Department of Health and Human Services | N/A | Jaeb Ctr for Hlth Res |
| 93 | I | 18,731 | U.S. Department of Health and Human Services | N/A | Johns Hopkins University |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------|
| 93 | I | 9,588 | U.S. Department of Health and Human Services | PO #8111-68638 | Johns Hopkins University |
| 93 | I | 61,891 | U.S. Department of Health and Human Services | PO# 7810-96242 | Johns Hopkins University |
| 93 | I | 11,449 | U.S. Department of Health and Human Services | PO# 8209-19137 | Johns Hopkins University |
| 93 | I | 20,228 | U.S. Department of Health and Human Services | PO# 8210-25320 | Johns Hopkins University |
| 93 | I | 14,782 | U.S. Department of Health and Human Services | 5-R01-NS041483 | Karolinska Inst |
| 93 | I | 61,624 | U.S. Department of Health and Human Services | N/A | Kitware Inc |
| 93 | I | 5,917 | U.S. Department of Health and Human Services | N/A | Lambada Technologies |
| 93 | I | 181,366 | U.S. Department of Health and Human Services | 5710001391 | Massachusetts Inst of Tech |
| 93 | I | 530 | U.S. Department of Health and Human Services | N/A | Maryland Med Res Ins |
| 93 | I | 33,722 | U.S. Department of Health and Human Services | N/A | McLean Hospital |
| 93 | I | 117,316 | U.S. Department of Health and Human Services | N/A | Med College of Wisconsin |
| 93 | I | -155 | U.S. Department of Health and Human Services | N2000-12 | Med College of Ohio |
| 93 | I | 7,519 | U.S. Department of Health and Human Services | PO# 1104 | MI-Corporation |
| 93 | I | 5 | U.S. Department of Health and Human Services | N/A | Mt Sinai Sch of Med |
| 93 | I | -6,232 | U.S. Department of Health and Human Services | 11441 | Nat'l Childhood Cancer Fdn |
| 93 | I | 41,406 | U.S. Department of Health and Human Services | 98543-1067 | Nat'l Childhood Cancer Fdn |
| 93 | I | 65,350 | U.S. Department of Health and Human Services | N/A | New Hanover Reg Med |
| 93 | I | 2,150 | U.S. Department of Health and Human Services | N/A | New York Med College |
| 93 | I | 3,804 | U.S. Department of Health and Human Services | N/A | New York University |
| 93 | I | 6,508 | U.S. Department of Health and Human Services | N/A | NPI Inc |
| 93 | I | 54,019 | U.S. Department of Health and Human Services | TFED29-117 | NSABP Foundation |
| 93 | I | 22,719 | U.S. Department of Health and Human Services | 7-6295 Release | Oak Ridge Inst Scien |
| 93 | I | 13,849 | U.S. Department of Health and Human Services | N/A | Oak Ridge Inst Scien |
| 93 | I | 2,187 | U.S. Department of Health and Human Services | PO#3409004200 | Oklahoma St Dept Health |
| 93 | I | -461 | U.S. Department of Health and Human Services | N/A | Pan Lutheran Ministr |
| 93 | I | 836,839 | U.S. Department of Health and Human Services | 701-7515 | Rhode Island Hospital |
| 93 | I | 6,457 | U.S. Department of Health and Human Services | 13-46U-7147 | RTI |
| 93 | I | 382,704 | U.S. Department of Health and Human Services | 1-44U-6919 | RTI |
| 93 | I | 68,372 | U.S. Department of Health and Human Services | 1-46U-9322/GS-1 | RTI |
| 93 | I | 12,336 | U.S. Department of Health and Human Services | 1-48U-7901 | RTI |
| 93 | I | 160,424 | U.S. Department of Health and Human Services | 1-51U-7778 | RTI |
| 93 | I | 16,968 | U.S. Department of Health and Human Services | 1-51U-8930 | RTI |
| 93 | I | 8,233 | U.S. Department of Health and Human Services | 1-51U-9350/GS-1 | RTI |
| 93 | I | 299,609 | U.S. Department of Health and Human Services | 2-52U-7049 | RTI |
| 93 | I | 2,963 | U.S. Department of Health and Human Services | 290-02-0016 | RTI |
| 93 | I | 21,625 | U.S. Department of Health and Human Services | 3-46U-7578 | RTI |
| 93 | I | -9,428 | U.S. Department of Health and Human Services | 9-51U-7171 | RTI |
| 93 | I | 24,873 | U.S. Department of Health and Human Services | PO# 00089949S | RTI |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|---|
| 93 | I | 7,323 | U.S. Department of Health and Human Services | PO# 14502S | RTI |
| 93 | I | 79,262 | U.S. Department of Health and Human Services | 1431 | Rutgers University |
| 93 | I | 630 | U.S. Department of Health and Human Services | N/A | Science Applications International Corp |
| 93 | I | 62 | U.S. Department of Health and Human Services | 5-72320 | Scripps Resch Inst |
| 93 | I | 6,264 | U.S. Department of Health and Human Services | PO073490 | SE Alaska Reg Hlth |
| 93 | I | 19,987 | U.S. Department of Health and Human Services | N/A | Southeast Reg Genet |
| 93 | I | 245,320 | U.S. Department of Health and Human Services | N/A | St Louis University |
| 93 | I | -1,223 | U.S. Department of Health and Human Services | PY-0530 | Stanford University |
| 93 | I | 34,547 | U.S. Department of Health and Human Services | N/A | Tanglewood Research Inc |
| 93 | I | 16,514 | U.S. Department of Health and Human Services | N/A | Tulane University |
| 93 | I | 49,790 | U.S. Department of Health and Human Services | N/A | Univ of California-Los Angeles |
| 93 | I | 348,851 | U.S. Department of Health and Human Services | N/A | Univ Med & Dentsry-New Jersey |
| 93 | I | 13,646 | U.S. Department of Health and Human Services | PO#P0242352 | Univ Med & Dentsry-New Jersey |
| 93 | I | 22,853 | U.S. Department of Health and Human Services | N/A | Univ of California-Irvine |
| 93 | I | 16,576 | U.S. Department of Health and Human Services | 2-5-80021 | Univ of Colorado Health Sci Ctr |
| 93 | I | 22,664 | U.S. Department of Health and Human Services | 2-5-80344/PO# 0 | Univ of Colorado Health Sci Ctr |
| 93 | I | 56,754 | U.S. Department of Health and Human Services | PO#UMBC1-000000 | Univ of Maryland-Baltimore |
| 93 | I | 3,549 | U.S. Department of Health and Human Services | S01939 | Univ of Maryland-Baltimore |
| 93 | I | 129,145 | U.S. Department of Health and Human Services | N/A | Univ of Alabama |
| 93 | I | 5,976 | U.S. Department of Health and Human Services | N/A | Univ of Alabama-Birm |
| 93 | I | 15,060 | U.S. Department of Health and Human Services | N/A | Univ of Florida |
| 93 | I | 43,927 | U.S. Department of Health and Human Services | PO #Z655864 | Univ of Hawaii |
| 93 | I | 39,965 | U.S. Department of Health and Human Services | PO#S01250 | Univ of Maryland |
| 93 | I | 33,476 | U.S. Department of Health and Human Services | R01AR47711-01/S | Univ of Maryland |
| 93 | I | 182,122 | U.S. Department of Health and Human Services | S01212 | Univ of Maryland |
| 93 | I | 21,589 | U.S. Department of Health and Human Services | PO#3000378074 | Univ of Michigan |
| 93 | I | 149 | U.S. Department of Health and Human Services | B6367251101 | Univ of Minnesota |
| 93 | I | 16,616 | U.S. Department of Health and Human Services | M4926063101 | Univ of Minnesota |
| 93 | I | 6,661 | U.S. Department of Health and Human Services | PO#6636375204 | Univ of Minnesota |
| 93 | I | 333,902 | U.S. Department of Health and Human Services | S6656567101 | Univ of Minnesota |
| 93 | I | 1,593 | U.S. Department of Health and Human Services | 5-35123/PO#8622 | Univ of Pennsylvania |
| 93 | I | 700 | U.S. Department of Health and Human Services | 106908 | Univ of Pittsburgh |
| 93 | I | 27,070 | U.S. Department of Health and Human Services | N/A | Univ of Pittsburgh |
| 93 | I | 74,418 | U.S. Department of Health and Human Services | PO# 0000121430 | Univ of Utah |
| 93 | I | -24,603 | U.S. Department of Health and Human Services | GC10817-117139 | Univ of Virginia |
| 93 | I | -287 | U.S. Department of Health and Human Services | GC10825 | Univ of Virginia |
| 93 | I | 8,899 | U.S. Department of Health and Human Services | GC10988.119471 | Univ of Virginia |
| 93 | I | 32,134 | U.S. Department of Health and Human Services | GC10988.119477 | Univ of Virginia |

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|---------------------------|---------------------|-------------------------|---|---------------------|---------------------------------|
| 93 | I | 187,039 | U.S. Department of Health and Human Services | GC11146.121228 | Univ of Virginia |
| 93 | I | 203,401 | U.S. Department of Health and Human Services | GC11146.121233 | Univ of Virginia |
| 93 | I | 298,478 | U.S. Department of Health and Human Services | GC11146.121238 | Univ of Virginia |
| 93 | I | 234,206 | U.S. Department of Health and Human Services | P844060 | Univ of Wisconsin |
| 93 | I | 9,721 | U.S. Department of Health and Human Services | N/A | Universidad Metropol |
| 93 | I | 5,821 | U.S. Department of Health and Human Services | SH184X | Univ of Bath |
| 93 | I | 195,086 | U.S. Department of Health and Human Services | GMO-010108/N01M | Univ of Texas-Southwest Med Ctr |
| 93 | I | 36,975 | U.S. Department of Health and Human Services | GMO-010137 | Univ of Texas-Southwest Med Ctr |
| 93 | I | 3,999 | U.S. Department of Health and Human Services | GMO-010171 | Univ of Texas-Southwest Med Ctr |
| 93 | I | -32 | U.S. Department of Health and Human Services | N/A | Vanderbilt Univ Med Ctr |
| 93 | I | 153,692 | U.S. Department of Health and Human Services | N/A | Wake Forest Univ Sch Med |
| 93 | I | 2,446 | U.S. Department of Health and Human Services | 31184 WHIMS MRI | Wake Forest University |
| 93 | I | 15,063 | U.S. Department of Health and Human Services | N01-WH-4-4221 | Wake Forest University |
| 93 | I | 101,191 | U.S. Department of Health and Human Services | PO 29006Q/WU-04 | Washington University-St Louis |
| 93 | I | -24,982 | U.S. Department of Health and Human Services | N/A | Wits Health Consortium |
| 93 | I | 38,787 | U.S. Department of Health and Human Services | 184584 | Battelle Mem Inst |
| 93 | I | 48,056 | U.S. Department of Health and Human Services | 2003-1458 | Biopraxis, Inc |
| 93 | I | 1,116 | U.S. Department of Health and Human Services | 2003-0744 | CCL Biomedical, Inc |
| 93 | I | 3,020 | U.S. Department of Health and Human Services | DS638 | Duke University |
| 93 | I | 37,297 | U.S. Department of Health and Human Services | DS655 | Duke University |
| 93 | I | 42,168 | U.S. Department of Health and Human Services | N/A | Mayo Clinic Rochest |
| 93 | I | 38,672 | U.S. Department of Health and Human Services | ORA-NCSU-9-20-2004 | Optical Research Assoc |
| 93 | I | 41,402 | U.S. Department of Health and Human Services | GC11146.121235 | Univ of Virginia |
| 93 | I | 22,208 | U.S. Department of Health and Human Services | 90YD0153-NCSU | Western Kentucky University |
| 93.061 | D | 137,033 | Innovations in Applied Public Health Research | | |
| 93.061 | I | 28,852 | Innovations in Applied Public Health Research | 1-46U-9362 | RTI |
| 93.063 | D | 129,504 | Centers for Genomics and Public Health | | |
| 93.103 | D | 114,134 | Food and Drug Administration - Research | | |
| 93.103 | I | 60,348 | Food and Drug Administration - Research | Z-179903 | Univ of Maryland-College Park |
| 93.103 | I | 122,374 | Food and Drug Administration - Research | Z-179902 | Univ of Maryland |
| 93.107 | D | 955,963 | Model State-Supported Area Health Education Centers | | |
| 93.110 | D | 2,666,161 | Maternal and Child Health Federal Consolidated Programs | | |
| 93.110 | I | -2,469 | Maternal and Child Health Federal Consolidated Programs | VUMC CA #9935 | Vanderbilt Univ Med Ctr |
| 93.110 | I | -1,880 | Maternal and Child Health Federal Consolidated Programs | 1H30 MC 0041-04 | Vanderbilt University |
| 93.113 | D | 7,378,314 | Biological Response to Environmental Health Hazards | | |
| 93.113 | I | 99 | Biological Response to Environmental Health Hazards | 303-9238/DS627 | Duke Univ Med Ctr |
| 93.113 | I | 10,059 | Biological Response to Environmental Health Hazards | SA4761-32122PG | Univ of California-Berkeley |
| 93.113 | I | 24,037 | Biological Response to Environmental Health Hazards | PO#UTMBG-000009 | Univ of Texas Med Branch |

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|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------------|
| 93.114 | D | 1,581,404 | Applied Toxicological Research and Testing | | |
| 93.115 | D | 1,195,955 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | | |
| 93.115 | I | -6 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | 365504 | Univ of Connecticut |
| 93.115 | I | 9,796 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | 465205 | Univ of Connecticut |
| 93.115 | I | 419 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | Atorvastatin | Dartmouth College |
| 93.117 | D | 68,561 | Grants for Preventive Medicine | | |
| 93.121 | D | 8,787,565 | Oral Diseases and Disorders Research | | |
| 93.121 | I | -536 | Oral Diseases and Disorders Research | 1018759/1/22235 | Research Fdn of SUNY |
| 93.121 | I | -38,062 | Oral Diseases and Disorders Research | PO# R148526 | Research Fdn of SUNY |
| 93.121 | I | -17,386 | Oral Diseases and Disorders Research | PO# R150926 | Research Fdn of SUNY |
| 93.121 | I | 400,771 | Oral Diseases and Disorders Research | R213888 | Research Fdn of SUNY |
| 93.121 | I | 92,137 | Oral Diseases and Disorders Research | R213891 | Research Fdn of SUNY |
| 93.121 | I | 131,425 | Oral Diseases and Disorders Research | R213894 | Research Fdn of SUNY |
| 93.121 | I | 49,527 | Oral Diseases and Disorders Research | 2963SC | Univ of California-San Francisco |
| 93.121 | I | 3,940 | Oral Diseases and Disorders Research | F011314 | Univ of Michigan |
| 93.121 | I | -5,727 | Oral Diseases and Disorders Research | 540269-A | Univ of Pennsylvania |
| 93.121 | I | 72,627 | Oral Diseases and Disorders Research | PO# 1378385 | Univ of Pennsylvania |
| 93.121 | I | 64,332 | Oral Diseases and Disorders Research | 524544 | Univ of Washington-Seattle |
| 93.121 | I | 18,089 | Oral Diseases and Disorders Research | 892504 | Univ of Washington-Seattle |
| 93.127 | D | 32,571 | Emergency Medical Services for Children | | |
| 93.134 | I | 57,249 | Grants to Increase Organ Donations | N/A | Carolina Donor Services |
| 93.134 | I | 22,697 | Grants to Increase Organ Donations | Agreement No. 001 | National Kidney Foundation |
| 93.135 | D | 4,203,432 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | | |
| 93.135 | I | 11,340 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | 6405-0224-01-B | Univ of South Florida |
| 93.135 | I | 6,947 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | 94-593-UNC | West Virginia University |
| 93.135 | I | 15,419 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | N/A | Yale-Griffin Prev |
| 93.136 | D | 2,851,013 | Injury Prevention and Control Research and State and Community Based Programs | | |
| 93.153 | I | 3,933 | Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 389-5063/DS442 | Duke Univ Med Ctr |
| 93.153 | I | 11,130 | Coordinated Services and Access to Research for Women, Infants, Children, and Youth | DS442 | Duke Univ Med Ctr |
| 93.155 | D | 722,705 | Rural Health Research Centers | | |
| 93.157 | D | 626,667 | Centers of Excellence | | |
| 93.172 | D | 1,709,840 | Human Genome Research | | |
| 93.172 | I | 85,603 | Human Genome Research | UTA05-116 | Univ of Texas-Austin |
| 93.172 | I | 61,420 | Human Genome Research | 5710001798 | Massachusetts Inst of Tech |
| 93.173 | D | 2,707,569 | Research Related to Deafness and Communication Disorders | | |
| 93.173 | I | 129,282 | Research Related to Deafness and Communication Disorders | PO#8206-00385-0 | Johns Hopkins University |
| 93.173 | I | 36,343 | Research Related to Deafness and Communication Disorders | 2005-2832-1 | Univ of Illinois |
| 93.178 | D | 391,188 | Nursing Workforce Diversity | | |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--|
| 93.184 | D | -211 | Disabilities Prevention | | |
| 93.186 | D | 336,953 | National Research Services Awards | | |
| 93.191 | D | 236,332 | Allied Health Special Projects | | |
| 93.192 | D | 69,067 | Quentin N. Burdick Programs for Rural Interdisciplinary Training | | |
| 93.213 | D | 1,765,829 | Research and Training in Complementary and Alternative Medicine | | |
| 93.213 | I | 132,982 | Research and Training in Complementary and Alternative Medicine | 764267 | Univ of Miami |
| 93.217 | D | 50,784 | Family Planning - Services | | |
| 93.225 | D | 293,093 | National Research Service Awards - Health Services Research Training | | |
| 93.226 | D | 1,812,056 | Research on Healthcare Costs, Quality and Outcomes | | |
| 93.226 | I | 19,597 | Research on Healthcare Costs, Quality and Outcomes | N/A | Kaiser Fdn Res Insti |
| 93.226 | I | 55,794 | Research on Healthcare Costs, Quality and Outcomes | N/A | Nat'l Initiative Children's Healthcare |
| 93.226 | I | 1,980 | Research on Healthcare Costs, Quality and Outcomes | 2-46U-8694 | RTI |
| 93.226 | I | 59,514 | Research on Healthcare Costs, Quality and Outcomes | 002 | Shaw University |
| 93.226 | I | 38,511 | Research on Healthcare Costs, Quality and Outcomes | 003 | Shaw University |
| 93.226 | I | 15,302 | Research on Healthcare Costs, Quality and Outcomes | F007649 | Univ of Michigan |
| 93.230 | I | 64,033 | Consolidated Knowledge Development and Application (KD&A) Program | N/A | Pan Lutheran Ministr |
| 93.230 | I | -237 | Consolidated Knowledge Development and Application (KD&A) Program | 160-4551-00#4 | Policy Research Assoc |
| 93.230 | I | 58,778 | Consolidated Knowledge Development and Application (KD&A) Program | 160-4551-00#5 | Policy Research Assoc |
| 93.236 | D | 20,395 | Grants for Dental Public Health Residency Training | | |
| 93.238 | D | 118,380 | Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement | | |
| 93.241 | D | 796 | State Rural Hospital Flexibility Program | | |
| 93.242 | D | 13,750,771 | Mental Health Research Grants | | |
| 93.242 | I | 61,361 | Mental Health Research Grants | 465152 | Albany Med College |
| 93.242 | I | 56,375 | Mental Health Research Grants | N/A | Columbia University |
| 93.242 | I | 2,091 | Mental Health Research Grants | PO#540688 | Columbia University |
| 93.242 | I | 33,573 | Mental Health Research Grants | 01-SC-NIH-1016 | Duke University |
| 93.242 | I | 13,211 | Mental Health Research Grants | 303-7231/DS805 | Duke University |
| 93.242 | I | 13,417 | Mental Health Research Grants | 303-7424/DS803 | Duke University |
| 93.242 | I | 41,264 | Mental Health Research Grants | PO#69409 | Johns Hopkins University |
| 93.242 | I | 63,300 | Mental Health Research Grants | 403968 | Salk Institute |
| 93.242 | I | 63,521 | Mental Health Research Grants | 2-5-73443 | Univ of Colorado |
| 93.242 | I | -13,881 | Mental Health Research Grants | F008906 | Univ of Michigan |
| 93.242 | I | 89,694 | Mental Health Research Grants | F010824 | Univ of Michigan |
| 93.242 | I | 77 | Mental Health Research Grants | PO# 1093732 | Univ of Pennsylvania |
| 93.242 | I | 3,430 | Mental Health Research Grants | 107375-1 | Univ of Pittsburgh |
| 93.242 | I | -1,331 | Mental Health Research Grants | N/A | Yale University |
| 93.242 | I | 45,285 | Mental Health Research Grants | RR274-249892097 | Univ of Georgia |

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|---------------------------|---------------------|-------------------------|---|---------------------|-----------------------------|
| 93.243 | D | 29,225 | Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | |
| 93.247 | D | 134,966 | Advanced Education Nursing Grant Program | | |
| 93.249 | D | 348,970 | Public Health Training Centers Grant Program | | |
| 93.262 | D | 1,876,503 | Occupational Safety and Health Research Projects | | |
| 93.262 | I | 10,008 | Occupational Safety and Health Research Projects | PO# 4000507369 | Univ of Iowa |
| 93.262 | I | 33,818 | Occupational Safety and Health Research Projects | PO# 4000520249 | Univ of Iowa |
| 93.263 | D | 1,036,411 | Occupational Safety and Health - Training Grants | | |
| 93.264 | D | 111,355 | Nurse Faculty Loan Program (NFLP) | | |
| 93.265 | D | 235,102 | Comprehensive Geriatric Education Program (CGEP) | | |
| 93.271 | D | 358,780 | Alcohol Research Career Development Awards for Scientists and Clinicians | | |
| 93.272 | D | 328,390 | Alcohol National Research Service Awards for Research Training | | |
| 93.273 | D | 6,416,206 | Alcohol Research Programs | | |
| 93.273 | I | 7,852 | Alcohol Research Programs | N/A | Columbia University |
| 93.273 | I | 14,806 | Alcohol Research Programs | 303-7239/DS823 | Duke University |
| 93.273 | I | 139,632 | Alcohol Research Programs | N/A | Harvard University |
| 93.273 | I | 19,058 | Alcohol Research Programs | 1002164/23067 | Res Fdn Mental Hygiene |
| 93.273 | I | -2,025 | Alcohol Research Programs | 080-01000-R6010 | Thomas Jefferson University |
| 93.273 | I | 113,060 | Alcohol Research Programs | 04-0741 | Univ of Louisville |
| 93.273 | I | 124,392 | Alcohol Research Programs | 5-34334 | Univ of Memphis |
| 93.277 | D | 563,944 | Career Development Awards | | |
| 93.278 | D | 532,023 | Drug Abuse National Research Service Awards for Research Training | | |
| 93.279 | D | 4,215,976 | Drug Abuse Research Programs | | |
| 93.279 | I | 73,003 | Drug Abuse Research Programs | N/A | Cornell University |
| 93.279 | I | 128,867 | Drug Abuse Research Programs | N/A | Flying Bridge Techno |
| 93.279 | I | -44,540 | Drug Abuse Research Programs | N/A | Mt Sinai Sch of Med |
| 93.279 | I | 21,466 | Drug Abuse Research Programs | 496429 | Pacific Inst Research |
| 93.279 | I | 79,209 | Drug Abuse Research Programs | 496430 | Pacific Inst Research |
| 93.279 | I | 1,507 | Drug Abuse Research Programs | 496446 | Pacific Inst Research |
| 93.279 | I | -183 | Drug Abuse Research Programs | 496430 | Pacific Inst Research |
| 93.279 | I | 13,299 | Drug Abuse Research Programs | F011973 | Univ of Michigan |
| 93.281 | D | 1,714,772 | Mental Health Research Career/Scientist Development Awards | | |
| 93.282 | D | 476,761 | Mental Health National Research Service Awards for Research Training | | |
| 93.283 | D | 4,561,620 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | | |
| 93.283 | I | 52,317 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3493-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 86,542 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | MM-0275-03/03 | Assoc Amer Medical |
| 93.283 | I | 47,151 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | MM-0644-04/04 | Assoc Amer Medical |
| 93.283 | I | 79,432 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | MM-0645-04/04 | Assoc Amer Medical |
| 93.283 | I | 61,754 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3407-23/23 | Assoc Sch Pub Health |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------|
| 93.283 | I | 11,553 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3453-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 23,339 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3460-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 309,280 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3486-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 20,049 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 17-47U-8235 | RTI |
| 93.283 | I | 22,056 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 3-44U-8264 | RTI |
| 93.283 | I | 54,352 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 02-576-UNC/PO#5 | West Virginia University |
| 93.283 | I | 99,214 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | PO#50020878/02 | West Virginia University |
| 93.283 | I | 2,822 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | UFUHS 14481 | N/A |
| 93.286 | D | 3,681,222 | Discovery and Applied Research | | |
| 93.286 | I | 127,479 | Discovery and Applied Research | 149881 | Brigham Women's Hosp |
| 93.286 | I | 14,220 | Discovery and Applied Research | 04-SC-NIH-1019 | Duke University |
| 93.300 | D | 290,126 | National Center for Health Workforce Analysis | | |
| 93.306 | D | 971 | Comparative Medicine | | |
| 93.306 | I | 27,504 | Comparative Medicine | 02-SC-NIH-1006 | Duke University |
| 93.307 | D | 933,832 | Minority Health and Health Disparities Research | | |
| 93.333 | D | -41,066 | Clinical Research | | |
| 93.333 | I | -6,385 | Clinical Research | 303-3408/DS827 | Duke University |
| 93.337 | I | 3,988 | Biomedical Research Support | S01160 | Univ of Maryland-Baltimore |
| 93.339 | I | 111 | Increasing Colorectal Cancer Screening Among Carpenters | 303-2532/DS552 | Duke University |
| 93.358 | D | 103,500 | Advanced Education Nursing Traineeships | | |
| 93.359 | D | 193,403 | Nurse Education, Practice and Retention Grants | | |
| 93.361 | D | 5,083,134 | Nursing Research | | |
| 93.361 | I | 59,830 | Nursing Research | GSON00086A | Oregon Health Sciences |
| 93.361 | I | 11,672 | Nursing Research | 17166/114342 | Univ of Texas-HSC |
| 93.371 | D | 67,320 | Biomedical Technology | | |
| 93.375 | D | 2,223,305 | Minority Biomedical Research Support | | |
| 93.375 | I | -317 | Minority Biomedical Research Support | 001 | Shaw University |
| 93.375 | I | 48,468 | Minority Biomedical Research Support | 002 | Shaw University |
| 93.375 | I | 10,395 | Minority Biomedical Research Support | 003 | Shaw University |
| 93.381 | D | 19,696 | Airway Biology of Acute Asthma - Translational Studies | | |
| 93.389 | D | 12,995,739 | National Center for Research Resources | | |
| 93.389 | I | 37,006 | National Center for Research Resources | 2003-1251 | Univ of California-Irvine |
| 93.390 | D | 26,845 | Academic Research Enhancement Award | | |
| 93.393 | D | 10,886,794 | Cancer Cause and Prevention Research | | |
| 93.393 | I | 17,925 | Cancer Cause and Prevention Research | 303-2189/DS836 | Duke University |
| 93.393 | I | 58 | Cancer Cause and Prevention Research | 303-2501/DS494 | Duke University |
| 93.393 | I | 125,194 | Cancer Cause and Prevention Research | 303-2551/DS494 | Duke University |
| 93.393 | I | 41,402 | Cancer Cause and Prevention Research | 303-2943 | Duke University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-----------------------------|
| 93.393 | I | 14,629 | Cancer Cause and Prevention Research | N/A | Indiana University |
| 93.393 | I | 22,576 | Cancer Cause and Prevention Research | 2-R01-CA69222-0 | Med Univ of South Carolina |
| 93.393 | I | -157 | Cancer Cause and Prevention Research | P.O.#Z399261 | Univ of Arizona |
| 93.393 | I | 23,432 | Cancer Cause and Prevention Research | PO# Z709419 | Univ of Hawaii |
| 93.393 | I | 635 | Cancer Cause and Prevention Research | Z640474 | Univ of Hawaii |
| 93.393 | I | 14,763 | Cancer Cause and Prevention Research | F011807 | Univ of Michigan |
| 93.393 | I | 25,296 | Cancer Cause and Prevention Research | 883402 | Univ of Washington-Seattle |
| 93.393 | I | 22,044 | Cancer Cause and Prevention Research | H28024 | Univ of Southern California |
| 93.393 | I | 181,371 | Cancer Cause and Prevention Research | H30633 | Univ of Southern California |
| 93.393 | I | 24,923 | Cancer Cause and Prevention Research | 54505 | Wake Forest Univ Sch Med |
| 93.394 | D | 884,873 | Cancer Detection and Diagnosis Research | | |
| 93.394 | I | 23,722 | Cancer Detection and Diagnosis Research | 1R44CA85101 | Alan Penn & Assoc |
| 93.394 | I | 45,969 | Cancer Detection and Diagnosis Research | 0210601 | Boston Med Ctr |
| 93.394 | I | -2,973 | Cancer Detection and Diagnosis Research | 5-37816/PO#9264 | Univ of Pennsylvania |
| 93.394 | I | 173,601 | Cancer Detection and Diagnosis Research | 2112042/PO00001 | Univ of Utah |
| 93.395 | D | 4,256,238 | Cancer Treatment Research | | |
| 93.395 | I | 106,256 | Cancer Treatment Research | N/A | Gynecologic Oncology |
| 93.395 | I | 19,621 | Cancer Treatment Research | 12766 | Nat'l Childhood Cancer Fdn |
| 93.395 | I | 7,774 | Cancer Treatment Research | 13358 | Nat'l Childhood Cancer Fdn |
| 93.395 | I | 11,027 | Cancer Treatment Research | N/A | Univ of Chicago |
| 93.395 | I | 36,359 | Cancer Treatment Research | UF0269CG | Univ of Florida |
| 93.395 | I | 164,094 | Cancer Treatment Research | F008827 | Univ of Michigan |
| 93.395 | I | 219,217 | Cancer Treatment Research | 6130-1017-00-B | Univ of South Florida |
| 93.395 | I | 6,974 | Cancer Treatment Research | PO #29011J/WU-0 | Univ of Washington-Seattle |
| 93.395 | I | 115 | Cancer Treatment Research | H11055 | Univ of Southern California |
| 93.395 | I | 32,913 | Cancer Treatment Research | 59336 | Wake Forest University |
| 93.395 | I | 87,868 | Cancer Treatment Research | 1U56CA15032901 | HLTHSCIFD/AHE |
| 93.395 | I | 10,021 | Cancer Treatment Research | NIH# U10CA30969 | Children's Oncology |
| 93.395 | I | 19,568 | Cancer Treatment Research | NSC #710428 | ECOG/FSTRF |
| 93.395 | I | 2,426 | Cancer Treatment Research | U10 CA98543-01 | Nat'l Childhood Cancer Fdn |
| 93.395 | I | 8,750 | Cancer Treatment Research | U10CA12027/37377 | NSABP Foundation |
| 93.395 | I | 619 | Cancer Treatment Research | 5U10CA12027-23 | Univ of Pittsburgh |
| 93.395 | I | 3,570 | Cancer Treatment Research | 1-67U-7940 | RTI |
| 93.396 | D | 9,136,823 | Cancer Biology Research | | |
| 93.396 | I | 110 | Cancer Biology Research | 303-2543/DS782 | Duke University |
| 93.396 | I | 84,675 | Cancer Biology Research | ELK95-01 | Georgia State University |
| 93.396 | I | 116,452 | Cancer Biology Research | VUMC CA #8874 | Vanderbilt Univ Med Ctr |
| 93.396 | I | 32,935 | Cancer Biology Research | VUMC CA #8874 | Vanderbilt University |

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|---------------------------|---------------------|-------------------------|---|---------------------|---------------------------------|
| 93.397 | D | 6,759,650 | Cancer Centers Support Grants | | |
| 93.398 | D | 4,513,581 | Cancer Research Manpower | | |
| 93.399 | D | 2,196,874 | Cancer Control | | |
| 93.399 | I | 63,135 | Cancer Control | 5-30164.575 | Dartmouth College |
| 93.399 | I | 14,645 | Cancer Control | 530190.5735 | Dartmouth College |
| 93.399 | I | 132,895 | Cancer Control | 530547.575 | Dartmouth College |
| 93.399 | I | 9,616 | Cancer Control | 303-2118/DS838 | Duke University |
| 93.399 | I | 68,493 | Cancer Control | N/A | NSABP Foundation |
| 93.399 | I | 1,979 | Cancer Control | FY04.024.004 | Univ of Colorado Health Sci Ctr |
| 93.399 | I | 24,972 | Cancer Control | N/A | Univ of New Mexico |
| 93.399 | I | 47,603 | Cancer Control | VUMC CA #9095 | Vanderbilt University |
| 93.399 | I | 27,053 | Cancer Control | U10CA12027/37377 | NSABP Foundation |
| 93.561 | D | 79,248 | Job Opportunities and Basic Skills Training | | |
| 93.600 | D | 621,627 | Head Start | | |
| 93.631 | D | 207,883 | Developmental Disabilities Projects of National Significance | | |
| 93.632 | D | 425,501 | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | | |
| 93.647 | D | 1,555,675 | Social Services Research and Demonstration | | |
| 93.648 | D | 442,158 | Child Welfare Services Training Grants | | |
| 93.670 | D | 916,563 | Child Abuse and Neglect Discretionary Activities | | |
| 93.779 | D | 155,933 | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | | |
| 93.821 | D | 1,319,808 | Cell Biology and Biophysics Research | | |
| 93.821 | I | 41,402 | Cell Biology and Biophysics Research | CG10577-121558 | Univ of Virginia |
| 93.822 | D | 620,507 | Health Careers Opportunity Program | | |
| 93.837 | D | 15,635,829 | Heart and Vascular Diseases Research | | |
| 93.837 | I | 124,964 | Heart and Vascular Diseases Research | 0004524C | Univ of Texas-Houston |
| 93.837 | I | 8,774 | Heart and Vascular Diseases Research | 303-6137/DS620 | Duke University |
| 93.837 | I | -1,423 | Heart and Vascular Diseases Research | 303-6343/DS469 | Duke University |
| 93.837 | I | 648 | Heart and Vascular Diseases Research | 303-6458/DS734 | Duke University |
| 93.837 | I | 21,962 | Heart and Vascular Diseases Research | 303-6464/DS735 | Duke Univ Med Ctr |
| 93.837 | I | 74,805 | Heart and Vascular Diseases Research | 303-6938/DS710 | Duke Univ Med Ctr |
| 93.837 | I | 159,833 | Heart and Vascular Diseases Research | DS800 | Duke Univ Med Ctr |
| 93.837 | I | 38 | Heart and Vascular Diseases Research | 303-6079 | Duke University |
| 93.837 | I | 39,154 | Heart and Vascular Diseases Research | 303-6092 | Duke University |
| 93.837 | I | 40,390 | Heart and Vascular Diseases Research | 303-6127 | Duke University |
| 93.837 | I | 38,852 | Heart and Vascular Diseases Research | 303-6463/DS734 | Duke University |
| 93.837 | I | 78,218 | Heart and Vascular Diseases Research | 303-6551/DS734 | Duke University |
| 93.837 | I | 162,882 | Heart and Vascular Diseases Research | 303-6552/DS735 | Duke University |

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|---------------------------|---------------------|-------------------------|---|---------------------|---------------------------------|
| 93.837 | I | 24,944 | Heart and Vascular Diseases Research | 303-6566 | Duke University |
| 93.837 | I | 34,196 | Heart and Vascular Diseases Research | 303-6800 | Duke University |
| 93.837 | I | 22,667 | Heart and Vascular Diseases Research | N/A | Duke University |
| 93.837 | I | 279,664 | Heart and Vascular Diseases Research | E-17-669-G3 | Georgia Institute of Technology |
| 93.837 | I | 9,473 | Heart and Vascular Diseases Research | 5-R01-HL69800-1 | Med Univ of South Carolina |
| 93.837 | I | 41,120 | Heart and Vascular Diseases Research | 2 FRAM 771-01 | Northern California Inst |
| 93.837 | I | 45,484 | Heart and Vascular Diseases Research | 4038 | Rand Corporation, Inc |
| 93.837 | I | 12,140 | Heart and Vascular Diseases Research | 3573463 | Syracuse University |
| 93.837 | I | 248,985 | Heart and Vascular Diseases Research | 02-66141 | Univ of Mississippi Med Ctr |
| 93.837 | I | 4,426 | Heart and Vascular Diseases Research | G250108399 1421 | Univ of Arkansas |
| 93.837 | I | 28,817 | Heart and Vascular Diseases Research | PO#S6636266505 | Univ of Minnesota |
| 93.837 | I | 9,917 | Heart and Vascular Diseases Research | S6636266506 | Univ of Minnesota |
| 93.837 | I | 630,919 | Heart and Vascular Diseases Research | 0004524B | Univ of Texas-Houston |
| 93.837 | I | 20,078 | Heart and Vascular Diseases Research | 0004575B | Univ of Texas-Houston |
| 93.837 | I | 47,092 | Heart and Vascular Diseases Research | GC11231-122810 | Univ of Virginia |
| 93.837 | I | 22,504 | Heart and Vascular Diseases Research | 918761 | Univ of Washington-Seattle |
| 93.837 | I | 2,674 | Heart and Vascular Diseases Research | P.O.#29307M/WU | Washington University-St Louis |
| 93.837 | I | -30 | Heart and Vascular Diseases Research | 517200 | Univ of Delaware |
| 93.837 | I | 3 | Heart and Vascular Diseases Research | R01-HL-48159 | Columbia University |
| 93.837 | I | 129,542 | Heart and Vascular Diseases Research | 5R01HL57354-03 | Duke University |
| 93.837 | I | 12,362 | Heart and Vascular Diseases Research | 5U01 HL06826904 | Duke University |
| 93.837 | I | 2,626 | Heart and Vascular Diseases Research | N01-HC-35130 | Univ of Texas |
| 93.838 | D | 13,977,185 | Lung Diseases Research | | |
| 93.838 | I | 8,463 | Lung Diseases Research | N/A | Children's Hosp/Boston |
| 93.838 | I | 421 | Lung Diseases Research | N/A | Henry Ford Health Sys |
| 93.839 | D | 9,782,630 | Blood Diseases and Resources Research | | |
| 93.839 | I | 121,862 | Blood Diseases and Resources Research | 5-P01-HL064190 | Children's Hosp/Phil |
| 93.839 | I | 422 | Blood Diseases and Resources Research | N/A | Children's Hosp/Phil |
| 93.839 | I | 37,594 | Blood Diseases and Resources Research | 303-6160/DS746 | Duke Univ Med Ctr |
| 93.839 | I | 23,374 | Blood Diseases and Resources Research | 120902 | Duke University |
| 93.839 | I | 7,278 | Blood Diseases and Resources Research | 130927 | Duke University |
| 93.839 | I | 58,946 | Blood Diseases and Resources Research | 0600 370 F054 4 | Northwestern University |
| 93.839 | I | 5,607 | Blood Diseases and Resources Research | J065240 | Univ of Wisconsin |
| 93.839 | I | 45,701 | Blood Diseases and Resources Research | 2U01HL52193 | Med College of Georgia |
| 93.846 | D | 4,289,068 | Arthritis, Musculoskeletal and Skin Diseases Research | | |
| 93.846 | I | 28,203 | Arthritis, Musculoskeletal and Skin Diseases Research | 4-60015 | Brandies University |
| 93.846 | I | 69,062 | Arthritis, Musculoskeletal and Skin Diseases Research | P60-AR049459 | Med Univ of South Carolina |

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|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------------|
| 93.846 | I | 36,054 | Arthritis, Musculoskeletal and Skin Diseases Research | R01-AR045476 | Med Univ of South Carolina |
| 93.846 | I | 12,151 | Arthritis, Musculoskeletal and Skin Diseases Research | AR049459-PC | Med Univ of South Carolina |
| 93.847 | D | 6,801,378 | Diabetes, Endocrinology and Metabolism Research | | |
| 93.847 | I | 72,791 | Diabetes, Endocrinology and Metabolism Research | N/A | Archimage, Inc |
| 93.847 | I | -3,413 | Diabetes, Endocrinology and Metabolism Research | 5-R01-DK48028-0 | Barnes-Jewish Hosp |
| 93.847 | I | 27,344 | Diabetes, Endocrinology and Metabolism Research | HR.7659.109004 | Children's Hosp Reg Med |
| 93.847 | I | -4,190 | Diabetes, Endocrinology and Metabolism Research | GRU0024FGS-O-02 | Northern California Inst |
| 93.847 | I | 10 | Diabetes, Endocrinology and Metabolism Research | N/A | Univ of Alabama-Birm |
| 93.847 | I | 57,443 | Diabetes, Endocrinology and Metabolism Research | WU-03-162/29629 | Washington University-St Louis |
| 93.848 | D | 10,711,750 | Digestive Diseases and Nutrition Research | | |
| 93.848 | I | -24,837 | Digestive Diseases and Nutrition Research | N/A | Temple University |
| 93.848 | I | 32,244 | Digestive Diseases and Nutrition Research | 543833 | Tulane University |
| 93.848 | I | 95,483 | Digestive Diseases and Nutrition Research | TRACS25844 | Univ of Chicago |
| 93.848 | I | 1,993 | Digestive Diseases and Nutrition Research | N/A | Univ of Utah |
| 93.848 | I | 10,100 | Digestive Diseases and Nutrition Research | 0000124638/9906 | Univ of Utah |
| 93.848 | I | 26,147 | Digestive Diseases and Nutrition Research | PO#29472P/WU-04 | Washington University-St Louis |
| 93.849 | D | 2,730,446 | Kidney Diseases, Urology and Hematology Research | | |
| 93.849 | I | 68,964 | Kidney Diseases, Urology and Hematology Research | 12.7892.H-UNC | Children's Hosp/Oakland |
| 93.849 | I | -1,193 | Kidney Diseases, Urology and Hematology Research | 303-1986/DS524 | Duke University |
| 93.849 | I | -10,253 | Kidney Diseases, Urology and Hematology Research | 303-1987/DS525 | Duke Univ Med Ctr |
| 93.853 | D | 10,610,475 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | |
| 93.853 | I | 172,116 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 21D-1057534 | California Inst Tech |
| 93.853 | I | 12,736 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 303-8304/DS770 | Duke University |
| 93.853 | I | 33,357 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 303-8304/DS771 | Duke University |
| 93.853 | I | -20 | Extramural Research Programs in the Neurosciences and Neurological Disorders | N/A | New Eng Med Ctr Hosp |
| 93.853 | I | 57,195 | Extramural Research Programs in the Neurosciences and Neurological Disorders | P.O.4000092925 | Univ of Iowa |
| 93.853 | I | 500 | Extramural Research Programs in the Neurosciences and Neurological Disorders | F007527 | Univ of Michigan |
| 93.853 | I | 21 | Extramural Research Programs in the Neurosciences and Neurological Disorders | NS34447 | Univ of Washington-Seattle |
| 93.853 | I | 20,110 | Extramural Research Programs in the Neurosciences and Neurological Disorders | WU-04-125 | Univ of Washington-Seattle |
| 93.853 | I | 28,425 | Extramural Research Programs in the Neurosciences and Neurological Disorders | VUMC30286-R/5-R | Vanderbilt Univ Med Ctr |
| 93.853 | I | 14,802 | Extramural Research Programs in the Neurosciences and Neurological Disorders | VUMC30286-R/7-R | Vanderbilt Univ Med Ctr |
| 93.853 | I | 41,650 | Extramural Research Programs in the Neurosciences and Neurological Disorders | NS34447 | Wake Forest Univ Sch Med |
| 93.853 | I | 288,347 | Extramural Research Programs in the Neurosciences and Neurological Disorders | NS34447 | Wake Forest University |
| 93.853 | I | 1,700 | Extramural Research Programs in the Neurosciences and Neurological Disorders | N/A | Washington University-St Louis |
| 93.853 | I | 24,224 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO#29024P/WU-04 | Washington University-St Louis |
| 93.853 | I | 23,214 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO#29036M/WU-03 | Washington University-St Louis |
| 93.853 | I | 91,919 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO#29084P/WU-04 | Washington University-St Louis |
| 93.853 | I | -6,304 | Extramural Research Programs in the Neurosciences and Neurological Disorders | WU-03-77 | Washington University-St Louis |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------------|
| 93.853 | I | 21,599 | Extramural Research Programs in the Neurosciences and Neurological Disorders | WU-04-60/PO#298 | Washington University-St Louis |
| 93.853 | I | 53,315 | Extramural Research Programs in the Neurosciences and Neurological Disorders | A05626 | Yale University |
| 93.853 | I | 131,810 | Extramural Research Programs in the Neurosciences and Neurological Disorders | U01 NS40069-04 | Children's Hospital |
| 93.853 | I | 22,476 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO29071C | Washington University |
| 93.854 | D | 107,395 | Biological Basis Research in the Neurosciences | | |
| 93.854 | I | 88 | Biological Basis Research in the Neurosciences | WU-01-103 | Washington University-St Louis |
| 93.855 | D | 4,747,985 | Allergy, Immunology and Transplantation Research | | |
| 93.855 | I | 23,455 | Allergy, Immunology and Transplantation Research | 303-0220/DS855 | Duke University |
| 93.855 | I | -3,513 | Allergy, Immunology and Transplantation Research | 23057106 | Nat'l Jewish Med Research |
| 93.855 | I | 49,193 | Allergy, Immunology and Transplantation Research | 6119-1019-00-A | Univ of South Florida |
| 93.856 | D | 20,852,229 | Microbiology and Infectious Diseases Research | | |
| 93.856 | I | 393,402 | Microbiology and Infectious Diseases Research | AACTG.45.IICTU | Social & Scientific |
| 93.856 | I | 50,443 | Microbiology and Infectious Diseases Research | 303-0012 | Duke Univ Med Ctr |
| 93.856 | I | -2,134 | Microbiology and Infectious Diseases Research | 303-0798/DS767 | Duke Univ Med Ctr |
| 93.856 | I | 106,438 | Microbiology and Infectious Diseases Research | 303-0806/DS767 | Duke Univ Med Ctr |
| 93.856 | I | 36,021 | Microbiology and Infectious Diseases Research | DS767 | Duke Univ Med Ctr |
| 93.856 | I | 39,805 | Microbiology and Infectious Diseases Research | 303-0066 | Duke University |
| 93.856 | I | 768,320 | Microbiology and Infectious Diseases Research | 303-0109/124646 | Duke University |
| 93.856 | I | 152,788 | Microbiology and Infectious Diseases Research | 303-0312/130071 | Duke University |
| 93.856 | I | 43,208 | Microbiology and Infectious Diseases Research | 04-104169-02-S0 | Fred Hutchinson Cancer Res Ctr |
| 93.856 | I | 13,208 | Microbiology and Infectious Diseases Research | 05-104169-03-S1 | Fred Hutchinson Cancer Res Ctr |
| 93.856 | I | 12,117 | Microbiology and Infectious Diseases Research | 123273 | Harvard University |
| 93.856 | I | 3,766,819 | Microbiology and Infectious Diseases Research | P.O.#8011-39050 | Johns Hopkins University |
| 93.856 | I | 180,331 | Microbiology and Infectious Diseases Research | PO#53607 | Johns Hopkins University |
| 93.856 | I | 27,529 | Microbiology and Infectious Diseases Research | 1-R01-AI060373 | Med Univ of South Carolina |
| 93.856 | I | 22,116 | Microbiology and Infectious Diseases Research | 710-7663 | Miriam Hospital |
| 93.856 | I | 355,764 | Microbiology and Infectious Diseases Research | 202PVCL04 | Social & Scientific |
| 93.856 | I | 31,478 | Microbiology and Infectious Diseases Research | 203IC006 | Social & Scientific |
| 93.856 | I | -21,869 | Microbiology and Infectious Diseases Research | 203VC007 | Social & Scientific |
| 93.856 | I | 312,356 | Microbiology and Infectious Diseases Research | 204VC005 | Social & Scientific |
| 93.856 | I | 133,616 | Microbiology and Infectious Diseases Research | AACTG.27.5199.0 | Social & Scientific |
| 93.856 | I | 24,543 | Microbiology and Infectious Diseases Research | AACTG.27.WHC02 | Social & Scientific |
| 93.856 | I | 8,274 | Microbiology and Infectious Diseases Research | AACTG.33.42 | Social & Scientific |
| 93.856 | I | 45,516 | Microbiology and Infectious Diseases Research | AACTG.42.UICTU | Social & Scientific |
| 93.856 | I | -7,280 | Microbiology and Infectious Diseases Research | 3573432/K000003 | Syracuse University |
| 93.856 | I | 35,472 | Microbiology and Infectious Diseases Research | K-1-55011/3913 | Univ of Houston |
| 93.856 | I | 15,449 | Microbiology and Infectious Diseases Research | 2405074 | Univ of Utah |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------------|
| 93.856 | I | 88,936 | Microbiology and Infectious Diseases Research | 853684 | Univ of Washington-Seattle |
| 93.856 | I | 80,533 | Microbiology and Infectious Diseases Research | 04-SC-CDC-1011 | Duke University |
| 93.856 | I | 192,287 | Microbiology and Infectious Diseases Research | 544309 | Tulane University |
| 93.856 | I | 40,925 | Microbiology and Infectious Diseases Research | 1U54 AI057175 | Duke University |
| 93.859 | D | 33,714,739 | Biomedical Research and Research Training | | |
| 93.859 | I | 11,474 | Biomedical Research and Research Training | SA0408120 | Univ of Arkansas |
| 93.859 | I | 765 | Biomedical Research and Research Training | 912-536-A | Children's Hospital |
| 93.862 | D | 2,469,030 | Genetics and Developmental Biology Research and Research Training | | |
| 93.862 | I | 133,486 | Genetics and Developmental Biology Research and Research Training | R01 GM58260 | Univ of Chicago |
| 93.864 | D | 1,576,860 | Population Research | | |
| 93.864 | I | 171,717 | Population Research | 4-57U-8254/HD39 | RTI |
| 93.864 | I | 19,130 | Population Research | 154-0187/PO#419 | Univ of Colorado |
| 93.864 | I | 19,465 | Population Research | F010684 | Univ of Michigan |
| 93.864 | I | 140,750 | Population Research | 5-38141-A | Univ of Pennsylvania |
| 93.864 | I | 151,145 | Population Research | PO#1391547/5-41 | Univ of Pennsylvania |
| 93.864 | I | -16 | Population Research | #UTA01-500 | Univ of Texas-Austin |
| 93.865 | D | 29,407,251 | Child Health and Human Development Extramural Research | | |
| 93.865 | I | 56,335 | Child Health and Human Development Extramural Research | 120151 | Duke University |
| 93.865 | I | -2,336 | Child Health and Human Development Extramural Research | 542835 | Tulane University |
| 93.865 | I | 54,245 | Child Health and Human Development Extramural Research | 543477 | Tulane University |
| 93.865 | I | 2,590 | Child Health and Human Development Extramural Research | N/A | Tulane University |
| 93.865 | I | 70,849 | Child Health and Human Development Extramural Research | F011632 | Univ of Michigan |
| 93.865 | I | 65,781 | Child Health and Human Development Extramural Research | 716656 | Univ of Washington-Seattle |
| 93.866 | D | 4,346,543 | Aging Research | | |
| 93.866 | I | -867 | Aging Research | MC-458138-D-JW | Boston University |
| 93.866 | I | 12,223 | Aging Research | MC-501519-B-AJ | Boston University |
| 93.866 | I | 30,326 | Aging Research | 303-9369/126055 | Duke University |
| 93.866 | I | 160,839 | Aging Research | JHU 8205-53703 | Johns Hopkins University |
| 93.866 | I | -853 | Aging Research | JHU 8611-63474 | Johns Hopkins University |
| 93.866 | I | 266,715 | Aging Research | 3747SC | Univ of California-San Francisco |
| 93.866 | I | 2,365 | Aging Research | 5-31985-B | Univ of Pennsylvania |
| 93.866 | I | 6,004 | Aging Research | 115653/100523 | Univ of Texas Health Sci Ctr |
| 93.866 | I | 54 | Aging Research | 50025 | Wake Forest Univ Sch Med |
| 93.866 | I | -439 | Aging Research | 52315 | Wake Forest Univ Sch Med |
| 93.866 | I | 3,372 | Aging Research | DS768 | Duke University |
| 93.866 | I | 18,879 | Aging Research | 1 P01 AG023591-01 | Univ of Arkansas Med |
| 93.867 | D | 2,375,154 | Vision Research | | |
| 93.867 | I | 105,172 | Vision Research | 22-2283320 | Western Michigan University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------|
| 93.867 | I | 13,432 | Vision Research | EY11751 | Jaeb Ctr for Hlth Res |
| 93.867 | I | 90,889 | Vision Research | 77449 | Johns Hopkins University |
| 93.879 | D | 22,737 | Medical Library Assistance | | |
| 93.880 | D | 424,361 | Minority Access to Research Careers | | |
| 93.884 | D | 712,771 | Grants for Residency Training in Primary Care Medicine and Dentistry | | |
| 93.885 | D | -1,679 | HIV Prevention Trial Unit (HPTU) | | |
| 93.891 | D | -17,308 | Alcohol Research Center Grants | | |
| 93.894 | D | 3,999,092 | Resource and Manpower Development in the Environmental Health Sciences | | |
| 93.895 | D | 149,745 | Grants for Faculty Development in Family Medicine | | |
| 93.896 | D | 163,224 | Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/ General Pediatrics) | | |
| 93.900 | D | -2,301 | Grants for Faculty Development in General Internal Medicine and/or General Pediatrics | | |
| 93.900 | I | -5,789 | Grants for Faculty Development in General Internal Medicine and/or General Pediatrics | 597734 | Univ of Washington-Seattle |
| 93.912 | D | 163 | Rural Health Outreach and Rural Network Development Program | | |
| 93.928 | D | 499,328 | Special Projects of National Significance | | |
| 93.929 | D | 75,680 | Center for Medical Rehabilitation Research | | |
| 93.929 | I | 122,362 | Center for Medical Rehabilitation Research | 664939/M763444 | Univ of Miami |
| 93.929 | I | 135,666 | Center for Medical Rehabilitation Research | GC10817-119854 | Univ of Virginia |
| 93.931 | D | 265,143 | Demonstration Grants to States for Community Scholarship | | |
| 93.934 | D | 1,536 | Fogarty International Research Collaboration Award | | |
| 93.943 | D | 1,728,140 | Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups | | |
| 93.960 | D | 177,283 | Special Minority Initiatives | | |
| 93.964 | D | 139,076 | Public Health Traineeships | | |
| 93.969 | D | 460,253 | Geriatric Education Centers | | |
| 93.984 | D | -2,178 | Academic Administrative Units in Primary Care | | |
| 93.989 | D | 2,151,415 | International Research and Research Training | | |
| 93.989 | I | 16,605 | International Research and Research Training | 543438 | Tulane University |
| 93.989 | I | -3,240 | International Research and Research Training | N/A | Yale University |
| | | <u>381,153,031</u> | Total — Research and Development Cluster — U. S. Department of Health and Human Services | | |

Corporation for National and Community Service

| | | | | | |
|--------|---|---------------|---|----------------|-------------------|
| 94.005 | D | 10,223 | Learn and Serve America - Higher Education | | |
| 94.005 | I | 14,161 | Learn and Serve America - Higher Education | 31-2462-321/31 | Temple University |
| | | <u>24,384</u> | Total — Research and Development Cluster — Corporation for National and Community Service | | |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|--------------------------|----------------------------------|
| <u>U. S. Agency for International Development</u> | | | | | |
| 98 | D | 16,505,477 | U. S. Agency for International Development | | |
| 98 | I | -15,721 | U. S. Agency for International Development | 674-0320-003 | Management Sciences |
| 98 | I | -15,071 | U. S. Agency for International Development | N/A | Pathfinder International |
| 98 | I | 302,593 | U. S. Agency for International Development | CTA-0101-31-222 | E Glaser Ped AIDS Fdn |
| 98 | I | 40,670 | U. S. Agency for International Development | N/A | Assoc Liaison Office |
| 98 | I | 63,697 | U. S. Agency for International Development | MSA-03-365 | Eastern Virginia Med Sch |
| 98 | I | 316,412 | U. S. Agency for International Development | MSA-04-392 | Eastern Virginia Med Sch |
| 98 | I | -19,154 | U. S. Agency for International Development | N/A | EngenderHealth, Inc |
| 98 | I | 36,251 | U. S. Agency for International Development | FCO 80011/HRN-A | Family Health Int'l |
| 98 | I | 7,112 | U. S. Agency for International Development | FCO 213353/497 | Family Health Int'l |
| 98 | I | 13,831 | U. S. Agency for International Development | FCO 84078/HRN-A | Family Health Int'l |
| 98 | I | 183,750 | U. S. Agency for International Development | FCO# 84078/2154 | Family Health Int'l |
| 98 | I | 4,519 | U. S. Agency for International Development | SA-01-065 | IBM Business Consult |
| 98 | I | 410 | U. S. Agency for International Development | 2004-16 | IntraHealth |
| 98 | I | 83,958 | U. S. Agency for International Development | 08-UNC-97 | Kenan Institute Asia |
| 98 | I | 146,041 | U. S. Agency for International Development | AERA-0499 | Kenan Institute Asia |
| 98 | I | 84,883 | U. S. Agency for International Development | PPGM/FK2 | Planned Parenthood |
| 98 | I | 11,894 | U. S. Agency for International Development | N/A | Tulane University |
| 98.004 | I | 43,229 | Non-Governmental Organization Strengthening (NGO) | N/A | Planned Parenthood |
| | | <u>17,794,781</u> | Total — Research and Development Cluster — U. S. Agency for International Development | | |
| <u>Other Federal Assistance</u> | | | | | |
| 99 | D | 1,770,152 | Other Federal Assistance | | |
| 99 | I | 44,340 | Other Federal Assistance | Z976701 | Univ of Maryland-College Park |
| 99 | I | 7,878 | Other Federal Assistance | 1996-1305-04 | Univ of Hawaii |
| 99 | I | 11,901 | Other Federal Assistance | 19071-425638 | Virginia Polytechnical Institute |
| 99 | I | 13,336 | Other Federal Assistance | 19071-425639 | Virginia Polytechnical Institute |
| 99 | I | 66,719 | Other Federal Assistance | RC710-013/409254 | Univ of Georgia |
| 99 | I | 8,161 | Other Federal Assistance | Agreement HNEA0098001500 | United Negro College Fund |
| 99 | I | 7,696 | Other Federal Assistance | RC710-013/409254 | Univ of Georgia |
| | | <u>1,930,183</u> | Total — Research and Development Cluster — Other Federal Assistance | | |
| | | <u>626,067,140</u> | Total — Research and Development | | |

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|---|---------------------|-------------------------|---|---------------------|--------------------------------|
| <i>Section 8 Project-Based—Cluster:</i> | | | | | |
| <u>U. S. Department of Housing and Urban Development</u> | | | | | |
| 14.182 | D | 417,234 | Lower Income Housing Assistance Program - Section 8 New Construction/Substantial Rehabilitation | | |
| | | <u>417,234</u> | Total — Section 8 Project-Based Cluster — U. S. Department of Housing and Urban Development | | |
| | | <u>417,234</u> | Total — Section 8 Project-Based | | |
| <i>Special Education—Cluster:</i> | | | | | |
| <u>U. S. Department of Education</u> | | | | | |
| 84.027 | D | 262,034,767 | Special Education - Grants to States | | |
| 84.173 | D | 12,081,287 | Special Education - Preschool Grants | | |
| | | <u>274,116,054</u> | Total — Special Education Cluster — U. S. Department of Education | | |
| | | <u>274,116,054</u> | Total — Special Education | | |
| <i>Student Financial Assistance—Cluster:</i> | | | | | |
| <u>U. S. Department of Education</u> | | | | | |
| 84.007 | D | 9,985,745 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 88,971,067 | Federal Family Education Loans | | |
| 84.032 | I | 192,890 | Federal Family Education Loans | 04-2050-40-6169 | East Carolina Workforce Dev Bd |
| 84.033 | D | 10,645,982 | Federal Work-Study Program | | |
| 84.038 | D | 102,144,308 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 307,039,850 | Federal Pell Grant Program | | |
| 84.268 | D | 206,542,203 | Federal Direct Student Loans (Direct Loan) | | |
| | | <u>725,522,045</u> | Total — Student Financial Assistance Cluster — U. S. Department of Education | | |
| <u>U. S. Department of Health and Human Services</u> | | | | | |
| 93.342 | D | 3,779,081 | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | | |
| 93.364 | D | 342,583 | Nursing Student Loans | | |
| 93.925 | D | 1,303,691 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | | |
| | | <u>5,425,355</u> | Total — Student Financial Assistance Cluster — U. S. Department of Health and Human Services | | |
| | | <u>730,947,400</u> | Total — Student Financial Assistance | | |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|--|---------------------|--------------------------|
| <i>TRIO—Cluster:</i> | | | | | |
| <u>U. S. Department of Education</u> | | | | | |
| 84.042 | D | 7,591,345 | TRIO - Student Support Services | | |
| 84.044 | D | 3,107,893 | TRIO - Talent Search | | |
| 84.047 | D | 5,109,974 | TRIO - Upward Bound | | |
| 84.066 | D | 1,614,270 | TRIO - Educational Opportunity Centers | | |
| 84.217 | D | 732,015 | TRIO - McNair Post-Baccalaureate Achievement | | |
| | | <u>18,155,497</u> | Total — TRIO Cluster — U. S. Department of Education | | |
| | | <u>18,155,497</u> | Total — TRIO | | |
| <i>WIA—Cluster:</i> | | | | | |
| <u>U. S. Department of Labor</u> | | | | | |
| 17.258 | D | 29,462,446 | WIA Adult Program | | |
| 17.258 | I | 29,842 | WIA Adult Program | 03-2020-33-9900 | Cape Fear |
| 17.258 | I | 660,301 | WIA Adult Program | 04-2020-33-9900 | Cape Fear |
| 17.258 | I | 1,636 | WIA Adult Program | 03-2020-34-9900 | Capital Area |
| 17.258 | I | 75,307 | WIA Adult Program | 04-2020-34-9900 | Capital Area |
| 17.258 | I | 40,637 | WIA Adult Program | 03-2020-36-9900 | Centralina |
| 17.258 | I | 1,120,983 | WIA Adult Program | 04-2020-36-9900 | Centralina |
| 17.258 | I | 81,476 | WIA Adult Program | 04-2024-36-9900 | Centralina |
| 17.258 | I | 10,422 | WIA Adult Program | 03-2020-37-9900 | City of Charlotte |
| 17.258 | I | 410,696 | WIA Adult Program | 04-2020-37-9900 | City of Charlotte |
| 17.258 | I | 3,494 | WIA Adult Program | 03-2020-35-9900 | City of Durham |
| 17.258 | I | 72,409 | WIA Adult Program | 04-2020-35-9900 | City of Durham |
| 17.258 | I | -455 | WIA Adult Program | 03-2020-40-9900 | Eastern Carolina |
| 17.258 | I | 144,300 | WIA Adult Program | 04-2020-40-9900 | Eastern Carolina |
| 17.258 | I | 9,771 | WIA Adult Program | 03-2020-44-9900 | Lumber River |
| 17.258 | I | 145,827 | WIA Adult Program | 03-2020-44-9900 | Lumber River |
| 17.258 | I | -1,071 | WIA Adult Program | 03-2020-44-9900 | Lumber River |
| 17.258 | I | 252,716 | WIA Adult Program | 04-2020-44-9900 | Lumber River |
| 17.258 | I | 1,255,548 | WIA Adult Program | 04-2020-44-9900 | Lumber River |
| 17.258 | I | 430,555 | WIA Adult Program | 04-2020-44-9900 | Lumber River |
| 17.258 | I | 228,378 | WIA Adult Program | 04-2024-44-9900 | Lumber River |
| 17.258 | I | 23,312 | WIA Adult Program | 03-2020-45-9900 | Mid-Carolina |
| 17.258 | I | 108,147 | WIA Adult Program | 04-2020-45-9900 | Mid-Carolina |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|----------------------|----------------------------|--------------------------------|
| 17.258 | I | 5,082 | WIA Adult Program | 04-2024-45-9900 | Mid-Carolina |
| 17.258 | I | 368 | WIA Adult Program | 03-2020-29-9900 | Mountain Area |
| 17.258 | I | 17,257 | WIA Adult Program | 04-2020-29-9900 | Mountain Area |
| 17.258 | I | 701 | WIA Adult Program | 03-2020-58-9900 | PeeDee |
| 17.258 | I | 9,990 | WIA Adult Program | 03-2020-58-9900 | PeeDee |
| 17.258 | I | 131,622 | WIA Adult Program | 04-2020-58-9900 | PeeDee |
| 17.258 | I | 246,182 | WIA Adult Program | 04-2020-58-9900 | PeeDee |
| 17.258 | I | 299,297 | WIA Adult Program | 04-2020-54-9900 | Regional Partnership |
| 17.258 | I | 6,069 | WIA Adult Program | 03-2020-54-9900 | Regional Partnership |
| 17.258 | I | 244,912 | WIA Adult Program | 04-2020-55-9900 | Southwestern |
| 17.258 | I | 8,522 | WIA Adult Program | 03-2020-55-9900 | Southwestern |
| 17.258 | I | 28,034 | WIA Adult Program | WIA-2004-0412-46-02 | Buncombe County |
| 17.258 | I | 31,309 | WIA Adult Program | WIA-2004-0412-46-01 | Buncombe County |
| 17.258 | I | 202,988 | WIA Adult Program | 04-2020-40-6035-07 | East Carolina Workforce Dev Bd |
| 17.258 | I | 497,742 | WIA Adult Program | 04-2020-40-6136-03 | East Carolina Workforce Dev Bd |
| 17.258 | I | 421,168 | WIA Adult Program | 04-2020-40-6169 | East Carolina Workforce Dev Bd |
| 17.258 | I | 91,906 | WIA Adult Program | 04-2020-49-1380 | Region D |
| 17.258 | I | 29,194 | WIA Adult Program | 04-2050-49-1380 | Region D |
| 17.258 | I | 40,786 | WIA Adult Program | 04-2020-01 | Isothermal PDC |
| 17.258 | I | 51,962 | WIA Adult Program | 04-2020-43-4236-00-13-IR | Council of Governments |
| 17.258 | I | 25,022 | WIA Adult Program | 04-2024-43-4236-00-00 | Council of Governments |
| 17.258 | I | 3,015 | WIA Adult Program | 03-2020-43-4316-00-13-IR | Kerr-Tar Council of Gov't |
| 17.258 | I | 269,796 | WIA Adult Program | 04-2020-43-4316-00-13-IR | Kerr-Tar Council of Gov't |
| 17.258 | I | 337,669 | WIA Adult Program | 04-2020-43-4316-00-11/12RG | Kerr-Tar Council of Gov't |
| 17.258 | I | 1,183 | WIA Adult Program | 03-2020-43-4316-00-11/12RG | Kerr-Tar Council of Gov't |
| 17.258 | I | 18,362 | WIA Adult Program | 03-2020-49-1533 | High Country Council of Gov't |
| 17.258 | I | 279,087 | WIA Adult Program | 04-2020-49-1533 | High Country Council of Gov't |
| 17.258 | I | 2,474 | WIA Adult Program | 04-2050-49-1533 | High Country Council of Gov't |
| 17.259 | D | 32,209,734 | WIA Youth Activities | | |
| 17.259 | I | 517 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 2,964 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 1,493 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 1,139 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 18,577 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 32,327 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 21,433 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 13,179 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 87,000 | WIA Youth Activities | 04-2040-40-6136-03 | East Carolina Workforce Dev Bd |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|------------------------|--------------------------|--------------------------------|
| 17.259 | I | 137,429 | WIA Youth Activities | 04-2040-40-6169 | East Carolina Workforce Dev Bd |
| 17.259 | I | 174,111 | WIA Youth Activities | 04-2040-49-1380 | Region D |
| 17.259 | I | 99,743 | WIA Youth Activities | 03-2040-01 | Isothermal PDC |
| 17.259 | I | 203,612 | WIA Youth Activities | 04-2040-43-4236-00-42-EW | Council of Governments |
| 17.259 | I | 61,286 | WIA Youth Activities | 04-2020-4236-00-13-IR | Council of Governments |
| 17.259 | I | 82,749 | WIA Youth Activities | N/A | NW Piedmont Coun of Gov't |
| 17.259 | I | 498 | WIA Youth Activities | 03-2040-43-4316-00-13-IR | Kerr-Tar Council of Gov't |
| 17.259 | I | 6,364 | WIA Youth Activities | Joblink Enhancement Grt. | Kerr-Tar Council of Gov't |
| 17.259 | I | 108,601 | WIA Youth Activities | 04-2040-43-4316-00-13IR | Kerr-Tar Council of Gov't |
| 17.259 | I | 3,288 | WIA Youth Activities | 03-2040-49-1533 | High Country Council of Gov't |
| 17.259 | I | 675,965 | WIA Youth Activities | 04-44-5467 | LRCOG |
| 17.259 | I | 160,641 | WIA Youth Activities | 04-44-5467-40 | LRCOG |
| 17.260 | D | 57,876,911 | WIA Dislocated Workers | | |
| 17.260 | I | 36,007 | WIA Dislocated Workers | 03-2030-33-9900 | Cape Fear |
| 17.260 | I | 449,982 | WIA Dislocated Workers | 04-2030-33-9900 | Cape Fear |
| 17.260 | I | 22,639 | WIA Dislocated Workers | 03-2031-34-9900 | Capital Area |
| 17.260 | I | 1,973 | WIA Dislocated Workers | 03-2031-34-9900 | Capital Area |
| 17.260 | I | 410,045 | WIA Dislocated Workers | 04-2031-34-9900 | Capital Area |
| 17.260 | I | 98,288 | WIA Dislocated Workers | 04-2031-34-9900 | Capital Area |
| 17.260 | I | 82,338 | WIA Dislocated Workers | 03-2030-36-9900 | Centralina |
| 17.260 | I | 20,612 | WIA Dislocated Workers | 03-4000-36-9900 | Centralina |
| 17.260 | I | 2,337,240 | WIA Dislocated Workers | 04-2030-36-9900 | Centralina |
| 17.260 | I | 87,276 | WIA Dislocated Workers | 04-2034-36-9900 | Centralina |
| 17.260 | I | 6,927 | WIA Dislocated Workers | 04-3730-36-9900 | Centralina |
| 17.260 | I | -8,326 | WIA Dislocated Workers | 03-2030-37-9900 | Charlotte |
| 17.260 | I | 713,682 | WIA Dislocated Workers | 04-2030-37-9900 | Charlotte |
| 17.260 | I | 8,141 | WIA Dislocated Workers | N/A | Charlotte-Mecklenburg |
| 17.260 | I | 15,767 | WIA Dislocated Workers | 03-2030-35-9900 | City of Durham |
| 17.260 | I | 281,676 | WIA Dislocated Workers | 04-2030-35-9900 | City of Durham |
| 17.260 | I | 3,187 | WIA Dislocated Workers | 03-2030-38-9900 | Cumberland |
| 17.260 | I | 175,202 | WIA Dislocated Workers | 04-2030-38-9900 | Cumberland |
| 17.260 | I | -2,669 | WIA Dislocated Workers | 03-2030-40-9900 | Eastern Carolina |
| 17.260 | I | 475,456 | WIA Dislocated Workers | 04-2030-40-9900 | Eastern Carolina |
| 17.260 | I | 14,917 | WIA Dislocated Workers | 03-3730-40-9900 | Eastern Carolina |
| 17.260 | I | 10,243 | WIA Dislocated Workers | 03-2030-43-9900 | Kerr Tar |
| 17.260 | I | 740,298 | WIA Dislocated Workers | 04-2030-43-9900 | Kerr Tar |
| 17.260 | I | 111,811 | WIA Dislocated Workers | 04-2034-43-9900 | Kerr Tar |
| 17.260 | I | -1,318 | WIA Dislocated Workers | 03-2030-44-9900 | Lumber River |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|------------------------|-----------------------|--------------------------------|
| 17.260 | I | 30,623 | WIA Dislocated Workers | 03-2030-44-9900 | Lumber River |
| 17.260 | I | -1,860 | WIA Dislocated Workers | 03-2030-44-9900 | Lumber River |
| 17.260 | I | 129,335 | WIA Dislocated Workers | 04-2030-44-9900 | Lumber River |
| 17.260 | I | 345,640 | WIA Dislocated Workers | 04-2030-44-9900 | Lumber River |
| 17.260 | I | 151,085 | WIA Dislocated Workers | 04-2030-44-9900 | Lumber River |
| 17.260 | I | 32,315 | WIA Dislocated Workers | 04-2034-44-9900 | Lumber River |
| 17.260 | I | 24,445 | WIA Dislocated Workers | 03-2030-45-9900 | Mid-Carolina |
| 17.260 | I | 155,620 | WIA Dislocated Workers | 04-2030-45-9900 | Mid-Carolina |
| 17.260 | I | 7,934 | WIA Dislocated Workers | 04-2034-45-9900 | Mid-Carolina |
| 17.260 | I | 368 | WIA Dislocated Workers | 03-2030-29-9900 | Mountain Area |
| 17.260 | I | 17,725 | WIA Dislocated Workers | 04-2030-29-9900 | Mountain Area |
| 17.260 | I | 387,083 | WIA Dislocated Workers | 04-3730-29-9900 | Mountain Area |
| 17.260 | I | 139,758 | WIA Dislocated Workers | 03-3730-59-9900 | Northeast |
| 17.260 | I | 8,071 | WIA Dislocated Workers | 04-2030-59-9900 | Northeast |
| 17.260 | I | 16,907 | WIA Dislocated Workers | 03-2030-58-9900 | PeeDee |
| 17.260 | I | 12,554 | WIA Dislocated Workers | 03-2030-58-9900 | PeeDee |
| 17.260 | I | 0 | WIA Dislocated Workers | 03-4000-58-9900 | PeeDee |
| 17.260 | I | 163,285 | WIA Dislocated Workers | 04-2030-58-9900 | PeeDee |
| 17.260 | I | 266,587 | WIA Dislocated Workers | 04-2030-58-9900 | PeeDee |
| 17.260 | I | 2,569 | WIA Dislocated Workers | 04-2050-58-9900 | PeeDee |
| 17.260 | I | 439 | WIA Dislocated Workers | 04-2050-58-9900 | PeeDee |
| 17.260 | I | 22,053 | WIA Dislocated Workers | N/A | PeeDee |
| 17.260 | I | 1,823 | WIA Dislocated Workers | 03-2030-54-9900 | Regional Partnership |
| 17.260 | I | 444,171 | WIA Dislocated Workers | 04-2030-54-9900 | Regional Partnership |
| 17.260 | I | 3,278 | WIA Dislocated Workers | 04-2050-54-9900 | Regional Partnership |
| 17.260 | I | 18,851 | WIA Dislocated Workers | N/A | Regional Partnership |
| 17.260 | I | 25,673 | WIA Dislocated Workers | N/A | Regional Partnership |
| 17.260 | I | 10,010 | WIA Dislocated Workers | 03-2030-55-9900 | Southwestern |
| 17.260 | I | 463,631 | WIA Dislocated Workers | 04-2030-55-9900 | Southwestern |
| 17.260 | I | 1,721,330 | WIA Dislocated Workers | 04-3730-55-9900 | Southwestern |
| 17.260 | I | 45,642 | WIA Dislocated Workers | WIA-2004-0412-46-02 | Buncombe County |
| 17.260 | I | 41,747 | WIA Dislocated Workers | WIA-2004-0412-46-01 | Buncombe County |
| 17.260 | I | 306,294 | WIA Dislocated Workers | 04-2030-40-6136-03 | East Carolina Workforce Dev Bd |
| 17.260 | I | 521,112 | WIA Dislocated Workers | 04-2030-40-6169 | East Carolina Workforce Dev Bd |
| 17.260 | I | 216,688 | WIA Dislocated Workers | 04-2030-49-1380 | Region D |
| 17.260 | I | 395,431 | WIA Dislocated Workers | 04-3732-49-1380 | Region D |
| 17.260 | I | 164,080 | WIA Dislocated Workers | 04-2030-43-4236-00-00 | Council of Governments |
| 17.260 | I | 22,925 | WIA Dislocated Workers | 03-2020-43-4316-E | Kerr-Tar Council of Gov't |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-------------------------------|
| 17.260 | I | 29,924 | WIA Dislocated Workers | Omnibus | Kerr-Tar Council of Gov't |
| 17.260 | I | 79,345 | WIA Dislocated Workers | 03-2030-49-1533 | High Country Council of Gov't |
| 17.260 | I | 663,004 | WIA Dislocated Workers | 04-2030-49-1533 | High Country Council of Gov't |
| 17.260 | I | 5,696 | WIA Dislocated Workers | 04-2050-49-1533 | High Country Council of Gov't |
| 17.260 | I | 250,855 | WIA Dislocated Workers | 04-3732-49-1533 | High Country Council of Gov't |
| | | <u>143,283,377</u> | Total — WIA Cluster — U. S. Department of Labor | | |
| | | <u>143,283,377</u> | Total — WIA | | |

*Other Programs:*U. S. Department of Agriculture

| | | | | | |
|--------|---|-----------|--|-------------------|------------------------------|
| 10 | D | 2,475,260 | U.S. Department of Agriculture | | |
| 10 | I | 9,538 | U.S. Department of Agriculture | 4.11/03 | ADEC |
| 10 | I | 327 | U.S. Department of Agriculture | ACES/ASATP-YD-10 | Auburn University |
| 10 | I | 70 | U.S. Department of Agriculture | 2518 | NCAT |
| 10 | I | 1,613 | U.S. Department of Agriculture | 6015-0000000034 | Univ of Florida |
| 10 | I | 150 | U.S. Department of Agriculture | 6015-0000000126 | Univ of Florida |
| 10 | I | 2,833 | U.S. Department of Agriculture | 4-68364-05-150 | Univ of Kentucky |
| 10 | I | 44,793 | U.S. Department of Agriculture | 00-52100-9616NCAT | Alabama A&M University |
| 10 | I | 1,032 | U.S. Department of Agriculture | N/A | Colorado State University |
| 10 | I | 5,691 | U.S. Department of Agriculture | PO# PO59274 | Langston University |
| 10.001 | D | 19,827 | Agricultural Research - Basic and Applied Research | | |
| 10.025 | D | 2,544,462 | Plant and Animal Disease, Pest Control, and Animal Care | | |
| 10.153 | D | 17,300 | Market News | | |
| 10.162 | D | 16,685 | Inspection Grading and Standardization | | |
| 10.163 | D | 36,532 | Market Protection and Promotion | | |
| 10.200 | I | 6,875 | Grants for Agricultural Research, Special Research Grants | 38640-13009 | Univ of Georgia |
| 10.200 | I | 18,697 | Grants for Agricultural Research, Special Research Grants | Z590102 | Univ of Maryland |
| 10.203 | D | 127,613 | Payments to Agricultural Experiment Stations Under the Hatch Act | | |
| 10.205 | D | 1,716,583 | Payments to 1890 Land-Grant Colleges and Tuskegee University | | |
| 10.206 | D | 228,389 | Grants for Agricultural Research - Competitive Research Grants | | |
| 10.212 | I | 65,982 | Small Business Innovation Research | Agmt Dtd 1/23/04 | Western Michigan University |
| 10.216 | D | 440,228 | 1890 Institution Capacity Building Grants | | |
| 10.216 | I | 10,924 | 1890 Institution Capacity Building Grants | 36-22091-154 | Tuskegee University |
| 10.220 | D | -1,900 | Higher Education Multicultural Scholars Program | | |
| 10.250 | D | 240,951 | Agricultural and Rural Economic Research | | |
| 10.250 | I | 2,532 | Agricultural and Rural Economic Research | 018000 320935-25 | Mississippi State University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-----------------------------|
| 10.443 | D | 28,014 | Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers | | |
| 10.455 | D | 20,191 | Community Outreach and Assistance Partnership Program | | |
| 10.458 | D | 8,947 | Crop Insurance Education in Targeted States | | |
| 10.475 | D | 3,288,054 | Cooperative Agreements with States for Intrastate Meat and Poultry Inspection | | |
| 10.500 | D | 2,477,875 | Cooperative Extension Service | | |
| 10.500 | I | -342 | Cooperative Extension Service | TCE 622640-14 | Texas A&M University |
| 10.500 | I | 1,441 | Cooperative Extension Service | 622037 | Texas A&M University |
| 10.500 | I | 7,167 | Cooperative Extension Service | RE675-109-7512027 | Univ of Georgia |
| 10.550 | D | 29,476,401 | Food Donation | | |
| 10.557 | D | 138,355,524 | Special Supplemental Nutrition Program for Women, Infants, and Children | | |
| 10.558 | D | 76,594,983 | Child and Adult Care Food Program | | |
| 10.560 | D | 3,978,984 | State Administrative Expenses for Child Nutrition | | |
| 10.565 | D | 366,184 | Commodity Supplemental Food Program | | |
| 10.567 | D | 248,976 | Food Distribution Program on Indian Reservations | | |
| 10.574 | D | 83,880 | Team Nutrition Grants | | |
| 10.576 | D | 37,446 | Senior Farmers Market Nutrition Program | | |
| 10.580 | D | 49,110 | Food Stamp Program Research Grants | | |
| 10.652 | D | 164,578 | Forestry Research | | |
| 10.652 | I | 17,242 | Forestry Research | 1034801 | Research Fdn of SUNY |
| 10.664 | D | 7,151,936 | Cooperative Forestry Assistance | | |
| 10.672 | D | 5,731 | Rural Development, Forestry, and Communities | | |
| 10.677 | D | 267,300 | Forest Land Enhancement Program | | |
| 10.855 | I | 6,153 | Distance Learning and Telemedicine Loans and Grants | Sub-G07 Q00868 | New Mexico State University |
| 10.902 | D | 75,215 | Soil and Water Conservation | | |
| 10.914 | D | 1,708 | Wildlife Habitat Incentive Program | | |
| 10.960 | D | 33,233 | Technical Agricultural Assistance | | |
| | | <u>270,778,918</u> | Total — Other Programs — U. S. Department of Agriculture | | |

U. S. Department of Commerce

| | | | | | |
|--------|---|---------|--|---------------|--------------------------|
| 11 | D | 56,732 | U.S. Department of Commerce | | |
| 11.303 | D | 85,381 | Economic Development - Technical Assistance | | |
| 11.400 | D | 216,837 | Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | | |
| 11.417 | I | 420 | Sea Grant Support | 521321-042607 | Old Dominion University |
| 11.417 | I | 3,748 | Sea Grant Support | ECU SE Port | South Carolina Sea Grant |
| 11.427 | D | 123 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | | |
| 11.432 | I | 9,865 | Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes | PO# P758518 | Univ of Miami |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|------------------------------|
| 11.441 | I | 35,000 | Regional Fishery Management Councils | SA-01-03-NC | S Atlantic Fishery Mgmt Cncl |
| 11.450 | D | 641,488 | Automated Flood Warning Systems (AFWS) | | |
| 11.469 | D | 19 | Congressionally Identified Awards and Projects | | |
| 11.472 | D | 50,000 | Unallied Science Program | | |
| 11.477 | D | 886,186 | Fisheries Disaster Relief | | |
| 11.478 | I | 11,686 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | 03SUBC4400015104 | Smithsonian Institution |
| 11.481 | D | 208,464 | Educational Partnership Program | | |
| 11.550 | D | 44,272 | Public Telecommunications Facilities Planning and Construction | | |
| 11.552 | D | 68,822 | Technology Opportunities Program | | |
| 11.609 | D | 32,807 | Measurement and Engineering Research and Standards | | |
| 11.611 | D | 1,914,181 | Manufacturing Extension Partnership | | |
| | | <u>4,266,031</u> | Total — Other Programs — U. S. Department of Commerce | | |

U. S. Department of Defense

| | | | | | |
|--------|---|------------|--|------------------|---|
| 12 | D | 585,476 | U.S. Department of Defense | | |
| 12 | I | 23,573 | U.S. Department of Defense | DABK07-03-P-0392 | Fort Bragg Directorate of Contracting |
| 12 | I | 6,000 | U.S. Department of Defense | W91247-04-P-0324 | Fort Bragg Directorate of Contracting |
| 12 | I | 207 | U.S. Department of Defense | 05-09, 05-67 | Acad of Appl'd Sci |
| 12 | I | 34,807 | U.S. Department of Defense | 41200192 | Concurrent Tech Co |
| 12 | I | 38,226 | U.S. Department of Defense | FY-04-001 | Geomet Technologies |
| 12 | I | -387 | U.S. Department of Defense | 4400063469 | Science Applications International Corp |
| 12.300 | D | 7,024,865 | Basic and Applied Scientific Research | | |
| 12.401 | D | 12,594,618 | National Guard Military Operations and Maintenance (O&M) Projects | | |
| 12.404 | D | 2,286,787 | National Guard Civilian Youth Opportunities | | |
| 12.420 | D | 353,821 | Military Medical Research and Development | | |
| 12.420 | I | 52,132 | Military Medical Research and Development | 553409 | Moses Cone Hospital |
| 12.420 | I | 5,051 | Military Medical Research and Development | W81XWH-04-1-0450 | PBRC |
| 12.431 | D | 2,036,174 | Basic Scientific Research | | |
| 12.609 | D | 23,754 | Selected Reserve Educational Assistance Program | | |
| 12.610 | D | 82,053 | Community Economic Adjustment Planning Assistance for Joint Land Use Studies | | |
| 12.630 | I | 24,200 | Basic, Applied, and Advanced Research in Science and Engineering | PO# 688-16694 | SVT Associates |
| 12.800 | D | 100,047 | Air Force Defense Research Sciences Program | | |
| 12.901 | D | 166,589 | Mathematical Sciences Grants Program | | |
| 12.910 | D | 1,633,880 | Research and Technology Development | | |
| 12.910 | I | 22,091 | Research and Technology Development | 2975-2004-0275 | Black Pearls |
| 12.910 | I | 58,955 | Research and Technology Development | HR011-04-C-0111 | Duke University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 12.910 | I | 13,223 | Research and Technology Development | N/A | Intelligente, Inc |
| | | 27,166,142 | Total — Other Programs — U. S. Department of Defense | | |

U. S. Department of Housing and Urban Development

| | | | | | |
|--------|---|------------|--|-----------------|------------------------------|
| 14 | D | 1,417,928 | U.S. Department of Housing and Urban Development | | |
| 14 | I | 27,356 | U.S. Department of Housing and Urban Development | 2005-0337 | Lumbee Tribe of NC |
| 14 | I | 56,488 | U.S. Department of Housing and Urban Development | 2720-02 | Bennett College |
| 14.156 | D | 3,450,812 | Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation | | |
| 14.169 | D | 58,760 | Housing Counseling Assistance Program | | |
| 14.171 | D | 120,312 | Manufactured Home Construction and Safety Standards | | |
| 14.228 | D | 52,506,249 | Community Development Block Grants/State's Program | | |
| 14.231 | D | 2,367,719 | Emergency Shelter Grants Program | | |
| 14.237 | D | 444,560 | Historically Black Colleges and Universities Program | | |
| 14.237 | I | 157,599 | Historically Black Colleges and Universities Program | NCLHRB 0213-02 | City of Durham |
| 14.241 | D | 1,702,463 | Housing Opportunities for Persons with AIDS | | |
| 14.243 | D | 212,736 | Opportunities for Youth - Youthbuild Program | | |
| 14.243 | I | 1,942 | Opportunities for Youth - Youthbuild Program | Y-00-IM-NC-0092 | High Point Housing Authority |
| 14.244 | D | 590,959 | Empowerment Zones Program | | |
| 14.246 | D | 114,173 | Community Development Block Grants/Brownfields Economic Development Initiative | | |
| 14.401 | D | 374,457 | Fair Housing Assistance Program - State and Local | | |
| 14.511 | D | 53,325 | Community Outreach Partnership Center Program | | |
| 14.512 | D | 194,338 | Community Development Work-Study Program | | |
| 14.900 | I | 9,381 | Lead-Based Paint Hazard Control in Privately-Owned Housing | 02-1245 | City of Greensboro |
| | | 63,861,557 | Total — Other Programs — U. S. Department of Housing and Urban Development | | |

U. S. Department of Interior

| | | | | | |
|--------|---|---------|--|----------|------------------------------|
| 15 | D | 145,846 | U.S. Department of the Interior | | |
| 15 | I | 6,072 | U.S. Department of the Interior | 04-1101 | ASMFC |
| 15 | I | 10,000 | U.S. Department of the Interior | 30349-04 | Rochester Inst of Technology |
| 15.228 | D | 802 | Wildland Urban Interface Community and Rural Fire Assistance | | |
| 15.608 | D | 527 | Fish and Wildlife Management Assistance | | |
| 15.612 | D | 192,048 | Endangered Species Conservation | | |
| 15.615 | D | 82,798 | Cooperative Endangered Species Conservation Fund | | |
| 15.616 | D | 19,672 | Clean Vessel Act | | |
| 15.622 | D | 31,018 | Sportfishing and Boating Safety Act | | |
| 15.623 | D | 304,215 | North American Wetlands Conservation Fund | | |
| 15.625 | D | 367,400 | Wildlife Conservation and Restoration | | |
| 15.631 | D | 3,744 | Partners for Fish and Wildlife | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|-------------------------------|--------------------------|
| 15.632 | D | 34,853 | Conservation Grants Private Stewardship for Imperiled Species | | |
| 15.632 | I | 5,476 | Conservation Grants Private Stewardship for Imperiled Species | Mars Hill Coll Research Agree | Mars Hill College |
| 15.633 | D | 578 | Landowner Incentive | | |
| 15.634 | D | 860,551 | State Wildlife Grants | | |
| 15.808 | D | 50,906 | U.S. Geological Survey - Research and Data Collection | | |
| 15.809 | D | 8,657 | National Spatial Data Infrastructure Cooperative Agreements Program | | |
| 15.812 | D | 1,252 | Cooperative Research Units Program | | |
| 15.904 | D | 735,611 | Historic Preservation Fund Grants-In-Aid | | |
| 15.916 | D | 1,254,783 | Outdoor Recreation - Acquisition, Development and Planning | | |
| 15.916 | I | 11,899 | Outdoor Recreation - Acquisition, Development and Planning | 579907400-1 | FIU/Nat'l Park Serv |
| 15.921 | D | 673 | Rivers, Trails and Conservation Assistance | | |
| 15.923 | D | 12,287 | National Center for Preservation Technology and Training | | |
| 15.924 | D | 166,586 | Historically Black Colleges and Universities Preservation Initiative | | |
| 15.926 | D | 50,000 | American Battlefield Protection | | |
| 15.928 | D | 700,000 | Civil War Battlefield Land Acquisition Grants | | |
| 15.929 | D | 79,657 | Save America's Treasures | | |
| | | 5,137,911 | Total — Other Programs — U. S. Department of Interior | | |

U. S. Department of Justice

| | | | | | |
|--------|---|------------|--|--------------|---------------------------|
| 16 | D | 542,534 | U.S. Department of Justice | | |
| 16.007 | D | 208,451 | State Domestic Preparedness Equipment Support Program | | |
| 16.203 | D | 108,346 | Sex Offender Management Discretionary Grant | | |
| 16.220 | D | 304,736 | Law Enforcement Assistance -Narcotics and Dangerous Drugs - Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances | | |
| 16.307 | D | 384,016 | Combined DNA Index System | | |
| 16.525 | D | 55,277 | Grants to Reduce Violent Crimes Against Women on Campus | | |
| 16.540 | D | 1,034,458 | Juvenile Justice and Delinquency Prevention - Allocation to States | | |
| 16.543 | D | 165,072 | Missing Children's Assistance | | |
| 16.543 | I | 8,601 | Missing Children's Assistance | GVL-181-PS03 | Nat'l Children's Alliance |
| 16.548 | D | 365,534 | Title V - Delinquency Prevention Program | | |
| 16.549 | D | 143,050 | Part E - State Challenge Activities | | |
| 16.554 | D | 806,991 | National Criminal History Improvement Program (NCHIP) | | |
| 16.560 | D | 307,483 | National Institute of Justice Research, Evaluation, and Development Project Grants | | |
| 16.564 | D | 920,751 | Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction | | |
| 16.572 | D | 2,380,105 | State Criminal Alien Assistance Program | | |
| 16.575 | D | 13,168,776 | Crime Victim Assistance | | |
| 16.579 | D | 14,066,954 | Byrne Formula Grant Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|---|---------------------|------------------------------|
| 16.580 | D | 748,053 | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | | |
| 16.585 | D | 635,738 | Drug Court Discretionary Grant Program | | |
| 16.586 | D | 8,351,425 | Violent Offender Incarceration and Truth in Sentencing Incentive Grants | | |
| 16.588 | D | 3,292,838 | Violence Against Women Formula Grants | | |
| 16.589 | D | 227,596 | Rural Domestic Violence and Child Victimization Enforcement Grant Program | | |
| 16.590 | D | 194,169 | Grants to Encourage Arrest Policies and Enforcement of Protection Orders | | |
| 16.593 | D | 1,945,840 | Residential Substance Abuse Treatment for State Prisoners | | |
| 16.595 | D | 215,174 | Community Capacity Development Office | | |
| 16.595 | I | 2,171 | Community Capacity Development Office | 553358 | Greensboro Housing Authority |
| 16.595 | I | 11,078 | Community Capacity Development Office | 553396 | Greensboro Housing Authority |
| 16.609 | D | 1,367,991 | Community Prosecution and Project Safe Neighborhoods | | |
| 16.710 | D | 1,723,267 | Public Safety Partnership and Community Policing Grants | | |
| 16.712 | D | 883,621 | Police Corps | | |
| 16.727 | D | 223,662 | Enforcing Underage Drinking Laws Program | | |
| 16.727 | I | 120 | Enforcing Underage Drinking Laws Program | 03-0165 | Gov Inst Alcohol Abuse |
| | | 54,793,878 | Total — Other Programs — U. S. Department of Justice | | |

U. S. Department of Labor

| | | | | | |
|--------|---|-------------|--|------------------------|--------------------------------|
| 17 | D | 544,364 | U.S. Department of Labor | | |
| 17.002 | D | 2,212,812 | Labor Force Statistics | | |
| 17.005 | D | 145,350 | Compensation and Working Conditions | | |
| 17.225 | D | 869,162,240 | Unemployment Insurance | | |
| 17.235 | D | 2,181,859 | Senior Community Service Employment Program | | |
| 17.235 | I | 153,801 | Senior Community Service Employment Program | 231 | Nat'l Senior Citizens Center |
| 17.245 | D | 94,896,727 | Trade Adjustment Assistance - Workers | | |
| 17.249 | I | 805 | Employment Services and Job Training Pilots - Demonstrations and Research | AF-10540-00-60 | High Country Council of Gov't |
| 17.261 | D | 1,143,797 | Employment and Training Administration Pilots, Demonstrations, and Research Projects | | |
| 17.261 | I | 8,428 | Employment and Training Administration Pilots, Demonstrations, and Research Projects | AF-14518-05-60 | IGIS - TN |
| 17.262 | D | 490 | Employment and Training Administration Evaluations | | |
| 17.266 | D | 482,826 | Work Incentives Grant | | |
| 17.267 | D | 207,758 | WIA Incentive Grants - Section 503 Grants to States | | |
| 17.267 | I | 2,000 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6035-07P | East Carolina Workforce Dev Bd |
| 17.267 | I | 1,977 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6035-07 | East Carolina Workforce Dev Bd |
| 17.267 | I | 9,788 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6136-03 | East Carolina Workforce Dev Bd |
| 17.267 | I | 4,000 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6136-03PA&D | East Carolina Workforce Dev Bd |
| 17.267 | I | 104,864 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6169 | East Carolina Workforce Dev Bd |
| 17.503 | D | 6,280,329 | Occupational Safety and Health - State Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|--|--------------------------|---------------------------------|
| 17.504 | D | 1,404,841 | Consultation Agreements | | |
| 17.600 | D | 133,021 | Mine Health and Safety Grants | | |
| | | <u>979,082,077</u> | Total — Other Programs — U. S. Department of Labor | | |
| <u>U. S. Department of State</u> | | | | | |
| 19 | I | 53,750 | U. S. Department of State | 1A-PSLJ-G7190246 | Southeastern Comm College |
| 19.402 | D | 1,500 | International Visitors Program | | |
| 19.404 | D | 15,509 | Professional Development - International Educators/Administrators | | |
| 19.405 | D | 17,204 | Educational Partnerships Program | | |
| | | <u>87,963</u> | Total — Other Programs — U. S. Department of State | | |
| <u>U. S. Department of Transportation</u> | | | | | |
| 20 | D | 33,406 | U.S. Department of Transportation | | |
| 20 | I | 6,236 | U.S. Department of Transportation | 49777-13-05 A | City College of New York |
| 20 | I | 13,173 | U.S. Department of Transportation | 03-NCSU-R1 | Univ of Tennessee |
| 20 | I | -18 | U.S. Department of Transportation | 02-447398-NSTI-NCA&T-NC | South Carolina State University |
| 20 | I | 30,682 | U.S. Department of Transportation | 02-447398-NSTI-NCA&T-NC | South Carolina State University |
| 20 | I | 795 | U.S. Department of Transportation | 02-447398-NSTI-NCA&T-NC | South Carolina State University |
| 20 | I | 7,487 | U.S. Department of Transportation | 99-NCA&T-E1 Task Order 1 | Univ of Tennessee |
| 20.106 | D | 25,950,015 | Airport Improvement Program | | |
| 20.215 | I | 1,536 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 20.215 | I | 1,010 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 20.215 | I | 12,911 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 20.215 | I | 16,229 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 20.218 | D | 3,488,633 | National Motor Carrier Safety | | |
| 20.219 | D | 664,648 | Recreational Trails Program | | |
| 20.312 | D | 320,962 | High Speed Ground Transportation - Next Generation High Speed Rail Program | | |
| 20.420 | D | 553,254 | Port Security Grants | | |
| 20.505 | D | 851,732 | Federal Transit - Metropolitan Planning Grants | | |
| 20.509 | D | 10,446,509 | Formula Grants for Other Than Urbanized Areas | | |
| 20.516 | D | 73,617 | Job Access - Reverse Commute | | |
| 20.700 | D | 226,065 | Pipeline Safety | | |
| 20.703 | D | 353,763 | Interagency Hazardous Materials Public Sector Training and Planning Grants | | |
| | | <u>43,052,645</u> | Total — Other Programs — U. S. Department of Transportation | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|--|---------------------------|---------------------------------|
| <u>U. S. Appalachian Regional Commission</u> | | | | | |
| 23.001 | D | 28,528 | Appalachian Regional Development | | |
| 23.011 | D | 418,361 | Appalachian State Research, Technical Assistance, and Demonstration Projects | | |
| | | <u>446,889</u> | Total — Other Programs — U. S. Appalachian Regional Commission | | |
| <u>U. S. Equal Employment Opportunity Commission</u> | | | | | |
| 30 | D | 32,050 | Equal Employment Opportunity Commission | | |
| | | <u>32,050</u> | Total — Other Programs — U. S. Equal Employment Opportunity Commission | | |
| <u>U. S. General Services Administration</u> | | | | | |
| 39.003 | D | 4,626,631 | Donation of Federal Surplus Personal Property | | |
| 39.011 | D | 4,912,982 | Election Reform Payments | | |
| | | <u>9,539,613</u> | Total — Other Programs — U. S. General Services Administration | | |
| <u>Library of Congress</u> | | | | | |
| 42 | D | 161,173 | Library of Congress | | |
| 42 | I | 202,005 | Library of Congress | Sub-Grantee Agreement | Ed & Research Consortium |
| 42.001 | D | 800 | Books for the Blind and Physically Handicapped | | |
| | | <u>363,978</u> | Total — Other Programs — Library of Congress | | |
| <u>National Aeronautics and Space Administration</u> | | | | | |
| 43 | D | 247,963 | National Aeronautics and Space Administration | | |
| 43 | I | 4,250 | National Aeronautics and Space Administration | N/A | UNCF Special Programs |
| 43 | I | 34,238 | National Aeronautics and Space Administration | Agreement No: N-20-633-55 | Georgia Institute of Technology |
| 43 | I | 39,699 | National Aeronautics and Space Administration | Agreement Dated 5/21/2004 | Modern Technology Systems Inc |
| 43 | I | 1,805 | National Aeronautics and Space Administration | Agreement Dated 4/4/2005 | Modern Technology Systems Inc |
| 43 | I | -195 | National Aeronautics and Space Administration | N/A | NACME |
| 43 | I | 269 | National Aeronautics and Space Administration | N/A | NACME |
| 43 | I | 39,994 | National Aeronautics and Space Administration | Letter Dated 9/23/03 | NACME |
| 43 | I | 7,834 | National Aeronautics and Space Administration | Letter Dated 8/15/2003 | United Negro College Fund |
| 43 | I | 8,500 | National Aeronautics and Space Administration | Letter Dated 8/15/2003 | United Negro College Fund |
| 43 | I | 8,807 | National Aeronautics and Space Administration | N/A | Univ of Alabama |
| 43.001 | D | 101,802 | Aerospace Education Services Program | | |
| 43.001 | I | 7,000 | Aerospace Education Services Program | 552116 | NASA Scholarship |
| 43.001 | I | 95,950 | Aerospace Education Services Program | NCC5-411 | UNCF Special Programs |
| 43.002 | D | 1,010,980 | Technology Transfer | | |
| 43.002 | I | 9,967 | Technology Transfer | N/A | Cal Tec/JPL |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 43.002 | I | 41,715 | Technology Transfer | HST-GO-09430.01-A | Space Telescope Sci |
| | | 1,660,578 | Total — Other Programs — National Aeronautics and Space Administration | | |

National Foundation on the Arts and the Humanities

| | | | | | |
|--------|---|-----------|--|------------|-----------------------|
| 45 | I | 1,200 | National Foundation on the Arts and the Humanities | S04-29 | NC Humanities Council |
| 45.007 | D | 693,000 | Promotion of the Arts - Partnership Agreements | | |
| 45.024 | D | 39,292 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 45.025 | I | 10,168 | Promotion of the Arts - Partnership Agreements | N/A | AAF |
| 45.129 | D | 251 | Promotion of the Humanities - Federal/State Partnership | | |
| 45.129 | I | 2,123 | Promotion of the Humanities - Federal/State Partnership | S04-08 | NC Humanities Council |
| 45.129 | I | 1,200 | Promotion of the Humanities - Federal/State Partnership | .04-18 | NC Humanities Council |
| 45.149 | I | 31,548 | Promotion of the Humanities - Division of Preservation and Access | 40782-6927 | Cornell University |
| 45.160 | D | 76,491 | Promotion of the Humanities - Fellowships and Stipends | | |
| 45.161 | D | 41,690 | Promotion of the Humanities - Research | | |
| 45.162 | D | 15,183 | Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development | | |
| 45.163 | D | 207,073 | Promotion of the Humanities - Professional Development | | |
| 45.301 | D | 90,205 | Museum for America Grants | | |
| 45.303 | D | 18,875 | Conservation Project Support | | |
| 45.310 | D | 4,882,704 | State Library Program | | |
| | | 6,111,003 | Total — Other Programs — National Foundation on the Arts and the Humanities | | |

National Science Foundation

| | | | | | |
|--------|---|-----------|--|---------------------|----------------------------------|
| 47 | D | 891,987 | National Science Foundation | | |
| 47 | I | 242 | National Science Foundation | 010521Z3 | Michigan Tech University |
| 47 | I | 24,850 | National Science Foundation | CR-19071-427122 | Virginia Polytechnical Institute |
| 47 | I | 161,646 | National Science Foundation | 557410 | NSF (SCI MAX) |
| 47.041 | D | 1,158,031 | Engineering Grants | | |
| 47.041 | I | 48,810 | Engineering Grants | C-5-34136 | Univ of Missouri-Columbia |
| 47.041 | I | 87,951 | Engineering Grants | 0155 G EB005 | Univ of California-Los Angeles |
| 47.041 | I | 19,015 | Engineering Grants | 0155 G EB005 #1 | Univ of California-Los Angeles |
| 47.041 | I | 2,136 | Engineering Grants | PO# P200850(631350) | Univ of Texas |
| 47.041 | I | 31,742 | Engineering Grants | PO# P200850(631350) | Univ of Texas |
| 47.049 | D | 1,985,013 | Mathematical and Physical Sciences | | |
| 47.049 | I | 31,737 | Mathematical and Physical Sciences | Agr Dtd 8/1/03 | Western Michigan University |
| 47.050 | D | 133,882 | Geosciences | | |
| 47.050 | I | 7,418 | Geosciences | 540308-78001 | Lehigh University |
| 47.050 | I | 9,561 | Geosciences | 504-44694 | Univ Corp Atmos Res |
| 47.070 | D | 1,256,307 | Computer and Information Science and Engineering | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|------------------------------|
| 47.074 | D | 1,625,975 | Biological Sciences | | |
| 47.074 | I | 28,352 | Biological Sciences | 11597 | Marine Biological Laboratory |
| 47.074 | I | 2,746 | Biological Sciences | 25281 | Marine Biological Laboratory |
| 47.074 | I | 10,738 | Biological Sciences | 46222-7761 | Cornell University |
| 47.074 | I | 48,319 | Biological Sciences | N/A | Norfolk State University |
| 47.075 | D | 332,651 | Social, Behavioral, and Economic Sciences | | |
| 47.075 | I | 2,250 | Social, Behavioral, and Economic Sciences | 05-0144 | Amer Sociological Assoc |
| 47.076 | D | 6,665,057 | Education and Human Resources | | |
| 47.076 | I | 4,009 | Education and Human Resources | 553416 | Duke University |
| 47.076 | I | 101 | Education and Human Resources | 80675582062004160 | Clemson University |
| 47.076 | I | 14,141 | Education and Human Resources | AST-0324729 | PARI |
| 47.076 | I | 7,850 | Education and Human Resources | 41981-6848 | Cornell University |
| 47.076 | I | 27,734 | Education and Human Resources | 041447002 | Utah State University |
| 47.076 | I | 1,346 | Education and Human Resources | DMS-0241090 | The Mathematical Assoc |
| 47.076 | I | 825 | Education and Human Resources | R124684 | Louisiana State University |
| 47.076 | I | 2,037 | Education and Human Resources | Dtd 4/25/01 | Univ of Alabama-Birm |
| 47.078 | D | 11,902 | Polar Programs | | |
| 47.078 | I | 81,964 | Polar Programs | 7074 | Marine Biological Laboratory |
| | | <u>14,718,325</u> | Total — Other Programs — National Science Foundation | | |

U. S. Small Business Administration

| | | | | | |
|--------|---|----------------|--|----------------|-----------------|
| 59 | D | 95,746 | Small Business Administration | | |
| 59 | I | 204,379 | Small Business Administration | 555700-800-900 | Small Bus of NC |
| 59.005 | D | 108,881 | Business Development Assistance to Small Business | | |
| 59.037 | D | 580,842 | Small Business Development Center | | |
| | | <u>989,848</u> | Total — Other Programs — U. S. Small Business Administration | | |

U. S. Department of Veterans Affairs

| | | | | | |
|--------|---|------------------|---|--|--|
| 64.005 | D | 645,102 | Grants to States for Construction of State Home Facilities | | |
| 64.124 | D | 358,255 | All-Volunteer Force Educational Assistance | | |
| | | <u>1,003,357</u> | Total — Other Programs — U. S. Department of Veterans Affairs | | |

U. S. Environmental Protection Agency

| | | | | | |
|--------|---|-----------|---------------------------------------|-------------------|---------------------|
| 66 | D | 17,341 | Environmental Protection Agency | | |
| 66 | I | 19,761 | Environmental Protection Agency | N/A | Piedmont Triad Coun |
| 66 | I | 385 | Environmental Protection Agency | RE353-144/5055687 | Univ of Georgia |
| 66 | I | 11,089 | Environmental Protection Agency | RE353-145/5055757 | Univ of Georgia |
| 66.432 | D | 3,296,289 | State Public Water System Supervision | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 66.433 | D | 142,271 | State Underground Water Source Protection | | |
| 66.436 | D | 49,024 | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | | |
| 66.454 | D | 269,649 | Water Quality Management Planning | | |
| 66.456 | D | 502,106 | National Estuary Program | | |
| 66.458 | D | 53,532,119 | Capitalization Grants for Clean Water State Revolving Funds | | |
| 66.460 | D | 5,106,388 | Nonpoint Source Implementation Grants | | |
| 66.460 | I | 11,092 | Nonpoint Source Implementation Grants | 03-SC-DENR-1011 | Duke University |
| 66.467 | D | 11,672 | Wastewater Operator Training Grant Program (Technical Assistance) | | |
| 66.468 | D | 27,239,888 | Capitalization Grants for Drinking Water State Revolving Funds | | |
| 66.471 | D | 339,042 | State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs | | |
| 66.472 | D | 352,458 | Beach Monitoring and Notification Program Implementation Grants | | |
| 66.474 | D | 296,498 | Water Protection Grants to the States | | |
| 66.500 | D | 754,073 | Environmental Protection - Consolidated Research | | |
| 66.509 | D | 116,449 | Science To Achieve Results (STAR) Program | | |
| 66.510 | D | 2,053 | Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development | | |
| 66.511 | D | 29,409 | Office of Research and Development Consolidated Research/Training | | |
| 66.516 | D | 3,449 | P3 Award: National Student Design Competition for Sustainability | | |
| 66.600 | D | 6,384 | Environmental Protection Consolidated Grants-Program Support | | |
| 66.606 | D | 1,071,383 | Surveys, Studies, Investigations and Special Purpose Grants | | |
| 66.607 | D | 7,886 | Training and Fellowships for the Environmental Protection Agency | | |
| 66.608 | D | 94,428 | Environmental Information Exchange Network Grant Program | | |
| 66.609 | D | 714 | Protection of Children and Older Adults (Elderly) from Environmental Health Risks | | |
| 66.701 | D | 86,924 | Toxic Substances Compliance Monitoring Cooperative Agreements | | |
| 66.707 | D | 366,888 | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals | | |
| 66.801 | D | 2,777,397 | Hazardous Waste Management State Program Support | | |
| 66.802 | D | 1,735,691 | Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements | | |
| 66.804 | D | 248,902 | State and Tribal Underground Storage Tanks Program | | |
| 66.805 | D | 2,822,059 | Leaking Underground Storage Tank Trust Fund Program | | |
| 66.808 | D | 19,062 | Solid Waste Management Assistance | | |
| 66.950 | I | 1,687 | Environmental Education and Training Program | U82/CCU018832 | AEHAP |
| 66.951 | D | 4,666 | Environmental Education Grants | | |
| | | <u>101,346,576</u> | Total — Other Programs — U. S. Environmental Protection Agency | | |

U. S. Department of Energy

| | | | | | |
|----|---|---------|---------------------------|------------|------------------|
| 81 | D | 517,636 | U.S. Department of Energy | | |
| 81 | I | 167,130 | U.S. Department of Energy | 4000032009 | UT-Battelle, LLC |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|------------------------------|
| 81 | I | -4,778 | U.S. Department of Energy | 58238-001-02 39 | Los Alamos Nat'l Lab |
| 81 | I | 7,137 | U.S. Department of Energy | 2005-0257 | Mountain Housing Opp |
| 81 | I | 32,832 | U.S. Department of Energy | ADO-4-33419-01 | NREL |
| 81 | I | -46,965 | U.S. Department of Energy | N/A | Triangle J Coun Gov't |
| 81 | I | 36,889 | U.S. Department of Energy | 4000010698 | UT-Battelle, LLC |
| 81 | I | 11,359 | U.S. Department of Energy | DSP-90-10-668-012 | Clark Atlanta University |
| 81 | I | 1,274 | U.S. Department of Energy | A0389-52013 | Sandia National Laboratories |
| 81.041 | D | 4,185,744 | State Energy Program | | |
| 81.042 | D | 4,430,177 | Weatherization Assistance for Low-Income Persons | | |
| 81.049 | D | 724,503 | Office of Science Financial Assistance Program | | |
| 81.086 | D | 8,470 | Conservation Research and Development | | |
| 81.117 | D | 636,325 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | | |
| 81.117 | I | 102,146 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 4000032057 | UT-Battelle |
| 81.117 | I | 881,438 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 4000032096 | UT-Battelle |
| 81.119 | I | 71,313 | State Energy Program Special Projects | B515081 | Univ of California |
| | | <u>11,762,630</u> | Total — Other Programs — U. S. Department of Energy | | |

Federal Emergency Management Agency

| | | | | | |
|--------|---|-------------------|--|--|--|
| 83.541 | D | -1,540 | Disaster Unemployment Assistance | | |
| 83.544 | D | 31,259,604 | Public Assistance Grants | | |
| 83.548 | D | -636 | Hazard Mitigation Grant | | |
| 83.AAA | D | -52,751 | FEMA - Floyd Supplemental | | |
| | | <u>31,204,677</u> | Total — Other Programs — Federal Emergency Management Agency | | |

U. S. Department of Education

| | | | | | |
|--------|---|------------|---------------------------------------|-------------------------|---------------------------------------|
| 84 | D | 9,878,466 | U.S. Department of Education | | |
| 84 | I | 16,882 | U.S. Department of Education | 553401 | Avery City Schools |
| 84 | I | 11,360 | U.S. Department of Education | SRVTA04005 | NE Regional Ed Collaborative |
| 84 | I | 199,417 | U.S. Department of Education | 553154 | North Central Regional ED Laboratory |
| 84 | I | 59,110 | U.S. Department of Education | 50657 | SW Educational Development Laboratory |
| 84 | I | 89,679 | U.S. Department of Education | 51887 | SW Educational Development Laboratory |
| 84 | I | 307 | U.S. Department of Education | Agreement Dated 4/20/04 | Ready First Teacher Education |
| 84 | I | 2,962 | U.S. Department of Education | Letter Dated 9/2/04 | Univ of South Florida |
| 84 | I | 5,859 | U.S. Department of Education | N/A | Prairie View |
| 84.002 | D | 15,791,625 | Adult Education - State Grant Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------------------|
| 84.010 | D | 263,974,611 | Title I Grants to Local Educational Agencies | | |
| 84.011 | D | 7,681,747 | Migrant Education - State Grant Program | | |
| 84.013 | D | 832,253 | Title I Program for Neglected and Delinquent Children | | |
| 84.015 | I | 201 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DOE-1024 | Duke University |
| 84.016 | D | 115,858 | Undergraduate International Studies and Foreign Language Programs | | |
| 84.031 | D | 21,336,509 | Higher Education - Institutional Aid | | |
| 84.037 | D | 4,085 | Perkins Loan Cancellations | | |
| 84.048 | D | 34,156,350 | Vocational Education - Basic Grants to States | | |
| 84.078 | I | 28,992 | Special Education - Postsecondary Education Programs for Persons with Disabilities | H324A010003-02 | Univ of Tennessee |
| 84.116 | D | 750,636 | Fund for the Improvement of Postsecondary Education | | |
| 84.116 | I | 4,094 | Fund for the Improvement of Postsecondary Education | P116Z050094 | US Dept of Education |
| 84.120 | D | 573,847 | Minority Science and Engineering Improvement | | |
| 84.120 | I | 12,821 | Minority Science and Engineering Improvement | P120A20085 | Hampton University |
| 84.120 | I | 7,347 | Minority Science and Engineering Improvement | 5314011248 | Virginia Institute of Marine Science |
| 84.126 | D | 85,196,765 | Rehabilitation Services - Vocational Rehabilitation Grants to States | | |
| 84.128 | D | 97,408 | Rehabilitation Services - Service Projects | | |
| 84.129 | D | 196,650 | Rehabilitation Long-Term Training | | |
| 84.133 | I | 11,474 | National Institute on Disability and Rehabilitation Research | N/A | Carolinas HealthCare |
| 84.141 | D | 398,829 | Migrant Education - High School Equivalency Program | | |
| 84.161 | D | 277,405 | Rehabilitation Services - Client Assistance Program | | |
| 84.169 | D | 511,602 | Independent Living - State Grants | | |
| 84.177 | D | 626,116 | Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind | | |
| 84.181 | D | 12,636,338 | Special Education - Grants for Infants and Families with Disabilities | | |
| 84.184 | D | 1,408,998 | Safe and Drug-Free Schools and Communities - National Programs | | |
| 84.184 | I | 4,381 | Safe and Drug-Free Schools and Communities - National Programs | 05-0010 | Higher Educ Center |
| 84.184 | I | 58,823 | Safe and Drug-Free Schools and Communities - National Programs | S011A020033 | NC School Board Educ |
| 84.185 | D | 1,144,500 | Byrd Honors Scholarships | | |
| 84.186 | D | 9,923,327 | Safe and Drug-Free Schools and Communities - State Grants | | |
| 84.187 | D | 978,276 | Supported Employment Services for Individuals with Severe Disabilities | | |
| 84.195 | D | 333,101 | Bilingual Education - Professional Development | | |
| 84.196 | D | 1,234,351 | Education for Homeless Children and Youth | | |
| 84.200 | D | 426,945 | Graduate Assistance in Areas of National Need | | |
| 84.206 | D | 369,240 | Javits Gifted and Talented Students Education Grant Program | | |
| 84.213 | D | 4,985,784 | Even Start - State Educational Agencies | | |
| 84.214 | D | 344,140 | Even Start - Migrant Education | | |
| 84.215 | D | 558,627 | Fund for the Improvement of Education | | |
| 84.215 | I | 39,214 | Fund for the Improvement of Education | 2975-04-0345-S1 | Cleveland Co, SC |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 84.215 | I | 15,239 | Fund for the Improvement of Education | PO# 9001574-000 | CMBE |
| 84.215 | I | 181 | Fund for the Improvement of Education | N/A | CMBE |
| 84.215 | I | 4,199 | Fund for the Improvement of Education | PO# 9005359-000 | CMBE |
| 84.215 | I | 2,959 | Fund for the Improvement of Education | PO# 9005352-000 | CMBE |
| 84.224 | D | 445,126 | Assistive Technology | | |
| 84.240 | D | 382,507 | Program of Protection and Advocacy of Individual Rights | | |
| 84.243 | D | 3,398,104 | Tech-Prep Education | | |
| 84.265 | D | 230,511 | Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training | | |
| 84.282 | D | 4,285,318 | Charter Schools | | |
| 84.287 | D | 18,325,077 | Twenty-First Century Community Learning Centers | | |
| 84.287 | I | 1,332 | Twenty-First Century Community Learning Centers | N/A | Cleveland Co, SC |
| 84.287 | I | 277,105 | Twenty-First Century Community Learning Centers | N/A | NC School Board Educ |
| 84.293 | D | 10,769 | Foreign Language Assistance | | |
| 84.298 | D | 8,476,703 | State Grants for Innovative Programs | | |
| 84.302 | D | 920,947 | Regional Technology in Education Consortia | | |
| 84.303 | D | 16,513 | Technology Innovation Challenge Grants | | |
| 84.305 | D | 331,331 | Education Research, Development and Dissemination | | |
| 84.318 | D | 13,620,404 | Education Technology State Grants | | |
| 84.319 | D | 1,433,445 | Eisenhower Regional Math and Science Consortia | | |
| 84.323 | D | 1,461,912 | Special Education - State Program Improvement Grants for Children with Disabilities | | |
| 84.324 | D | 2,508,130 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | | |
| 84.324 | I | 31,342 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 4-68504-05-268 | UKRF |
| 84.324 | I | 15,800 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | N/A | Univ of Wisconsin |
| 84.325 | D | 3,970,815 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.326 | D | 511,381 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | | |
| 84.326 | I | 24,356 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 222841D | Univ of Oregon |
| 84.330 | D | 478,509 | Advanced Placement Program | | |
| 84.331 | D | 463,490 | Grants to States for Incarcerated Youth Offenders | | |
| 84.332 | D | 6,757,141 | Comprehensive School Reform Demonstration | | |
| 84.334 | D | 3,304,696 | Gaining Early Awareness and Readiness for Undergraduate Programs | | |
| 84.335 | D | 167,219 | Child Care Access Means Parents in School | | |
| 84.336 | D | 637,133 | Teacher Quality Enhancement Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--|
| 84.336 | I | 73,264 | Teacher Quality Enhancement Grants | 26-200006 | Commonwealth of Penn |
| 84.336 | I | 166,393 | Teacher Quality Enhancement Grants | 26-100002 | Commonwealth of Penn |
| 84.339 | D | 143,270 | Learning Anytime Anywhere Partnerships | | |
| 84.342 | D | 295,778 | Preparing Tomorrow's Teachers to Use Technology | | |
| 84.343 | D | 59,993 | Assistive Technology - State Grants for Protection and Advocacy | | |
| 84.346 | I | 315,988 | Vocational Education - Occupational and Employment Information State Grants | E9483936 | Basic Assist Grant |
| 84.350 | D | 1,077,700 | Transition to Teaching | | |
| 84.352 | D | 29,795 | School Renovation Grants | | |
| 84.357 | D | 38,788,245 | Reading First State Grants | | |
| 84.358 | D | 3,960,139 | Rural Education | | |
| 84.365 | D | 9,216,600 | English Language Acquisition Grants | | |
| 84.366 | D | 5,378,330 | Mathematics and Science Partnerships | | |
| 84.366 | I | 90,100 | Mathematics and Science Partnerships | PO# 3009608-000 | CMBE |
| 84.366 | I | 18,431 | Mathematics and Science Partnerships | PO# 3007906-000 | CMBE |
| 84.367 | D | 67,508,197 | Improving Teacher Quality State Grants | | |
| 84.367 | I | 10,610 | Improving Teacher Quality State Grants | PO# 3010205-000 | CMBE |
| 84.369 | D | 9,162,838 | Grants for State Assessments and Related Activities | | |
| 84.925 | I | 3,723 | Advanced Certification or Advanced Credentialing | PT-02-0203-006 | Nat'l Bd Professional Teaching Standards |
| 84.925 | I | 126,919 | Advanced Certification or Advanced Credentialing | SA-02-0204-012 | Nat'l Bd Professional Teaching Standards |
| 84.928 | D | 3,631 | National Writing Project | | |
| 84.928 | I | 29,426 | National Writing Project | 95-NC09 | Nat'l Writing Proj Corp |
| 84.928 | I | 35,600 | National Writing Project | 92-NC08 | Nat'l Writing Proj Corp |
| | | <u>686,301,976</u> | Total — Other Programs — U. S. Department of Education | | |

National Archives and Records Administration

| | | | | | |
|--------|---|---------------|---|--|--|
| 89.003 | D | 63,289 | National Historical Publications and Records Grants | | |
| | | <u>63,289</u> | Total — Other Programs — National Archives and Records Administration | | |

U. S. Department of Health and Human Services

| | | | | | |
|--------|---|------------|--|-----------------------|--------------------------|
| 93 | D | 317,692 | U.S. Department of Health and Human Services | | |
| 93 | I | 14,750 | U.S. Department of Health and Human Services | 1-14U-8917/29104S | RTI |
| 93 | I | 2,500 | U.S. Department of Health and Human Services | Letter Dated 1/7/2004 | AACU |
| 93 | I | 44,073 | U.S. Department of Health and Human Services | 1 H39 OT 00077-01 | Carolina Donor Services |
| 93 | I | -5,536 | U.S. Department of Health and Human Services | N/A | Central State University |
| 93 | I | 3,399 | U.S. Department of Health and Human Services | N/A | Penn College |
| 93 | I | 18,998 | U.S. Department of Health and Human Services | RR571-15315813797 | Univ of Georgia |
| 93 | I | 83,533 | U.S. Department of Health and Human Services | RR571-183/8920667 | Univ of Georgia |
| 93.003 | D | 12,227,199 | Public Health and Social Services Emergency Fund | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|------------------------------------|
| 93.004 | D | 5,578 | Cooperative Agreements to Improve the Health Status of Minority Populations | | |
| 93.006 | D | 79,660 | State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program | | |
| 93.032 | D | 16,496 | Community Services Block Grant - Discretionary Awards | | |
| 93.041 | D | 128,682 | Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | | |
| 93.042 | D | 496,517 | Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals | | |
| 93.043 | D | 606,796 | Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services | | |
| 93.048 | D | 301,732 | Special Programs for the Aging - Title IV and Title II - Discretionary Projects | | |
| 93.051 | D | 305,688 | Alzheimer's Disease Demonstration Grants to States | | |
| 93.052 | D | 3,650,922 | National Family Caregiver Support | | |
| 93.103 | D | 322 | Food and Drug Administration - Research | | |
| 93.104 | D | 1,111,240 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | |
| 93.104 | I | 1,251 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | N/A | Pathways |
| 93.106 | D | 120,661 | Minority International Research Training Grant in the Biomedical and Behavioral Sciences | | |
| 93.107 | I | -1,133 | Model State-Supported Area Health Education Centers | 5-U77-HP03017-09 | Univ of North Carolina-Chapel Hill |
| 93.107 | I | 829 | Model State-Supported Area Health Education Centers | 5-U77-HP03017-10 | Univ of North Carolina-Chapel Hill |
| 93.110 | D | 420,104 | Maternal and Child Health Federal Consolidated Programs | | |
| 93.110 | I | 49,789 | Maternal and Child Health Federal Consolidated Programs | 5884SS01 | Iowa Dept of Public Health |
| 93.113 | D | 18,794 | Biological Response to Environmental Health Hazards | | |
| 93.115 | I | 52,787 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | WFUHS 14517 | Wake Forest University |
| 93.115 | I | 122,756 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | N/A | Univ of Oklahoma |
| 93.116 | D | 1,937,666 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | |
| 93.121 | D | 96,782 | Oral Diseases and Disorders Research | | |
| 93.124 | D | 28,957 | Nurse Anesthetist Traineeships | | |
| 93.127 | D | 67,295 | Emergency Medical Services for Children | | |
| 93.130 | D | 282,171 | Primary Care Services - Resource Coordination and Development | | |
| 93.134 | I | 19,698 | Grants to Increase Organ Donations | 1H39OR00120-01UNCC | Sharing Network |
| 93.136 | D | 1,446,549 | Injury Prevention and Control Research and State and Community Based Programs | | |
| 93.136 | I | 2,301 | Injury Prevention and Control Research and State and Community Based Programs | 201-6-1210 | Univ of Texas |
| 93.136 | I | 17,743 | Injury Prevention and Control Research and State and Community Based Programs | 201-6-1210(B) | Univ of Texas |
| 93.138 | D | 800,086 | Protection and Advocacy for Individuals with Mental Illness | | |
| 93.150 | D | 601,596 | Projects for Assistance in Transition from Homelessness (PATH) | | |
| 93.161 | D | 19,629 | Health Program for Toxic Substances and Disease Registry | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-----------------------------|
| 93.173 | D | 41,867 | Research Related to Deafness and Communication Disorders | | |
| 93.173 | I | 4,268 | Research Related to Deafness and Communication Disorders | N/A | Univ of Pittsburgh |
| 93.173 | I | 62,572 | Research Related to Deafness and Communication Disorders | 104736-1 | Univ of Pittsburgh |
| 93.173 | I | 16,414 | Research Related to Deafness and Communication Disorders | Proj No 109240-1 | Univ of Pittsburgh |
| 93.191 | D | 25,315 | Allied Health Special Projects | | |
| 93.197 | D | 710,404 | Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | | |
| 93.204 | D | 56,887 | Surveillance of Hazardous Substance Emergency Events | | |
| 93.206 | D | 23,100 | Human Health Studies - Applied Research and Development | | |
| 93.211 | D | 583 | Telehealth Network Grants | | |
| 93.213 | D | 22,959 | Research and Training in Complementary and Alternative Medicine | | |
| 93.217 | D | 7,281,983 | Family Planning - Services | | |
| 93.224 | D | 1,015,022 | Consolidated Health Centers | | |
| 93.226 | D | 28,132 | Research on Healthcare Costs, Quality and Outcomes | | |
| 93.230 | D | 57,430 | Consolidated Knowledge Development and Application (KD&A) Program | | |
| 93.234 | D | 35,865 | Traumatic Brain Injury - State Demonstration Grant Program | | |
| 93.235 | D | 1,240,938 | Abstinence Education Program | | |
| 93.238 | D | 21,072 | Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement | | |
| 93.241 | D | 495,597 | State Rural Hospital Flexibility Program | | |
| 93.242 | D | 285,576 | Mental Health Research Grants | | |
| 93.242 | I | 51,890 | Mental Health Research Grants | 0R57-001-02 | Univ of Tennessee |
| 93.243 | D | 137,099 | Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | |
| 93.247 | D | 796,970 | Advanced Education Nursing Grant Program | | |
| 93.251 | D | 124,258 | Universal Newborn Hearing Screening | | |
| 93.256 | D | 190,435 | State Planning Grant - Health Care Access for the Uninsured | | |
| 93.259 | D | 394,990 | Rural Access to Emergency Devices Grant | | |
| 93.260 | D | 426,750 | Family Planning - Personnel Training | | |
| 93.262 | D | 1,038,538 | Occupational Safety and Health Research Projects | | |
| 93.263 | D | 65,566 | Occupational Safety and Health - Training Grants | | |
| 93.265 | D | 212,514 | Comprehensive Geriatric Education Program (CGEP) | | |
| 93.268 | D | 42,872,156 | Immunization Grants | | |
| 93.273 | D | 41,225 | Alcohol Research Programs | | |
| 93.273 | I | 45,945 | Alcohol Research Programs | WFUHS 13057 | Wake Forest University |
| 93.273 | I | 44,163 | Alcohol Research Programs | WFUHS13057 | Wake Forest University |
| 93.273 | I | 44,178 | Alcohol Research Programs | WFUHS13057 | Wake Forest Univ Health Sci |
| 93.277 | D | 65,494 | Career Development Awards | | |
| 93.279 | D | 206,152 | Drug Abuse Research Programs | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|------------------------------|
| 93.281 | D | 38,738 | Mental Health Research Career/Scientist Development Awards | | |
| 93.283 | D | 30,584,473 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | | |
| 93.283 | I | 25,407 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 553410 | Guilford County |
| 93.286 | I | 18,853 | Discovery and Applied Research | R296806 | Research Fdn of SUNY |
| 93.301 | D | 165,528 | Small Rural Hospital Improvement Grants | | |
| 93.307 | D | 176,467 | Minority Health and Health Disparities Research | | |
| 93.358 | D | 240,493 | Advanced Education Nursing Traineeships | | |
| 93.359 | D | 123,684 | Nurse Education, Practice and Retention Grants | | |
| 93.361 | D | 50,214 | Nursing Research | | |
| 93.375 | D | 944,327 | Minority Biomedical Research Support | | |
| 93.375 | I | 4,523 | Minority Biomedical Research Support | N/A | Indiana University |
| 93.390 | D | 147,385 | Academic Research Enhancement Award | | |
| 93.393 | D | 222,404 | Cancer Cause and Prevention Research | | |
| 93.397 | D | 145,142 | Cancer Centers Support Grants | | |
| 93.399 | D | 5,728 | Cancer Control | | |
| 93.556 | D | 9,773,705 | Promoting Safe and Stable Families | | |
| 93.558 | D | 251,577,411 | Temporary Assistance for Needy Families | | |
| 93.558 | I | 21,042 | Temporary Assistance for Needy Families | K-11068 | Buncombe County |
| 93.560 | D | -247,798 | Family Support Payments to States - Assistance Payments | | |
| 93.563 | D | 79,315,551 | Child Support Enforcement | | |
| 93.566 | D | 2,806,063 | Refugee and Entrant Assistance - State Administered Programs | | |
| 93.568 | D | 40,153,505 | Low-Income Home Energy Assistance | | |
| 93.569 | D | 16,474,164 | Community Services Block Grant | | |
| 93.570 | D | 127,683 | Community Services Block Grant - Discretionary Awards | | |
| 93.570 | I | 56,760 | Community Services Block Grant - Discretionary Awards | NYS PF 04-1111 | NCAA |
| 93.570 | I | 19,428 | Community Services Block Grant - Discretionary Awards | NYS PF 05-1089 | NCAA |
| 93.570 | I | 65,041 | Community Services Block Grant - Discretionary Awards | 04-1112 | National Youth Sport Program |
| 93.571 | D | 158,568 | Community Services Block Grant Discretionary Awards - Community Food and Nutrition | | |
| 93.576 | D | 1,008,616 | Refugee and Entrant Assistance - Discretionary Grants | | |
| 93.584 | D | 320,196 | Refugee and Entrant Assistance - Targeted Assistance Grants | | |
| 93.590 | D | 591,461 | Community-Based Family Resource and Support Grants | | |
| 93.597 | D | 267,473 | Grants to States for Access and Visitation Programs | | |
| 93.599 | D | 935,980 | Chafee Education and Training Vouchers Program (ETV) | | |
| 93.600 | D | 180,950 | Head Start | | |
| 93.600 | I | 10,143 | Head Start | 04ch0265 | ICS |
| 93.600 | I | 1,825 | Head Start | 2975-2001-0417 | Quality Counts, Inc |
| 93.601 | D | 81,541 | Child Support Enforcement Demonstrations and Special Projects | | |
| 93.603 | D | 255,709 | Adoption Incentive Payments | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|------------------------------------|
| 93.617 | D | 7,646 | Voting Access for Individuals with Disabilities - Grants to States | | |
| 93.618 | D | 1,784 | Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems | | |
| 93.630 | D | 3,244,589 | Developmental Disabilities Basic Support and Advocacy Grants | | |
| 93.631 | D | 27,590 | Developmental Disabilities Projects of National Significance | | |
| 93.643 | D | 616,516 | Children's Justice Grants to States | | |
| 93.645 | D | 7,074,678 | Child Welfare Services - State Grants | | |
| 93.652 | I | 5,001 | Adoption Opportunities | BB-RRAP | Children's Home Society |
| 93.658 | D | 68,169,957 | Foster Care - Title IV-E | | |
| 93.659 | D | 26,846,866 | Adoption Assistance | | |
| 93.667 | D | 57,358,780 | Social Services Block Grant | | |
| 93.669 | D | 841,521 | Child Abuse and Neglect State Grants | | |
| 93.670 | D | 313,808 | Child Abuse and Neglect Discretionary Activities | | |
| 93.671 | D | 2,081,904 | Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes | | |
| 93.674 | D | 2,199,239 | Chafee Foster Care Independent Living | | |
| 93.767 | D | 203,509,032 | State Children's Insurance Program | | |
| 93.768 | D | 382,508 | Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities | | |
| 93.773 | D | 5,800,214 | Medicare - Hospital Insurance | | |
| 93.779 | D | 1,595,412 | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | | |
| 93.786 | D | 1,293 | State Pharmaceutical Assistance Programs | | |
| 93.822 | D | 966,817 | Health Careers Opportunity Program | | |
| 93.822 | I | 5,458 | Health Careers Opportunity Program | 5-D18-HP-3021-1-3 | Univ of North Carolina-Chapel Hill |
| 93.837 | I | 9,246 | Heart and Vascular Diseases Research | R293399 | Research Fdn of SUNY |
| 93.838 | D | 490,973 | Lung Diseases Research | | |
| 93.846 | D | 269,634 | Arthritis, Musculoskeletal and Skin Diseases Research | | |
| 93.848 | D | 1,293,388 | Digestive Diseases and Nutrition Research | | |
| 93.848 | I | 41,354 | Digestive Diseases and Nutrition Research | 553355 | Duke University |
| 93.853 | D | 152,888 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | |
| 93.853 | I | 107,499 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 303-8027 | Duke University |
| 93.855 | D | 256,788 | Allergy, Immunology and Transplantation Research | | |
| 93.856 | D | 345,439 | Microbiology and Infectious Diseases Research | | |
| 93.859 | D | 233,708 | Biomedical Research and Research Training | | |
| 93.864 | D | 583 | Population Research | | |
| 93.864 | I | 57,348 | Population Research | DS824 | Duke University |
| 93.865 | D | 311,796 | Child Health and Human Development Extramural Research | | |
| 93.865 | I | 7,833 | Child Health and Human Development Extramural Research | FY03070002UNC @ GY | Univ of Colorado |
| 93.865 | I | 31,060 | Child Health and Human Development Extramural Research | 553393 | Univ of Alabama |
| 93.865 | I | 13,520 | Child Health and Human Development Extramural Research | 553411 | Univ of Alabama |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|---------------------------------------|
| 93.865 | I | 53,357 | Child Health and Human Development Extramural Research | FY2001-086ML | Univ of Kansas |
| 93.866 | D | 60,442 | Aging Research | | |
| 93.866 | I | 25,523 | Aging Research | 008454-04 | Arizona State University |
| 93.866 | I | 420 | Aging Research | 553277 | Georgia Institute of Technology |
| 93.866 | I | 12,810 | Aging Research | 008454-04 | Univ of California |
| 93.866 | I | 5,884 | Aging Research | 1P01AG022064-01-A1 | PBRC |
| 93.866 | I | 28,170 | Aging Research | G-42-6C7-G1 | Georgia Tech |
| 93.867 | D | 7,854 | Vision Research | | |
| 93.880 | D | 79,775 | Minority Access to Research Careers | | |
| 93.880 | I | 13,563 | Minority Access to Research Careers | 1090037-137956 | Carnegie Mellon |
| 93.884 | D | 504,385 | Grants for Residency Training in Primary Care Medicine and Dentistry | | |
| 93.910 | I | 280,987 | Family and Community Violence Prevention Program | FCVP 03-11-133 | Central State University |
| 93.912 | D | 113,716 | Rural Health Outreach and Rural Network Development Program | | |
| 93.912 | I | 318 | Rural Health Outreach and Rural Network Development Program | Contract Dtd 8/5/2 | CHS |
| 93.913 | D | 141,348 | Grants to States for Operation of Offices of Rural Health | | |
| 93.917 | D | 21,403,795 | HIV Care Formula Grants | | |
| 93.919 | D | 3,425,320 | Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs | | |
| 93.926 | D | 2,651,931 | Healthy Start Initiative | | |
| 93.928 | I | 17,851 | Special Projects of National Significance | N/A | Native American Interfaith Ministries |
| 93.938 | D | 1,042,128 | Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems | | |
| 93.940 | D | 4,532,411 | HIV Prevention Activities - Health Department Based | | |
| 93.940 | I | 6,586 | HIV Prevention Activities - Health Department Based | 01395-05 | NC Div of Public Health |
| 93.944 | D | 508,380 | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | | |
| 93.945 | D | 2,431,587 | Assistance Programs for Chronic Disease Prevention and Control | | |
| 93.952 | D | 15,367 | Trauma Care Systems Planning and Development | | |
| 93.958 | D | 10,692,255 | Block Grants for Community Mental Health Services | | |
| 93.959 | D | 37,771,378 | Block Grants for Prevention and Treatment of Substance Abuse | | |
| 93.960 | D | 182,801 | Special Minority Initiatives | | |
| 93.974 | D | 277,326 | Family Planning - Service Delivery Improvement Research Grants | | |
| 93.977 | D | 4,684,260 | Preventive Health Services - Sexually Transmitted Diseases Control Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 93.988 | D | 697,351 | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems | | |
| 93.991 | D | 3,830,452 | Preventive Health and Health Services Block Grant | | |
| 93.994 | D | 19,672,344 | Maternal and Child Health Services Block Grant to the States | | |
| | | <u>1,020,394,987</u> | Total — Other Programs — U. S. Department of Health and Human Services | | |

Corporation for National and Community Service

| | | | | | |
|--------|---|------------------|---|--|--|
| 94.002 | D | 317,904 | Retired and Senior Volunteer Program | | |
| 94.003 | D | 384,090 | State Commissions | | |
| 94.004 | D | 440,338 | Learn and Serve America - School and Community Based Programs | | |
| 94.006 | D | 3,327,067 | AmeriCorps | | |
| 94.007 | D | 153,149 | Planning and Program Development Grants | | |
| 94.009 | D | 139,279 | Training and Technical Assistance | | |
| | | <u>4,761,827</u> | Total — Other Programs — Corporation for National and Community Service | | |

Social Security Administration

| | | | | | |
|--------|---|----------------|---|--|--|
| 96.007 | D | 6,105 | Social Security - Research and Demonstration | | |
| 96.008 | D | 276,842 | Social Security - Benefits Planning, Assistance, and Outreach Program | | |
| 96.009 | D | 175,060 | Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries | | |
| | | <u>458,007</u> | Total — Other Programs — Social Security Administration | | |

U. S. Department of Homeland Security

| | | | | | |
|--------|---|-------------------|--|--|--|
| 97 | D | 48,894 | Department of Homeland Security | | |
| 97.012 | D | 795,012 | Boating Safety Financial Assistance | | |
| 97.023 | D | 180,104 | Community Assistance Program State Support Services Element (CAP-SSSE) | | |
| 97.029 | D | 11,723 | Flood Mitigation Assistance | | |
| 97.036 | D | 37,376,067 | Public Assistance Grants | | |
| 97.039 | D | 6,201,396 | Hazard Mitigation Grant | | |
| 97.041 | D | 42,466 | National Dam Safety Program | | |
| 97.042 | D | 3,125,219 | Emergency Management Performance Grants | | |
| 97.045 | D | 4,707,994 | Cooperating Technical Partners | | |
| 97.047 | D | 301,392 | Pre-Disaster Mitigation | | |
| 97.051 | D | 1,681,655 | State and Local All Hazards Emergency Operations Planning | | |
| 97.053 | D | 172,942 | Citizen Corps | | |
| | | <u>54,644,864</u> | Total — Other Programs — U. S. Department of Homeland Security | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|------------------------------|---|---------------------|---------------------------|
| <u>U. S. Agency for International Development</u> | | | | | |
| 98 | I | -4,376 | U. S. Agency for International Development | 1435-01-02-CT-70684 | Hampton University |
| 98 | I | 389,761 | U. S. Agency for International Development | 1435-01-02-CT-70684 | Hampton University |
| 98 | I | 33,774 | U. S. Agency for International Development | N/A | United Negro College Fund |
| 98.001 | I | 7,499 | USAID Foreign Assistance for Programs Overseas | N/A | UNCF Special Programs |
| | | <u>426,658</u> | Total — Other Programs — U. S. Agency for International Development | | |
| <u>Other Federal Assistance</u> | | | | | |
| 99 | D | 547,645 | Other Federal Assistance | | |
| 99 | I | 2,900 | Other Federal Assistance | N/A | Cumberland County |
| 99 | I | 97,397 | Other Federal Assistance | N/A | Small Bus Dev Ctr |
| | | <u>647,942</u> | Total — Other Programs — Other Federal Assistance | | |
| | | <u>3,395,106,196</u> | Total — Other Programs | | |
| | | <u>13,700,471,475</u> | TOTAL EXPENDITURES OF FEDERAL AWARDS | | |

N/A = Not Available

The accompanying notes are an integral part of this schedule.

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|---|---------------------|--------------------------|
| <i>Primary Government</i> | | | | | |
| <u>N. C. Administrative Office of the Courts</u> | | | | | |
| 16.585 | D | 635,738 | Drug Court Discretionary Grant Program | | |
| 16.609 | D | 324,000 | Community Prosecution and Project Safe Neighborhoods | | |
| | | <u>959,738</u> | Total — N. C. Administrative Office of the Courts | | |
| <u>N. C. Department of Administration</u> | | | | | |
| 14.156 | D | 3,450,812 | Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation | | |
| 14.401 | D | 374,457 | Fair Housing Assistance Program - State and Local | | |
| 17.251 | D | 254,458 | Native American Employment and Training Programs | | |
| 39.003 | D | 4,626,631 | Donation of Federal Surplus Personal Property | | |
| 64.005 | D | 645,102 | Grants to States for Construction of State Home Facilities | | |
| 81.041 | D | 4,185,744 | State Energy Program | | |
| 81.117 | D | 583,753 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | | |
| 84.044 | D | 294,188 | TRIO - Talent Search | | |
| 84.240 | D | 382,507 | Program of Protection and Advocacy of Individual Rights | | |
| 84.343 | D | 59,993 | Assistive Technology - State Grants for Protection and Advocacy | | |
| 93.138 | D | 800,086 | Protection and Advocacy for Individuals with Mental Illness | | |
| 93.234 | D | 35,865 | Traumatic Brain Injury - State Demonstration Grant Program | | |
| 93.618 | D | 1,784 | Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems | | |
| 93.630 | D | 1,171,610 | Developmental Disabilities Basic Support and Advocacy Grants | | |
| 96.009 | D | 175,060 | Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries | | |
| | | <u>17,042,050</u> | Total — N. C. Department of Administration | | |
| <u>N. C. Department of Agriculture and Consumer Services</u> | | | | | |
| 10 | D | 272,766 | U.S. Department of Agriculture | | |
| 10.001 | D | 12,613 | Agricultural Research - Basic and Applied Research | | |
| 10.025 | D | 2,485,144 | Plant and Animal Disease, Pest Control, and Animal Care | | |
| 10.153 | D | 17,300 | Market News | | |
| 10.162 | D | 16,685 | Inspection Grading and Standardization | | |
| 10.163 | D | 36,532 | Market Protection and Promotion | | |
| 10.203 | D | 127,613 | Payments to Agricultural Experiment Stations Under the Hatch Act | | |
| 10.250 | D | 237,845 | Agricultural and Rural Economic Research | | |
| 10.458 | D | 8,947 | Crop Insurance Education in Targeted States | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 10.475 | D | 3,288,054 | Cooperative Agreements with States for Intrastate Meat and Poultry Inspection | | |
| 10.550 | D | 29,476,401 | Food Donation | | |
| 10.559 | D | 49,342 | Summer Food Service Program for Children | | |
| 10.560 | D | 533,722 | State Administrative Expenses for Child Nutrition | | |
| 10.565 | D | 366,184 | Commodity Supplemental Food Program | | |
| 10.567 | D | 248,976 | Food Distribution Program on Indian Reservations | | |
| 10.568 | D | 1,763,945 | Emergency Food Assistance Program (Administrative Costs) | | |
| 10.569 | D | 11,069,527 | Emergency Food Assistance Program (Food Commodities) | | |
| 10.664 | D | 463,258 | Cooperative Forestry Assistance | | |
| 10.902 | D | 75,215 | Soil and Water Conservation | | |
| 15.615 | D | 75,298 | Cooperative Endangered Species Conservation Fund | | |
| 66.500 | D | 754,073 | Environmental Protection - Consolidated Research | | |
| | | <u>51,379,440</u> | Total — N. C. Department of Agriculture and Consumer Services | | |

N. C. Department of Commerce

| | | | | | |
|--------|---|--------------------|--|--|--|
| 10.250 | D | 3,106 | Agricultural and Rural Economic Research | | |
| 11.307 | D | 416,000 | Economic Adjustment Assistance | | |
| 12.610 | D | 82,053 | Community Economic Adjustment Planning Assistance for Joint Land Use Studies | | |
| 14.228 | D | 52,506,249 | Community Development Block Grants/State's Program | | |
| 17.258 | D | 27,098,609 | WIA Adult Program | | |
| 17.259 | D | 31,069,199 | WIA Youth Activities | | |
| 17.260 | D | 55,127,683 | WIA Dislocated Workers | | |
| 17.266 | D | 482,826 | Work Incentives Grant | | |
| 17.267 | D | 200,766 | WIA Incentive Grants - Section 503 Grants to States | | |
| 20.700 | D | 226,065 | Pipeline Safety | | |
| 23.011 | D | 373,209 | Appalachian State Research, Technical Assistance, and Demonstration Projects | | |
| | | <u>167,585,765</u> | Total — N. C. Department of Commerce | | |

N. C. Community College System

| | | | | | |
|--------|---|-------------------|--|--|--|
| 84.002 | D | 15,579,900 | Adult Education - State Grant Program | | |
| 93.631 | D | 27,590 | Developmental Disabilities Projects of National Significance | | |
| 93.859 | D | 195,167 | Biomedical Research and Research Training | | |
| | | <u>15,802,657</u> | Total — N. C. Community College System | | |

N. C. Department of Correction

| | | | | | |
|--------|---|-----------|---|--|--|
| 16.572 | D | 2,380,105 | State Criminal Alien Assistance Program | | |
| 16.586 | D | 7,277,313 | Violent Offender Incarceration and Truth in Sentencing Incentive Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 84.331 | D | 463,490 | Grants to States for Incarcerated Youth Offenders | | |
| | | 10,120,908 | Total — N. C. Department of Correction | | |

N. C. Department of Crime Control and Public Safety

| | | | |
|--------|---|------------|--|
| 11.450 | D | 641,488 | Automated Flood Warning Systems (AFWS) |
| 12.401 | D | 12,594,618 | National Guard Military Operations and Maintenance (O&M) Projects |
| 12.404 | D | 2,286,787 | National Guard Civilian Youth Opportunities |
| 15.808 | D | 50,906 | U.S. Geological Survey - Research and Data Collection |
| 16.007 | D | 208,451 | State Domestic Preparedness Equipment Support Program |
| 16.307 | D | 384,016 | Combined DNA Index System |
| 16.540 | D | 1,034,458 | Juvenile Justice and Delinquency Prevention - Allocation to States |
| 16.548 | D | 365,534 | Title V - Delinquency Prevention Program |
| 16.549 | D | 143,050 | Part E - State Challenge Activities |
| 16.554 | D | 806,991 | National Criminal History Improvement Program (NCHIP) |
| 16.575 | D | 13,168,776 | Crime Victim Assistance |
| 16.579 | D | 14,066,954 | Byrne Formula Grant Program |
| 16.588 | D | 3,292,838 | Violence Against Women Formula Grants |
| 16.589 | D | 227,596 | Rural Domestic Violence and Child Victimization Enforcement Grant Program |
| 16.590 | D | 194,169 | Grants to Encourage Arrest Policies and Enforcement of Protection Orders |
| 16.593 | D | 1,945,840 | Residential Substance Abuse Treatment for State Prisoners |
| 16.609 | D | 866,449 | Community Prosecution and Project Safe Neighborhoods |
| 16.710 | D | 1,475,990 | Public Safety Partnership and Community Policing Grants |
| 16.712 | D | 883,621 | Police Corps |
| 20.703 | D | 353,763 | Interagency Hazardous Materials Public Sector Training and Planning Grants |
| 83.544 | D | 31,259,604 | Public Assistance Grants |
| 83.548 | D | -636 | Hazard Mitigation Grant |
| 83.AAA | D | -52,751 | FEMA - Floyd Supplemental |
| 93.643 | D | 616,516 | Children's Justice Grants to States |
| 97.004 | D | 34,164,388 | State Domestic Preparedness Equipment Support Program |
| 97.023 | D | 180,104 | Community Assistance Program State Support Services Element (CAP-SSSE) |
| 97.029 | D | 11,723 | Flood Mitigation Assistance |
| 97.036 | D | 37,376,067 | Public Assistance Grants |
| 97.039 | D | 6,201,396 | Hazard Mitigation Grant |
| 97.042 | D | 3,125,219 | Emergency Management Performance Grants |
| 97.045 | D | 4,707,994 | Cooperating Technical Partners |
| 97.047 | D | 301,392 | Pre-Disaster Mitigation |
| 97.051 | D | 1,681,655 | State and Local All Hazards Emergency Operations Planning |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 97.053 | D | 172,942 | Citizen Corps | | |
| 97.067 | D | 1,188,903 | Homeland Security Grant Program | | |
| | | <u>175,926,811</u> | Total — N. C. Department of Crime Control and Public Safety | | |

N. C. Department of Cultural Resources

| | | | | | |
|--------|---|------------------|--|--|--|
| 15.904 | D | 735,611 | Historic Preservation Fund Grants-In-Aid | | |
| 15.926 | D | 50,000 | American Battlefield Protection | | |
| 15.928 | D | 700,000 | Civil War Battlefield Land Acquisition Grants | | |
| 15.929 | D | 79,657 | Save America's Treasures | | |
| 42.001 | D | 800 | Books for the Blind and Physically Handicapped | | |
| 45.007 | D | 693,000 | Promotion of the Arts - Partnership Agreements | | |
| 45.163 | D | 207,073 | Promotion of the Humanities - Professional Development | | |
| 45.310 | D | 4,882,704 | State Library Program | | |
| 89.003 | D | 26,306 | National Historical Publications and Records Grants | | |
| | | <u>7,375,151</u> | Total — N. C. Department of Cultural Resources | | |

N. C. Department of Environment and Natural Resources

| | | | | | |
|--------|---|-----------|--|------------------|---------------------------------------|
| 10.664 | D | 6,688,678 | Cooperative Forestry Assistance | | |
| 10.672 | D | 5,731 | Rural Development, Forestry, and Communities | | |
| 10.677 | D | 267,300 | Forest Land Enhancement Program | | |
| 10.902 | D | 85,045 | Soil and Water Conservation | | |
| 11.400 | D | 205,796 | Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | | |
| 11.405 | D | 7,885 | Anadromous Fish Conservation Act Program | | |
| 11.407 | D | 115,039 | Interjurisdictional Fisheries Act of 1986 | | |
| 11.419 | D | 2,588,691 | Coastal Zone Management Administration Awards | | |
| 11.420 | D | 731,074 | Coastal Zone Management Estuarine Research Reserves | | |
| 11.434 | D | 140,571 | Cooperative Fishery Statistics | | |
| 11.441 | I | 35,000 | Regional Fishery Management Councils | SA-01-03-NC | S Atlantic Fishery Mgmt Cncl |
| 11.452 | D | 110,344 | Unallied Industry Projects | | |
| 11.474 | D | 315,406 | Atlantic Coastal Fisheries Cooperative Management Act | | |
| 11.477 | D | 886,186 | Fisheries Disaster Relief | | |
| 12 | I | 23,573 | U.S. Department of Defense | DABK07-03-P-0392 | Fort Bragg Directorate of Contracting |
| 12 | I | 6,000 | U.S. Department of Defense | W91247-04-P-0324 | Fort Bragg Directorate of Contracting |
| 15 | D | 28,295 | U.S. Department of the Interior | | |
| 15.605 | D | 1,778,412 | Sport Fish Restoration | | |
| 15.608 | I | 9,079 | Fish and Wildlife Management Assistance | T-4-1 | SC Dept of Natural Resources |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|-------------------------------|--------------------------|
| 15.614 | D | 948 | Coastal Wetlands Planning, Protection and Restoration Act | | |
| 15.615 | D | 449 | Cooperative Endangered Species Conservation Fund | | |
| 15.616 | D | 9,506 | Clean Vessel Act | | |
| 15.622 | D | 31,018 | Sportfishing and Boating Safety Act | | |
| 15.632 | I | 5,476 | Conservation Grants Private Stewardship for Imperiled Species | Mars Hill Coll Research Agree | Mars Hill College |
| 15.808 | D | 361,529 | U.S. Geological Survey - Research and Data Collection | | |
| 15.809 | D | 12,162 | National Spatial Data Infrastructure Cooperative Agreements Program | | |
| 15.916 | D | 1,252,420 | Outdoor Recreation - Acquisition, Development and Planning | | |
| 43.002 | D | 531,591 | Technology Transfer | | |
| 45.301 | D | 90,205 | Museum for America Grants | | |
| 47.074 | D | 6,971 | Biological Sciences | | |
| 66.001 | D | 2,068,642 | Air Pollution Control Program Support | | |
| 66.032 | D | 161,947 | State Indoor Radon Grants | | |
| 66.419 | D | 6,610,078 | Water Pollution Control State and Interstate Program Support | | |
| 66.432 | D | 3,296,289 | State Public Water System Supervision | | |
| 66.433 | D | 142,271 | State Underground Water Source Protection | | |
| 66.436 | D | 49,024 | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | | |
| 66.454 | D | 269,649 | Water Quality Management Planning | | |
| 66.456 | D | 502,106 | National Estuary Program | | |
| 66.458 | D | 53,532,119 | Capitalization Grants for Clean Water State Revolving Funds | | |
| 66.460 | D | 5,106,388 | Nonpoint Source Implementation Grants | | |
| 66.461 | D | 510,030 | Regional Wetland Program Development Grants | | |
| 66.463 | D | 479,713 | Water Quality Cooperative Agreements | | |
| 66.467 | D | 11,672 | Wastewater Operator Training Grant Program (Technical Assistance) | | |
| 66.468 | D | 27,239,888 | Capitalization Grants for Drinking Water State Revolving Funds | | |
| 66.471 | D | 339,042 | State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs | | |
| 66.472 | D | 352,458 | Beach Monitoring and Notification Program Implementation Grants | | |
| 66.474 | D | 296,498 | Water Protection Grants to the States | | |
| 66.511 | D | 1,060 | Office of Research and Development Consolidated Research/Training | | |
| 66.600 | D | 6,384 | Environmental Protection Consolidated Grants-Program Support | | |
| 66.606 | D | 946,853 | Surveys, Studies, Investigations and Special Purpose Grants | | |
| 66.608 | D | 94,428 | Environmental Information Exchange Network Grant Program | | |
| 66.708 | D | 232,881 | Pollution Prevention Grants Program | | |
| 66.801 | D | 2,777,397 | Hazardous Waste Management State Program Support | | |
| 66.802 | D | 1,735,691 | Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements | | |
| 66.804 | D | 248,902 | State and Tribal Underground Storage Tanks Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 66.805 | D | 2,822,059 | Leaking Underground Storage Tank Trust Fund Program | | |
| 66.808 | D | 19,062 | Solid Waste Management Assistance | | |
| 66.809 | D | 487,415 | Superfund State and Indian Tribe Core Program Cooperative Agreements | | |
| 66.951 | D | 4,553 | Environmental Education Grants | | |
| 93 | D | 239,362 | U.S. Department of Health and Human Services | | |
| 93.197 | D | 710,404 | Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | | |
| 97.041 | D | 42,466 | National Dam Safety Program | | |
| | | <u>127,667,111</u> | Total — N. C. Department of Environment and Natural Resources | | |

N. C. Department of Environment and Natural Resources - Wildlife

| | | | | | |
|--------|---|-------------------|--|--|--|
| 10 | D | 35,333 | U.S. Department of Agriculture | | |
| 10.025 | D | 59,318 | Plant and Animal Disease, Pest Control, and Animal Care | | |
| 11.472 | D | 50,000 | Unallied Science Program | | |
| 15.605 | D | 3,352,744 | Sport Fish Restoration | | |
| 15.611 | D | 5,171,678 | Wildlife Restoration | | |
| 15.612 | D | 192,048 | Endangered Species Conservation | | |
| 15.615 | D | 7,500 | Cooperative Endangered Species Conservation Fund | | |
| 15.616 | D | 19,672 | Clean Vessel Act | | |
| 15.623 | D | 304,215 | North American Wetlands Conservation Fund | | |
| 15.625 | D | 367,400 | Wildlife Conservation and Restoration | | |
| 15.631 | D | 3,744 | Partners for Fish and Wildlife | | |
| 15.632 | D | 10,040 | Conservation Grants Private Stewardship for Imperiled Species | | |
| 15.633 | D | 578 | Landowner Incentive | | |
| 15.634 | D | 860,551 | State Wildlife Grants | | |
| 97.012 | D | 795,012 | Boating Safety Financial Assistance | | |
| | | <u>11,229,833</u> | Total — N. C. Department of Environment and Natural Resources - Wildlife | | |

N. C. Department of Health and Human Services

| | | | | | |
|--------|---|-------------|---|--|--|
| 10.551 | D | 833,512,590 | Food Stamps | | |
| 10.557 | D | 138,355,524 | Special Supplemental Nutrition Program for Women, Infants, and Children | | |
| 10.558 | D | 76,523,011 | Child and Adult Care Food Program | | |
| 10.559 | D | 4,367,362 | Summer Food Service Program for Children | | |
| 10.560 | D | 1,762,249 | State Administrative Expenses for Child Nutrition | | |
| 10.561 | D | 60,854,652 | State Administrative Matching Grants for Food Stamp Program | | |
| 10.574 | D | 83,880 | Team Nutrition Grants | | |
| 10.576 | D | 37,446 | Senior Farmers Market Nutrition Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 10.580 | D | 49,110 | Food Stamp Program Research Grants | | |
| 14.231 | D | 2,367,719 | Emergency Shelter Grants Program | | |
| 14.241 | D | 1,702,463 | Housing Opportunities for Persons with AIDS | | |
| 14.244 | D | 590,959 | Empowerment Zones Program | | |
| 16.580 | D | 218 | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | | |
| 16.727 | D | 223,662 | Enforcing Underage Drinking Laws Program | | |
| 17.235 | D | 2,181,859 | Senior Community Service Employment Program | | |
| 66.609 | D | 714 | Protection of Children and Older Adults (Elderly) from Environmental Health Risks | | |
| 66.701 | D | 86,924 | Toxic Substances Compliance Monitoring Cooperative Agreements | | |
| 66.707 | D | 366,888 | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals | | |
| 81.042 | D | 4,430,177 | Weatherization Assistance for Low-Income Persons | | |
| 84.126 | D | 85,196,765 | Rehabilitation Services - Vocational Rehabilitation Grants to States | | |
| 84.161 | D | 277,405 | Rehabilitation Services - Client Assistance Program | | |
| 84.169 | D | 511,602 | Independent Living - State Grants | | |
| 84.177 | D | 626,116 | Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind | | |
| 84.181 | D | 12,636,338 | Special Education - Grants for Infants and Families with Disabilities | | |
| 84.186 | D | 1,590,165 | Safe and Drug-Free Schools and Communities - State Grants | | |
| 84.187 | D | 978,276 | Supported Employment Services for Individuals with Severe Disabilities | | |
| 84.224 | D | 445,126 | Assistive Technology | | |
| 84.265 | D | 230,511 | Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training | | |
| 93.003 | D | 12,227,199 | Public Health and Social Services Emergency Fund | | |
| 93.004 | D | 5,578 | Cooperative Agreements to Improve the Health Status of Minority Populations | | |
| 93.006 | D | 79,660 | State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program | | |
| 93.041 | D | 128,682 | Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | | |
| 93.042 | D | 496,517 | Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals | | |
| 93.043 | D | 606,796 | Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services | | |
| 93.044 | D | 14,050,700 | Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | | |
| 93.045 | D | 9,247,822 | Special Programs for the Aging - Title III, Part C - Nutrition Services | | |
| 93.048 | D | 113,622 | Special Programs for the Aging - Title IV and Title II - Discretionary Projects | | |
| 93.051 | D | 305,688 | Alzheimer's Disease Demonstration Grants to States | | |
| 93.052 | D | 3,650,922 | National Family Caregiver Support | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 93.053 | D | 3,056,255 | Nutrition Services Incentive Program | | |
| 93.103 | D | 322 | Food and Drug Administration - Research | | |
| 93.104 | D | 1,111,240 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | |
| 93.110 | D | 420,104 | Maternal and Child Health Federal Consolidated Programs | | |
| 93.116 | D | 1,937,666 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | |
| 93.127 | D | 67,295 | Emergency Medical Services for Children | | |
| 93.130 | D | 282,171 | Primary Care Services - Resource Coordination and Development | | |
| 93.136 | D | 1,446,549 | Injury Prevention and Control Research and State and Community Based Programs | | |
| 93.150 | D | 601,596 | Projects for Assistance in Transition from Homelessness (PATH) | | |
| 93.161 | D | 19,629 | Health Program for Toxic Substances and Disease Registry | | |
| 93.204 | D | 56,887 | Surveillance of Hazardous Substance Emergency Events | | |
| 93.206 | D | 23,100 | Human Health Studies - Applied Research and Development | | |
| 93.217 | D | 7,281,983 | Family Planning - Services | | |
| 93.224 | D | 1,015,022 | Consolidated Health Centers | | |
| 93.230 | D | 57,430 | Consolidated Knowledge Development and Application (KD&A) Program | | |
| 93.235 | D | 1,240,938 | Abstinence Education Program | | |
| 93.238 | D | 21,072 | Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement | | |
| 93.241 | D | 495,597 | State Rural Hospital Flexibility Program | | |
| 93.242 | D | 50,906 | Mental Health Research Grants | | |
| 93.243 | D | 30,327 | Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | |
| 93.251 | D | 124,258 | Universal Newborn Hearing Screening | | |
| 93.256 | D | 190,435 | State Planning Grant - Health Care Access for the Uninsured | | |
| 93.259 | D | 394,990 | Rural Access to Emergency Devices Grant | | |
| 93.262 | D | 157,495 | Occupational Safety and Health Research Projects | | |
| 93.268 | D | 42,872,156 | Immunization Grants | | |
| 93.283 | D | 30,584,473 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | | |
| 93.301 | D | 165,528 | Small Rural Hospital Improvement Grants | | |
| 93.556 | D | 9,773,705 | Promoting Safe and Stable Families | | |
| 93.558 | D | 251,577,411 | Temporary Assistance for Needy Families | | |
| 93.560 | D | -247,798 | Family Support Payments to States - Assistance Payments | | |
| 93.563 | D | 79,315,551 | Child Support Enforcement | | |
| 93.566 | D | 2,806,063 | Refugee and Entrant Assistance - State Administered Programs | | |
| 93.568 | D | 40,153,505 | Low-Income Home Energy Assistance | | |
| 93.569 | D | 16,474,164 | Community Services Block Grant | | |
| 93.571 | D | 134,262 | Community Services Block Grant Discretionary Awards - Community Food and Nutrition | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 93.575 | D | 148,216,626 | Child Care and Development Block Grant | | |
| 93.576 | D | 801,323 | Refugee and Entrant Assistance - Discretionary Grants | | |
| 93.584 | D | 320,196 | Refugee and Entrant Assistance - Targeted Assistance Grants | | |
| 93.590 | D | 591,461 | Community-Based Family Resource and Support Grants | | |
| 93.596 | D | 114,595,601 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | | |
| 93.597 | D | 267,473 | Grants to States for Access and Visitation Programs | | |
| 93.599 | D | 935,980 | Chafee Education and Training Vouchers Program (ETV) | | |
| 93.600 | D | 163,309 | Head Start | | |
| 93.601 | D | 81,541 | Child Support Enforcement Demonstrations and Special Projects | | |
| 93.603 | D | 255,709 | Adoption Incentive Payments | | |
| 93.630 | D | 2,072,979 | Developmental Disabilities Basic Support and Advocacy Grants | | |
| 93.645 | D | 7,074,678 | Child Welfare Services - State Grants | | |
| 93.658 | D | 68,167,362 | Foster Care - Title IV-E | | |
| 93.659 | D | 26,846,866 | Adoption Assistance | | |
| 93.667 | D | 57,358,780 | Social Services Block Grant | | |
| 93.669 | D | 841,521 | Child Abuse and Neglect State Grants | | |
| 93.670 | D | 313,808 | Child Abuse and Neglect Discretionary Activities | | |
| 93.671 | D | 2,081,904 | Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes | | |
| 93.674 | D | 2,199,239 | Chafee Foster Care Independent Living | | |
| 93.767 | D | 203,509,032 | State Children's Insurance Program | | |
| 93.768 | D | 382,508 | Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities | | |
| 93.773 | D | 5,800,214 | Medicare - Hospital Insurance | | |
| 93.777 | D | 4,470,502 | State Survey and Certification of Health Care Providers and Suppliers | | |
| 93.778 | D | 5,802,921,230 | Medical Assistance Program | | |
| 93.779 | D | 1,010,368 | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | | |
| 93.786 | D | 1,293 | State Pharmaceutical Assistance Programs | | |
| 93.913 | D | 141,348 | Grants to States for Operation of Offices of Rural Health | | |
| 93.917 | D | 21,403,795 | HIV Care Formula Grants | | |
| 93.919 | D | 3,425,320 | Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs | | |
| 93.926 | D | 2,278,513 | Healthy Start Initiative | | |
| 93.940 | D | 4,532,411 | HIV Prevention Activities - Health Department Based | | |
| 93.944 | D | 508,380 | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | | |
| 93.945 | D | 2,431,587 | Assistance Programs for Chronic Disease Prevention and Control | | |
| 93.952 | D | 15,367 | Trauma Care Systems Planning and Development | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|---|---------------------|--------------------------|
| 93.958 | D | 10,692,255 | Block Grants for Community Mental Health Services | | |
| 93.959 | D | 37,771,378 | Block Grants for Prevention and Treatment of Substance Abuse | | |
| 93.977 | D | 4,684,260 | Preventive Health Services - Sexually Transmitted Diseases Control Grants | | |
| 93.988 | D | 697,351 | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems | | |
| 93.991 | D | 3,823,848 | Preventive Health and Health Services Block Grant | | |
| 93.994 | D | 19,672,344 | Maternal and Child Health Services Block Grant to the States | | |
| 94.011 | D | 531,417 | Foster Grandparent Program | | |
| 96.001 | D | 50,766,252 | Social Security - Disability Insurance | | |
| 96.007 | D | 6,105 | Social Security - Research and Demonstration | | |
| 96.008 | D | 276,842 | Social Security - Benefits Planning, Assistance, and Outreach Program | | |
| 99 | D | 83,096 | Other Federal Assistance | | |
| | | <u>8,379,618,556</u> | Total — N. C. Department of Health and Human Services | | |

N. C. Department of Insurance

| | | | | | |
|--------|---|----------------|---|--|--|
| 14.171 | D | 120,312 | Manufactured Home Construction and Safety Standards | | |
| 93.048 | D | 188,110 | Special Programs for the Aging - Title IV and Title II - Discretionary Projects | | |
| 93.779 | D | 585,044 | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | | |
| 97 | D | 48,894 | Department of Homeland Security | | |
| | | <u>942,360</u> | Total — N. C. Department of Insurance | | |

N. C. Department of Justice

| | | | | | |
|--------|---|------------------|---|--|--|
| 16.220 | D | 304,736 | Law Enforcement Assistance - Narcotics and Dangerous Drugs - Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances | | |
| 16.543 | D | 165,072 | Missing Children's Assistance | | |
| 16.560 | D | 280,312 | National Institute of Justice Research, Evaluation, and Development Project Grants | | |
| 16.564 | D | 920,751 | Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction | | |
| 16.580 | D | 310,005 | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | | |
| 16.609 | D | 68,661 | Community Prosecution and Project Safe Neighborhoods | | |
| 16.710 | D | 247,277 | Public Safety Partnership and Community Policing Grants | | |
| 93.775 | D | 1,585,084 | State Medicaid Fraud Control Units | | |
| | | <u>3,881,898</u> | Total — N. C. Department of Justice | | |

N. C. Department of Labor

| | | | | | |
|--------|---|-----------|--|--|--|
| 17.005 | D | 145,350 | Compensation and Working Conditions | | |
| 17.503 | D | 6,280,329 | Occupational Safety and Health - State Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|-----------------------------------|---------------------|--------------------------|
| 17.504 | D | 1,404,841 | Consultation Agreements | | |
| 17.600 | D | 133,021 | Mine Health and Safety Grants | | |
| | | 7,963,541 | Total — N. C. Department of Labor | | |

N. C. Department of Public Instruction

| | | | | | |
|--------|---|-------------|--|--|--|
| 10 | D | 327,014 | U.S. Department of Agriculture | | |
| 10.553 | D | 66,703,314 | School Breakfast Program | | |
| 10.555 | D | 213,008,380 | National School Lunch Program | | |
| 10.556 | D | 152,488 | Special Milk Program for Children | | |
| 10.560 | D | 1,683,013 | State Administrative Expenses for Child Nutrition | | |
| 12 | D | 237,919 | U.S. Department of Defense | | |
| 84 | D | 98,753 | U.S. Department of Education | | |
| 84.010 | D | 263,974,611 | Title I Grants to Local Educational Agencies | | |
| 84.011 | D | 7,681,747 | Migrant Education - State Grant Program | | |
| 84.013 | D | 832,253 | Title I Program for Neglected and Delinquent Children | | |
| 84.027 | D | 261,849,058 | Special Education - Grants to States | | |
| 84.048 | D | 34,156,350 | Vocational Education - Basic Grants to States | | |
| 84.173 | D | 12,081,287 | Special Education - Preschool Grants | | |
| 84.184 | D | 1,408,998 | Safe and Drug-Free Schools and Communities - National Programs | | |
| 84.185 | D | 1,144,500 | Byrd Honors Scholarships | | |
| 84.186 | D | 8,333,162 | Safe and Drug-Free Schools and Communities - State Grants | | |
| 84.196 | D | 1,234,351 | Education for Homeless Children and Youth | | |
| 84.206 | D | 275,769 | Javits Gifted and Talented Students Education Grant Program | | |
| 84.213 | D | 4,985,784 | Even Start - State Educational Agencies | | |
| 84.243 | D | 3,253,905 | Tech-Prep Education | | |
| 84.282 | D | 4,285,318 | Charter Schools | | |
| 84.287 | D | 18,325,077 | Twenty-First Century Community Learning Centers | | |
| 84.293 | D | 10,769 | Foreign Language Assistance | | |
| 84.298 | D | 8,476,703 | State Grants for Innovative Programs | | |
| 84.318 | D | 13,620,404 | Education Technology State Grants | | |
| 84.323 | D | 1,461,912 | Special Education - State Program Improvement Grants for Children with Disabilities | | |
| 84.326 | D | 511,381 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | | |
| 84.330 | D | 478,509 | Advanced Placement Program | | |
| 84.332 | D | 6,757,141 | Comprehensive School Reform Demonstration | | |
| 84.352 | D | 29,795 | School Renovation Grants | | |
| 84.357 | D | 38,788,245 | Reading First State Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 84.358 | D | 3,960,139 | Rural Education | | |
| 84.365 | D | 9,216,600 | English Language Acquisition Grants | | |
| 84.366 | D | 1,461,391 | Mathematics and Science Partnerships | | |
| 84.367 | D | 65,740,578 | Improving Teacher Quality State Grants | | |
| 84.369 | D | 9,162,838 | Grants for State Assessments and Related Activities | | |
| 93.576 | D | 207,293 | Refugee and Entrant Assistance - Discretionary Grants | | |
| 93.938 | D | 1,042,128 | Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems | | |
| 94.004 | D | 440,338 | Learn and Serve America - School and Community Based Programs | | |
| | | <u>1,067,399,215</u> | Total — N. C. Department of Public Instruction | | |

N. C. Department of Transportation

| | | | | | |
|--------|---|----------------------|---|--|--|
| 20.106 | D | 25,950,015 | Airport Improvement Program | | |
| 20.205 | D | 1,073,699,553 | Highway Planning and Construction | | |
| 20.218 | D | 3,488,633 | National Motor Carrier Safety | | |
| 20.219 | D | 664,648 | Recreational Trails Program | | |
| 20.312 | D | 320,962 | High Speed Ground Transportation - Next Generation High Speed Rail Program | | |
| 20.500 | D | -34,303 | Federal Transit - Capital Investment Grants | | |
| 20.505 | D | 851,732 | Federal Transit - Metropolitan Planning Grants | | |
| 20.509 | D | 10,446,509 | Formula Grants for Other Than Urbanized Areas | | |
| 20.516 | D | 73,617 | Job Access - Reverse Commute | | |
| 20.600 | D | 2,970,303 | State and Community Highway Safety | | |
| 20.601 | D | 1,000,963 | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants | | |
| 20.602 | D | 923,825 | Occupant Protection | | |
| 20.604 | D | 890,325 | Safety Incentive Grants for Use of Seatbelts | | |
| 20.605 | D | 4,126,332 | Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons | | |
| 23.003 | D | 526,070 | Appalachian Development Highway System | | |
| | | <u>1,125,899,184</u> | Total — N. C. Department of Transportation | | |

N. C. Employment Security Commission

| | | | | | |
|--------|---|-------------|---------------------------------------|-----------------|--------------|
| 17.002 | D | 2,212,812 | Labor Force Statistics | | |
| 17.207 | D | 34,490,549 | Employment Service | | |
| 17.225 | D | 869,162,240 | Unemployment Insurance | | |
| 17.245 | D | 94,896,727 | Trade Adjustment Assistance - Workers | | |
| 17.258 | I | 29,842 | WIA Adult Program | 03-2020-33-9900 | Cape Fear |
| 17.258 | I | 660,301 | WIA Adult Program | 04-2020-33-9900 | Cape Fear |
| 17.258 | I | 1,636 | WIA Adult Program | 03-2020-34-9900 | Capital Area |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|----------------------|---------------------|--------------------------|
| 17.258 | I | 75,307 | WIA Adult Program | 04-2020-34-9900 | Capital Area |
| 17.258 | I | 40,637 | WIA Adult Program | 03-2020-36-9900 | Centralina |
| 17.258 | I | 1,120,983 | WIA Adult Program | 04-2020-36-9900 | Centralina |
| 17.258 | I | 81,476 | WIA Adult Program | 04-2024-36-9900 | Centralina |
| 17.258 | I | 10,422 | WIA Adult Program | 03-2020-37-9900 | City of Charlotte |
| 17.258 | I | 410,696 | WIA Adult Program | 04-2020-37-9900 | City of Charlotte |
| 17.258 | I | 3,494 | WIA Adult Program | 03-2020-35-9900 | City of Durham |
| 17.258 | I | 72,409 | WIA Adult Program | 04-2020-35-9900 | City of Durham |
| 17.258 | I | -455 | WIA Adult Program | 03-2020-40-9900 | Eastern Carolina |
| 17.258 | I | 144,300 | WIA Adult Program | 04-2020-40-9900 | Eastern Carolina |
| 17.258 | I | 9,771 | WIA Adult Program | 03-2020-44-9900 | Lumber River |
| 17.258 | I | 145,827 | WIA Adult Program | 03-2020-44-9900 | Lumber River |
| 17.258 | I | -1,071 | WIA Adult Program | 03-2020-44-9900 | Lumber River |
| 17.258 | I | 252,716 | WIA Adult Program | 04-2020-44-9900 | Lumber River |
| 17.258 | I | 1,255,548 | WIA Adult Program | 04-2020-44-9900 | Lumber River |
| 17.258 | I | 430,555 | WIA Adult Program | 04-2020-44-9900 | Lumber River |
| 17.258 | I | 228,378 | WIA Adult Program | 04-2024-44-9900 | Lumber River |
| 17.258 | I | 23,312 | WIA Adult Program | 03-2020-45-9900 | Mid-Carolina |
| 17.258 | I | 108,147 | WIA Adult Program | 04-2020-45-9900 | Mid-Carolina |
| 17.258 | I | 5,082 | WIA Adult Program | 04-2024-45-9900 | Mid-Carolina |
| 17.258 | I | 368 | WIA Adult Program | 03-2020-29-9900 | Mountain Area |
| 17.258 | I | 17,257 | WIA Adult Program | 04-2020-29-9900 | Mountain Area |
| 17.258 | I | 701 | WIA Adult Program | 03-2020-58-9900 | PeeDee |
| 17.258 | I | 9,990 | WIA Adult Program | 03-2020-58-9900 | PeeDee |
| 17.258 | I | 131,622 | WIA Adult Program | 04-2020-58-9900 | PeeDee |
| 17.258 | I | 246,182 | WIA Adult Program | 04-2020-58-9900 | PeeDee |
| 17.258 | I | 299,297 | WIA Adult Program | 04-2020-54-9900 | Regional Partnership |
| 17.258 | I | 6,069 | WIA Adult Program | 03-2020-54-9900 | Regional Partnership |
| 17.258 | I | 244,912 | WIA Adult Program | 04-2020-55-9900 | Southwestern |
| 17.258 | I | 8,522 | WIA Adult Program | 03-2020-55-9900 | Southwestern |
| 17.259 | I | 517 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 2,964 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 1,493 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 1,139 | WIA Youth Activities | 03-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 18,577 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 32,327 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |
| 17.259 | I | 21,433 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|------------------------|---------------------|--------------------------|
| 17.259 | I | 13,179 | WIA Youth Activities | 04-2040-45-9900 | Mid-Carolina |
| 17.260 | D | 115,685 | WIA Dislocated Workers | | |
| 17.260 | I | 36,007 | WIA Dislocated Workers | 03-2030-33-9900 | Cape Fear |
| 17.260 | I | 449,982 | WIA Dislocated Workers | 04-2030-33-9900 | Cape Fear |
| 17.260 | I | 22,639 | WIA Dislocated Workers | 03-2031-34-9900 | Capital Area |
| 17.260 | I | 1,973 | WIA Dislocated Workers | 03-2031-34-9900 | Capital Area |
| 17.260 | I | 410,045 | WIA Dislocated Workers | 04-2031-34-9900 | Capital Area |
| 17.260 | I | 98,288 | WIA Dislocated Workers | 04-2031-34-9900 | Capital Area |
| 17.260 | I | 82,338 | WIA Dislocated Workers | 03-2030-36-9900 | Centralina |
| 17.260 | I | 20,612 | WIA Dislocated Workers | 03-4000-36-9900 | Centralina |
| 17.260 | I | 2,337,240 | WIA Dislocated Workers | 04-2030-36-9900 | Centralina |
| 17.260 | I | 87,276 | WIA Dislocated Workers | 04-2034-36-9900 | Centralina |
| 17.260 | I | 6,927 | WIA Dislocated Workers | 04-3730-36-9900 | Centralina |
| 17.260 | I | -8,326 | WIA Dislocated Workers | 03-2030-37-9900 | Charlotte |
| 17.260 | I | 713,682 | WIA Dislocated Workers | 04-2030-37-9900 | Charlotte |
| 17.260 | I | 8,141 | WIA Dislocated Workers | N/A | Charlotte-Mecklenburg |
| 17.260 | I | 15,767 | WIA Dislocated Workers | 03-2030-35-9900 | City of Durham |
| 17.260 | I | 281,676 | WIA Dislocated Workers | 04-2030-35-9900 | City of Durham |
| 17.260 | I | 3,187 | WIA Dislocated Workers | 03-2030-38-9900 | Cumberland |
| 17.260 | I | 175,202 | WIA Dislocated Workers | 04-2030-38-9900 | Cumberland |
| 17.260 | I | -2,669 | WIA Dislocated Workers | 03-2030-40-9900 | Eastern Carolina |
| 17.260 | I | 475,456 | WIA Dislocated Workers | 04-2030-40-9900 | Eastern Carolina |
| 17.260 | I | 14,917 | WIA Dislocated Workers | 03-3730-40-9900 | Eastern Carolina |
| 17.260 | I | 10,243 | WIA Dislocated Workers | 03-2030-43-9900 | Kerr Tar |
| 17.260 | I | 740,298 | WIA Dislocated Workers | 04-2030-43-9900 | Kerr Tar |
| 17.260 | I | 111,811 | WIA Dislocated Workers | 04-2034-43-9900 | Kerr Tar |
| 17.260 | I | -1,318 | WIA Dislocated Workers | 03-2030-44-9900 | Lumber River |
| 17.260 | I | 30,623 | WIA Dislocated Workers | 03-2030-44-9900 | Lumber River |
| 17.260 | I | -1,860 | WIA Dislocated Workers | 03-2030-44-9900 | Lumber River |
| 17.260 | I | 129,335 | WIA Dislocated Workers | 04-2030-44-9900 | Lumber River |
| 17.260 | I | 345,640 | WIA Dislocated Workers | 04-2030-44-9900 | Lumber River |
| 17.260 | I | 151,085 | WIA Dislocated Workers | 04-2030-44-9900 | Lumber River |
| 17.260 | I | 32,315 | WIA Dislocated Workers | 04-2034-44-9900 | Lumber River |
| 17.260 | I | 24,445 | WIA Dislocated Workers | 03-2030-45-9900 | Mid-Carolina |
| 17.260 | I | 155,620 | WIA Dislocated Workers | 04-2030-45-9900 | Mid-Carolina |
| 17.260 | I | 7,934 | WIA Dislocated Workers | 04-2034-45-9900 | Mid-Carolina |
| 17.260 | I | 368 | WIA Dislocated Workers | 03-2030-29-9900 | Mountain Area |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|---|---------------------|--------------------------|
| 17.260 | I | 17,725 | WIA Dislocated Workers | 04-2030-29-9900 | Mountain Area |
| 17.260 | I | 387,083 | WIA Dislocated Workers | 04-3730-29-9900 | Mountain Area |
| 17.260 | I | 139,758 | WIA Dislocated Workers | 03-3730-59-9900 | Northeast |
| 17.260 | I | 8,071 | WIA Dislocated Workers | 04-2030-59-9900 | Northeast |
| 17.260 | I | 16,907 | WIA Dislocated Workers | 03-2030-58-9900 | PeeDee |
| 17.260 | I | 12,554 | WIA Dislocated Workers | 03-2030-58-9900 | PeeDee |
| 17.260 | I | 163,285 | WIA Dislocated Workers | 04-2030-58-9900 | PeeDee |
| 17.260 | I | 266,587 | WIA Dislocated Workers | 04-2030-58-9900 | PeeDee |
| 17.260 | I | 2,569 | WIA Dislocated Workers | 04-2050-58-9900 | PeeDee |
| 17.260 | I | 439 | WIA Dislocated Workers | 04-2050-58-9900 | PeeDee |
| 17.260 | I | 22,053 | WIA Dislocated Workers | N/A | PeeDee |
| 17.260 | I | 1,823 | WIA Dislocated Workers | 03-2030-54-9900 | Regional Partnership |
| 17.260 | I | 444,171 | WIA Dislocated Workers | 04-2030-54-9900 | Regional Partnership |
| 17.260 | I | 3,278 | WIA Dislocated Workers | 04-2050-54-9900 | Regional Partnership |
| 17.260 | I | 18,851 | WIA Dislocated Workers | N/A | Regional Partnership |
| 17.260 | I | 25,673 | WIA Dislocated Workers | N/A | Regional Partnership |
| 17.260 | I | 10,010 | WIA Dislocated Workers | 03-2030-55-9900 | Southwestern |
| 17.260 | I | 463,631 | WIA Dislocated Workers | 04-2030-55-9900 | Southwestern |
| 17.260 | I | 1,721,330 | WIA Dislocated Workers | 04-3730-55-9900 | Southwestern |
| 17.801 | D | 1,069,219 | Disabled Veterans' Outreach Program (DVOP) | | |
| 17.804 | D | 3,715,438 | Local Veterans' Employment Representative Program | | |
| 83.541 | D | -1,540 | Disaster Unemployment Assistance | | |
| 84.346 | I | 315,988 | Vocational Education - Occupational and Employment Information State Grants | E9483936 | Basic Assist Grant |
| | | <u>1,022,835,677</u> | Total — N. C. Employment Security Commission | | |

N. C. Office of Administrative Hearings

| | | | |
|----|---|---------------|---|
| 30 | D | 32,050 | Equal Employment Opportunity Commission |
| | | <u>32,050</u> | Total — N. C. Office of Administrative Hearings |

N. C. Office of the Governor

| | | | |
|--------|---|------------------|--|
| 23.011 | D | 45,152 | Appalachian State Research, Technical Assistance, and Demonstration Projects |
| 94.002 | D | 107,439 | Retired and Senior Volunteer Program |
| 94.003 | D | 384,090 | State Commissions |
| 94.006 | D | 3,326,066 | AmeriCorps |
| 94.007 | D | 153,149 | Planning and Program Development Grants |
| 94.009 | D | 139,279 | Training and Technical Assistance |
| | | <u>4,155,175</u> | Total — N. C. Office of the Governor |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|--|---------------------|--------------------------|
| <u>N. C. School of Science and Mathematics</u> | | | | | |
| 84 | D | 236,017 | U.S. Department of Education | | |
| 84.303 | D | 16,513 | Technology Innovation Challenge Grants | | |
| | | <u>252,530</u> | Total — N. C. School of Science and Mathematics | | |
| <u>N.C. Office of Juvenile Justice</u> | | | | | |
| 16.203 | D | 108,346 | Sex Offender Management Discretionary Grant | | |
| 16.580 | D | 437,830 | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | | |
| 16.586 | D | 1,074,112 | Violent Offender Incarceration and Truth in Sentencing Incentive Grants | | |
| | | <u>1,620,288</u> | Total — N.C. Office of Juvenile Justice | | |
| <u>State Board of Elections</u> | | | | | |
| 39.011 | D | 4,912,982 | Election Reform Payments | | |
| 93.617 | D | 7,646 | Voting Access for Individuals with Disabilities - Grants to States | | |
| | | <u>4,920,628</u> | Total — State Board of Elections | | |
| | | <u>12,204,610,566</u> | Total — Primary Government | | |
| <i>Component Units</i> | | | | | |
| <i>University of North Carolina System:</i> | | | | | |
| <u>Appalachian State University</u> | | | | | |
| 10.200 | I | 18,697 | Grants for Agricultural Research, Special Research Grants | Z590102 | Univ of Maryland |
| 10.206 | D | 14 | Grants for Agricultural Research - Competitive Research Grants | | |
| 10.652 | I | 17,242 | Forestry Research | 1034801 | Research Fdn of SUNY |
| 11.609 | D | 19,566 | Measurement and Engineering Research and Standards | | |
| 15.812 | D | 1,252 | Cooperative Research Units Program | | |
| 16.727 | I | 120 | Enforcing Underage Drinking Laws Program | 03-0165 | Gov Inst Alcohol Abuse |
| 23.001 | D | 28,528 | Appalachian Regional Development | | |
| 47.049 | D | 200,169 | Mathematical and Physical Sciences | | |
| 47.050 | D | 38,293 | Geosciences | | |
| 47.074 | D | 64,745 | Biological Sciences | | |
| 47.074 | I | 10,738 | Biological Sciences | 46222-7761 | Cornell University |
| 47.075 | D | 880 | Social, Behavioral, and Economic Sciences | | |
| 47.075 | I | 2,250 | Social, Behavioral, and Economic Sciences | 05-0144 | Amer Sociological Assoc |
| 47.076 | D | 181,749 | Education and Human Resources | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|-----------------------------|
| 47.076 | I | 825 | Education and Human Resources | R124684 | Louisiana State University |
| 47.078 | D | 11,902 | Polar Programs | | |
| 66.510 | D | 2,053 | Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development | | |
| 84.007 | D | 221,038 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 15,514,836 | Federal Family Education Loans | | |
| 84.033 | D | 559,693 | Federal Work-Study Program | | |
| 84.038 | D | 4,468,519 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 262,137 | TRIO - Student Support Services | | |
| 84.047 | D | 386,383 | TRIO - Upward Bound | | |
| 84.063 | D | 6,211,689 | Federal Pell Grant Program | | |
| 84.116 | D | 29,717 | Fund for the Improvement of Postsecondary Education | | |
| 84.184 | I | 4,381 | Safe and Drug-Free Schools and Communities - National Programs | 05-0010 | Higher Educ Center |
| 84.324 | D | 642,817 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | | |
| 84.342 | D | 977 | Preparing Tomorrow's Teachers to Use Technology | | |
| 84.350 | D | 245,055 | Transition to Teaching | | |
| 93.273 | I | 44,178 | Alcohol Research Programs | WFUHS13057 | Wake Forest Univ Health Sci |
| 93.866 | I | 28,170 | Aging Research | G-42-6C7-G1 | Georgia Tech |
| 94.011 | D | 394,662 | Foster Grandparent Program | | |
| 94.016 | D | 272,934 | Senior Companion Program | | |
| | | <u>29,886,209</u> | Total — Appalachian State University | | |

East Carolina University

| | | | | | |
|--------|---|---------|---|---------------------|--------------------------|
| 10.202 | D | 22,017 | Cooperative Forestry Research | | |
| 10.206 | D | 100,712 | Grants for Agricultural Research - Competitive Research Grants | | |
| 10.220 | D | -1,900 | Higher Education Multicultural Scholars Program | | |
| 10.303 | D | 27,295 | Integrated Programs | | |
| 10.961 | D | 4,311 | Scientific Cooperation and Research | | |
| 11.307 | I | 40,798 | Economic Adjustment Assistance | 001056-01 | Univ of Missouri |
| 11.417 | I | 3,748 | Sea Grant Support | ECU SE Port | South Carolina Sea Grant |
| 11.419 | I | 17,483 | Coastal Zone Management Administration Awards | NOAA#NA03NOS4190195 | Univ of New Hampshire |
| 11.429 | D | 224 | Marine Sanctuary Program | | |
| 11.433 | I | 12,262 | Marine Fisheries Initiative | NOAA# 2500-1020-00 | Univ of South Florida |
| 11.440 | D | 80 | Environmental Sciences, Applications, Data, and Education | | |
| 11.460 | D | 19,416 | Special Oceanic and Atmospheric Projects | | |
| 11.478 | D | 3,176 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-------------------------------|
| 12.107 | I | 1,190 | Navigation Projects | DACA0195D0015 | Radian International |
| 12.300 | D | 234,799 | Basic and Applied Scientific Research | | |
| 12.420 | D | 526,609 | Military Medical Research and Development | | |
| 12.431 | D | 1,014 | Basic Scientific Research | | |
| 12.609 | D | 23,754 | Selected Reserve Educational Assistance Program | | |
| 12.901 | D | 25,257 | Mathematical Sciences Grants Program | | |
| 12.910 | D | 529,521 | Research and Technology Development | | |
| 12.910 | I | 40,455 | Research and Technology Development | BCTR0100745 | Anne Arundel Med Ctr |
| 12.910 | I | -1,509 | Research and Technology Development | PET-2001-003 | High Performance Technologies |
| 12.910 | I | 183,274 | Research and Technology Development | CDLT/Q285201 MOD | Univ of Maryland |
| 14.511 | D | 53,325 | Community Outreach Partnership Center Program | | |
| 14.512 | D | 59,031 | Community Development Work-Study Program | | |
| 14.900 | I | 14,314 | Lead-Based Paint Hazard Control in Privately-Owned Housing | NCHLB0214-02 | City of Rocky Mount |
| 15.630 | D | 8,554 | Coastal Program | | |
| 15.808 | D | 145,370 | U.S. Geological Survey - Research and Data Collection | | |
| 15.810 | D | 679 | National Cooperative Geologic Mapping Program | | |
| 15.904 | D | -82 | Historic Preservation Fund Grants-In-Aid | | |
| 15.915 | D | 8,038 | Technical Preservation Services | | |
| 16.543 | I | 8,601 | Missing Children's Assistance | GVL-181-PS03 | Nat'l Children's Alliance |
| 19.405 | D | 17,204 | Educational Partnerships Program | | |
| 43 | D | 140,420 | National Aeronautics and Space Administration | | |
| 45.024 | D | 4,475 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 47.041 | D | 11,640 | Engineering Grants | | |
| 47.049 | D | 149,923 | Mathematical and Physical Sciences | | |
| 47.049 | I | 22,985 | Mathematical and Physical Sciences | DMS-0070724 | Purdue University |
| 47.050 | D | 458,489 | Geosciences | | |
| 47.050 | I | 25,543 | Geosciences | EAR0228699 | AMNH |
| 47.050 | I | 9,337 | Geosciences | NSF-OCE-0240771 | Duke University |
| 47.050 | I | -94 | Geosciences | NSF-OCE-9320477 | Texas A&M Research Fdn |
| 47.070 | D | 283,911 | Computer and Information Science and Engineering | | |
| 47.074 | D | 491,849 | Biological Sciences | | |
| 47.074 | I | 25,686 | Biological Sciences | DEB-9712438 | Field Museum |
| 47.074 | I | 23,472 | Biological Sciences | DEB-0108575 | San Diego State University |
| 47.074 | I | 16,810 | Biological Sciences | DEB-0080381 | Univ of Virginia |
| 47.075 | D | 106,452 | Social, Behavioral, and Economic Sciences | | |
| 47.076 | D | 356,335 | Education and Human Resources | | |
| 47.076 | I | 57,774 | Education and Human Resources | REC-0228353 | Florida Atlantic University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|----------------------------------|
| 47.076 | I | 23,518 | Education and Human Resources | ESI-9911558 | Virginia Polytechnical Institute |
| 47.078 | D | 129,355 | Polar Programs | | |
| 66.511 | I | 51,706 | Office of Research and Development Consolidated Research/Training | EPA-82868401 | Penn State University |
| 66.516 | D | 3,449 | P3 Award: National Student Design Competition for Sustainability | | |
| 66.607 | D | 6,406 | Training and Fellowships for the Environmental Protection Agency | | |
| 66.950 | I | 1,687 | Environmental Education and Training Program | U82/CCU018832 | AEHAP |
| 81.049 | D | 74,003 | Office of Science Financial Assistance Program | | |
| 81.049 | I | 12,828 | Office of Science Financial Assistance Program | DOE#-03ER63613 | Indiana University |
| 81.049 | I | 24,922 | Office of Science Financial Assistance Program | DOE#FC02-02-ER63613 | Ohio State University |
| 84.007 | D | 1,373,246 | Federal Supplemental Educational Opportunity Grants | | |
| 84.016 | D | 38,811 | Undergraduate International Studies and Foreign Language Programs | | |
| 84.019 | D | 39,172 | Overseas - Faculty Research Abroad | | |
| 84.032 | D | 8,451,712 | Federal Family Education Loans | | |
| 84.033 | D | 617,579 | Federal Work-Study Program | | |
| 84.038 | D | 12,745,469 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 14,063,896 | Federal Pell Grant Program | | |
| 84.129 | D | 3,479 | Rehabilitation Long-Term Training | | |
| 84.133 | I | 46,264 | National Institute on Disability and Rehabilitation Research | 830020050031 | Southern University |
| 84.325 | D | 462,514 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 93.110 | I | -1,880 | Maternal and Child Health Federal Consolidated Programs | 1H30 MC 0041-04 | Vanderbilt University |
| 93.115 | I | 419 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | Atorvastatin | Dartmouth College |
| 93.124 | D | 698 | Nurse Anesthetist Traineeships | | |
| 93.173 | D | 305,945 | Research Related to Deafness and Communication Disorders | | |
| 93.211 | D | 583 | Telehealth Network Grants | | |
| 93.247 | D | 560,042 | Advanced Education Nursing Grant Program | | |
| 93.262 | D | 881,043 | Occupational Safety and Health Research Projects | | |
| 93.263 | D | 65,566 | Occupational Safety and Health - Training Grants | | |
| 93.272 | D | 10,669 | Alcohol National Research Service Awards for Research Training | | |
| 93.273 | D | 470,107 | Alcohol Research Programs | | |
| 93.279 | D | 92,458 | Drug Abuse Research Programs | | |
| 93.283 | I | 2,822 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | UFUHS 14481 | N/A |
| 93.342 | D | 158,159 | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | | |
| 93.358 | D | 62,651 | Advanced Education Nursing Traineeships | | |
| 93.361 | D | 76,428 | Nursing Research | | |
| 93.361 | I | 11,672 | Nursing Research | 17166/114342 | Univ of Texas-HSC |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------|
| 93.364 | D | 259,135 | Nursing Student Loans | | |
| 93.395 | D | 596,598 | Cancer Treatment Research | | |
| 93.395 | I | 10,021 | Cancer Treatment Research | NIH# U10CA30969 | Children's Oncology |
| 93.395 | I | 19,568 | Cancer Treatment Research | NSC #710428 | ECOG/FSTRF |
| 93.395 | I | 2,426 | Cancer Treatment Research | U10 CA98543-01 | Nat'l Childhood Cancer Fdn |
| 93.395 | I | 8,750 | Cancer Treatment Research | U10CA12027/37377 | NSABP |
| 93.395 | I | 619 | Cancer Treatment Research | 5U10CA12027-23 | Univ of Pittsburgh |
| 93.399 | I | 27,053 | Cancer Control | U10CA12027/37377 | NSABP |
| 93.652 | I | 5,001 | Adoption Opportunities | BB-RRAP | Children's Home Society |
| 93.822 | D | 280,338 | Health Careers Opportunity Program | | |
| 93.837 | D | 466,257 | Heart and Vascular Diseases Research | | |
| 93.837 | I | 3 | Heart and Vascular Diseases Research | R01-HL-48159 | Columbia University |
| 93.837 | I | 129,542 | Heart and Vascular Diseases Research | 5R01HL57354-03 | Duke University |
| 93.837 | I | 12,362 | Heart and Vascular Diseases Research | 5U01 HL06826904 | Duke University |
| 93.837 | I | 2,626 | Heart and Vascular Diseases Research | N01-HC-35130 | Univ of Texas |
| 93.839 | I | 45,701 | Blood Diseases and Resources Research | 2U01HL52193 | Med College of Georgia |
| 93.846 | D | 276,081 | Arthritis, Musculoskeletal and Skin Diseases Research | | |
| 93.846 | I | 12,151 | Arthritis, Musculoskeletal and Skin Diseases Research | AR049459-PC | Med Univ of South Carolina |
| 93.847 | D | 876,810 | Diabetes, Endocrinology and Metabolism Research | | |
| 93.848 | D | 185,671 | Digestive Diseases and Nutrition Research | | |
| 93.849 | D | 420,345 | Kidney Diseases, Urology and Hematology Research | | |
| 93.853 | D | 206,236 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | |
| 93.853 | I | 131,810 | Extramural Research Programs in the Neurosciences and Neurological Disorders | U01 NS40069-04 | Children's Hospital |
| 93.853 | I | 22,476 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO29071C | Washington University |
| 93.854 | D | 3 | Biological Basis Research in the Neurosciences | | |
| 93.856 | D | 1,089,846 | Microbiology and Infectious Diseases Research | | |
| 93.856 | I | 40,925 | Microbiology and Infectious Diseases Research | 1U54 AI057175 | Duke University |
| 93.859 | D | 193,384 | Biomedical Research and Research Training | | |
| 93.859 | I | 765 | Biomedical Research and Research Training | 912-536-A | Children's Hospital |
| 93.865 | D | 56,440 | Child Health and Human Development Extramural Research | | |
| 93.866 | D | 160,318 | Aging Research | | |
| 93.866 | I | 18,879 | Aging Research | 1 P01 AG023591-01 | Univ of Arkansas Med |
| 93.884 | D | 504,385 | Grants for Residency Training in Primary Care Medicine and Dentistry | | |
| 93.925 | D | 63,908 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | | |
| | | <u>51,307,858</u> | Total — East Carolina University | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|--|---------------------|--------------------------------------|
| <u>Elizabeth City State University</u> | | | | | |
| 11.481 | D | 208,464 | Educational Partnership Program | | |
| 12.300 | D | 428,144 | Basic and Applied Scientific Research | | |
| 12.431 | D | 118,377 | Basic Scientific Research | | |
| 12.901 | D | 30,749 | Mathematical Sciences Grants Program | | |
| 14.169 | D | 58,760 | Housing Counseling Assistance Program | | |
| 14.237 | D | 254,160 | Historically Black Colleges and Universities Program | | |
| 15.632 | D | 24,813 | Conservation Grants Private Stewardship for Imperiled Species | | |
| 15.924 | D | 114,722 | Historically Black Colleges and Universities Preservation Initiative | | |
| 20.215 | I | 1,536 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 20.215 | I | 1,010 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 20.215 | I | 12,911 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 20.215 | I | 16,229 | Highway Training and Education | DTFH61-Q1-X-00097 | South Carolina State University |
| 43.001 | D | 69,597 | Aerospace Education Services Program | | |
| 45.024 | D | -181 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 45.129 | D | 251 | Promotion of the Humanities - Federal/State Partnership | | |
| 47.050 | D | 55,542 | Geosciences | | |
| 47.070 | D | 939 | Computer and Information Science and Engineering | | |
| 47.074 | I | 48,319 | Biological Sciences | N/A | Norfolk State University |
| 47.076 | D | 178,274 | Education and Human Resources | | |
| 47.076 | I | 2,037 | Education and Human Resources | Dtd 4/25/01 | Univ of Alabama-Birm |
| 66.951 | D | 5,071 | Environmental Education Grants | | |
| 81.049 | D | 170,414 | Office of Science Financial Assistance Program | | |
| 84 | D | -1,057 | U.S. Department of Education | | |
| 84.007 | D | 359,621 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 1,926,594 | Higher Education - Institutional Aid | | |
| 84.033 | D | 327,082 | Federal Work-Study Program | | |
| 84.038 | D | 916,986 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 282,188 | TRIO - Student Support Services | | |
| 84.044 | D | 329,648 | TRIO - Talent Search | | |
| 84.047 | D | 343,657 | TRIO - Upward Bound | | |
| 84.063 | D | 4,886,839 | Federal Pell Grant Program | | |
| 84.120 | D | 68,573 | Minority Science and Engineering Improvement | | |
| 84.120 | I | 12,821 | Minority Science and Engineering Improvement | P120A20085 | Hampton University |
| 84.120 | I | 7,347 | Minority Science and Engineering Improvement | 5314011248 | Virginia Institute of Marine Science |
| 84.184 | I | 58,823 | Safe and Drug-Free Schools and Communities - National Programs | S011A020033 | NC School Board Educ |
| 84.217 | D | 261,785 | TRIO - McNair Post-Baccalaureate Achievement | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|------------------------------------|
| 84.268 | D | 6,949,258 | Federal Direct Student Loans (Direct Loan) | | |
| 84.287 | I | 277,105 | Twenty-First Century Community Learning Centers | N/A | NC School Board Educ |
| 84.325 | D | 151,607 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.350 | D | 325,921 | Transition to Teaching | | |
| 84.928 | D | 3,631 | National Writing Project | | |
| 93.107 | I | -1,133 | Model State-Supported Area Health Education Centers | 5-U77-HP03017-09 | Univ of North Carolina-Chapel Hill |
| 93.107 | I | 829 | Model State-Supported Area Health Education Centers | 5-U77-HP03017-10 | Univ of North Carolina-Chapel Hill |
| 93.570 | D | 66,203 | Community Services Block Grant - Discretionary Awards | | |
| 93.571 | D | 24,306 | Community Services Block Grant Discretionary Awards - Community Food and Nutrition | | |
| 93.658 | D | 2,595 | Foster Care - Title IV-E | | |
| 93.822 | I | 5,458 | Health Careers Opportunity Program | 5-D18-HP-3021-1-3 | Univ of North Carolina-Chapel Hill |
| 93.865 | D | 48,709 | Child Health and Human Development Extramural Research | | |
| 93.940 | I | 6,586 | HIV Prevention Activities - Health Department Based | 01395-05 | NC Div of Public Health |
| 98 | I | -4,376 | U. S. Agency for International Development | 1435-01-02-CT-70684 | Hampton University |
| 98 | I | 389,761 | U. S. Agency for International Development | 1435-01-02-CT-70684 | Hampton University |
| 98 | I | 33,774 | U. S. Agency for International Development | N/A | United Negro College Fund |
| | | <u>19,861,279</u> | Total — Elizabeth City State University | | |

Fayetteville State University

| | | | | | |
|--------|---|-----------|--|-----|-----------------|
| 11.550 | D | 44,272 | Public Telecommunications Facilities Planning and Construction | | |
| 12.420 | D | 60,114 | Military Medical Research and Development | | |
| 12.431 | D | 16,413 | Basic Scientific Research | | |
| 43 | I | 8,807 | National Aeronautics and Space Administration | N/A | Univ of Alabama |
| 43.001 | D | 16,025 | Aerospace Education Services Program | | |
| 47.049 | D | 1,148,449 | Mathematical and Physical Sciences | | |
| 81.047 | D | 17,727 | Pre-Freshman Enrichment | | |
| 84 | I | 5,859 | U.S. Department of Education | N/A | Prairie View |
| 84.007 | D | 815,725 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 3,446,742 | Higher Education - Institutional Aid | | |
| 84.033 | D | 370,671 | Federal Work-Study Program | | |
| 84.038 | D | 3,083,109 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 338,674 | TRIO - Student Support Services | | |
| 84.044 | D | 268,037 | TRIO - Talent Search | | |
| 84.047 | D | 304,641 | TRIO - Upward Bound | | |
| 84.063 | D | 8,448,232 | Federal Pell Grant Program | | |
| 84.066 | D | 412,283 | TRIO - Educational Opportunity Centers | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|--------------------------|
| 84.268 | D | 16,501,490 | Federal Direct Student Loans (Direct Loan) | | |
| 84.334 | D | 902,800 | Gaining Early Awareness and Readiness for Undergraduate Programs | | |
| 93.307 | D | 176,467 | Minority Health and Health Disparities Research | | |
| 93.375 | D | 324,977 | Minority Biomedical Research Support | | |
| 93.570 | D | 61,480 | Community Services Block Grant - Discretionary Awards | | |
| 93.991 | D | 6,604 | Preventive Health and Health Services Block Grant | | |
| 94.006 | D | 1,001 | AmeriCorps | | |
| 99 | D | 159,160 | Other Federal Assistance | | |
| 99 | I | 2,900 | Other Federal Assistance | N/A | Cumberland County |
| 99 | I | 97,397 | Other Federal Assistance | N/A | Small Bus Dev Ctr |
| | | <u>37,040,056</u> | Total — Fayetteville State University | | |

North Carolina Agricultural & Technical State University

| | | | | | |
|--------|---|-----------|---|-----------------------|----------------------------------|
| 10 | D | 1,708,026 | U.S. Department of Agriculture | | |
| 10 | I | 44,793 | U.S. Department of Agriculture | 00-52100-9616NCAT | Alabama A&M University |
| 10 | I | 1,032 | U.S. Department of Agriculture | N/A | Colorado State University |
| 10 | I | 5,691 | U.S. Department of Agriculture | PO# PO59274 | Langston University |
| 10 | I | 3,861 | U.S. Department of Agriculture | 018000-320935-10 | Mississippi State University |
| 10 | I | -568 | U.S. Department of Agriculture | 01-155-UNC-GSA-LS-002 | Signal Corporation |
| 10 | I | 4,398 | U.S. Department of Agriculture | 332.77-05.008 | Tennessee State University |
| 10 | I | 12,591 | U.S. Department of Agriculture | 19070-425632 | Virginia Polytechnical Institute |
| 10.200 | I | 30,540 | Grants for Agricultural Research, Special Research Grants | RD309-040/3581477 | Univ of Georgia |
| 10.205 | D | 2,720,002 | Payments to 1890 Land-Grant Colleges and Tuskegee University | | |
| 10.206 | D | 8,680 | Grants for Agricultural Research - Competitive Research Grants | | |
| 10.216 | D | 820,325 | 1890 Institution Capacity Building Grants | | |
| 10.302 | D | 11,217 | Initiative for Future Agriculture and Food Systems | | |
| 10.302 | I | 4,839 | Initiative for Future Agriculture and Food Systems | 2001-52101-11411-NCAT | Fort Valley State University |
| 10.302 | I | -488 | Initiative for Future Agriculture and Food Systems | 332.77-02.448 | Tennessee State University |
| 10.303 | D | 107,364 | Integrated Programs | | |
| 10.303 | I | 1,356 | Integrated Programs | TCE 450021 | Texas A&M University |
| 10.443 | D | 28,014 | Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers | | |
| 10.455 | D | 20,191 | Community Outreach and Assistance Partnership Program | | |
| 10.500 | D | 2,477,875 | Cooperative Extension Service | | |
| 10.500 | I | -342 | Cooperative Extension Service | TCE 622640-14 | Texas A&M University |
| 10.500 | I | 1,441 | Cooperative Extension Service | 622037 | Texas A&M University |
| 10.500 | I | 7,167 | Cooperative Extension Service | RE675-109-7512027 | Univ of Georgia |
| 10.500 | I | 36,713 | Cooperative Extension Service | RE675-109/751/2017 | Univ of Georgia |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------------|----------------------------------|
| 10.905 | D | -10,009 | Plant Materials for Conservation | | |
| 10.960 | D | 306,505 | Technical Agricultural Assistance | | |
| 11 | I | 7 | U.S. Department of Commerce | RD309-022/409054 | Univ of Georgia |
| 11.400 | D | 88,191 | Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | | |
| 12 | D | 2,387,087 | U.S. Department of Defense | | |
| 12 | I | 9,976 | U.S. Department of Defense | F33601-03-F-0060 | Anteon Corporation |
| 12 | I | 112,993 | U.S. Department of Defense | USAF-0060-14-SC-001 | Anteon Corporation |
| 12 | I | 45,414 | U.S. Department of Defense | DAAD19-02-D-0001 | Battelle |
| 12 | I | 205,967 | U.S. Department of Defense | TCN 02158 | Battelle |
| 12 | I | 45,830 | U.S. Department of Defense | ICA-05-03-004 | General Dynamics |
| 12 | I | 8,373 | U.S. Department of Defense | SubconS03-34 ITO DTRA0001 | Penn State University |
| 12 | I | 895 | U.S. Department of Defense | DTRA0003 | Penn State University |
| 12 | I | 21,733 | U.S. Department of Defense | DTRA0005.01 | Penn State University |
| 12 | I | 13,835 | U.S. Department of Defense | DTRA0004.01 | Penn State University |
| 12 | I | 14,692 | U.S. Department of Defense | PO#4400076192 | Raytheon Company |
| 12 | I | 956 | U.S. Department of Defense | DAAL01-96-2-0003 | Rockwell International |
| 12 | I | -2,332 | U.S. Department of Defense | DAAL01-96-2-0003 | Rockwell International |
| 12 | I | -68 | U.S. Department of Defense | DAAL01 96 2 0003 | Rockwell International |
| 12 | I | -1,082 | U.S. Department of Defense | DAAL01 96 2 0003 | Rockwell International |
| 12 | I | 30,036 | U.S. Department of Defense | 4600-32-0453 | Select Techs Services Corp |
| 12 | I | 2,383 | U.S. Department of Defense | CK #20409 Dated 4/21/04 | South Carolina State University |
| 12 | I | -521 | U.S. Department of Defense | DAAH04-95-1-0369 | Tuskegee University |
| 12 | I | 103,562 | U.S. Department of Defense | 441186C | United Negro College Fund |
| 12 | I | 12,170 | U.S. Department of Defense | Agree #: 03-S470-036-C1 | Universal Technology Corp |
| 12 | I | 42,572 | U.S. Department of Defense | 04-S508-013-C3 | Universal Technology Corp |
| 12 | I | 33,724 | U.S. Department of Defense | CR-19070-430024 | Virginia Polytechnical Institute |
| 12.300 | D | 874,738 | Basic and Applied Scientific Research | | |
| 12.431 | D | 484,820 | Basic Scientific Research | | |
| 12.431 | I | 20,748 | Basic Scientific Research | 04-SC-ARO-1020 | Duke University |
| 12.431 | I | 89,136 | Basic Scientific Research | Z859301 | Univ of Maryland |
| 12.630 | D | 42,570 | Basic, Applied, and Advanced Research in Science and Engineering | | |
| 12.800 | D | 193,731 | Air Force Defense Research Sciences Program | | |
| 14 | D | 301,114 | U.S. Department of Housing and Urban Development | | |
| 14 | I | 56,488 | U.S. Department of Housing and Urban Development | 2720-02 | Bennett College |
| 14 | I | 38,909 | U.S. Department of Housing and Urban Development | 220-2252-01.5283 | City of Greensboro |
| 20 | D | 836,168 | U.S. Department of Transportation | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------------|----------------------------------|
| 20 | I | -18 | U.S. Department of Transportation | 02-447398-NSTI-NCA&T-NC | South Carolina State University |
| 20 | I | 30,682 | U.S. Department of Transportation | 02-447398-NSTI-NCA&T-NC | South Carolina State University |
| 20 | I | 795 | U.S. Department of Transportation | 02-447398-NSTI-NCA&T-NC | South Carolina State University |
| 20 | I | 7,487 | U.S. Department of Transportation | 99-NCA&T-E1 Task Order 1 | Univ of Tennessee |
| 20 | I | 108,240 | U.S. Department of Transportation | 437-25-46 | Iowa State University |
| 20 | I | 622 | U.S. Department of Transportation | Agreement Dated 6/3/2003 | Trans Tech Management Inc |
| 20 | I | -69 | U.S. Department of Transportation | 02-NCAT-R-S3 | Univ of Tennessee |
| 43 | D | 1,539,238 | National Aeronautics and Space Administration | | |
| 43 | I | 329,707 | National Aeronautics and Space Administration | NCAT-03-01 | National Institute of Aerospace |
| 43 | I | 34,238 | National Aeronautics and Space Administration | Agreement No: N-20-633-55 | Georgia Institute of Technology |
| 43 | I | 39,699 | National Aeronautics and Space Administration | Agreement Dated 5/21/2004 | Modern Technology Systems Inc |
| 43 | I | 1,805 | National Aeronautics and Space Administration | Agreement Dated 4/4/2005 | Modern Technology Systems Inc |
| 43 | I | -195 | National Aeronautics and Space Administration | N/A | NACME |
| 43 | I | 269 | National Aeronautics and Space Administration | N/A | NACME |
| 43 | I | 39,994 | National Aeronautics and Space Administration | Letter Dated 9/23/03 | NACME |
| 43 | I | 7,834 | National Aeronautics and Space Administration | Letter Dated 8/15/2003 | United Negro College Fund |
| 43 | I | 8,500 | National Aeronautics and Space Administration | Letter Dated 8/15/2003 | United Negro College Fund |
| 43 | I | 492 | National Aeronautics and Space Administration | 0001 | 2020 Company, LLC |
| 43 | I | 319 | National Aeronautics and Space Administration | 633639-189603 | Howard University |
| 43 | I | -1,860 | National Aeronautics and Space Administration | 960524 | Jet Propulsion Laboratories |
| 43 | I | 53,876 | National Aeronautics and Space Administration | UF-EIES-0202006-NCAT | Univ of Florida |
| 43 | I | 156,962 | National Aeronautics and Space Administration | Z689201 | Univ of Maryland |
| 47 | D | 1,238,797 | National Science Foundation | | |
| 47 | I | 96,984 | National Science Foundation | Subcontract No. 2 | Hampton University |
| 47 | I | -33 | National Science Foundation | Subagreement 1/12/99 | Polytechnical University |
| 47 | I | 222,105 | National Science Foundation | 04-308; Grant Code: A6735 | Univ of Illinois |
| 47 | I | 68,698 | National Science Foundation | CR-19070-427756 | Virginia Polytechnical Institute |
| 47 | I | 117,512 | National Science Foundation | CR-19070-427756 | Virginia Polytechnical Institute |
| 47.041 | D | 153,722 | Engineering Grants | | |
| 47.041 | I | 25,872 | Engineering Grants | F010310 | Univ of Michigan |
| 47.049 | D | 407,681 | Mathematical and Physical Sciences | | |
| 47.049 | I | 9,485 | Mathematical and Physical Sciences | 45499-7678 | Cornell University |
| 47.049 | I | 43 | Mathematical and Physical Sciences | Agreement Dated 9/25/2000 | Hampton University |
| 47.050 | D | 152,962 | Geosciences | | |
| 47.070 | D | 270,630 | Computer and Information Science and Engineering | | |
| 47.070 | I | 152,004 | Computer and Information Science and Engineering | 01 SC NSF 1011 | Duke University |
| 47.075 | D | 5,566 | Social, Behavioral, and Economic Sciences | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|-------------------------|-------------------------------|
| 47.076 | D | 1,586,634 | Education and Human Resources | | |
| 47.076 | I | 7,850 | Education and Human Resources | 41981-6848 | Cornell University |
| 47.076 | I | 27,734 | Education and Human Resources | 041447002 | Utah State University |
| 66 | D | 17,341 | Environmental Protection Agency | | |
| 66.607 | D | 1,480 | Training and Fellowships for the Environmental Protection Agency | | |
| 66.951 | D | -405 | Environmental Education Grants | | |
| 81 | D | 299,725 | U.S. Department of Energy | | |
| 81 | I | 32,031 | U.S. Department of Energy | STAC-Agreement | NASEO |
| 81 | I | 114,164 | U.S. Department of Energy | XCX-2-31214-01 | National Renewable Energy Lab |
| 81 | I | 11,359 | U.S. Department of Energy | DSP-90-10-668-012 | Clark Atlanta University |
| 81 | I | 1,274 | U.S. Department of Energy | A0389-52013 | Sandia National Laboratories |
| 81 | I | 56,428 | U.S. Department of Energy | 4000020229 | Battelle |
| 81 | I | 19,100 | U.S. Department of Energy | 4000033227 | Battelle |
| 81 | I | 13,870 | U.S. Department of Energy | 633254-192522 | Howard University |
| 81 | I | -20,794 | U.S. Department of Energy | XCX-7-16469-01 | National Renewable Energy Lab |
| 81 | I | 24,390 | U.S. Department of Energy | ACQ-4-33623-07 | National Renewable Energy Lab |
| 81 | I | 113 | U.S. Department of Energy | SURA-96D1805 | Southeast University |
| 81 | I | 14,096 | U.S. Department of Energy | 02C0004201 | Southeast University |
| 81 | I | -2,526 | U.S. Department of Energy | N/A | Worcester Polytechnical |
| 81.089 | D | 64,508 | Fossil Energy Research and Development | | |
| 84 | D | 108,777 | U.S. Department of Education | | |
| 84 | I | 307 | U.S. Department of Education | Agreement Dated 4/20/04 | Ready First Teacher Education |
| 84 | I | 2,962 | U.S. Department of Education | Letter Dated 9/2/04 | Univ of South Florida |
| 84 | I | -238 | U.S. Department of Education | Letter Dated 5/20/02 | Univ of South Florida |
| 84 | I | 3,406 | U.S. Department of Education | Letter Dated 9/2/04 | Univ of South Florida |
| 84.007 | D | 601,388 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 6,572,395 | Higher Education - Institutional Aid | | |
| 84.033 | D | 292,973 | Federal Work-Study Program | | |
| 84.037 | D | 4,085 | Perkins Loan Cancellations | | |
| 84.038 | D | 2,216,370 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 272,295 | TRIO - Student Support Services | | |
| 84.047 | D | 439,031 | TRIO - Upward Bound | | |
| 84.063 | D | 13,344,959 | Federal Pell Grant Program | | |
| 84.120 | D | 104,429 | Minority Science and Engineering Improvement | | |
| 84.200 | D | 84,746 | Graduate Assistance in Areas of National Need | | |
| 84.217 | D | 238,826 | TRIO - McNair Post-Baccalaureate Achievement | | |
| 84.268 | D | 56,019,594 | Federal Direct Student Loans (Direct Loan) | | |

STATE OF NORTH CAROLINA

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For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|--------------------------|----------------------------|
| 84.324 | I | 3,716 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 658835 | Univ of Hawaii |
| 84.325 | D | 368,102 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.326 | I | 9,301 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | Letter Dated 11/10/2004 | Univ of Florida |
| 84.334 | D | 281,959 | Gaining Early Awareness and Readiness for Undergraduate Programs | | |
| 84.342 | D | 89,691 | Preparing Tomorrow's Teachers to Use Technology | | |
| 93 | D | 19,718 | U.S. Department of Health and Human Services | | |
| 93 | I | 2,500 | U.S. Department of Health and Human Services | Letter Dated 1/7/2004 | AACU |
| 93 | I | 44,073 | U.S. Department of Health and Human Services | 1 H39 OT 00077-01 | Carolina Donor Services |
| 93 | I | -5,536 | U.S. Department of Health and Human Services | N/A | Central State University |
| 93 | I | 3,399 | U.S. Department of Health and Human Services | N/A | Penn College |
| 93 | I | 18,998 | U.S. Department of Health and Human Services | RR571-15315813797 | Univ of Georgia |
| 93 | I | 83,533 | U.S. Department of Health and Human Services | RR571-183/8920667 | Univ of Georgia |
| 93.134 | I | 22,697 | Grants to Increase Organ Donations | Agreement No. 001 | National Kidney Foundation |
| 93.242 | I | 45,285 | Mental Health Research Grants | RR274-249892097 | Univ of Georgia |
| 93.273 | D | 8,432 | Alcohol Research Programs | | |
| 93.359 | D | 123,684 | Nurse Education, Practice and Retention Grants | | |
| 93.361 | D | 87,787 | Nursing Research | | |
| 93.375 | D | 1,175,250 | Minority Biomedical Research Support | | |
| 93.570 | I | 56,760 | Community Services Block Grant - Discretionary Awards | NYSPF 04-1111 | NCAA |
| 93.570 | I | 19,428 | Community Services Block Grant - Discretionary Awards | NYSPF 05-1089 | NCAA |
| 93.779 | D | 155,933 | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | | |
| 93.864 | D | 583 | Population Research | | |
| 93.880 | D | 46,562 | Minority Access to Research Careers | | |
| 99 | D | 50,984 | Other Federal Assistance | | |
| 99 | I | 66,719 | Other Federal Assistance | RC710-013/409254 | Univ of Georgia |
| 99 | I | 8,161 | Other Federal Assistance | Agreement HNEA0098001500 | United Negro College Fund |
| 99 | I | 7,696 | Other Federal Assistance | RC710-013/409254 | Univ of Georgia |
| | | <u>105,116,766</u> | Total — North Carolina Agricultural & Technical State University | | |

North Carolina Central University

| | | | | | |
|--------|---|--------|--|------------------|------------------------------|
| 10.001 | D | 7,214 | Agricultural Research - Basic and Applied Research | | |
| 10.250 | I | 2,532 | Agricultural and Rural Economic Research | 018000 320935-25 | Mississippi State University |
| 10.652 | D | 217 | Forestry Research | | |
| 11.552 | D | 68,822 | Technology Opportunities Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|---|---------------------|-----------------------------------|
| 12.420 | I | 6,912 | Military Medical Research and Development | 128327 | Duke University |
| 12.431 | D | 548,386 | Basic Scientific Research | | |
| 12.800 | D | 3,146 | Air Force Defense Research Sciences Program | | |
| 12.901 | D | 968 | Mathematical Sciences Grants Program | | |
| 14.237 | D | 190,400 | Historically Black Colleges and Universities Program | | |
| 14.237 | I | 157,599 | Historically Black Colleges and Universities Program | NCLHRB 0213-02 | City of Durham |
| 14.512 | D | 95,904 | Community Development Work-Study Program | | |
| 15.924 | D | 51,864 | Historically Black Colleges and Universities Preservation Initiative | | |
| 17.235 | I | 153,801 | Senior Community Service Employment Program | 231 | Nat. Senior Citizens Center |
| 17.262 | D | 490 | Employment and Training Administration Evaluations | | |
| 43.001 | I | 95,950 | Aerospace Education Services Program | NCC5-411 | UNCF Special Programs |
| 43.002 | D | 479,389 | Technology Transfer | | |
| 45.167 | D | 40,161 | Promotion of the Humanities - Extending the Reach Grants to Presidentially-Designated Minority Institutions | | |
| 47.049 | D | 414,529 | Mathematical and Physical Sciences | | |
| 47.076 | D | 45,394 | Education and Human Resources | | |
| 47.076 | I | 5,511 | Education and Human Resources | 640-3 | Shodor Education Foundation, Inc. |
| 64.014 | D | 29,133 | Veterans State Domiciliary Care | | |
| 66.500 | D | 840,293 | Environmental Protection - Consolidated Research | | |
| 66.607 | D | 60,888 | Training and Fellowships for the Environmental Protection Agency | | |
| 81 | I | 58,317 | U.S. Department of Energy | SURA-97-C5414 | South Eastern Univ Research |
| 81.049 | D | 93,659 | Office of Science Financial Assistance Program | | |
| 81.087 | I | 26,002 | Renewable Energy Research and Development | RAA-8-18675-03 | National Renewable Energy Lab |
| 84.007 | D | 912,275 | Federal Supplemental Educational Opportunity Grants | | |
| 84.015 | I | 201 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DOE-1024 | Duke University |
| 84.031 | D | 4,283,264 | Higher Education - Institutional Aid | | |
| 84.033 | D | 800,959 | Federal Work-Study Program | | |
| 84.038 | D | 6,149,471 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 10,373,111 | Federal Pell Grant Program | | |
| 84.215 | D | 7,173 | Fund for the Improvement of Education | | |
| 84.268 | D | 49,328,034 | Federal Direct Student Loans (Direct Loan) | | |
| 84.325 | D | 317,825 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.336 | D | 637,133 | Teacher Quality Enhancement Grants | | |
| 84.342 | D | 8,298 | Preparing Tomorrow's Teachers to Use Technology | | |
| 84.350 | D | 245,320 | Transition to Teaching | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|------------------------------|
| 93.178 | D | 152,645 | Nursing Workforce Diversity | | |
| 93.277 | D | 384,328 | Career Development Awards | | |
| 93.278 | D | 39,021 | Drug Abuse National Research Service Awards for Research Training | | |
| 93.279 | D | 99,074 | Drug Abuse Research Programs | | |
| 93.307 | D | 538,921 | Minority Health and Health Disparities Research | | |
| 93.361 | D | 88,490 | Nursing Research | | |
| 93.364 | D | 30,458 | Nursing Student Loans | | |
| 93.375 | D | 1,109,528 | Minority Biomedical Research Support | | |
| 93.393 | D | 259,677 | Cancer Cause and Prevention Research | | |
| 93.395 | I | 3,570 | Cancer Treatment Research | 1-67U-7940 | RTI |
| 93.397 | D | 137,270 | Cancer Centers Support Grants | | |
| 93.570 | I | 65,041 | Community Services Block Grant - Discretionary Awards | 04-1112 | National Youth Sport Program |
| 93.600 | D | 60,060 | Head Start | | |
| 93.822 | D | 125,163 | Health Careers Opportunity Program | | |
| 93.837 | D | 638,534 | Heart and Vascular Diseases Research | | |
| 93.855 | D | 174,073 | Allergy, Immunology and Transplantation Research | | |
| 93.859 | D | 552,185 | Biomedical Research and Research Training | | |
| 93.864 | I | 57,348 | Population Research | DS824 | Duke University |
| 93.865 | D | 166,151 | Child Health and Human Development Extramural Research | | |
| 93.880 | D | 64 | Minority Access to Research Careers | | |
| 93.880 | I | 13,563 | Minority Access to Research Careers | 1090037-137956 | Carnegie Melton |
| 93.925 | D | 407,037 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | | |
| 93.960 | D | 99,648 | Special Minority Initiatives | | |
| 98.001 | I | 7,499 | USAID Foreign Assistance for Programs Overseas | N/A | UNCF Special Programs |
| | | <u>81,749,893</u> | Total — North Carolina Central University | | |

North Carolina School of the Arts

| | | | | | |
|--------|---|------------------|--|--|--|
| 84.007 | D | 57,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 36,583 | Federal Work-Study Program | | |
| 84.038 | D | 572,306 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 457,519 | Federal Pell Grant Program | | |
| 84.268 | D | 4,186,472 | Federal Direct Student Loans (Direct Loan) | | |
| | | <u>5,309,880</u> | Total — North Carolina School of the Arts | | |

North Carolina State University

| | | | | | |
|----|---|-----------|--------------------------------|---------|------|
| 10 | D | 3,277,473 | U.S. Department of Agriculture | | |
| 10 | I | 9,538 | U.S. Department of Agriculture | 4.11/03 | ADEC |

STATE OF NORTH CAROLINA

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------------|
| 10 | I | 327 | U.S. Department of Agriculture | ACES/ASATP-YD-10 | Auburn University |
| 10 | I | 70 | U.S. Department of Agriculture | 2518 | NCAT |
| 10 | I | 1,613 | U.S. Department of Agriculture | 6015-0000000034 | Univ of Florida |
| 10 | I | 150 | U.S. Department of Agriculture | 6015-0000000126 | Univ of Florida |
| 10 | I | 2,833 | U.S. Department of Agriculture | 4-68364-05-150 | Univ of Kentucky |
| 10 | I | -607 | U.S. Department of Agriculture | 99-1197 | Agdia, Inc |
| 10 | I | 123,576 | U.S. Department of Agriculture | 22-1-128 | BRDC |
| 10 | I | 6,886 | U.S. Department of Agriculture | 412-30-40 | Iowa State University |
| 10 | I | 11,018 | U.S. Department of Agriculture | 330544-080300-06 | Mississippi State University |
| 10 | I | 6,332 | U.S. Department of Agriculture | 2003-33610-13012 | Norcarex Bio Corp |
| 10 | I | 143,418 | U.S. Department of Agriculture | 911403 740050 | Ohio State University |
| 10 | I | 238,728 | U.S. Department of Agriculture | RF00908498 #741927 | Ohio State University |
| 10 | I | 58,791 | U.S. Department of Agriculture | 2-42U-9230 | RTI |
| 10 | I | 11,010 | U.S. Department of Agriculture | 36-220911 17276190 | Tuskegee University |
| 10 | I | 14,500 | U.S. Department of Agriculture | N/A | Univ of Florida |
| 10 | I | 4,597 | U.S. Department of Agriculture | 529182 | Univ of Florida |
| 10 | I | 2,474 | U.S. Department of Agriculture | 6015-0000000035 | Univ of Florida |
| 10 | I | 5,009 | U.S. Department of Agriculture | 6015-0000000036 | Univ of Florida |
| 10 | I | 12,500 | U.S. Department of Agriculture | 6015-0000000037 | Univ of Florida |
| 10 | I | 3,520 | U.S. Department of Agriculture | 6015-0000000058 | Univ of Florida |
| 10 | I | 1,871 | U.S. Department of Agriculture | 6015-0000000079 | Univ of Florida |
| 10 | I | 4,600 | U.S. Department of Agriculture | 6015-0000000080 | Univ of Florida |
| 10 | I | 6,903 | U.S. Department of Agriculture | 6015-0000000081 | Univ of Florida |
| 10 | I | 3,729 | U.S. Department of Agriculture | 6015-0000000160 | Univ of Florida |
| 10 | I | 26,831 | U.S. Department of Agriculture | 72890 | Univ of Tennessee |
| 10 | I | 19,453 | U.S. Department of Agriculture | Z3730-01/UT83812 | Univ of Tennessee |
| 10 | I | 22,166 | U.S. Department of Agriculture | CR-19071-428025 | Virginia Polytechnical Institute |
| 10 | I | 1,631 | U.S. Department of Agriculture | CR-19071-428071 | Virginia Polytechnical Institute |
| 10 | I | 2,609 | U.S. Department of Agriculture | CR-19071-428902 | Virginia Polytechnical Institute |
| 10.001 | D | 1,384,029 | Agricultural Research - Basic and Applied Research | | |
| 10.001 | I | 2,321 | Agricultural Research - Basic and Applied Research | PO36289/51304 | Langston University |
| 10.001 | I | 73 | Agricultural Research - Basic and Applied Research | 521194 | Univ of Florida |
| 10.001 | I | 2,032 | Agricultural Research - Basic and Applied Research | V194736 | Univ of Wisconsin |
| 10.025 | D | 521,077 | Plant and Animal Disease, Pest Control, and Animal Care | | |
| 10.200 | D | 2,622,244 | Grants for Agricultural Research, Special Research Grants | | |
| 10.200 | I | 650 | Grants for Agricultural Research, Special Research Grants | RD309-032/1575597 | Univ of Georgia |
| 10.200 | I | 38,719 | Grants for Agricultural Research, Special Research Grants | RD309-036/1789767 | Univ of Georgia |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|----------------------------------|
| 10.200 | I | 44,552 | Grants for Agricultural Research, Special Research Grants | RD309-049/6582527 | Univ of Georgia |
| 10.200 | I | 75,555 | Grants for Agricultural Research, Special Research Grants | RD309-036/1789777 | Univ of Georgia |
| 10.200 | I | 30,289 | Grants for Agricultural Research, Special Research Grants | 2003-1035-02 | Univ of Georgia |
| 10.200 | I | 484 | Grants for Agricultural Research, Special Research Grants | 04-EPP-534070-NCSU | Auburn University |
| 10.200 | I | 7,744 | Grants for Agricultural Research, Special Research Grants | 42405-6982 | Cornell University |
| 10.200 | I | 2,553 | Grants for Agricultural Research, Special Research Grants | 42405-6983 | Cornell University |
| 10.200 | I | 4,231 | Grants for Agricultural Research, Special Research Grants | 42405-7042 | Cornell University |
| 10.200 | I | 5,329 | Grants for Agricultural Research, Special Research Grants | 46747-7588 | Cornell University |
| 10.200 | I | 11,571 | Grants for Agricultural Research, Special Research Grants | 416-30-15 | Iowa State University |
| 10.200 | I | 21,937 | Grants for Agricultural Research, Special Research Grants | N/A | Mississippi State University |
| 10.200 | I | 11,991 | Grants for Agricultural Research, Special Research Grants | Req. No. R521879 | Rutgers University |
| 10.200 | I | 13,128 | Grants for Agricultural Research, Special Research Grants | 00-38500-8992 | South Reg Aqua Ctr |
| 10.200 | I | 8,477 | Grants for Agricultural Research, Special Research Grants | N/A | Univ of Arkansas |
| 10.200 | I | 23,736 | Grants for Agricultural Research, Special Research Grants | 6015-0000000095 | Univ of Florida |
| 10.200 | I | 98,838 | Grants for Agricultural Research, Special Research Grants | UF-IFAS 03010751-3 | Univ of Florida |
| 10.200 | I | 57,911 | Grants for Agricultural Research, Special Research Grants | UF-IFAS-0004918101 | Univ of Florida |
| 10.200 | I | 3,637 | Grants for Agricultural Research, Special Research Grants | UF-IFAS-0004918102 | Univ of Florida |
| 10.200 | I | 14,608 | Grants for Agricultural Research, Special Research Grants | RD309-032/9037217 | Univ of Georgia |
| 10.200 | I | 5,245 | Grants for Agricultural Research, Special Research Grants | RD309-049/6582607 | Univ of Georgia |
| 10.200 | I | 5,784 | Grants for Agricultural Research, Special Research Grants | RD309-049/6582617 | Univ of Georgia |
| 10.200 | I | 3,406 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877177 | Univ of Georgia |
| 10.200 | I | 10,526 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877197 | Univ of Georgia |
| 10.200 | I | 57,526 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877217 | Univ of Georgia |
| 10.200 | I | 22,312 | Grants for Agricultural Research, Special Research Grants | RD309-055/7877237 | Univ of Georgia |
| 10.200 | I | 1 | Grants for Agricultural Research, Special Research Grants | Z623816 | Univ of Hawaii |
| 10.200 | I | 23,197 | Grants for Agricultural Research, Special Research Grants | UM-S553 | Univ of Maine |
| 10.200 | I | 4,390 | Grants for Agricultural Research, Special Research Grants | AES3806-001.02 | Univ of Tennessee |
| 10.200 | I | 2,975 | Grants for Agricultural Research, Special Research Grants | 98-464E-NCSU | West Virginia University |
| 10.202 | D | 673,004 | Cooperative Forestry Research | | |
| 10.203 | D | 5,825,734 | Payments to Agricultural Experiment Stations Under the Hatch Act | | |
| 10.206 | D | 3,723,839 | Grants for Agricultural Research - Competitive Research Grants | | |
| 10.206 | I | 315 | Grants for Agricultural Research - Competitive Research Grants | GC034-02-Z2329 | Montana State University |
| 10.206 | I | 55,391 | Grants for Agricultural Research - Competitive Research Grants | PO# Y712508 | Univ of Arizona |
| 10.206 | I | 10,217 | Grants for Agricultural Research - Competitive Research Grants | AES4078-001.01 | Univ of Tennessee |
| 10.206 | I | 4,159 | Grants for Agricultural Research - Competitive Research Grants | CR-19071-428157 | Virginia Polytechnical Institute |
| 10.207 | D | 143,417 | Animal Health and Disease Research | | |
| 10.210 | D | 54,871 | Food and Agricultural Sciences National Needs Graduate Fellowship Grants | | |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------------|
| 10.212 | I | 12,331 | Small Business Innovation Research | 2004-1415 | Embrex, Inc |
| 10.212 | I | 15,552 | Small Business Innovation Research | N/A | IPM Development Company |
| 10.212 | I | 12,733 | Small Business Innovation Research | 2005-0485 | Newman Machine Company |
| 10.216 | I | 10,924 | 1890 Institution Capacity Building Grants | 36-22091-154 | Tuskegee University |
| 10.217 | D | 102,307 | Higher Education Challenge Grants | | |
| 10.217 | I | -103 | Higher Education Challenge Grants | RF00906808 #741528 | Ohio State University |
| 10.224 | D | 858,578 | Fund for Rural America - Research, Education, and Extension Activities | | |
| 10.250 | D | 50,473 | Agricultural and Rural Economic Research | | |
| 10.302 | D | 1,032,704 | Initiative for Future Agriculture and Food Systems | | |
| 10.302 | I | 1,129 | Initiative for Future Agriculture and Food Systems | 588-75582072002739 | Clemson University |
| 10.302 | I | 9,276 | Initiative for Future Agriculture and Food Systems | UF-IFAS-01041805-3 | Univ of Florida |
| 10.302 | I | 10,669 | Initiative for Future Agriculture and Food Systems | RD321-156/4183137 | Univ of Georgia |
| 10.302 | I | 15,279 | Initiative for Future Agriculture and Food Systems | H4086181501 | Univ of Minnesota |
| 10.302 | I | 40,273 | Initiative for Future Agriculture and Food Systems | CR-19071-428950 | Virginia Polytechnical Institute |
| 10.303 | D | 2,587,885 | Integrated Programs | | |
| 10.303 | I | 1,245 | Integrated Programs | 517-7034207200210 | Clemson University |
| 10.303 | I | 5,500 | Integrated Programs | 586-75572072002775 | Clemson University |
| 10.303 | I | 38,796 | Integrated Programs | 44387-7362 | Cornell University |
| 10.303 | I | 69,964 | Integrated Programs | RF00972641 | Ohio State University |
| 10.303 | I | 7,421 | Integrated Programs | RF01005380/63630 | Ohio State University |
| 10.303 | I | 67,146 | Integrated Programs | 1327 ACT. # 4 | Rutgers University |
| 10.303 | I | 39,308 | Integrated Programs | 450005 | Texas A&M University |
| 10.303 | I | 22,341 | Integrated Programs | 450140-10 | Texas A&M University |
| 10.303 | I | 17,418 | Integrated Programs | TCE 450140-24 | Texas A&M University |
| 10.303 | I | 10,672 | Integrated Programs | 00RA6835-NC | Univ of California |
| 10.303 | I | 74,400 | Integrated Programs | SC000453-1-5 | Univ of Florida |
| 10.303 | I | 2,015 | Integrated Programs | RC299-338/8920807 | Univ of Georgia |
| 10.303 | I | 13,236 | Integrated Programs | 02-284 | Univ of Illinois |
| 10.303 | I | 8,926 | Integrated Programs | Z5060101 | Univ of Maryland |
| 10.304 | I | 15,396 | Homeland Security - Agricultural | SC02062150-1-10 | Univ of Florida |
| 10.305 | D | 360 | International Science and Education Grants Program | | |
| 10.450 | I | -502 | Crop Insurance | 010500-320946-01 | Mississippi State University |
| 10.450 | I | 45,807 | Crop Insurance | 320946-010500-04 | Mississippi State University |
| 10.500 | D | 15,597,858 | Cooperative Extension Service | | |
| 10.500 | I | 12,353 | Cooperative Extension Service | S04062 | Kansas State University |
| 10.500 | I | 19,817 | Cooperative Extension Service | 2004-1363-02 | Kansas State University |
| 10.500 | I | 28,410 | Cooperative Extension Service | 04-ACES-539109NCSU | Auburn University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-----------------------------|
| 10.500 | I | 42,100 | Cooperative Extension Service | S04085 | Kansas State University |
| 10.500 | I | 37,763 | Cooperative Extension Service | S05031 | Kansas State University |
| 10.500 | I | 3,802 | Cooperative Extension Service | 61-4055F | Michigan State University |
| 10.500 | I | 32,861 | Cooperative Extension Service | N/A | National 4-H Council |
| 10.500 | I | 437 | Cooperative Extension Service | 622029 | Texas A&M University |
| 10.500 | I | 1,613 | Cooperative Extension Service | 622071/Catfish | Texas A&M University |
| 10.500 | I | 4,701 | Cooperative Extension Service | 622071B | Texas A&M University |
| 10.500 | I | 27,315 | Cooperative Extension Service | 622094 | Texas A&M University |
| 10.500 | I | 5,553 | Cooperative Extension Service | TCE 622050 | Texas A&M University |
| 10.500 | I | 8,802 | Cooperative Extension Service | TCE 622051 | Texas A&M University |
| 10.500 | I | 1,204 | Cooperative Extension Service | RE670-054/6330237 | Univ of Georgia |
| 10.500 | I | 21,458 | Cooperative Extension Service | RE675-108/5814027 | Univ of Georgia |
| 10.500 | I | 8,368 | Cooperative Extension Service | RE675-108/5814147 | Univ of Georgia |
| 10.500 | I | 17,045 | Cooperative Extension Service | RE675-109/6331917 | Univ of Georgia |
| 10.500 | I | 11,908 | Cooperative Extension Service | RE675-109/6331987 | Univ of Georgia |
| 10.500 | I | 20,020 | Cooperative Extension Service | RE675-110/8920117 | Univ of Georgia |
| 10.500 | I | 6,055 | Cooperative Extension Service | RE748-003/9038817 | Univ of Georgia |
| 10.500 | I | 24,420 | Cooperative Extension Service | 4-67682-04-344 | Univ of Kentucky |
| 10.500 | I | -7,568 | Cooperative Extension Service | 99-EYAR-1-0601 | Univ of Kentucky |
| 10.500 | I | 31,367 | Cooperative Extension Service | Q4299055601 | Univ of Minnesota |
| 10.500 | I | 7,618 | Cooperative Extension Service | 25-6321-0083-003 | Univ of Nebraska |
| 10.500 | I | 3,673 | Cooperative Extension Service | 26-6365-0001-401 | Univ of Nebraska |
| 10.500 | I | 102,143 | Cooperative Extension Service | 26-6365-0011-003 | Univ of Nebraska |
| 10.500 | I | 700 | Cooperative Extension Service | 2005-48637-03193 | USDA Extension Serv |
| 10.652 | D | 415,647 | Forestry Research | | |
| 10.672 | D | 6,491 | Rural Development, Forestry, and Communities | | |
| 10.855 | I | 6,153 | Distance Learning and Telemedicine Loans and Grants | Sub-G07 Q00868 | New Mexico State University |
| 10.904 | D | 662 | Watershed Protection and Flood Prevention | | |
| 10.912 | D | 3,071 | Environmental Quality Incentives Program | | |
| 10.961 | D | 8,910 | Scientific Cooperation and Research | | |
| 11 | D | 160,817 | U.S. Department of Commerce | | |
| 11 | I | 3,272 | U.S. Department of Commerce | N/A | National Textile Center |
| 11 | I | 9 | U.S. Department of Commerce | 4542186 | Univ of Puerto Rico |
| 11.113 | I | 73,590 | ITA Special Projects | M01-NS03 | Clemson University |
| 11.113 | I | 120,012 | ITA Special Projects | F04-NS26 YR1 | Clemson University |
| 11.113 | I | 392,847 | ITA Special Projects | Admin | Clemson University |
| 11.113 | I | 25,517 | ITA Special Projects | C01-C01 | Clemson University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|----------------------|---------------------|--------------------------|
| 11.113 | I | 49,472 | ITA Special Projects | C01-CL01 | Clemson University |
| 11.113 | I | 88,360 | ITA Special Projects | C01-NS08 | Clemson University |
| 11.113 | I | 9,148 | ITA Special Projects | C01-S08 | Clemson University |
| 11.113 | I | 58,562 | ITA Special Projects | C02-GT09A YR3 | Clemson University |
| 11.113 | I | 142,070 | ITA Special Projects | C02-PH03 | Clemson University |
| 11.113 | I | 79,655 | ITA Special Projects | C04-NS01 | Clemson University |
| 11.113 | I | 85,222 | ITA Special Projects | C04-NS07 YR1 | Clemson University |
| 11.113 | I | 59,701 | ITA Special Projects | CO2-GT09X | Clemson University |
| 11.113 | I | 87,047 | ITA Special Projects | CO4-NS11 YR1 | Clemson University |
| 11.113 | I | 101,486 | ITA Special Projects | F01-NS14 | Clemson University |
| 11.113 | I | 18,341 | ITA Special Projects | F01-NS50 | Clemson University |
| 11.113 | I | 14,258 | ITA Special Projects | F01-S14 | Clemson University |
| 11.113 | I | 143,570 | ITA Special Projects | F02-NS05 | Clemson University |
| 11.113 | I | 67,248 | ITA Special Projects | F02-NS08 | Clemson University |
| 11.113 | I | -2 | ITA Special Projects | F02-S05 | Clemson University |
| 11.113 | I | 848 | ITA Special Projects | F02-S08 | Clemson University |
| 11.113 | I | 37,791 | ITA Special Projects | F03-043004 | Clemson University |
| 11.113 | I | 24,471 | ITA Special Projects | F03-MD016 | Clemson University |
| 11.113 | I | 3,343 | ITA Special Projects | F03-NS03 | Clemson University |
| 11.113 | I | 33,948 | ITA Special Projects | F04-NS17 | Clemson University |
| 11.113 | I | 15,073 | ITA Special Projects | F04-NS26 | Clemson University |
| 11.113 | I | 140,084 | ITA Special Projects | F0R-NS17 YR1 | Clemson University |
| 11.113 | I | -5,765 | ITA Special Projects | I00-S15 | Clemson University |
| 11.113 | I | 329 | ITA Special Projects | I01-A32 | Clemson University |
| 11.113 | I | 9 | ITA Special Projects | I01-P13 | Clemson University |
| 11.113 | I | 121 | ITA Special Projects | I01-S01 | Clemson University |
| 11.113 | I | 3,559 | ITA Special Projects | I01-S10 | Clemson University |
| 11.113 | I | 9,130 | ITA Special Projects | I01-S12 | Clemson University |
| 11.113 | I | -50,313 | ITA Special Projects | M01-S03 | Clemson University |
| 11.113 | I | 174,096 | ITA Special Projects | M02-NS01 | Clemson University |
| 11.113 | I | -43,081 | ITA Special Projects | M02-S01 | Clemson University |
| 11.113 | I | -3,170 | ITA Special Projects | NTC Subagreement/10 | Clemson University |
| 11.113 | I | 15,163 | ITA Special Projects | S01-AE32 | Clemson University |
| 11.113 | I | 47,287 | ITA Special Projects | S01-NS01 | Clemson University |
| 11.113 | I | 21,200 | ITA Special Projects | S01-NS10 | Clemson University |
| 11.113 | I | 59,949 | ITA Special Projects | S01-NS12 | Clemson University |
| 11.113 | I | 1,161 | ITA Special Projects | S01-PH13 | Clemson University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|---------------------------------|
| 11.113 | I | 65,189 | ITA Special Projects | S03-PH02 | Clemson University |
| 11.113 | I | 28,577 | ITA Special Projects | S04-NS02 | Clemson University |
| 11.113 | I | 205,470 | ITA Special Projects | S04-NS02 YR1 | Clemson University |
| 11.307 | D | 89,648 | Economic Adjustment Assistance | | |
| 11.417 | D | 2,012,706 | Sea Grant Support | | |
| 11.426 | D | 6 | Financial Assistance for National Centers for Coastal Ocean Science | | |
| 11.427 | D | -2,492 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | | |
| 11.430 | I | -308 | Undersea Research | CMRC-01-NRDE-0403C | Perry Institute |
| 11.439 | D | 34,860 | Marine Mammal Data Program | | |
| 11.440 | D | 462,368 | Environmental Sciences, Applications, Data, and Education | | |
| 11.455 | I | 1,095 | Cooperative Science and Education Program | 1537 | Rutgers University |
| 11.455 | I | 18,549 | Cooperative Science and Education Program | 1886 | Rutgers University |
| 11.457 | D | 60,424 | Chesapeake Bay Studies | | |
| 11.457 | I | 51,062 | Chesapeake Bay Studies | SC035-27565D | Univ of Maryland |
| 11.460 | I | 1,255,257 | Special Oceanic and Atmospheric Projects | 03-741/22146J | Univ of South Carolina |
| 11.467 | I | 39,529 | Meteorologic and Hydrologic Modernization Development | S04-44684 | Univ Corp Atmos Res |
| 11.468 | D | 154,627 | Applied Meteorological Research | | |
| 11.478 | D | 189,263 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | | |
| 11.609 | D | 31,842 | Measurement and Engineering Research and Standards | | |
| 11.611 | D | 1,914,181 | Manufacturing Extension Partnership | | |
| 12 | D | 2,608,700 | U.S. Department of Defense | | |
| 12 | I | 207 | U.S. Department of Defense | 05-09, 05-67 | Acad of Appl'd Sci |
| 12 | I | 34,807 | U.S. Department of Defense | 41200192 | Concurrent Tech Co |
| 12 | I | 38,226 | U.S. Department of Defense | FY-04-001 | Geomet Technologies |
| 12 | I | 2,164 | U.S. Department of Defense | N/A | ABB, Inc |
| 12 | I | 15,912 | U.S. Department of Defense | NCSU-01 | Applied Radar Inc |
| 12 | I | 2,274 | U.S. Department of Defense | DAAG55-98-D0003-9 | Army Research Office |
| 12 | I | -6,675 | U.S. Department of Defense | TCN 02133 DO 0136 | Battelle Columbus Div |
| 12 | I | 38,118 | U.S. Department of Defense | TCN 02177 DO 0173 | Battelle Columbus Div |
| 12 | I | 104,856 | U.S. Department of Defense | F3060200C0178NCSUB | BBNT Solutions, LLC |
| 12 | I | 25,361 | U.S. Department of Defense | 3000936 | Bechtel Bettis, Inc |
| 12 | I | 8,432 | U.S. Department of Defense | 41000205 | Concurrent Tech Co |
| 12 | I | 16,832 | U.S. Department of Defense | 50400357 | Concurrent Tech Co |
| 12 | I | 2,109 | U.S. Department of Defense | 05-002 | Cree Research, Inc |
| 12 | I | 199,414 | U.S. Department of Defense | B-12-M06-S6 | Georgia Institute of Technology |
| 12 | I | 46,356 | U.S. Department of Defense | PS 7074-00 | Gentex Corporation |

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|---------------------------|---------------------|-------------------------|----------------------------|---------------------|------------------------------|
| 12 | I | 35,266 | U.S. Department of Defense | PS7287 | Gentex Corporation |
| 12 | I | -10,333 | U.S. Department of Defense | GC-3291-044-01-009 | Geo-Centers, Inc |
| 12 | I | 32,265 | U.S. Department of Defense | N00014-03-C-0157 | Hexatech, Inc |
| 12 | I | 13,829 | U.S. Department of Defense | 374-1 | Intelligent Automation |
| 12 | I | 63,003 | U.S. Department of Defense | 421-1 | Intelligent Automation |
| 12 | I | 242,360 | U.S. Department of Defense | N/A | Int'l Technology Cen |
| 12 | I | 50,342 | U.S. Department of Defense | 19814 | Irvine Sensors Corpo |
| 12 | I | 19,608 | U.S. Department of Defense | 2005-0538 | Kyma Technologies, Inc |
| 12 | I | -680 | U.S. Department of Defense | ARM-1T-1037/494NC | Luna Innovations |
| 12 | I | 22,581 | U.S. Department of Defense | 794ARM-2T-1037-001 | Luna Innovations |
| 12 | I | -3,213 | U.S. Department of Defense | 2004-0111 | Magnolia Optical Tech |
| 12 | I | 73,545 | U.S. Department of Defense | 10170.004 | MCNC |
| 12 | I | 58,295 | U.S. Department of Defense | SC0244000004/NCSU1 | Mission Res Corp |
| 12 | I | 16,903 | U.S. Department of Defense | N/A | Natick Soldier Center |
| 12 | I | 35,870 | U.S. Department of Defense | 150-1947A | New York State University |
| 12 | I | 9,934 | U.S. Department of Defense | EH02-059NCS | Northwestern University |
| 12 | I | 12,039 | U.S. Department of Defense | GEBSN0015S | Oregon Health & Sci |
| 12 | I | 427,059 | U.S. Department of Defense | EP51257 | Parametric Tech Corp |
| 12 | I | 83,379 | U.S. Department of Defense | 2003-0692 | Power Technology Ser |
| 12 | I | -11,944 | U.S. Department of Defense | 2003-1529 | Power Technology Ser |
| 12 | I | 18,248 | U.S. Department of Defense | 2004-1096 | Power Technology Ser |
| 12 | I | -5,062 | U.S. Department of Defense | 2002-1504 | Protean Devices, Inc |
| 12 | I | 176,649 | U.S. Department of Defense | 2003-1496 | Protean Devices, Inc |
| 12 | I | 164,448 | U.S. Department of Defense | 2004-0391 | QorTek, Inc |
| 12 | I | 143,542 | U.S. Department of Defense | R13535-41600001 | Rice University |
| 12 | I | 47,069 | U.S. Department of Defense | R14621-41600005 | Rice University |
| 12 | I | 35,581 | U.S. Department of Defense | 2004-1898 | Snow Aviation Int'l |
| 12 | I | 30,153 | U.S. Department of Defense | NCSU04-01 | Soar Technology |
| 12 | I | 58,454 | U.S. Department of Defense | 527826-05 | Stevens Inst of Tech |
| 12 | I | 70,314 | U.S. Department of Defense | TO02-34-001 | Taitech, Inc |
| 12 | I | 59,596 | U.S. Department of Defense | N/A | Tao of Systems Integ |
| 12 | I | 737 | U.S. Department of Defense | 01703-2 | TRC Garrow Associate |
| 12 | I | -7,005 | U.S. Department of Defense | 01-28 | Univ of California |
| 12 | I | 30,987 | U.S. Department of Defense | 03-08 | Univ of California |
| 12 | I | 1,780 | U.S. Department of Defense | 1000-G-CF980 | Univ of California |
| 12 | I | 235,523 | U.S. Department of Defense | S00054 | Univ of California-Riverside |
| 12 | I | 219,093 | U.S. Department of Defense | S-00054 | Univ of California-Riverside |

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|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------------------|
| 12 | I | 43,144 | U.S. Department of Defense | C00005071-5 | Univ of Missouri-Columbia |
| 12 | I | -279 | U.S. Department of Defense | OR1680-001.01 | Univ of Tennessee |
| 12 | I | 141,037 | U.S. Department of Defense | 17529-S2 | Vanderbilt University |
| 12 | I | 14,340 | U.S. Department of Defense | 710571-712683 | Virginia Institute of Marine Science |
| 12 | I | 18,870 | U.S. Department of Defense | 05-326-NCSU | West Virginia University |
| 12 | I | 54,991 | U.S. Department of Defense | 99-079D-2-NCSU | West Virginia University |
| 12.300 | D | 2,598,876 | Basic and Applied Scientific Research | | |
| 12.300 | I | 67,752 | Basic and Applied Scientific Research | B-01-6A6-G3 | Georgia Institute of Technology |
| 12.300 | I | 44,058 | Basic and Applied Scientific Research | E-21-6-RU-G9 | Georgia Institute of Technology |
| 12.300 | I | 16,571 | Basic and Applied Scientific Research | PO# 10173846 | Univ of California |
| 12.300 | I | 362,975 | Basic and Applied Scientific Research | S0149517 | Univ of California-Santa Cruz |
| 12.300 | I | -7,595 | Basic and Applied Scientific Research | 657 | Univ of Delaware |
| 12.300 | I | -7 | Basic and Applied Scientific Research | 02-197 | Univ of Illinois |
| 12.420 | I | 53,108 | Military Medical Research and Development | EH02-281NCS | Northwestern University |
| 12.431 | D | 2,022,143 | Basic Scientific Research | | |
| 12.431 | I | 88 | Basic Scientific Research | 318-7034-201200222 | Clemson University |
| 12.431 | I | 23,576 | Basic Scientific Research | 04-SC-ARO-1076 | Duke University |
| 12.431 | I | -38,423 | Basic Scientific Research | AA-5-72732-D1 | Oklahoma State University |
| 12.431 | I | 19,795 | Basic Scientific Research | 2004-1922 | Ventana Research |
| 12.630 | D | 118,291 | Basic, Applied, and Advanced Research in Science and Engineering | | |
| 12.630 | I | -917 | Basic, Applied, and Advanced Research in Science and Engineering | 01-SC-AFO-1019 | Duke University |
| 12.630 | I | 6,876 | Basic, Applied, and Advanced Research in Science and Engineering | 01-SC-AFO-1019 | Duke University |
| 12.630 | I | 73,883 | Basic, Applied, and Advanced Research in Science and Engineering | F003525 | Univ of Michigan |
| 12.800 | D | 2,766,895 | Air Force Defense Research Sciences Program | | |
| 12.800 | I | 9,885 | Air Force Defense Research Sciences Program | 14761-S2 | Vanderbilt University |
| 12.901 | D | 291,612 | Mathematical Sciences Grants Program | | |
| 12.910 | D | 410,708 | Research and Technology Development | | |
| 12.910 | I | 199,133 | Research and Technology Development | 531-0226-1 | Purdue University |
| 14 | I | 27,356 | U.S. Department of Housing and Urban Development | 2005-0337 | Lumbee Tribe of NC |
| 15 | D | 817,011 | U.S. Department of the Interior | | |
| 15 | I | 6,072 | U.S. Department of the Interior | 04-1101 | ASMFC |
| 15 | I | 10,000 | U.S. Department of the Interior | 30349-04 | Rochester Inst of Technology |
| 15 | I | 18,719 | U.S. Department of the Interior | 1468003801 | Nature Conservancy |
| 15 | I | 33,497 | U.S. Department of the Interior | NCSU0816-2 | Nature Conservancy |
| 15.228 | D | 802 | Wildland Urban Interface Community and Rural Fire Assistance | | |
| 15.605 | I | 98,906 | Sport Fish Restoration | 133-05-000768 | Puerto Rico Dept of NR |
| 15.611 | I | 137,557 | Wildlife Restoration | 050-00-000249-E | Puerto Rico Dept of NR |

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|---------------------|------------------|----------------------|---|---------------------|---------------------------------|
| 15.611 | I | 22,663 | Wildlife Restoration | PC PNB-129-2004 | Virgin Islands Dept of NR |
| 15.615 | D | 18,477 | Cooperative Endangered Species Conservation Fund | | |
| 15.632 | D | 4,378 | Conservation Grants Private Stewardship for Imperiled Species | | |
| 15.805 | D | 60,342 | Assistance to State Water Resources Research Institutes | | |
| 15.808 | D | 795,595 | U.S. Geological Survey - Research and Data Collection | | |
| 15.810 | D | 177 | National Cooperative Geologic Mapping Program | | |
| 15.812 | D | 89,553 | Cooperative Research Units Program | | |
| 15.916 | D | 2,804 | Outdoor Recreation - Acquisition, Development and Planning | | |
| 16 | D | 337,978 | U.S. Department of Justice | | |
| 16 | I | 8,989 | U.S. Department of Justice | N/A | Charlotte-Mecklenburg |
| 16.562 | D | 109,993 | Criminal Justice Research and Development - Graduate Research Fellowships | | |
| 17 | D | 171,616 | U.S. Department of Labor | | |
| 19.404 | D | 15,509 | Professional Development - International Educators/Administrators | | |
| 20 | D | 111,468 | U.S. Department of Transportation | | |
| 20 | I | 6,236 | U.S. Department of Transportation | 49777-13-05 A | City College of New York |
| 20 | I | 13,173 | U.S. Department of Transportation | 03-NCSU-R1 | Univ of Tennessee |
| 20.701 | D | 69,363 | University Transportation Centers Program | | |
| 20.701 | I | 2,783 | University Transportation Centers Program | RES-05-001 | Alaska DOT |
| 20.701 | I | 16,479 | University Transportation Centers Program | S900193 | Texas A&M Research Fdn |
| 20.701 | I | 81,146 | University Transportation Centers Program | 99-NCSU-E1 | Univ of Tennessee |
| 42 | D | 161,173 | Library of Congress | | |
| 43 | I | 4,250 | National Aeronautics and Space Administration | N/A | UNCF Special Programs |
| 43 | I | 76,522 | National Aeronautics and Space Administration | 3K02530 | Boeing, Inc |
| 43 | I | 26,258 | National Aeronautics and Space Administration | 04-002 | Hampton University |
| 43 | I | 111,482 | National Aeronautics and Space Administration | 642731 | Michigan State University |
| 43 | I | 35,406 | National Aeronautics and Space Administration | T05-6000-NC - 6046 | National Institute of Aerospace |
| 43 | I | 45,117 | National Aeronautics and Space Administration | N/A | Precitech, Inc |
| 43 | I | 18,197 | National Aeronautics and Space Administration | 2003-1399 | QorTek, Inc |
| 43 | I | 1,053 | National Aeronautics and Space Administration | GO2-3095B | Smithsonian Astroph Obs |
| 43 | I | 29,631 | National Aeronautics and Space Administration | GO3-4097X | Smithsonian Astroph Obs |
| 43 | I | 7,769 | National Aeronautics and Space Administration | HST-AR-09915.02-A | Space Telescope Sci |
| 43.001 | D | 2,575,756 | Aerospace Education Services Program | | |
| 43.001 | I | -1,970 | Aerospace Education Services Program | S-4999.1 | Appl'd Res Assoc |
| 43.001 | I | 4,656 | Aerospace Education Services Program | 05ACES539119NCSU | Auburn University |
| 43.001 | I | 3,418 | Aerospace Education Services Program | 1264893 | California Inst of |
| 43.001 | I | 7,037 | Aerospace Education Services Program | 1265236 | California Inst of |
| 43.001 | I | 8,654 | Aerospace Education Services Program | G-1962-1 | Colorado State University |

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|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------------|
| 43.001 | I | 390 | Aerospace Education Services Program | BLF35 | Georgia State University |
| 43.001 | I | -11,659 | Aerospace Education Services Program | 633614-176576 | Howard University |
| 43.001 | I | 20,542 | Aerospace Education Services Program | 2900-WE01-NC | National Institute of Aerospace |
| 43.001 | I | -357,944 | Aerospace Education Services Program | NCSU-03-01 | National Institute of Aerospace |
| 43.001 | I | 27,241 | Aerospace Education Services Program | NCSU-03-01/3001-NC | National Institute of Aerospace |
| 43.001 | I | 34,799 | Aerospace Education Services Program | NCSU-03-01/3004-NC | National Institute of Aerospace |
| 43.001 | I | 111,535 | Aerospace Education Services Program | NCSU-03-01/3015-NC | National Institute of Aerospace |
| 43.001 | I | 26,909 | Aerospace Education Services Program | NCSU-03-01/3019-NC | National Institute of Aerospace |
| 43.001 | I | 26,089 | Aerospace Education Services Program | NCSU-03-01/3025-NC | National Institute of Aerospace |
| 43.001 | I | 114,503 | Aerospace Education Services Program | NCSU-03-01/3026-NC | National Institute of Aerospace |
| 43.001 | I | 40,638 | Aerospace Education Services Program | NCSU-03-01/3045-NC | National Institute of Aerospace |
| 43.001 | I | 33,962 | Aerospace Education Services Program | NCSU-03-01/3047-NC | National Institute of Aerospace |
| 43.001 | I | 32,462 | Aerospace Education Services Program | NCSU-03-01/3048-NC | National Institute of Aerospace |
| 43.001 | I | 46,136 | Aerospace Education Services Program | NCSU-03-01/3049-NC | National Institute of Aerospace |
| 43.001 | I | 6,267 | Aerospace Education Services Program | NCSU-03-01/3101-NC | National Institute of Aerospace |
| 43.001 | I | 8,525 | Aerospace Education Services Program | NCSU-03-01/3103-NC | National Institute of Aerospace |
| 43.001 | I | 5,730 | Aerospace Education Services Program | NCSU-03-01/3104-NC | National Institute of Aerospace |
| 43.001 | I | 13,166 | Aerospace Education Services Program | NCSU-03-01-2528-NC | National Institute of Aerospace |
| 43.001 | I | 86,010 | Aerospace Education Services Program | NCSU-03-01-2536-NC | National Institute of Aerospace |
| 43.001 | I | 437 | Aerospace Education Services Program | NCSU-03-01-2570-NC | National Institute of Aerospace |
| 43.001 | I | 25,040 | Aerospace Education Services Program | NCSU-03-01-3061-NC | National Institute of Aerospace |
| 43.001 | I | 64,207 | Aerospace Education Services Program | NCSU03013061NC #15 | National Institute of Aerospace |
| 43.001 | I | 5,590 | Aerospace Education Services Program | NCSU-03-01-3514-NC | National Institute of Aerospace |
| 43.001 | I | 11,866 | Aerospace Education Services Program | NCSU-03-01-3520-NC | National Institute of Aerospace |
| 43.001 | I | 34,900 | Aerospace Education Services Program | NCSU-03-01-4806-NC | National Institute of Aerospace |
| 43.001 | I | 32,124 | Aerospace Education Services Program | NCSU-03-01-4808-NC | National Institute of Aerospace |
| 43.001 | I | 22,147 | Aerospace Education Services Program | NCSU-03-01-4822NC | National Institute of Aerospace |
| 43.001 | I | 38,597 | Aerospace Education Services Program | 30877 | Univ of Florida |
| 43.001 | I | 9,014 | Aerospace Education Services Program | Q359108 | Univ of Maryland |
| 43.001 | I | 74,483 | Aerospace Education Services Program | 07605-003-033 | USRA |
| 45 | I | 1,200 | National Foundation on the Arts and the Humanities | S04-29 | NC Humanities Council |
| 45.149 | I | 31,548 | Promotion of the Humanities - Division of Preservation and Access | 40782-6927 | Cornell University |
| 45.160 | D | 40,004 | Promotion of the Humanities - Fellowships and Stipends | | |
| 47 | D | 211,323 | National Science Foundation | | |
| 47 | I | 242 | National Science Foundation | 010521Z3 | Michigan State University |
| 47 | I | 24,850 | National Science Foundation | CR-19071-427122 | Virginia Polytechnical Institute |
| 47 | I | 27,191 | National Science Foundation | 04-482 | Assoc for Inst Res |

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|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------------|
| 47 | I | -353 | National Science Foundation | 2002-1858 | CCL Biomedical, Inc |
| 47 | I | 2,333 | National Science Foundation | UG2-2425-SE-02 | Civilian R&D Found |
| 47 | I | 7,875 | National Science Foundation | N/A | Nat'l Acad of Science |
| 47 | I | 33,444 | National Science Foundation | 2004-1112 | SISU Chemical, LLC |
| 47 | I | -794 | National Science Foundation | N/A | Univ of Florida |
| 47 | I | -235 | National Science Foundation | UF-EIIS-9735001NCS | Univ of Florida |
| 47 | I | 119,707 | National Science Foundation | CR-19071-477208 | Virginia Polytechnical Institute |
| 47.041 | D | 4,962,557 | Engineering Grants | | |
| 47.041 | I | 58,240 | Engineering Grants | 2004-0272 | Barr-Mullin, Inc |
| 47.041 | I | 2,325 | Engineering Grants | DMI-0215044 | Discovery Machine, Inc |
| 47.041 | I | 25,121 | Engineering Grants | 420-20-78 | Iowa State University |
| 47.041 | I | 49,195 | Engineering Grants | 5710001766 | Massachusetts Inst of Tech |
| 47.041 | I | 5,614 | Engineering Grants | 2004-0336 | Norcarex Bio Corp |
| 47.041 | I | 46,609 | Engineering Grants | RF00942532 | Ohio State University |
| 47.041 | I | 436 | Engineering Grants | N/A | Paradigm Genetics, Inc |
| 47.041 | I | 16,701 | Engineering Grants | V154/SEC-1 | South Carolina Sea Grant |
| 47.041 | I | 20 | Engineering Grants | UF-EIES-9735001NCS | Univ of Florida |
| 47.041 | I | 7,821 | Engineering Grants | F005963 | Univ of Michigan |
| 47.041 | I | 14,642 | Engineering Grants | H28798 | Univ of Southern California |
| 47.041 | I | 22,288 | Engineering Grants | H31506 | Univ of Southern California |
| 47.041 | I | -250 | Engineering Grants | OR2220-001.01 | Univ of Tennessee |
| 47.049 | D | 6,385,608 | Mathematical and Physical Sciences | | |
| 47.049 | I | 341,096 | Mathematical and Physical Sciences | 03-SC-NSF-1008 | Duke University |
| 47.049 | I | 28,684 | Mathematical and Physical Sciences | R.F.PROJ.# 1010385 | New York State University |
| 47.049 | I | 53,950 | Mathematical and Physical Sciences | GA10153-121489 | Univ of Virginia |
| 47.049 | I | 80,052 | Mathematical and Physical Sciences | N/A | Western Michigan University |
| 47.050 | D | 1,161,660 | Geosciences | | |
| 47.070 | D | 3,635,702 | Computer and Information Science and Engineering | | |
| 47.070 | I | 33,212 | Computer and Information Science and Engineering | N/A | ADEC |
| 47.070 | I | 49,491 | Computer and Information Science and Engineering | 04-SC-NSF-1034 | Duke University |
| 47.070 | I | 452 | Computer and Information Science and Engineering | C-36-A35-G1 | Georgia Institute of Technology |
| 47.070 | I | 7,231 | Computer and Information Science and Engineering | 501-1409-1 | Purdue University |
| 47.070 | I | 102,401 | Computer and Information Science and Engineering | S-00100 | Univ of California-Riverside |
| 47.070 | I | 23,631 | Computer and Information Science and Engineering | UF-EIES-0305004NCS | Univ of Florida |
| 47.070 | I | 57,093 | Computer and Information Science and Engineering | UF-EIES-0305006NCS | Univ of Florida |
| 47.070 | I | -46,560 | Computer and Information Science and Engineering | 312261 | William & Mary |
| 47.074 | D | 6,325,039 | Biological Sciences | | |

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|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------|
| 47.074 | I | 12,007 | Biological Sciences | 1454-26413 | Brown University |
| 47.074 | I | 20,393 | Biological Sciences | 39023-6456 | Cornell University |
| 47.074 | I | 52,188 | Biological Sciences | 02-SC-NSF-1031 | Duke University |
| 47.074 | I | 77,260 | Biological Sciences | 05-SC-NSF-1041 | Duke University |
| 47.074 | I | 255,829 | Biological Sciences | 420-40-29 | Iowa State University |
| 47.074 | I | 34,644 | Biological Sciences | 5710001654 | Massachusetts Inst of Tech |
| 47.074 | I | 54,175 | Biological Sciences | 00-158 | Univ of Illinois |
| 47.074 | I | 16,131 | Biological Sciences | 00-349 | Univ of Illinois |
| 47.074 | I | 13,468 | Biological Sciences | T4146359201 | Univ of Minnesota |
| 47.074 | I | 288 | Biological Sciences | 111G020 | Univ of Wisconsin |
| 47.074 | I | 594 | Biological Sciences | 111G075 | Univ of Wisconsin |
| 47.074 | I | 192,896 | Biological Sciences | 646G203 | Univ of Wisconsin |
| 47.075 | D | 1,107,544 | Social, Behavioral, and Economic Sciences | | |
| 47.075 | I | 1,282 | Social, Behavioral, and Economic Sciences | 04-209 | Assoc for Inst Res |
| 47.075 | I | 545 | Social, Behavioral, and Economic Sciences | 05-211 | Assoc for Inst Res |
| 47.075 | I | 11,738 | Social, Behavioral, and Economic Sciences | N/A | Nat'l Res Council |
| 47.076 | D | 3,673,483 | Education and Human Resources | | |
| 47.076 | I | 18,063 | Education and Human Resources | 2003-0919 | Bay Area Discovery Mus |
| 47.076 | I | 11,730 | Education and Human Resources | 693-75572062003627 | Clemson University |
| 47.076 | I | 10,137 | Education and Human Resources | 804-75582062004160 | Clemson University |
| 47.076 | I | 40,104 | Education and Human Resources | 745421 | Ohio State University |
| 47.076 | I | 76,380 | Education and Human Resources | 3-27752-7810 | Univ of New Mexico |
| 47.078 | D | 4,715 | Polar Programs | | |
| 59 | D | 95,746 | Small Business Administration | | |
| 59.005 | D | 108,881 | Business Development Assistance to Small Business | | |
| 66 | D | 232,662 | Environmental Protection Agency | | |
| 66 | I | 19,761 | Environmental Protection Agency | N/A | Piedmont Triad Coun |
| 66 | I | 385 | Environmental Protection Agency | RE353-144/5055687 | Univ of Georgia |
| 66 | I | 11,089 | Environmental Protection Agency | RE353-145/5055757 | Univ of Georgia |
| 66 | I | 74,371 | Environmental Protection Agency | BLA 1174496 | Alion Science & Tech |
| 66 | I | 34,010 | Environmental Protection Agency | 2004-0550 | Exxon/Mobile Res & Eng |
| 66 | I | 18,546 | Environmental Protection Agency | 10129.002 | MCNC |
| 66 | I | 25,891 | Environmental Protection Agency | 1-42U-8892 | RTI |
| 66.460 | I | 11,092 | Nonpoint Source Implementation Grants | 03-SC-DENR-1011 | Duke University |
| 66.500 | D | 408,226 | Environmental Protection - Consolidated Research | | |
| 66.500 | I | 30,707 | Environmental Protection - Consolidated Research | WU-HT-01-05/29465U | Washington University |
| 66.500 | I | 5,268 | Environmental Protection - Consolidated Research | 2000-0802-03 | Washington University |

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|---------------------------|---------------------|-------------------------|---|----------------------|----------------------------|
| 66.500 | I | 10,219 | Environmental Protection - Consolidated Research | 2000-0802-02 | Washington University |
| 66.500 | I | 13,647 | Environmental Protection - Consolidated Research | 2000-0802-04 | Washington University |
| 66.500 | I | 5,915 | Environmental Protection - Consolidated Research | RE353-131/2002457 | Univ of Georgia |
| 66.500 | I | 31,678 | Environmental Protection - Consolidated Research | 00118791-14 | Univ of Missouri |
| 66.500 | I | 7,153 | Environmental Protection - Consolidated Research | 00118791-15 | Univ of Missouri |
| 66.509 | D | 102,336 | Science To Achieve Results (STAR) Program | | |
| 66.509 | I | 8,399 | Science To Achieve Results (STAR) Program | 4915 - 523792 | Univ of Connecticut |
| 66.511 | D | 30,270 | Office of Research and Development Consolidated Research/Training | | |
| 66.606 | D | 226,750 | Surveys, Studies, Investigations and Special Purpose Grants | | |
| 66.606 | I | 1,224 | Surveys, Studies, Investigations and Special Purpose Grants | 03-CTS-16T | WERF |
| 66.607 | D | 569,891 | Training and Fellowships for the Environmental Protection Agency | | |
| 66.714 | D | -350 | Pesticide Environmental Stewardship - Regional Grants | | |
| 81 | D | 3,347,366 | U.S. Department of Energy | | |
| 81 | I | -4,778 | U.S. Department of Energy | 58238-001-02 39 | Los Alamos Nat'l Lab |
| 81 | I | 7,137 | U.S. Department of Energy | 2005-0257 | Mountain Housing Opp |
| 81 | I | 32,832 | U.S. Department of Energy | ADO-4-33419-01 | NREL |
| 81 | I | -46,965 | U.S. Department of Energy | N/A | Triangle J Coun Gov't |
| 81 | I | 36,889 | U.S. Department of Energy | 4000010698 | UT-Battelle, LLC |
| 81 | I | -7,246 | U.S. Department of Energy | 2F-01181 | Argonne Nat'l Lab |
| 81 | I | 10,556 | U.S. Department of Energy | 4F-00502 | Argonne Nat'l Lab |
| 81 | I | 12,777 | U.S. Department of Energy | 39633 | Bechtel BWXT Idaho |
| 81 | I | 10,930 | U.S. Department of Energy | ZDO-2-30628-03NCSU | BP Solar Int'l LLC |
| 81 | I | 2,105 | U.S. Department of Energy | 82523 | Brookhaven Nat'l Lab |
| 81 | I | 74,626 | U.S. Department of Energy | 4300027343 | BWX Technologies |
| 81 | I | 5,242 | U.S. Department of Energy | 539124-53390 | Carnegie Mellon University |
| 81 | I | 13,473 | U.S. Department of Energy | 2005-0173 | Envirosafe Technolog |
| 81 | I | 15,376 | U.S. Department of Energy | C09040197 | Honeywell, Int'l |
| 81 | I | 31 | U.S. Department of Energy | Subagreement #4309-1 | Inst Paper Sci & Tec |
| 81 | I | 3,451 | U.S. Department of Energy | 03-03/23/05 | Instrumentation Assoc |
| 81 | I | 63,359 | U.S. Department of Energy | IREC-NCSCP4YOU799 | IREC |
| 81 | I | 24,299 | U.S. Department of Energy | N/A | Krell Institute |
| 81 | I | 110,655 | U.S. Department of Energy | 6464866 | L Berkeley Nat'l Lab |
| 81 | I | 9,702 | U.S. Department of Energy | 6720489 | L Berkeley Nat'l Lab |
| 81 | I | 27,675 | U.S. Department of Energy | 02942-001-04 | Los Alamos Nat'l Lab |
| 81 | I | 63,482 | U.S. Department of Energy | 57831-001-02 97 | Los Alamos Nat'l Lab |
| 81 | I | -6,943 | U.S. Department of Energy | 80294-001-04 30 I | Los Alamos Nat'l Lab |
| 81 | I | 6,721 | U.S. Department of Energy | 80294-001-04 30 II | Los Alamos Nat'l Lab |

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|---------------------------|---------------------|-------------------------|--|---------------------|---------------------------------------|
| 81 | I | 66,486 | U.S. Department of Energy | 81381-001-03 8C | Los Alamos Nat'l Lab |
| 81 | I | 1,290 | U.S. Department of Energy | 04-0421-04-14-2004 | Med Univ of South Carolina |
| 81 | I | 3,417 | U.S. Department of Energy | AAD-9-18668-08 | MRI-NREL |
| 81 | I | 35,262 | U.S. Department of Energy | AAT-2-31605-05 | MRI-NREL |
| 81 | I | 85,892 | U.S. Department of Energy | N/A | Oak Ridge Inst Scien |
| 81 | I | 565 | U.S. Department of Energy | A30449 | Rensselaer Polytechnic Inst |
| 81 | I | 66,415 | U.S. Department of Energy | N/A | Sabia Incorporated |
| 81 | I | 11,961 | U.S. Department of Energy | 393666 | Sandia National Laboratories |
| 81 | I | -84 | U.S. Department of Energy | 99381 | Sandia National Laboratories |
| 81 | I | 27,021 | U.S. Department of Energy | PO 8898 | Sandia National Laboratories |
| 81 | I | 41,746 | U.S. Department of Energy | 4500489551 | Siemens Westinghouse |
| 81 | I | 34,034 | U.S. Department of Energy | N/A | Tulane University |
| 81 | I | 74,224 | U.S. Department of Energy | B540203 | Univ of California-Lawrence Livermore |
| 81 | I | 11,750 | U.S. Department of Energy | 0008224-01 | Univ of Missouri-Rol |
| 81 | I | 260,454 | U.S. Department of Energy | 000943-02 | Univ of Missouri-Rol |
| 81 | I | 174 | U.S. Department of Energy | 4500007649 | UT-Battelle, LLC |
| 81 | I | 1,514 | U.S. Department of Energy | 4500013834 | UT-Battelle, LLC |
| 81 | I | 17,511 | U.S. Department of Energy | 4000001555 | UT-Battelle, LLC |
| 81 | I | 40,157 | U.S. Department of Energy | 4000003388 | UT-Battelle, LLC |
| 81 | I | 78,062 | U.S. Department of Energy | 4000006079 | UT-Battelle, LLC |
| 81 | I | 51,647 | U.S. Department of Energy | 4000009052 | UT-Battelle, LLC |
| 81 | I | -33 | U.S. Department of Energy | 4000013598 | UT-Battelle, LLC |
| 81 | I | 30,110 | U.S. Department of Energy | 4000018765 | UT-Battelle, LLC |
| 81 | I | 69,792 | U.S. Department of Energy | 4000028105 | UT-Battelle, LLC |
| 81 | I | 33,179 | U.S. Department of Energy | 4000029406 | UT-Battelle, LLC |
| 81 | I | 10,011 | U.S. Department of Energy | 4000033697 | UT-Battelle, LLC |
| 81 | I | 4,862 | U.S. Department of Energy | 4000035392 | UT-Battelle, LLC |
| 81 | I | 18,976 | U.S. Department of Energy | 4000036260 | UT-Battelle, LLC |
| 81 | I | 18,754 | U.S. Department of Energy | 4000038298 | UT-Battelle, LLC |
| 81 | I | 37,331 | U.S. Department of Energy | 4000040729 | UT-Battelle, LLC |
| 81.041 | I | 4,023 | State Energy Program | C05-6061 | Virginia DMME |
| 81.049 | D | 1,086,414 | Office of Science Financial Assistance Program | | |
| 81.049 | I | 42,948 | Office of Science Financial Assistance Program | 03-SC-DOE-1040 | Duke University |
| 81.049 | I | 101,523 | Office of Science Financial Assistance Program | G0081A-A | Oregon State University |
| 81.079 | I | 77,319 | Regional Biomass Energy Programs | UM-S478 | Univ of Maine |
| 81.086 | D | 648,132 | Conservation Research and Development | | |
| 81.087 | I | 2,228 | Renewable Energy Research and Development | GO12026-162 | CPBR, INC. |

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|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 81.087 | I | 75,575 | Renewable Energy Research and Development | GO12026-171 | CPBR, INC. |
| 81.087 | I | 1,720 | Renewable Energy Research and Development | GO12026-172 | CPBR, INC. |
| 81.087 | I | 5,901 | Renewable Energy Research and Development | GO12026-199 | CPBR, INC. |
| 81.087 | I | 7,928 | Renewable Energy Research and Development | GO12026-200 | CPBR, INC. |
| 81.114 | D | 1,080,818 | University Reactor Infrastructure and Education Support | | |
| 81.117 | D | 52,572 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | | |
| 81.121 | D | 8,822 | Nuclear Energy Research, Development and Demonstration | | |
| 84 | D | 1,265,461 | U.S. Department of Education | | |
| 84.015 | D | 31,405 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | | |
| 84.015 | I | 20,135 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DED-1024 | Duke University |
| 84.016 | D | 50,949 | Undergraduate International Studies and Foreign Language Programs | | |
| 84.032 | D | 33,670,828 | Federal Family Education Loans | | |
| 84.033 | D | -39,021 | Federal Work-Study Program | | |
| 84.038 | D | 12,659,371 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.044 | D | 349,120 | TRIO - Talent Search | | |
| 84.047 | D | 457,396 | TRIO - Upward Bound | | |
| 84.063 | D | 10,209,985 | Federal Pell Grant Program | | |
| 84.116 | D | 162,022 | Fund for the Improvement of Postsecondary Education | | |
| 84.116 | I | 5,850 | Fund for the Improvement of Postsecondary Education | OSP03128 | Univ of Cincinnati |
| 84.133 | D | 199,465 | National Institute on Disability and Rehabilitation Research | | |
| 84.195 | D | 200,082 | Bilingual Education - Professional Development | | |
| 84.200 | D | 342,199 | Graduate Assistance in Areas of National Need | | |
| 84.215 | D | 215,755 | Fund for the Improvement of Education | | |
| 84.325 | D | 146,181 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.342 | D | 205,110 | Preparing Tomorrow's Teachers to Use Technology | | |
| 84.928 | I | 29,426 | National Writing Project | 95-NC09 | Natl Writing Proj Corp |
| 93 | D | 262,246 | U.S. Department of Health and Human Services | | |
| 93 | I | 14,750 | U.S. Department of Health and Human Services | 1-14U-8917/29104S | RTI |
| 93 | I | 38,787 | U.S. Department of Health and Human Services | 184584 | Battelle Mem Inst |
| 93 | I | 48,056 | U.S. Department of Health and Human Services | 2003-1458 | Biopraxis, Inc |
| 93 | I | 1,116 | U.S. Department of Health and Human Services | 2003-0744 | CCL Biomedical, Inc |
| 93 | I | 3,020 | U.S. Department of Health and Human Services | DS638 | Duke University |
| 93 | I | 37,297 | U.S. Department of Health and Human Services | DS655 | Duke University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|-----------------------------|
| 93 | I | 42,168 | U.S. Department of Health and Human Services | N/A | Mayo Clinic Rochest |
| 93 | I | 38,672 | U.S. Department of Health and Human Services | ORA-NCSU-9-20-2004 | Optical Research Assoc |
| 93 | I | 41,402 | U.S. Department of Health and Human Services | GC11146.121235 | Univ of Virginia |
| 93 | I | 22,208 | U.S. Department of Health and Human Services | 90YD0153-NCSU | Western Kentucky University |
| 93.103 | D | 97,378 | Food and Drug Administration - Research | | |
| 93.103 | I | 122,374 | Food and Drug Administration - Research | Z-179902 | Univ of Maryland |
| 93.113 | D | 212,567 | Biological Response to Environmental Health Hazards | | |
| 93.114 | D | 29,656 | Applied Toxicological Research and Testing | | |
| 93.172 | D | 100,747 | Human Genome Research | | |
| 93.172 | I | 61,420 | Human Genome Research | 5710001798 | Massachusetts Inst of Tech |
| 93.173 | I | 36,343 | Research Related to Deafness and Communication Disorders | 2005-2832-1 | Univ of Illinois |
| 93.242 | D | 37,825 | Mental Health Research Grants | | |
| 93.262 | D | 133,735 | Occupational Safety and Health Research Projects | | |
| 93.273 | D | 29,426 | Alcohol Research Programs | | |
| 93.279 | I | -183 | Drug Abuse Research Programs | 496430 | Pacific Inst Research |
| 93.279 | I | 13,299 | Drug Abuse Research Programs | F011973 | Univ of Michigan |
| 93.286 | I | 14,220 | Discovery and Applied Research | 04-SC-NIH-1019 | Duke University |
| 93.306 | D | 1,962 | Comparative Medicine | | |
| 93.306 | I | 27,504 | Comparative Medicine | 02-SC-NIH-1006 | Duke University |
| 93.393 | D | 937,746 | Cancer Cause and Prevention Research | | |
| 93.395 | D | 202,696 | Cancer Treatment Research | | |
| 93.396 | D | 464,583 | Cancer Biology Research | | |
| 93.399 | I | 47,603 | Cancer Control | VUMC CA #9095 | Vanderbilt University |
| 93.821 | D | 983,440 | Cell Biology and Biophysics Research | | |
| 93.837 | D | 812,446 | Heart and Vascular Diseases Research | | |
| 93.837 | I | -30 | Heart and Vascular Diseases Research | 517200 | Univ of Delaware |
| 93.838 | D | 956,333 | Lung Diseases Research | | |
| 93.846 | D | 39,060 | Arthritis, Musculoskeletal and Skin Diseases Research | | |
| 93.848 | D | 326,288 | Digestive Diseases and Nutrition Research | | |
| 93.853 | D | 19,935 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | |
| 93.855 | I | 49,193 | Allergy, Immunology and Transplantation Research | 6119-1019-00-A | Univ of South Florida |
| 93.856 | D | 1,912,262 | Microbiology and Infectious Diseases Research | | |
| 93.856 | I | 80,533 | Microbiology and Infectious Diseases Research | 04-SC-CDC-1011 | Duke University |
| 93.856 | I | 192,287 | Microbiology and Infectious Diseases Research | 544309 | Tulane University |
| 93.859 | D | 1,770,024 | Biomedical Research and Research Training | | |
| 93.862 | D | 2,456,661 | Genetics and Developmental Biology Research and Research Training | | |
| 93.862 | I | 133,486 | Genetics and Developmental Biology Research and Research Training | R01 GM58260 | Univ of Chicago |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------------|
| 93.864 | D | 323,195 | Population Research | | |
| 93.865 | D | 217,988 | Child Health and Human Development Extramural Research | | |
| 93.866 | D | 287,007 | Aging Research | | |
| 93.866 | I | 3,372 | Aging Research | DS768 | Duke University |
| 93.867 | D | 505,129 | Vision Research | | |
| 93.880 | D | 33,213 | Minority Access to Research Careers | | |
| 93.894 | D | 406,894 | Resource and Manpower Development in the Environmental Health Sciences | | |
| 93.960 | D | 182,801 | Special Minority Initiatives | | |
| 99 | D | 1,885,083 | Other Federal Assistance | | |
| 99 | I | 7,878 | Other Federal Assistance | 1996-1305-04 | Univ of Hawaii |
| 99 | I | 11,901 | Other Federal Assistance | 19071-425638 | Virginia Polytechnical Institute |
| 99 | I | 13,336 | Other Federal Assistance | 19071-425639 | Virginia Polytechnical Institute |
| | | <u>188,703,471</u> | Total — North Carolina State University | | |

University of North Carolina - General Administration

| | | | | | |
|--------|---|-------------------|--|--|--|
| 12.300 | D | 5,886,397 | Basic and Applied Scientific Research | | |
| 12.431 | D | 14,093 | Basic Scientific Research | | |
| 14.246 | D | 44,424 | Community Development Block Grants/Brownfields Economic Development Initiative | | |
| 19.402 | D | 1,500 | International Visitors Program | | |
| 47.076 | D | 585,445 | Education and Human Resources | | |
| 64.124 | D | 358,255 | All-Volunteer Force Educational Assistance | | |
| 84.334 | D | 1,531,166 | Gaining Early Awareness and Readiness for Undergraduate Programs | | |
| 84.366 | D | 3,916,939 | Mathematics and Science Partnerships | | |
| 84.367 | D | 1,767,619 | Improving Teacher Quality State Grants | | |
| | | <u>14,105,838</u> | Total — University of North Carolina - General Administration | | |

University of North Carolina at Asheville

| | | | | | |
|--------|---|---------|---|-------------------|--------------------|
| 10.072 | D | 6,373 | Wetlands Reserve Program | | |
| 10.207 | D | 5,700 | Animal Health and Disease Research | | |
| 10.652 | D | 7,447 | Forestry Research | | |
| 11.431 | D | 46,096 | Climate and Atmospheric Research | | |
| 45.024 | D | 15,518 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 47.049 | D | 574,467 | Mathematical and Physical Sciences | | |
| 47.049 | I | 189 | Mathematical and Physical Sciences | 29919-567 | Cornell University |
| 47.049 | I | 15,244 | Mathematical and Physical Sciences | RR551-209/6330977 | Univ of Georgia |
| 47.076 | I | 14,141 | Education and Human Resources | AST-0324729 | PARI |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|--------------------------|
| 81.117 | I | 102,146 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 4000032057 | UT-Batelle |
| 81.117 | I | 881,438 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 4000032096 | UT-Batelle |
| 84.007 | D | 84,327 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 94,569 | Federal Work-Study Program | | |
| 84.038 | D | 1,264,812 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 2,141,298 | Federal Pell Grant Program | | |
| 84.268 | D | 7,794,086 | Federal Direct Student Loans (Direct Loan) | | |
| 93.575 | D | 9,068 | Child Care and Development Block Grant | | |
| 99 | D | 2,008 | Other Federal Assistance | | |
| | | <u>13,058,927</u> | Total — University of North Carolina at Asheville | | |

University of North Carolina at Chapel Hill

| | | | | | |
|--------|---|-----------|--|-----------------|------------------------------|
| 10 | D | 122,033 | U.S. Department of Agriculture | | |
| 10 | I | 66,881 | U.S. Department of Agriculture | N/A | American Egg Board |
| 10 | I | 14,558 | U.S. Department of Agriculture | 018000 320935-2 | Mississippi State University |
| 10.001 | D | 9,617 | Agricultural Research - Basic and Applied Research | | |
| 10.200 | I | 4,075 | Grants for Agricultural Research, Special Research Grants | RD309-055/90371 | Univ of Georgia |
| 10.206 | D | 361,927 | Grants for Agricultural Research - Competitive Research Grants | | |
| 10.206 | I | 6,423 | Grants for Agricultural Research - Competitive Research Grants | F041300 | Univ of Wisconsin |
| 10.250 | I | 15,865 | Agricultural and Rural Economic Research | 018000320935-14 | Mississippi State University |
| 10.652 | D | 54,588 | Forestry Research | | |
| 11 | D | 227,181 | U.S. Department of Commerce | | |
| 11 | I | 6,757 | U.S. Department of Commerce | SURA-2005-202 | SURA (SE Univ Research) |
| 11.312 | D | 64,126 | Research and Evaluation Program | | |
| 11.419 | I | 95,285 | Coastal Zone Management Administration Awards | 04-818 | Univ of New Hampshire |
| 11.420 | D | 22,483 | Coastal Zone Management Estuarine Research Reserves | | |
| 11.430 | I | 10,635 | Undersea Research | 425224/1946/591 | Rutgers University |
| 11.430 | I | 12,504 | Undersea Research | 03-05-090 | Univ of Mississippi |
| 11.430 | I | 50,888 | Undersea Research | 05-09-022 | Univ of Mississippi |
| 11.431 | D | 25,459 | Climate and Atmospheric Research | | |
| 11.457 | D | 2,248 | Chesapeake Bay Studies | | |
| 11.550 | D | 90,816 | Public Telecommunications Facilities Planning and Construction | | |
| 12 | D | 2,162,255 | U.S. Department of Defense | | |
| 12 | I | 61,567 | U.S. Department of Defense | SURA-2005-202 | SURA (SE Univ Research) |
| 12 | I | 23,092 | U.S. Department of Defense | 880-7558-203-20 | Clemson University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 12 | I | 142,900 | U.S. Department of Defense | 728-7558-203-20 | Clemson University |
| 12 | I | 61,596 | U.S. Department of Defense | N/A | Debby Cryer & Assoc |
| 12 | I | 2,119 | U.S. Department of Defense | 313-8000 | Duke University |
| 12 | I | 51,013 | U.S. Department of Defense | GSTI-05-UNC-001 | Geo Spatial Tech |
| 12 | I | 787 | U.S. Department of Defense | 0509/SP0103-04 | Logistics Manage Ins |
| 12 | I | 3,773 | U.S. Department of Defense | N/A | Roswell Park Cancer Inst |
| 12 | I | 33,203 | U.S. Department of Defense | 1382-UNC | Scientific Sys Co |
| 12 | I | 61,091 | U.S. Department of Defense | 55-000681 | SRI International |
| 12 | I | 14,452 | U.S. Department of Defense | 01505-1 | TRC Garrow Associate |
| 12.002 | D | 420,294 | Procurement Technical Assistance For Business Firms | | |
| 12.300 | D | 1,563,475 | Basic and Applied Scientific Research | | |
| 12.300 | I | 44,866 | Basic and Applied Scientific Research | 66057G | Univ of Miami |
| 12.300 | I | 33,034 | Basic and Applied Scientific Research | UTA02-396 | Univ of Texas-Austin |
| 12.420 | D | 3,880,365 | Military Medical Research and Development | | |
| 12.420 | I | 444 | Military Medical Research and Development | 646-7558-201-20 | Clemson University |
| 12.420 | I | 63,162 | Military Medical Research and Development | 313-2074 | Duke University |
| 12.420 | I | 890 | Military Medical Research and Development | PO# 8001-21024 | Johns Hopkins University |
| 12.420 | I | 14,834 | Military Medical Research and Development | N/A | Mt Sinai Sch of Med |
| 12.420 | I | 70,055 | Military Medical Research and Development | 1-46U-9054 | RTI |
| 12.431 | D | 397,368 | Basic Scientific Research | | |
| 12.800 | D | 390,733 | Air Force Defense Research Sciences Program | | |
| 12.901 | D | 23,767 | Mathematical Sciences Grants Program | | |
| 12.910 | D | 668,564 | Research and Technology Development | | |
| 12.910 | I | -4,375 | Research and Technology Development | PO#GC178659NGD | Boston University |
| 14 | D | 81,401 | U.S. Department of Housing and Urban Development | | |
| 14 | I | 69,667 | U.S. Department of Housing and Urban Development | N/A | Durham Housing Auth |
| 15 | D | 121,728 | U.S. Department of the Interior | | |
| 15.608 | D | 43,529 | Fish and Wildlife Management Assistance | | |
| 15.808 | D | 742 | U.S. Geological Survey - Research and Data Collection | | |
| 15.808 | I | 30,833 | U.S. Geological Survey - Research and Data Collection | 4000516990 | Univ of Iowa |
| 15.810 | D | 1,597 | National Cooperative Geologic Mapping Program | | |
| 15.904 | D | 36,940 | Historic Preservation Fund Grants-In-Aid | | |
| 16 | D | 132,334 | U.S. Department of Justice | | |
| 16 | I | 10,396 | U.S. Department of Justice | 496459 | Pacific Inst Research |
| 16 | I | 19,975 | U.S. Department of Justice | 12070 | Wake Forest Univ Sch Med |
| 16.562 | D | 477 | Criminal Justice Research and Development - Graduate Research Fellowships | | |
| 19 | I | 198,160 | U.S. Department of State | N/A | Inst of Int'l Educ, Inc |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|------------------------------|
| 19 | I | 221,730 | U.S. Department of State | S-LMAQM-04-GR-1 | SE Consort Int'l Dev |
| 19 | I | 56,854 | U.S. Department of State | S-NEAPI-04-CA-1 | SE Consort Int'l Dev |
| 19.300 | I | 8,566 | Program for Study of Eastern Europe and the Independent States of the Former Soviet Union | 820-19 | Nat'l Cncl Eurasian |
| 19.405 | D | 73,350 | Educational Partnerships Program | | |
| 20 | D | 2,331,833 | U.S. Department of Transportation | | |
| 20 | I | 17,597 | U.S. Department of Transportation | HR03-78 | Nat'l Acad of Science |
| 20 | I | 100,715 | U.S. Department of Transportation | HR3-67 | Nat'l Acad of Science |
| 20 | I | 140,481 | U.S. Department of Transportation | HR 3-62 | Nat'l Acad of Science |
| 20 | I | 97,176 | U.S. Department of Transportation | HR17-25 | Nat'l Acad of Science |
| 20 | I | 7,167 | U.S. Department of Transportation | Task #BM05C004 | Bellomo-McGee, Inc |
| 20 | I | 29,229 | U.S. Department of Transportation | Task BMISG05B02 | Bellomo-McGee, Inc |
| 20 | I | 39,771 | U.S. Department of Transportation | Task BMISG05B03 | Bellomo-McGee, Inc |
| 20 | I | 6,102 | U.S. Department of Transportation | 902040 | CH2M Hill |
| 20 | I | 1,388 | U.S. Department of Transportation | ITE-05-01 | Inst Transport Engin |
| 20 | I | 180,890 | U.S. Department of Transportation | DTNH22-01-H-052 | Nat'l Assoc St EMS |
| 20 | I | 40,311 | U.S. Department of Transportation | N/A | Nat'l Safety Council |
| 20 | I | 37,127 | U.S. Department of Transportation | S040043 | Texas A&M Research Fdn |
| 20 | I | 3,962 | U.S. Department of Transportation | N/A | Transanalytics |
| 20 | I | 9,988 | U.S. Department of Transportation | 02-UNCCH-R-S3 | Univ of Tennessee |
| 20 | I | 208 | U.S. Department of Transportation | 02-UNCCH-R-S4 | Univ of Tennessee |
| 21 | I | 52,335 | U.S. Department of the Treasury | 14151/GS-10F-00 | ABT Assoc Inc |
| 42 | I | 32,300 | Library of Congress | F011777 | Univ of Michigan |
| 43 | D | 2,392,496 | National Aeronautics and Space Administration | | |
| 43 | I | 4,093 | National Aeronautics and Space Administration | 5-36276 | Dartmouth College |
| 43 | I | 96,026 | National Aeronautics and Space Administration | N/A | Linda Loma University |
| 43 | I | 17,937 | National Aeronautics and Space Administration | PO#21179 | Marine Biological Laboratory |
| 43 | I | 639,964 | National Aeronautics and Space Administration | 00000534 | Princeton University |
| 43 | I | 2,002 | National Aeronautics and Space Administration | GO3-4081B | Smithsonian Astroph Obs |
| 43 | I | 608 | National Aeronautics and Space Administration | GO-09147.05-A | Space Telescope Sci |
| 43 | I | -103 | National Aeronautics and Space Administration | HST-AR-08734.01 | Space Telescope Sci |
| 43 | I | 28,084 | National Aeronautics and Space Administration | HST-ED-90260.01 | Space Telescope Sci |
| 43 | I | 156 | National Aeronautics and Space Administration | S50502 | Swales Aerospace |
| 43 | I | 41 | National Aeronautics and Space Administration | ACK774 | Univ of Idaho |
| 43.001 | I | 65,979 | Aerospace Education Services Program | 5-36969 | Dartmouth College |
| 43.002 | I | -127 | Technology Transfer | 437-7033-204200 | Clemson University |
| 43.002 | I | 166,026 | Technology Transfer | 072402/535842 | Univ of Rhode Island |
| 45 | D | 6 | National Foundation on the Arts and the Humanities | | |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|-------------------------------|
| 45 | I | 4,891 | National Foundation on the Arts and the Humanities | N/A | Assoc of Rsch Libraries |
| 45.024 | D | 68,529 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 45.149 | D | 38,209 | Promotion of the Humanities - Division of Preservation and Access | | |
| 45.160 | D | 19,891 | Promotion of the Humanities - Fellowships and Stipends | | |
| 45.161 | D | 51,777 | Promotion of the Humanities - Research | | |
| 45.301 | D | 3 | Museum for America Grants | | |
| 45.301 | I | 18,623 | Museum for America Grants | R00237 | Florida State |
| 45.312 | D | 51,540 | National Leadership Grants | | |
| 45.312 | I | 18,149 | National Leadership Grants | 02-239 | Univ of Illinois-Champaigne |
| 45.313 | D | 143,588 | Librarians for the 21st Century | | |
| 47 | D | 1,415,667 | National Science Foundation | | |
| 47 | I | 66,484 | National Science Foundation | 775/4765 | Inst Ecosystem Studi |
| 47 | I | 19,683 | National Science Foundation | R3650B-73900004 | Rice University |
| 47 | I | 88,985 | National Science Foundation | R3814B-79200004 | Rice University |
| 47 | I | 190,088 | National Science Foundation | R38719-73900004 | Rice University |
| 47 | I | 22,015 | National Science Foundation | 5-22642 | Univ of Massachusetts-Amherst |
| 47 | I | 1,780 | National Science Foundation | N/A | Univ of Alabama-Birm |
| 47 | I | 118,194 | National Science Foundation | A6734 | Univ of Illinois-Champaigne |
| 47 | I | -156 | National Science Foundation | DBI-9975808/C-5 | Univ of Missouri |
| 47 | I | 73,409 | National Science Foundation | A100178 | Woods Hole Ocea Inst |
| 47.041 | D | 931,554 | Engineering Grants | | |
| 47.041 | I | 331 | Engineering Grants | 02-093 | Arizona State University |
| 47.041 | I | 7,064 | Engineering Grants | PO#RF00946953/7 | Ohio State Univ Res Fdn |
| 47.049 | D | 8,016,556 | Mathematical and Physical Sciences | | |
| 47.049 | I | 369,702 | Mathematical and Physical Sciences | 03-SC-NSF-1009 | Duke University |
| 47.049 | I | 34,567 | Mathematical and Physical Sciences | 919690 | Univ of Washington-Seattle |
| 47.050 | D | 2,032,902 | Geosciences | | |
| 47.050 | I | 6,151 | Geosciences | PO# T301A12 | Joint Oceangphc Inst |
| 47.050 | I | 48,958 | Geosciences | 010535-01 | Univ of California-Davis |
| 47.050 | I | 14,153 | Geosciences | PO# 094796 | Univ of Southern California |
| 47.070 | D | 2,480,267 | Computer and Information Science and Engineering | | |
| 47.070 | I | 33,953 | Computer and Information Science and Engineering | 1219-26215 | Brown University |
| 47.070 | I | 490,899 | Computer and Information Science and Engineering | 01-SC-NSF-1010 | Duke University |
| 47.070 | I | 47,709 | Computer and Information Science and Engineering | 04-SC-NSF-1033 | Duke University |
| 47.070 | I | 371,293 | Computer and Information Science and Engineering | 824 | Univ of Illinois-Champaigne |
| 47.070 | I | 2,050 | Computer and Information Science and Engineering | OR11000-01.01 | Univ of Tennessee-Knoxv |
| 47.074 | D | 4,885,871 | Biological Sciences | | |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------------|
| 47.074 | I | 69,786 | Biological Sciences | 01-02 | B Thompson Ins Plant |
| 47.074 | I | 54,380 | Biological Sciences | 04-SC-NSF-1032 | Duke University |
| 47.074 | I | 104,598 | Biological Sciences | 05-SC-NSF-1042 | Duke University |
| 47.074 | I | 19,794 | Biological Sciences | 2919/200200632 | Inst Ecosystem Studi |
| 47.074 | I | 21,701 | Biological Sciences | 02-0285 | Univ of Louisiana-Laf |
| 47.074 | I | 44,224 | Biological Sciences | RR194-284/89203 | Univ of Georgia |
| 47.074 | I | 93,152 | Biological Sciences | FY2003-028 | Univ of Kansas |
| 47.074 | I | 30,278 | Biological Sciences | X105335 | Univ of Wisconsin-Madis |
| 47.074 | I | 73,273 | Biological Sciences | G001594-001 | Washington St University |
| 47.075 | D | 1,274,399 | Social, Behavioral, and Economic Sciences | | |
| 47.075 | I | 5,959 | Social, Behavioral, and Economic Sciences | 2811-UNC-NSF-14 | Penn State University |
| 47.075 | I | 10,330 | Social, Behavioral, and Economic Sciences | 2005-1042-1-00 | Univ of Illinois-Champaigne |
| 47.076 | D | 2,574,071 | Education and Human Resources | | |
| 47.076 | I | -2,604 | Education and Human Resources | N/A | Educ Dev Ctr, Inc |
| 47.076 | I | 28,630 | Education and Human Resources | 6126902 | Michigan State University |
| 47.076 | I | -110 | Education and Human Resources | UTA02-118 | Univ of Texas-Austin |
| 47.078 | D | 87,381 | Polar Programs | | |
| 59.037 | D | 2,190,401 | Small Business Development Center | | |
| 64 | D | 18,852 | U.S. Department of Veterans Affairs | | |
| 66 | D | 1,784,596 | Environmental Protection Agency | | |
| 66 | I | 75,329 | Environmental Protection Agency | 2579 | AWWA Research Fdn |
| 66 | I | 535,051 | Environmental Protection Agency | 2666/2741 | AWWA Research Fdn |
| 66 | I | 26,913 | Environmental Protection Agency | 04-0707-RPO-012 | Centrl Reg Air Plan |
| 66 | I | 96,763 | Environmental Protection Agency | S1003215 | Computer Science Cor |
| 66 | I | 35,399 | Environmental Protection Agency | 68-D-00-265/WA | E H Pechan & Assoc |
| 66 | I | -2,985 | Environmental Protection Agency | N/A | Emory University |
| 66 | I | 60,041 | Environmental Protection Agency | 23BL00031 | ICF Consulting |
| 66 | I | 92,376 | Environmental Protection Agency | 24BL00196 | ICF Consulting |
| 66 | I | 1 | Environmental Protection Agency | N/A | Penn State University |
| 66.500 | D | 4,095,957 | Environmental Protection - Consolidated Research | | |
| 66.500 | I | 16,644 | Environmental Protection - Consolidated Research | 02-SC-EPA-1023 | Duke University |
| 66.509 | D | 257,868 | Science To Achieve Results (STAR) Program | | |
| 66.514 | D | 14,183 | Science To Achieve Results (STAR) Fellowship Program | | |
| 66.606 | D | 130,060 | Surveys, Studies, Investigations and Special Purpose Grants | | |
| 66.606 | I | 2,433 | Surveys, Studies, Investigations and Special Purpose Grants | PO#508690 | New Mexico Tech |
| 66.606 | I | -164 | Surveys, Studies, Investigations and Special Purpose Grants | 8-34011-7840 | Univ of New Mexico-Albuquerque |
| 66.607 | D | 1,183,079 | Training and Fellowships for the Environmental Protection Agency | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--|
| 81 | D | 1,915,435 | U.S. Department of Energy | | |
| 81 | I | 14,770 | U.S. Department of Energy | 05C722CR | MSE Tech Applic Inc |
| 81 | I | 47,288 | U.S. Department of Energy | ADJ-2-30630-09 | Nat'l Rnl Enrg Lab/MRI |
| 81 | I | 79,751 | U.S. Department of Energy | N/A | Rice University |
| 81 | I | 123,116 | U.S. Department of Energy | R7A82J-79200004 | Rice University |
| 81 | I | 1,458 | U.S. Department of Energy | B532684 | Univ of California-Lawrence Livermore |
| 81 | I | 12,945 | U.S. Department of Energy | B542708 | Univ of California-Lawrence Livermore |
| 81 | I | 9,435 | U.S. Department of Energy | PO# B544432 | Univ of California-Lawrence Livermore |
| 81 | I | -3 | U.S. Department of Energy | 6498589 | Univ of California-Berkeley |
| 81 | I | 174,803 | U.S. Department of Energy | 6505094 | Univ of California-Berkeley |
| 81 | I | 142,547 | U.S. Department of Energy | B519834 | Univ of California |
| 81 | I | 3,620 | U.S. Department of Energy | 5F-00428 | Univ of Chicago |
| 81 | I | 45,207 | U.S. Department of Energy | 2003-02379-1/A8 | Univ of Illinois-Champaign |
| 81 | I | 150,080 | U.S. Department of Energy | 2003-02384-1/A8 | Univ of Illinois-Champaign |
| 81 | I | 7,367 | U.S. Department of Energy | 412781-G | Univ of Rochester |
| 81 | I | 88,678 | U.S. Department of Energy | 4000016791 | UT-Battelle/ORNL |
| 81 | I | 32,953 | U.S. Department of Energy | 4000018979 | UT-Battelle/ORNL |
| 81 | I | 32,219 | U.S. Department of Energy | 4000036179 | UT-Battelle/ORNL |
| 81 | I | 82,826 | U.S. Department of Energy | 4000036180 | UT-Battelle/ORNL |
| 81.049 | D | 443,749 | Office of Science Financial Assistance Program | | |
| 81.049 | I | 237,256 | Office of Science Financial Assistance Program | 03-SC-DOE-1017 | Duke University |
| 81.049 | I | 60,000 | Office of Science Financial Assistance Program | 2121 G FC252/4 | Univ of California |
| 83 | I | 78,080 | Federal Emergency Management Agency | 68469/75355 | URS Corp |
| 84 | D | 4,134,139 | U.S. Department of Education | | |
| 84 | I | 14,483 | U.S. Department of Education | RX 4285-842-UNC | Georgetown University |
| 84 | I | 20,618 | U.S. Department of Education | N/A | Nat'l Bd Professional Teaching Standards |
| 84 | I | 120,080 | U.S. Department of Education | 51-000244 | SRI International |
| 84 | I | 66,224 | U.S. Department of Education | N/A | Wake Co Pub Sch Syst |
| 84 | I | 1,275,577 | U.S. Department of Education | ED-01-CO-0120 | Westat |
| 84 | I | 4,207 | U.S. Department of Education | N/A | Yale University |
| 84.007 | D | 609,612 | Federal Supplemental Educational Opportunity Grants | | |
| 84.015 | D | 1,392,760 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | | |
| 84.015 | I | -10 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 00-SC-DED-1041 | Duke University |
| 84.015 | I | 188,945 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 03-SC-DED-1044 | Duke University |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|------------------------------|
| 84.015 | I | 148,218 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 04-SC-DED-1010 | Duke University |
| 84.015 | I | 29,827 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DOE-1025 | Duke University |
| 84.015 | I | 89,453 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 05-SC-DOE-1027 | Duke University |
| 84.017 | D | 195,885 | International Research and Studies | | |
| 84.019 | D | 47,542 | Overseas - Faculty Research Abroad | | |
| 84.022 | D | 40,155 | Overseas - Doctoral Dissertation | | |
| 84.029 | D | 362 | Special Education - Personnel Development and Parent Training | | |
| 84.033 | D | 1,592,441 | Federal Work-Study Program | | |
| 84.038 | D | 29,136,747 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.047 | D | 452,709 | TRIO - Upward Bound | | |
| 84.063 | D | 6,360,834 | Federal Pell Grant Program | | |
| 84.116 | D | 298,756 | Fund for the Improvement of Postsecondary Education | | |
| 84.116 | I | 7,155 | Fund for the Improvement of Postsecondary Education | C00001253-1 | Univ of Missouri-Columbia |
| 84.116 | I | 79,477 | Fund for the Improvement of Postsecondary Education | N/A | Univ of Wisconsin-Eau Claire |
| 84.129 | D | 3,216 | Rehabilitation Long-Term Training | | |
| 84.133 | D | 119,417 | National Institute on Disability and Rehabilitation Research | | |
| 84.170 | D | 219,536 | Javits Fellowships | | |
| 84.195 | D | 466,575 | Bilingual Education - Professional Development | | |
| 84.200 | D | 53,431 | Graduate Assistance in Areas of National Need | | |
| 84.206 | D | 500,972 | Javits Gifted and Talented Students Education Grant Program | | |
| 84.220 | D | 339,630 | Centers for International Business Education | | |
| 84.229 | I | 13,500 | Language Resource Centers | N/A | Duke University |
| 84.229 | I | -1,530 | Language Resource Centers | 00-SC-DED-1002 | Duke University |
| 84.229 | I | 121,609 | Language Resource Centers | 03-SC-DED-1014 | Duke University |
| 84.305 | D | 1,573,091 | Education Research, Development and Dissemination | | |
| 84.307 | D | 2,170,913 | National Institute on Early Childhood Development and Education | | |
| 84.324 | D | 1,031,272 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | | |
| 84.324 | I | 14,999 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | PO#10209-0139 | Indiana University |
| 84.324 | I | 153,363 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 51-000476 | SRI International |
| 84.324 | I | 28,473 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 03-0759 | Univ of Connecticut |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|---|---------------------|---------------------------|
| 84.325 | D | 1,541,814 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.326 | I | 5,524 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 51-000681 | SRI International |
| 84.326 | I | 9,350 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 51-000682 | SRI International |
| 84.349 | D | 626,900 | Early Childhood Educator Professional Development | | |
| 84.349 | I | 131,422 | Early Childhood Educator Professional Development | 331060 | Nova Southeast University |
| 89.003 | D | 165,358 | National Historical Publications and Records Grants | | |
| 93 | D | 15,146,828 | U.S. Department of Health and Human Services | | |
| 93 | I | 15,444 | U.S. Department of Health and Human Services | 117161 | Duke University |
| 93 | I | 85,007 | U.S. Department of Health and Human Services | N/A | Emory University |
| 93 | I | 235,921 | U.S. Department of Health and Human Services | S1935-21/23 | Assoc Sch Pub Health |
| 93 | I | 175,265 | U.S. Department of Health and Human Services | N/A | AcademyHealth |
| 93 | I | 4,336 | U.S. Department of Health and Human Services | 9-526-1660 | Albert Einstein Coll |
| 93 | I | 162,114 | U.S. Department of Health and Human Services | 7-U18-HS013721 | Amer Acad Pediatrics |
| 93 | I | 37,069 | U.S. Department of Health and Human Services | N/A | Amer Acad Pediatrics |
| 93 | I | 112,469 | U.S. Department of Health and Human Services | N/A | Amer Coll Radiol Imag |
| 93 | I | 68,568 | U.S. Department of Health and Human Services | N/A | Amer Coll Radiology |
| 93 | I | 207,921 | U.S. Department of Health and Human Services | CA80098-S1 | Amer Coll Radiology |
| 93 | I | 63,656 | U.S. Department of Health and Human Services | N/A | Amer Coll Radiology |
| 93 | I | 52,347 | U.S. Department of Health and Human Services | N/A | Assoc Teachers Prev Med |
| 93 | I | 411,570 | U.S. Department of Health and Human Services | TS-0768 | Assoc Teachers Prev Med |
| 93 | I | -14,383 | U.S. Department of Health and Human Services | A1011-21/21 | Assoc Sch Pub Health |
| 93 | I | 631,276 | U.S. Department of Health and Human Services | A1011-21/22 | Assoc Sch Pub Health |
| 93 | I | 82,713 | U.S. Department of Health and Human Services | D3302-23/23 | Assoc Sch Pub Health |
| 93 | I | 1,919 | U.S. Department of Health and Human Services | H3323-07/07 | Assoc Sch Pub Health |
| 93 | I | -884 | U.S. Department of Health and Human Services | S1727-21/21 | Assoc Sch Pub Health |
| 93 | I | 69,125 | U.S. Department of Health and Human Services | S1727-21/22 | Assoc Sch Pub Health |
| 93 | I | -47,269 | U.S. Department of Health and Human Services | S1733-21/21 | Assoc Sch Pub Health |
| 93 | I | -8,688 | U.S. Department of Health and Human Services | S1734-21/21 | Assoc Sch Pub Health |
| 93 | I | -6,044 | U.S. Department of Health and Human Services | S1734-21/22 | Assoc Sch Pub Health |
| 93 | I | 168,301 | U.S. Department of Health and Human Services | S1734-21/23 | Assoc Sch Pub Health |
| 93 | I | -2,330 | U.S. Department of Health and Human Services | S1935-21/22 | Assoc Sch Pub Health |
| 93 | I | 560,713 | U.S. Department of Health and Human Services | S1938-21/23 | Assoc Sch Pub Health |
| 93 | I | 349,960 | U.S. Department of Health and Human Services | S1958-21/23 | Assoc Sch Pub Health |
| 93 | I | 20,630 | U.S. Department of Health and Human Services | S2224-22/22 | Assoc Sch Pub Health |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 93 | I | -1,493 | U.S. Department of Health and Human Services | S2233-22/22 | Assoc Sch Pub Health |
| 93 | I | 150,524 | U.S. Department of Health and Human Services | S2233-22/23 | Assoc Sch Pub Health |
| 93 | I | 53,808 | U.S. Department of Health and Human Services | S2804-22/22 | Assoc Sch Pub Health |
| 93 | I | 35,774 | U.S. Department of Health and Human Services | S2804-22/23 | Assoc Sch Pub Health |
| 93 | I | 50,921 | U.S. Department of Health and Human Services | S3244-23/23 | Assoc Sch Pub Health |
| 93 | I | 184,222 | U.S. Department of Health and Human Services | S3253-23/23 | Assoc Sch Pub Health |
| 93 | I | 16,604 | U.S. Department of Health and Human Services | N/A | AXIO Research Corp |
| 93 | I | 2,992 | U.S. Department of Health and Human Services | 2-R01-DK48028-0 | Barnes-Jewish Hosp |
| 93 | I | 2,924 | U.S. Department of Health and Human Services | PO#168880TASK A | Battelle |
| 93 | I | 17 | U.S. Department of Health and Human Services | PO#168880TASK B | Battelle |
| 93 | I | 7,026 | U.S. Department of Health and Human Services | P.O.160807 | Battelle, Inc |
| 93 | I | 5,880 | U.S. Department of Health and Human Services | BRC-1108-40 | Bioreliance Corp |
| 93 | I | 51,475 | U.S. Department of Health and Human Services | BRC-1108-41 | Bioreliance Corp |
| 93 | I | 121,004 | U.S. Department of Health and Human Services | 79184CBS36/TO1 | Booz Allen & Hamilton |
| 93 | I | 122,241 | U.S. Department of Health and Human Services | 79184CBS36/TO2 | Booz Allen & Hamilton |
| 93 | I | -1,586 | U.S. Department of Health and Human Services | MC-317170-D-JW | Boston University |
| 93 | I | -136 | U.S. Department of Health and Human Services | MC-418607-D-JW | Boston University |
| 93 | I | 28,515 | U.S. Department of Health and Human Services | N/A | CALGB/Univ Chicago |
| 93 | I | 51,493 | U.S. Department of Health and Human Services | MMVT-IIIP-47 | CancerVax |
| 93 | I | 25,940 | U.S. Department of Health and Human Services | MMVT-IV-47 | CancerVax |
| 93 | I | 29,844 | U.S. Department of Health and Human Services | RES421126 | Case Western Reserve |
| 93 | I | 187,363 | U.S. Department of Health and Human Services | N/A | Center Line Prod |
| 93 | I | 37,900 | U.S. Department of Health and Human Services | N/A | CH TRN/Outreach Proj |
| 93 | I | 48,882 | U.S. Department of Health and Human Services | N/A | Chatham Research |
| 93 | I | -28,089 | U.S. Department of Health and Human Services | PO #F392080 | Children's Hosp/Boston |
| 93 | I | 53,008 | U.S. Department of Health and Human Services | PO# 0000038202 | Children's Hosp/Boston |
| 93 | I | 51,976 | U.S. Department of Health and Human Services | PO# 0000056572 | Children's Hosp/Boston |
| 93 | I | 42,692 | U.S. Department of Health and Human Services | PO# 0000094479 | Children's Hosp/Boston |
| 93 | I | 14,124 | U.S. Department of Health and Human Services | N/A | Children's Res Inst |
| 93 | I | 28,673 | U.S. Department of Health and Human Services | PO#S13950/662-9 | Children's Hosp Rsch Ctr |
| 93 | I | 79,445 | U.S. Department of Health and Human Services | UNC-2001-02 | CODA, Inc |
| 93 | I | 502 | U.S. Department of Health and Human Services | R01-DK49368 | Columbia Hosp/CHMCD |
| 93 | I | 56,060 | U.S. Department of Health and Human Services | N/A | Courtesy Assoc |
| 93 | I | 2,628 | U.S. Department of Health and Human Services | N/A | Darpharma, Inc |
| 93 | I | 4,091 | U.S. Department of Health and Human Services | 5-32014 | Dartmouth College |
| 93 | I | -3,410 | U.S. Department of Health and Human Services | N/A | Dartmouth College |
| 93 | I | -921 | U.S. Department of Health and Human Services | JA-OECD-01-0005 | DC Dept Human Ser-OECD |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 93 | I | 3,693 | U.S. Department of Health and Human Services | N/A | Dir Hlth Prom & Educ |
| 93 | I | 3,464 | U.S. Department of Health and Human Services | N/A | Duke Clinical Rsch |
| 93 | I | -5,211 | U.S. Department of Health and Human Services | SPS# 101834 | Duke Clinical Rsch |
| 93 | I | 69,183 | U.S. Department of Health and Human Services | 117161 | Duke University |
| 93 | I | 12,691 | U.S. Department of Health and Human Services | 303-2067/DS798 | Duke University |
| 93 | I | 33,918 | U.S. Department of Health and Human Services | 303-2127/DS811 | Duke University |
| 93 | I | 9,552 | U.S. Department of Health and Human Services | 303-2178/DS754 | Duke University |
| 93 | I | -1,767 | U.S. Department of Health and Human Services | 303-6383/DS568 | Duke University |
| 93 | I | 1,580 | U.S. Department of Health and Human Services | 303-7355/DS604 | Duke University |
| 93 | I | -559 | U.S. Department of Health and Human Services | 303-9691/DS561 | Duke University |
| 93 | I | 45,807 | U.S. Department of Health and Human Services | N/A | Duke Univ Med Ctr |
| 93 | I | -233 | U.S. Department of Health and Human Services | 303-6085 | Duke Univ Med Ctr |
| 93 | I | -1,313 | U.S. Department of Health and Human Services | 303-6126 | Duke Univ Med Ctr |
| 93 | I | 9,647 | U.S. Department of Health and Human Services | 353-7190/DS656 | Duke Univ Med Ctr |
| 93 | I | -1,991 | U.S. Department of Health and Human Services | 3835282 | Duke Univ Med Ctr |
| 93 | I | 51,030 | U.S. Department of Health and Human Services | N/A | Duke Univ Med Ctr |
| 93 | I | 444,844 | U.S. Department of Health and Human Services | 125446 | Duke University |
| 93 | I | 110,279 | U.S. Department of Health and Human Services | 17270 | Duke University |
| 93 | I | 105,079 | U.S. Department of Health and Human Services | 303.7374.73870 | Duke University |
| 93 | I | -1,546 | U.S. Department of Health and Human Services | 303-9536/DS561 | Duke University |
| 93 | I | 4,769 | U.S. Department of Health and Human Services | DS603/100528 | Duke University |
| 93 | I | 58,087 | U.S. Department of Health and Human Services | N/A | Duke University |
| 93 | I | 1,122 | U.S. Department of Health and Human Services | N/A | EMMES Corporation |
| 93 | I | 107,953 | U.S. Department of Health and Human Services | 5-20210-G1 | Emory University |
| 93 | I | 17,650 | U.S. Department of Health and Human Services | N/A | Encelle, Inc |
| 93 | I | 170,996 | U.S. Department of Health and Human Services | N/A | Ercole Biotech, Inc |
| 93 | I | 31,078 | U.S. Department of Health and Human Services | 630-4 | Family Health Int'l |
| 93 | I | 17,875 | U.S. Department of Health and Human Services | 9368 | Family Health Int'l |
| 93 | I | 26,508 | U.S. Department of Health and Human Services | 3011/U10-CA1353 | Fdn Children's Oncol |
| 93 | I | 45,269 | U.S. Department of Health and Human Services | 12-ALA11-01 | Georgia State University |
| 93 | I | 14,704 | U.S. Department of Health and Human Services | 03-010 | Hlth Sys Rsch Inc |
| 93 | I | -10,749 | U.S. Department of Health and Human Services | UNC 3634-03/02 | Hosp Joint Diseases |
| 93 | I | 22,022 | U.S. Department of Health and Human Services | 5-R01-AR46505-0 | Hosp Special Surgery |
| 93 | I | 40,777 | U.S. Department of Health and Human Services | 23BL00150 | ICF Consulting |
| 93 | I | 34,828 | U.S. Department of Health and Human Services | N/A | Icoria, Inc |
| 93 | I | 1 | U.S. Department of Health and Human Services | PO #39206-0165 | Indiana University |
| 93 | I | -101 | U.S. Department of Health and Human Services | PO #39304-0038 | Indiana University |

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|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------|
| 93 | I | 1,449 | U.S. Department of Health and Human Services | N/A | Info Ventures, Inc |
| 93 | I | 92,163 | U.S. Department of Health and Human Services | N/A | Inotek Corporation |
| 93 | I | 4,835 | U.S. Department of Health and Human Services | R44HD043639-01 | Intellitools Inc |
| 93 | I | 4,925 | U.S. Department of Health and Human Services | 430-78-02 | Iowa State University |
| 93 | I | 214,090 | U.S. Department of Health and Human Services | N01-HC-95170 | Jackson State University |
| 93 | I | 3,272 | U.S. Department of Health and Human Services | N/A | Jaeb Ctr for Hlth Res |
| 93 | I | 18,731 | U.S. Department of Health and Human Services | N/A | Johns Hopkins University |
| 93 | I | 9,588 | U.S. Department of Health and Human Services | PO #8111-68638 | Johns Hopkins University |
| 93 | I | 61,891 | U.S. Department of Health and Human Services | PO# 7810-96242 | Johns Hopkins University |
| 93 | I | 11,449 | U.S. Department of Health and Human Services | PO# 8209-19137 | Johns Hopkins University |
| 93 | I | 20,228 | U.S. Department of Health and Human Services | PO# 8210-25320 | Johns Hopkins University |
| 93 | I | 14,782 | U.S. Department of Health and Human Services | 5-R01-NS041483 | Karolinska Inst |
| 93 | I | 61,624 | U.S. Department of Health and Human Services | N/A | Kitware Inc |
| 93 | I | 5,917 | U.S. Department of Health and Human Services | N/A | Lambda Technologies |
| 93 | I | 181,366 | U.S. Department of Health and Human Services | 5710001391 | Massachusetts Inst of Tech |
| 93 | I | 530 | U.S. Department of Health and Human Services | N/A | Maryland Med Res Ins |
| 93 | I | 33,722 | U.S. Department of Health and Human Services | N/A | McLean Hospital |
| 93 | I | 117,316 | U.S. Department of Health and Human Services | N/A | Med College of Wisconsin |
| 93 | I | -155 | U.S. Department of Health and Human Services | N2000-12 | Med College of Ohio |
| 93 | I | 7,519 | U.S. Department of Health and Human Services | PO# 1104 | MI-Corporation |
| 93 | I | 5 | U.S. Department of Health and Human Services | N/A | Mt Sinai Sch of Med |
| 93 | I | -6,232 | U.S. Department of Health and Human Services | 11441 | Nat'l Childhood Cancer Fdn |
| 93 | I | 41,406 | U.S. Department of Health and Human Services | 98543-1067 | Nat'l Childhood Cancer Fdn |
| 93 | I | 65,350 | U.S. Department of Health and Human Services | N/A | New Hanover Reg Med |
| 93 | I | 2,150 | U.S. Department of Health and Human Services | N/A | New York Med College |
| 93 | I | 3,804 | U.S. Department of Health and Human Services | N/A | New York University |
| 93 | I | 6,508 | U.S. Department of Health and Human Services | N/A | NPI Inc |
| 93 | I | 54,019 | U.S. Department of Health and Human Services | TFED29-117 | NSABP Foundation |
| 93 | I | 22,719 | U.S. Department of Health and Human Services | 7-6295 Release | Oak Ridge Inst Scien |
| 93 | I | 13,849 | U.S. Department of Health and Human Services | N/A | Oak Ridge Inst Scien |
| 93 | I | 2,187 | U.S. Department of Health and Human Services | PO#3409004200 | Oklahoma St Dept Health |
| 93 | I | -461 | U.S. Department of Health and Human Services | N/A | Pan Lutheran Ministr |
| 93 | I | 836,839 | U.S. Department of Health and Human Services | 701-7515 | Rhode Island Hospital |
| 93 | I | 6,457 | U.S. Department of Health and Human Services | 13-46U-7147 | RTI |
| 93 | I | 382,704 | U.S. Department of Health and Human Services | 1-44U-6919 | RTI |
| 93 | I | 68,372 | U.S. Department of Health and Human Services | 1-46U-9322/GS-1 | RTI |
| 93 | I | 12,336 | U.S. Department of Health and Human Services | 1-48U-7901 | RTI |

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|---------------------------|---------------------|-------------------------|--|---------------------|---|
| 93 | I | 160,424 | U.S. Department of Health and Human Services | 1-51U-7778 | RTI |
| 93 | I | 16,968 | U.S. Department of Health and Human Services | 1-51U-8930 | RTI |
| 93 | I | 8,233 | U.S. Department of Health and Human Services | 1-51U-9350/GS-1 | RTI |
| 93 | I | 299,609 | U.S. Department of Health and Human Services | 2-52U-7049 | RTI |
| 93 | I | 2,963 | U.S. Department of Health and Human Services | 290-02-0016 | RTI |
| 93 | I | 21,625 | U.S. Department of Health and Human Services | 3-46U-7578 | RTI |
| 93 | I | -9,428 | U.S. Department of Health and Human Services | 9-51U-7171 | RTI |
| 93 | I | 24,873 | U.S. Department of Health and Human Services | PO# 00089949S | RTI |
| 93 | I | 7,323 | U.S. Department of Health and Human Services | PO# 14502S | RTI |
| 93 | I | 79,262 | U.S. Department of Health and Human Services | 1431 | Rutgers University |
| 93 | I | 630 | U.S. Department of Health and Human Services | N/A | Science Applications International Corp |
| 93 | I | 62 | U.S. Department of Health and Human Services | 5-72320 | Scripps Resch Inst |
| 93 | I | 6,264 | U.S. Department of Health and Human Services | PO073490 | SE Alaska Reg Hlth |
| 93 | I | 19,987 | U.S. Department of Health and Human Services | N/A | Southeast Reg Genet |
| 93 | I | 245,320 | U.S. Department of Health and Human Services | N/A | St Louis University |
| 93 | I | -1,223 | U.S. Department of Health and Human Services | PY-0530 | Stanford University |
| 93 | I | 34,547 | U.S. Department of Health and Human Services | N/A | Tanglewood Research Inc |
| 93 | I | 16,514 | U.S. Department of Health and Human Services | N/A | Tulane University |
| 93 | I | 49,790 | U.S. Department of Health and Human Services | N/A | Univ of California-Los Angeles |
| 93 | I | 348,851 | U.S. Department of Health and Human Services | N/A | Univ Med & Dentstry-New Jersey |
| 93 | I | 13,646 | U.S. Department of Health and Human Services | PO#P0242352 | Univ Med & Dentstry-New Jersey |
| 93 | I | 22,853 | U.S. Department of Health and Human Services | N/A | Univ of California-Irvine |
| 93 | I | 16,576 | U.S. Department of Health and Human Services | 2-5-80021 | Univ of Colorado Health Sci Ctr |
| 93 | I | 22,664 | U.S. Department of Health and Human Services | 2-5-80344/PO# 0 | Univ of Colorado Health Sci Ctr |
| 93 | I | 56,754 | U.S. Department of Health and Human Services | PO#UMBC1-000000 | Univ of Maryland-Baltimore |
| 93 | I | 3,549 | U.S. Department of Health and Human Services | S01939 | Univ of Maryland-Baltimore |
| 93 | I | 129,145 | U.S. Department of Health and Human Services | N/A | Univ of Alabama |
| 93 | I | 5,976 | U.S. Department of Health and Human Services | N/A | Univ of Alabama-Birm |
| 93 | I | 15,060 | U.S. Department of Health and Human Services | N/A | Univ of Florida |
| 93 | I | 43,927 | U.S. Department of Health and Human Services | PO #Z655864 | Univ of Hawaii |
| 93 | I | 39,965 | U.S. Department of Health and Human Services | PO#S01250 | Univ of Maryland |
| 93 | I | 33,476 | U.S. Department of Health and Human Services | R01AR47711-01/S | Univ of Maryland |
| 93 | I | 182,122 | U.S. Department of Health and Human Services | S01212 | Univ of Maryland |
| 93 | I | 21,589 | U.S. Department of Health and Human Services | PO#3000378074 | Univ of Michigan |
| 93 | I | 149 | U.S. Department of Health and Human Services | B6367251101 | Univ of Minnesota |
| 93 | I | 16,616 | U.S. Department of Health and Human Services | M4926063101 | Univ of Minnesota |
| 93 | I | 6,661 | U.S. Department of Health and Human Services | PO#6636375204 | Univ of Minnesota |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|---------------------------------|
| 93 | I | 333,902 | U.S. Department of Health and Human Services | S6656567101 | Univ of Minnesota |
| 93 | I | 1,593 | U.S. Department of Health and Human Services | 5-35123/PO#8622 | Univ of Pennsylvania |
| 93 | I | 700 | U.S. Department of Health and Human Services | 106908 | Univ of Pittsburgh |
| 93 | I | 27,070 | U.S. Department of Health and Human Services | N/A | Univ of Pittsburgh |
| 93 | I | 74,418 | U.S. Department of Health and Human Services | PO# 0000121430 | Univ of Utah |
| 93 | I | -24,603 | U.S. Department of Health and Human Services | GC10817-117139 | Univ of Virginia |
| 93 | I | -287 | U.S. Department of Health and Human Services | GC10825 | Univ of Virginia |
| 93 | I | 8,899 | U.S. Department of Health and Human Services | GC10988.119471 | Univ of Virginia |
| 93 | I | 32,134 | U.S. Department of Health and Human Services | GC10988.119477 | Univ of Virginia |
| 93 | I | 187,039 | U.S. Department of Health and Human Services | GC11146.121228 | Univ of Virginia |
| 93 | I | 203,401 | U.S. Department of Health and Human Services | GC11146.121233 | Univ of Virginia |
| 93 | I | 298,478 | U.S. Department of Health and Human Services | GC11146.121238 | Univ of Virginia |
| 93 | I | 234,206 | U.S. Department of Health and Human Services | P844060 | Univ of Wisconsin |
| 93 | I | 9,721 | U.S. Department of Health and Human Services | N/A | Universidad Metropol |
| 93 | I | 5,821 | U.S. Department of Health and Human Services | SH184X | Univ of Bath |
| 93 | I | 195,086 | U.S. Department of Health and Human Services | GMO-010108/N01M | Univ of Texas-Southwest Med Ctr |
| 93 | I | 36,975 | U.S. Department of Health and Human Services | GMO-010137 | Univ of Texas-Southwest Med Ctr |
| 93 | I | 3,999 | U.S. Department of Health and Human Services | GMO-010171 | Univ of Texas-Southwest Med Ctr |
| 93 | I | -32 | U.S. Department of Health and Human Services | N/A | Vanderbilt Univ Med Ctr |
| 93 | I | 153,692 | U.S. Department of Health and Human Services | N/A | Wake Forest Univ Sch Med |
| 93 | I | 2,446 | U.S. Department of Health and Human Services | 31184 WHIMS MRI | Wake Forest University |
| 93 | I | 15,063 | U.S. Department of Health and Human Services | N01-WH-4-4221 | Wake Forest University |
| 93 | I | 101,191 | U.S. Department of Health and Human Services | PO 29006Q/WU-04 | Washington University-St Louis |
| 93 | I | -24,982 | U.S. Department of Health and Human Services | N/A | Wits Health Consortium |
| 93.061 | D | 137,033 | Innovations in Applied Public Health Research | | |
| 93.061 | I | 28,852 | Innovations in Applied Public Health Research | 1-46U-9362 | RTI |
| 93.063 | D | 129,504 | Centers for Genomics and Public Health | | |
| 93.103 | D | 16,756 | Food and Drug Administration - Research | | |
| 93.103 | I | 60,348 | Food and Drug Administration - Research | Z-179903 | Univ of Maryland-College Park |
| 93.107 | D | 955,963 | Model State-Supported Area Health Education Centers | | |
| 93.110 | D | 2,666,161 | Maternal and Child Health Federal Consolidated Programs | | |
| 93.110 | I | -2,469 | Maternal and Child Health Federal Consolidated Programs | VUMC CA #9935 | Vanderbilt Univ Med Ctr |
| 93.113 | D | 5,591,728 | Biological Response to Environmental Health Hazards | | |
| 93.113 | I | 99 | Biological Response to Environmental Health Hazards | 303-9238/DS627 | Duke Univ Med Ctr |
| 93.113 | I | 10,059 | Biological Response to Environmental Health Hazards | SA4761-32122PG | Univ of California-Berkeley |
| 93.113 | I | 24,037 | Biological Response to Environmental Health Hazards | PO#UTMBG-000009 | Univ of Texas Med Branch |
| 93.114 | D | 1,551,748 | Applied Toxicological Research and Testing | | |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------------|
| 93.115 | D | 1,195,955 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | | |
| 93.115 | I | -6 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | 365504 | Univ of Connecticut |
| 93.115 | I | 9,796 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | 465205 | Univ of Connecticut |
| 93.117 | D | 68,561 | Grants for Preventive Medicine | | |
| 93.121 | D | 8,787,565 | Oral Diseases and Disorders Research | | |
| 93.121 | I | -536 | Oral Diseases and Disorders Research | 1018759/1/22235 | Research Fdn of SUNY |
| 93.121 | I | -38,062 | Oral Diseases and Disorders Research | PO# R148526 | Research Fdn of SUNY |
| 93.121 | I | -17,386 | Oral Diseases and Disorders Research | PO# R150926 | Research Fdn of SUNY |
| 93.121 | I | 400,771 | Oral Diseases and Disorders Research | R213888 | Research Fdn of SUNY |
| 93.121 | I | 92,137 | Oral Diseases and Disorders Research | R213891 | Research Fdn of SUNY |
| 93.121 | I | 131,425 | Oral Diseases and Disorders Research | R213894 | Research Fdn of SUNY |
| 93.121 | I | 49,527 | Oral Diseases and Disorders Research | 2963SC | Univ of California-San Francisco |
| 93.121 | I | 3,940 | Oral Diseases and Disorders Research | F011314 | Univ of Michigan |
| 93.121 | I | -5,727 | Oral Diseases and Disorders Research | 540269-A | Univ of Pennsylvania |
| 93.121 | I | 72,627 | Oral Diseases and Disorders Research | PO# 1378385 | Univ of Pennsylvania |
| 93.121 | I | 64,332 | Oral Diseases and Disorders Research | 524544 | Univ of Washington-Seattle |
| 93.121 | I | 18,089 | Oral Diseases and Disorders Research | 892504 | Univ of Washington-Seattle |
| 93.127 | D | 32,571 | Emergency Medical Services for Children | | |
| 93.134 | I | 57,249 | Grants to Increase Organ Donations | N/A | Carolina Donor Services |
| 93.135 | D | 4,203,432 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | | |
| 93.135 | I | 11,340 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | 6405-0224-01-B | Univ of South Florida |
| 93.135 | I | 6,947 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | 94-593-UNC | West Virginia University |
| 93.135 | I | 15,419 | Centers for Research and Demonstration for Health Promotion and Disease Prevention | N/A | Yale-Griffin Prev |
| 93.136 | D | 2,851,013 | Injury Prevention and Control Research and State and Community Based Programs | | |
| 93.153 | I | 3,933 | Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 389-5063/DS442 | Duke Univ Med Ctr |
| 93.153 | I | 11,130 | Coordinated Services and Access to Research for Women, Infants, Children, and Youth | DS442 | Duke Univ Med Ctr |
| 93.155 | D | 722,705 | Rural Health Research Centers | | |
| 93.157 | D | 626,667 | Centers of Excellence | | |
| 93.172 | D | 1,609,093 | Human Genome Research | | |
| 93.172 | I | 85,603 | Human Genome Research | UTA05-116 | Univ of Texas-Austin |
| 93.173 | D | 2,401,624 | Research Related to Deafness and Communication Disorders | | |
| 93.173 | I | 129,282 | Research Related to Deafness and Communication Disorders | PO#8206-00385-0 | Johns Hopkins University |
| 93.178 | D | 238,543 | Nursing Workforce Diversity | | |
| 93.184 | D | -211 | Disabilities Prevention | | |
| 93.186 | D | 336,953 | National Research Services Awards | | |
| 93.191 | D | 236,332 | Allied Health Special Projects | | |
| 93.192 | D | 69,067 | Quentin N. Burdick Programs for Rural Interdisciplinary Training | | |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--|
| 93.213 | D | 1,765,829 | Research and Training in Complementary and Alternative Medicine | | |
| 93.213 | I | 132,982 | Research and Training in Complementary and Alternative Medicine | 764267 | Univ of Miami |
| 93.217 | D | 50,784 | Family Planning - Services | | |
| 93.225 | D | 293,093 | National Research Service Awards - Health Services Research Training | | |
| 93.226 | D | 1,812,056 | Research on Healthcare Costs, Quality and Outcomes | | |
| 93.226 | I | 19,597 | Research on Healthcare Costs, Quality and Outcomes | N/A | Kaiser Fdn Res Insti |
| 93.226 | I | 55,794 | Research on Healthcare Costs, Quality and Outcomes | N/A | Nat'l Initiative Children's Healthcare |
| 93.226 | I | 1,980 | Research on Healthcare Costs, Quality and Outcomes | 2-46U-8694 | RTI |
| 93.226 | I | 59,514 | Research on Healthcare Costs, Quality and Outcomes | 002 | Shaw University |
| 93.226 | I | 38,511 | Research on Healthcare Costs, Quality and Outcomes | 003 | Shaw University |
| 93.226 | I | 15,302 | Research on Healthcare Costs, Quality and Outcomes | F007649 | Univ of Michigan |
| 93.230 | I | 64,033 | Consolidated Knowledge Development and Application (KD&A) Program | N/A | Pan Lutheran Ministr |
| 93.230 | I | -237 | Consolidated Knowledge Development and Application (KD&A) Program | 160-4551-00#4 | Policy Research Assoc |
| 93.230 | I | 58,778 | Consolidated Knowledge Development and Application (KD&A) Program | 160-4551-00#5 | Policy Research Assoc |
| 93.236 | D | 20,395 | Grants for Dental Public Health Residency Training | | |
| 93.238 | D | 118,380 | Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement | | |
| 93.241 | D | 796 | State Rural Hospital Flexibility Program | | |
| 93.242 | D | 13,489,643 | Mental Health Research Grants | | |
| 93.242 | I | 61,361 | Mental Health Research Grants | 465152 | Albany Med College |
| 93.242 | I | 56,375 | Mental Health Research Grants | N/A | Columbia University |
| 93.242 | I | 2,091 | Mental Health Research Grants | PO#540688 | Columbia University |
| 93.242 | I | 33,573 | Mental Health Research Grants | 01-SC-NIH-1016 | Duke University |
| 93.242 | I | 13,211 | Mental Health Research Grants | 303-7231/DS805 | Duke University |
| 93.242 | I | 13,417 | Mental Health Research Grants | 303-7424/DS803 | Duke University |
| 93.242 | I | 41,264 | Mental Health Research Grants | PO#69409 | Johns Hopkins University |
| 93.242 | I | 63,300 | Mental Health Research Grants | 403968 | Salk Institute |
| 93.242 | I | 63,521 | Mental Health Research Grants | 2-5-73443 | Univ of Colorado |
| 93.242 | I | -13,881 | Mental Health Research Grants | F008906 | Univ of Michigan |
| 93.242 | I | 89,694 | Mental Health Research Grants | F010824 | Univ of Michigan |
| 93.242 | I | 77 | Mental Health Research Grants | PO# 1093732 | Univ of Pennsylvania |
| 93.242 | I | 3,430 | Mental Health Research Grants | 107375-1 | Univ of Pittsburgh |
| 93.242 | I | -1,331 | Mental Health Research Grants | N/A | Yale University |
| 93.243 | D | 29,225 | Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | |
| 93.247 | D | 134,966 | Advanced Education Nursing Grant Program | | |
| 93.249 | D | 348,970 | Public Health Training Centers Grant Program | | |
| 93.262 | D | 1,742,768 | Occupational Safety and Health Research Projects | | |

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|---------------------------|---------------------|-------------------------|--|---------------------|-----------------------------|
| 93.262 | I | 10,008 | Occupational Safety and Health Research Projects | PO# 4000507369 | Univ of Iowa |
| 93.262 | I | 33,818 | Occupational Safety and Health Research Projects | PO# 4000520249 | Univ of Iowa |
| 93.263 | D | 1,036,411 | Occupational Safety and Health - Training Grants | | |
| 93.264 | D | 111,355 | Nurse Faculty Loan Program (NFLP) | | |
| 93.265 | D | 235,102 | Comprehensive Geriatric Education Program (CGEP) | | |
| 93.271 | D | 358,780 | Alcohol Research Career Development Awards for Scientists and Clinicians | | |
| 93.272 | D | 317,721 | Alcohol National Research Service Awards for Research Training | | |
| 93.273 | D | 5,778,572 | Alcohol Research Programs | | |
| 93.273 | I | 7,852 | Alcohol Research Programs | N/A | Columbia University |
| 93.273 | I | 14,806 | Alcohol Research Programs | 303-7239/DS823 | Duke University |
| 93.273 | I | 139,632 | Alcohol Research Programs | N/A | Harvard University |
| 93.273 | I | 19,058 | Alcohol Research Programs | 1002164/23067 | Res Fdn Mental Hygiene |
| 93.273 | I | -2,025 | Alcohol Research Programs | 080-01000-R6010 | Thomas Jefferson University |
| 93.273 | I | 113,060 | Alcohol Research Programs | 04-0741 | Univ of Louisville |
| 93.273 | I | 124,392 | Alcohol Research Programs | 5-34334 | Univ of Memphis |
| 93.277 | D | 179,616 | Career Development Awards | | |
| 93.278 | D | 493,002 | Drug Abuse National Research Service Awards for Research Training | | |
| 93.279 | D | 3,970,941 | Drug Abuse Research Programs | | |
| 93.279 | I | 73,003 | Drug Abuse Research Programs | N/A | Cornell University |
| 93.279 | I | 128,867 | Drug Abuse Research Programs | N/A | Flying Bridge Techno |
| 93.279 | I | -44,540 | Drug Abuse Research Programs | N/A | Mt Sinai Sch of Med |
| 93.279 | I | 21,466 | Drug Abuse Research Programs | 496429 | Pacific Inst Research |
| 93.279 | I | 79,209 | Drug Abuse Research Programs | 496430 | Pacific Inst Research |
| 93.279 | I | 1,507 | Drug Abuse Research Programs | 496446 | Pacific Inst Research |
| 93.281 | D | 1,714,772 | Mental Health Research Career/Scientist Development Awards | | |
| 93.282 | D | 476,761 | Mental Health National Research Service Awards for Research Training | | |
| 93.283 | D | 4,561,620 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | | |
| 93.283 | I | 52,317 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3493-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 86,542 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | MM-0275-03/03 | Assoc Amer Medical |
| 93.283 | I | 47,151 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | MM-0644-04/04 | Assoc Amer Medical |
| 93.283 | I | 79,432 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | MM-0645-04/04 | Assoc Amer Medical |
| 93.283 | I | 61,754 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3407-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 11,553 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3453-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 23,339 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3460-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 309,280 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | S3486-23/23 | Assoc Sch Pub Health |
| 93.283 | I | 20,049 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 17-47U-8235 | RTI |
| 93.283 | I | 22,056 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 3-44U-8264 | RTI |

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|---------------------|------------------|----------------------|---|---------------------|-----------------------------|
| 93.283 | I | 54,352 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 02-576-UNC/PO#5 | West Virginia University |
| 93.283 | I | 99,214 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | PO#50020878/02 | West Virginia University |
| 93.286 | D | 3,681,222 | Discovery and Applied Research | | |
| 93.286 | I | 127,479 | Discovery and Applied Research | 149881 | Brigham Women's Hosp |
| 93.300 | D | 290,126 | National Center for Health Workforce Analysis | | |
| 93.306 | D | -991 | Comparative Medicine | | |
| 93.307 | D | 394,911 | Minority Health and Health Disparities Research | | |
| 93.333 | D | -41,066 | Clinical Research | | |
| 93.333 | I | -6,385 | Clinical Research | 303-3408/DS827 | Duke University |
| 93.339 | I | 111 | Increasing Colorectal Cancer Screening Among Carpenters | 303-2532/DS552 | Duke University |
| 93.342 | D | 3,620,922 | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | | |
| 93.358 | D | 103,500 | Advanced Education Nursing Traineeships | | |
| 93.359 | D | 193,403 | Nurse Education, Practice and Retention Grants | | |
| 93.361 | D | 4,830,429 | Nursing Research | | |
| 93.361 | I | 59,830 | Nursing Research | GSONO0086A | Oregon Health Sciences |
| 93.371 | D | 67,320 | Biomedical Technology | | |
| 93.375 | D | 157,857 | Minority Biomedical Research Support | | |
| 93.375 | I | -317 | Minority Biomedical Research Support | 001 | Shaw University |
| 93.375 | I | 48,468 | Minority Biomedical Research Support | 002 | Shaw University |
| 93.375 | I | 10,395 | Minority Biomedical Research Support | 003 | Shaw University |
| 93.381 | D | 19,696 | Airway Biology of Acute Asthma - Translational Studies | | |
| 93.389 | D | 11,881,445 | National Center for Research Resources | | |
| 93.389 | I | 37,006 | National Center for Research Resources | 2003-1251 | Univ of California-Irvine |
| 93.393 | D | 9,689,371 | Cancer Cause and Prevention Research | | |
| 93.393 | I | 17,925 | Cancer Cause and Prevention Research | 303-2189/DS836 | Duke University |
| 93.393 | I | 58 | Cancer Cause and Prevention Research | 303-2501/DS494 | Duke University |
| 93.393 | I | 125,194 | Cancer Cause and Prevention Research | 303-2551/DS494 | Duke University |
| 93.393 | I | 41,402 | Cancer Cause and Prevention Research | 303-2943 | Duke University |
| 93.393 | I | 14,629 | Cancer Cause and Prevention Research | N/A | Indiana University |
| 93.393 | I | 22,576 | Cancer Cause and Prevention Research | 2-R01-CA69222-0 | Med Univ of South Carolina |
| 93.393 | I | -157 | Cancer Cause and Prevention Research | P.O.#Z399261 | Univ of Arizona |
| 93.393 | I | 23,432 | Cancer Cause and Prevention Research | PO# Z709419 | Univ of Hawaii |
| 93.393 | I | 635 | Cancer Cause and Prevention Research | Z640474 | Univ of Hawaii |
| 93.393 | I | 14,763 | Cancer Cause and Prevention Research | F011807 | Univ of Michigan |
| 93.393 | I | 25,296 | Cancer Cause and Prevention Research | 883402 | Univ of Washington-Seattle |
| 93.393 | I | 22,044 | Cancer Cause and Prevention Research | H28024 | Univ of Southern California |

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|---------------------------|---------------------|-------------------------|--|---------------------|---------------------------------|
| 93.393 | I | 181,371 | Cancer Cause and Prevention Research | H30633 | Univ of Southern California |
| 93.393 | I | 24,923 | Cancer Cause and Prevention Research | 54505 | Wake Forest Univ Sch Med |
| 93.394 | D | 884,873 | Cancer Detection and Diagnosis Research | | |
| 93.394 | I | 23,722 | Cancer Detection and Diagnosis Research | 1R44CA85101 | Alan Penn & Assoc |
| 93.394 | I | 45,969 | Cancer Detection and Diagnosis Research | 0210601 | Boston Med Ctr |
| 93.394 | I | -2,973 | Cancer Detection and Diagnosis Research | 5-37816/PO#9264 | Univ of Pennsylvania |
| 93.394 | I | 173,601 | Cancer Detection and Diagnosis Research | 2112042/PO00001 | Univ of Utah |
| 93.395 | D | 3,456,944 | Cancer Treatment Research | | |
| 93.395 | I | 106,256 | Cancer Treatment Research | N/A | Gynecologic Oncology |
| 93.395 | I | 19,621 | Cancer Treatment Research | 12766 | Nat'l Childhood Cancer Fdn |
| 93.395 | I | 7,774 | Cancer Treatment Research | 13358 | Nat'l Childhood Cancer Fdn |
| 93.395 | I | 11,027 | Cancer Treatment Research | N/A | Univ of Chicago |
| 93.395 | I | 36,359 | Cancer Treatment Research | UF0269CG | Univ of Florida |
| 93.395 | I | 164,094 | Cancer Treatment Research | F008827 | Univ of Michigan |
| 93.395 | I | 219,217 | Cancer Treatment Research | 6130-1017-00-B | Univ of South Florida |
| 93.395 | I | 6,974 | Cancer Treatment Research | PO #29011J/WU-0 | Univ of Washington-Seattle |
| 93.395 | I | 115 | Cancer Treatment Research | H11055 | Univ of Southern California |
| 93.395 | I | 32,913 | Cancer Treatment Research | 59336 | Wake Forest University |
| 93.396 | D | 8,672,240 | Cancer Biology Research | | |
| 93.396 | I | 110 | Cancer Biology Research | 303-2543/DS782 | Duke University |
| 93.396 | I | 84,675 | Cancer Biology Research | ELK95-01 | Georgia State University |
| 93.396 | I | 116,452 | Cancer Biology Research | VUMC CA #8874 | Vanderbilt Univ Med Ctr |
| 93.396 | I | 32,935 | Cancer Biology Research | VUMC CA #8874 | Vanderbilt University |
| 93.397 | D | 6,622,380 | Cancer Centers Support Grants | | |
| 93.398 | D | 4,513,581 | Cancer Research Manpower | | |
| 93.399 | D | 2,196,874 | Cancer Control | | |
| 93.399 | I | 63,135 | Cancer Control | 5-30164.575 | Dartmouth College |
| 93.399 | I | 14,645 | Cancer Control | 530190.5735 | Dartmouth College |
| 93.399 | I | 132,895 | Cancer Control | 530547.575 | Dartmouth College |
| 93.399 | I | 9,616 | Cancer Control | 303-2118/DS838 | Duke University |
| 93.399 | I | 68,493 | Cancer Control | N/A | NSABP Foundation |
| 93.399 | I | 1,979 | Cancer Control | FY04.024.004 | Univ of Colorado Health Sci Ctr |
| 93.399 | I | 24,972 | Cancer Control | N/A | Univ of New Mexico |
| 93.561 | D | 79,248 | Job Opportunities and Basic Skills Training | | |
| 93.600 | D | 561,567 | Head Start | | |
| 93.631 | D | 207,883 | Developmental Disabilities Projects of National Significance | | |

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|---------------------------|---------------------|-------------------------|---|---------------------|---------------------------------|
| 93.632 | D | 425,501 | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | | |
| 93.647 | D | 1,555,675 | Social Services Research and Demonstration | | |
| 93.648 | D | 442,158 | Child Welfare Services Training Grants | | |
| 93.670 | D | 916,563 | Child Abuse and Neglect Discretionary Activities | | |
| 93.821 | D | 336,368 | Cell Biology and Biophysics Research | | |
| 93.822 | D | 495,344 | Health Careers Opportunity Program | | |
| 93.837 | D | 13,603,787 | Heart and Vascular Diseases Research | | |
| 93.837 | I | 124,964 | Heart and Vascular Diseases Research | 0004524C | Univ of Texas-Houston |
| 93.837 | I | 8,774 | Heart and Vascular Diseases Research | 303-6137/DS620 | Duke University |
| 93.837 | I | -1,423 | Heart and Vascular Diseases Research | 303-6343/DS469 | Duke University |
| 93.837 | I | 648 | Heart and Vascular Diseases Research | 303-6458/DS734 | Duke University |
| 93.837 | I | 21,962 | Heart and Vascular Diseases Research | 303-6464/DS735 | Duke Univ Med Ctr |
| 93.837 | I | 74,805 | Heart and Vascular Diseases Research | 303-6938/DS710 | Duke Univ Med Ctr |
| 93.837 | I | 159,833 | Heart and Vascular Diseases Research | DS800 | Duke Univ Med Ctr |
| 93.837 | I | 38 | Heart and Vascular Diseases Research | 303-6079 | Duke University |
| 93.837 | I | 39,154 | Heart and Vascular Diseases Research | 303-6092 | Duke University |
| 93.837 | I | 40,390 | Heart and Vascular Diseases Research | 303-6127 | Duke University |
| 93.837 | I | 38,852 | Heart and Vascular Diseases Research | 303-6463/DS734 | Duke University |
| 93.837 | I | 78,218 | Heart and Vascular Diseases Research | 303-6551/DS734 | Duke University |
| 93.837 | I | 162,882 | Heart and Vascular Diseases Research | 303-6552/DS735 | Duke University |
| 93.837 | I | 24,944 | Heart and Vascular Diseases Research | 303-6566 | Duke University |
| 93.837 | I | 34,196 | Heart and Vascular Diseases Research | 303-6800 | Duke University |
| 93.837 | I | 22,667 | Heart and Vascular Diseases Research | N/A | Duke University |
| 93.837 | I | 279,664 | Heart and Vascular Diseases Research | E-17-669-G3 | Georgia Institute of Technology |
| 93.837 | I | 9,473 | Heart and Vascular Diseases Research | 5-R01-HL69800-1 | Med Univ of South Carolina |
| 93.837 | I | 41,120 | Heart and Vascular Diseases Research | 2 FRAM 771-01 | Northern California Inst of |
| 93.837 | I | 45,484 | Heart and Vascular Diseases Research | 4038 | Rand Corporation, Inc |
| 93.837 | I | 12,140 | Heart and Vascular Diseases Research | 3573463 | Syracuse University |
| 93.837 | I | 248,985 | Heart and Vascular Diseases Research | 02-66141 | Univ of Mississippi Med Ctr |
| 93.837 | I | 4,426 | Heart and Vascular Diseases Research | G250108399 1421 | Univ of Arkansas |
| 93.837 | I | 28,817 | Heart and Vascular Diseases Research | PO#S6636266505 | Univ of Minnesota |
| 93.837 | I | 9,917 | Heart and Vascular Diseases Research | S6636266506 | Univ of Minnesota |
| 93.837 | I | 630,919 | Heart and Vascular Diseases Research | 0004524B | Univ of Texas-Houston |
| 93.837 | I | 20,078 | Heart and Vascular Diseases Research | 0004575B | Univ of Texas-Houston |
| 93.837 | I | 47,092 | Heart and Vascular Diseases Research | GC11231-122810 | Univ of Virginia |
| 93.837 | I | 22,504 | Heart and Vascular Diseases Research | 918761 | Univ of Washington-Seattle |

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| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|--------------------------------|
| 93.837 | I | 2,674 | Heart and Vascular Diseases Research | P.O.#29307M/WU | Washington University-St Louis |
| 93.838 | D | 13,020,852 | Lung Diseases Research | | |
| 93.838 | I | 8,463 | Lung Diseases Research | N/A | Children's Hosp/Boston |
| 93.838 | I | 421 | Lung Diseases Research | N/A | Henry Ford Hlth Sys |
| 93.839 | D | 9,782,630 | Blood Diseases and Resources Research | | |
| 93.839 | I | 121,862 | Blood Diseases and Resources Research | 5-P01-HL064190 | Children's Hosp/Phil |
| 93.839 | I | 422 | Blood Diseases and Resources Research | N/A | Children's Hosp/Phil |
| 93.839 | I | 37,594 | Blood Diseases and Resources Research | 303-6160/DS746 | Duke Univ Med Ctr |
| 93.839 | I | 23,374 | Blood Diseases and Resources Research | 120902 | Duke University |
| 93.839 | I | 7,278 | Blood Diseases and Resources Research | 130927 | Duke University |
| 93.839 | I | 58,946 | Blood Diseases and Resources Research | 0600 370 F054 4 | Northwestern University |
| 93.839 | I | 5,607 | Blood Diseases and Resources Research | J065240 | Univ of Wisconsin |
| 93.846 | D | 3,973,927 | Arthritis, Musculoskeletal and Skin Diseases Research | | |
| 93.846 | I | 28,203 | Arthritis, Musculoskeletal and Skin Diseases Research | 4-60015 | Brandies University |
| 93.846 | I | 69,062 | Arthritis, Musculoskeletal and Skin Diseases Research | P60-AR049459 | Med Univ of South Carolina |
| 93.846 | I | 36,054 | Arthritis, Musculoskeletal and Skin Diseases Research | R01-AR045476 | Med Univ of South Carolina |
| 93.847 | D | 5,924,568 | Diabetes, Endocrinology and Metabolism Research | | |
| 93.847 | I | 72,791 | Diabetes, Endocrinology and Metabolism Research | N/A | Archimage, Inc |
| 93.847 | I | -3,413 | Diabetes, Endocrinology and Metabolism Research | 5-R01-DK48028-0 | Barnes-Jewish Hosp |
| 93.847 | I | 27,344 | Diabetes, Endocrinology and Metabolism Research | HR.7659.109004 | Children's Hosp Reg Med |
| 93.847 | I | -4,190 | Diabetes, Endocrinology and Metabolism Research | GRU0024FGS-O-02 | Northern California Inst of |
| 93.847 | I | 10 | Diabetes, Endocrinology and Metabolism Research | N/A | Univ of Alabama-Birm |
| 93.847 | I | 57,443 | Diabetes, Endocrinology and Metabolism Research | WU-03-162/29629 | Washington University-St Louis |
| 93.848 | D | 10,199,791 | Digestive Diseases and Nutrition Research | | |
| 93.848 | I | -24,837 | Digestive Diseases and Nutrition Research | N/A | Temple University |
| 93.848 | I | 32,244 | Digestive Diseases and Nutrition Research | 543833 | Tulane University |
| 93.848 | I | 95,483 | Digestive Diseases and Nutrition Research | TRACS25844 | Univ of Chicago |
| 93.848 | I | 1,993 | Digestive Diseases and Nutrition Research | N/A | Univ of Utah |
| 93.848 | I | 10,100 | Digestive Diseases and Nutrition Research | 0000124638/9906 | Univ of Utah |
| 93.848 | I | 26,147 | Digestive Diseases and Nutrition Research | PO#29472P/WU-04 | Washington University-St Louis |
| 93.849 | D | 2,310,101 | Kidney Diseases, Urology and Hematology Research | | |
| 93.849 | I | 68,964 | Kidney Diseases, Urology and Hematology Research | 12.7892.H-UNC | Children's Hosp/Oakland |
| 93.849 | I | -1,193 | Kidney Diseases, Urology and Hematology Research | 303-1986/DS524 | Duke University |
| 93.849 | I | -10,253 | Kidney Diseases, Urology and Hematology Research | 303-1987/DS525 | Duke Univ Med Ctr |
| 93.853 | D | 10,384,304 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | |
| 93.853 | I | 172,116 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 21D-1057534 | California Inst Tech |
| 93.853 | I | 12,736 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 303-8304/DS770 | Duke University |

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|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------------|
| 93.853 | I | 33,357 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 303-8304/DS771 | Duke University |
| 93.853 | I | -20 | Extramural Research Programs in the Neurosciences and Neurological Disorders | N/A | New Eng Med Ctr Hos |
| 93.853 | I | 57,195 | Extramural Research Programs in the Neurosciences and Neurological Disorders | P.O.4000092925 | Univ of Iowa |
| 93.853 | I | 500 | Extramural Research Programs in the Neurosciences and Neurological Disorders | F007527 | Univ of Michigan |
| 93.853 | I | 21 | Extramural Research Programs in the Neurosciences and Neurological Disorders | NS34447 | Univ of Washington-Seattle |
| 93.853 | I | 20,110 | Extramural Research Programs in the Neurosciences and Neurological Disorders | WU-04-125 | Univ of Washington-Seattle |
| 93.853 | I | 28,425 | Extramural Research Programs in the Neurosciences and Neurological Disorders | VUMC30286-R/5-R | Vanderbilt Univ Med Ctr |
| 93.853 | I | 14,802 | Extramural Research Programs in the Neurosciences and Neurological Disorders | VUMC30286-R/7-R | Vanderbilt Univ Med Ctr |
| 93.853 | I | 41,650 | Extramural Research Programs in the Neurosciences and Neurological Disorders | NS34447 | Wake Forest Univ Sch Med |
| 93.853 | I | 288,347 | Extramural Research Programs in the Neurosciences and Neurological Disorders | NS34447 | Wake Forest University |
| 93.853 | I | 1,700 | Extramural Research Programs in the Neurosciences and Neurological Disorders | N/A | Washington University-St Louis |
| 93.853 | I | 24,224 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO#29024P/WU-04 | Washington University-St Louis |
| 93.853 | I | 23,214 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO#29036M/WU-03 | Washington University-St Louis |
| 93.853 | I | 91,919 | Extramural Research Programs in the Neurosciences and Neurological Disorders | PO#29084P/WU-04 | Washington University-St Louis |
| 93.853 | I | -6,304 | Extramural Research Programs in the Neurosciences and Neurological Disorders | WU-03-77 | Washington University-St Louis |
| 93.853 | I | 21,599 | Extramural Research Programs in the Neurosciences and Neurological Disorders | WU-04-60/PO#298 | Washington University-St Louis |
| 93.853 | I | 53,315 | Extramural Research Programs in the Neurosciences and Neurological Disorders | A05626 | Yale University |
| 93.854 | D | 107,392 | Biological Basis Research in the Neurosciences | | |
| 93.854 | I | 88 | Biological Basis Research in the Neurosciences | WU-01-103 | Washington University-St Louis |
| 93.855 | D | 4,573,912 | Allergy, Immunology and Transplantation Research | | |
| 93.855 | I | 23,455 | Allergy, Immunology and Transplantation Research | 303-0220/DS855 | Duke University |
| 93.855 | I | -3,513 | Allergy, Immunology and Transplantation Research | 23057106 | Nat'l Jewish Med Research |
| 93.856 | D | 17,850,121 | Microbiology and Infectious Diseases Research | | |
| 93.856 | I | 393,402 | Microbiology and Infectious Diseases Research | AACTG.45.IICTU | Social & Scientific |
| 93.856 | I | 50,443 | Microbiology and Infectious Diseases Research | 303-0012 | Duke Univ Med Ctr |
| 93.856 | I | -2,134 | Microbiology and Infectious Diseases Research | 303-0798/DS767 | Duke Univ Med Ctr |
| 93.856 | I | 106,438 | Microbiology and Infectious Diseases Research | 303-0806/DS767 | Duke Univ Med Ctr |
| 93.856 | I | 36,021 | Microbiology and Infectious Diseases Research | DS767 | Duke Univ Med Ctr |
| 93.856 | I | 39,805 | Microbiology and Infectious Diseases Research | 303-0066 | Duke University |
| 93.856 | I | 768,320 | Microbiology and Infectious Diseases Research | 303-0109/124646 | Duke University |
| 93.856 | I | 152,788 | Microbiology and Infectious Diseases Research | 303-0312/130071 | Duke University |
| 93.856 | I | 43,208 | Microbiology and Infectious Diseases Research | 04-104169-02-S0 | Fred Hutchinson Cancer Res Ctr |
| 93.856 | I | 13,208 | Microbiology and Infectious Diseases Research | 05-104169-03-S1 | Fred Hutchinson Cancer Res Ctr |
| 93.856 | I | 12,117 | Microbiology and Infectious Diseases Research | 123273 | Harvard University |
| 93.856 | I | 3,766,819 | Microbiology and Infectious Diseases Research | P.O.#8011-39050 | Johns Hopkins University |
| 93.856 | I | 180,331 | Microbiology and Infectious Diseases Research | PO#53607 | Johns Hopkins University |
| 93.856 | I | 27,529 | Microbiology and Infectious Diseases Research | 1-R01-AI060373 | Med Univ of South Carolina |

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|---------------------------|---------------------|-------------------------|---|---------------------|----------------------------------|
| 93.856 | I | 22,116 | Microbiology and Infectious Diseases Research | 710-7663 | Miriam Hospital |
| 93.856 | I | 355,764 | Microbiology and Infectious Diseases Research | 202PVCL04 | Social & Scientific |
| 93.856 | I | 31,478 | Microbiology and Infectious Diseases Research | 203IC006 | Social & Scientific |
| 93.856 | I | -21,869 | Microbiology and Infectious Diseases Research | 203VC007 | Social & Scientific |
| 93.856 | I | 312,356 | Microbiology and Infectious Diseases Research | 204VC005 | Social & Scientific |
| 93.856 | I | 133,616 | Microbiology and Infectious Diseases Research | AACTG.27.5199.0 | Social & Scientific |
| 93.856 | I | 24,543 | Microbiology and Infectious Diseases Research | AACTG.27.WHC02 | Social & Scientific |
| 93.856 | I | 8,274 | Microbiology and Infectious Diseases Research | AACTG.33.42 | Social & Scientific |
| 93.856 | I | 45,516 | Microbiology and Infectious Diseases Research | AACTG.42.UICTU | Social & Scientific |
| 93.856 | I | -7,280 | Microbiology and Infectious Diseases Research | 3573432/K000003 | Syracuse University |
| 93.856 | I | 35,472 | Microbiology and Infectious Diseases Research | K-1-55011/3913 | Univ of Houston |
| 93.856 | I | 15,449 | Microbiology and Infectious Diseases Research | 2405074 | Univ of Utah |
| 93.856 | I | 88,936 | Microbiology and Infectious Diseases Research | 853684 | Univ of Washington-Seattle |
| 93.859 | D | 31,127,318 | Biomedical Research and Research Training | | |
| 93.859 | I | 11,474 | Biomedical Research and Research Training | SA0408120 | Univ of Arkansas |
| 93.862 | D | 12,369 | Genetics and Developmental Biology Research and Research Training | | |
| 93.864 | D | 1,253,665 | Population Research | | |
| 93.864 | I | 171,717 | Population Research | 4-57U-8254/HD39 | RTI |
| 93.864 | I | 19,130 | Population Research | 154-0187/PO#419 | Univ of Colorado |
| 93.864 | I | 19,465 | Population Research | F010684 | Univ of Michigan |
| 93.864 | I | 140,750 | Population Research | 5-38141-A | Univ of Pennsylvania |
| 93.864 | I | 151,145 | Population Research | PO#1391547/5-41 | Univ of Pennsylvania |
| 93.864 | I | -16 | Population Research | #UTA01-500 | Univ of Texas-Austin |
| 93.865 | D | 29,132,823 | Child Health and Human Development Extramural Research | | |
| 93.865 | I | 56,335 | Child Health and Human Development Extramural Research | 120151 | Duke University |
| 93.865 | I | -2,336 | Child Health and Human Development Extramural Research | 542835 | Tulane University |
| 93.865 | I | 54,245 | Child Health and Human Development Extramural Research | 543477 | Tulane University |
| 93.865 | I | 2,590 | Child Health and Human Development Extramural Research | N/A | Tulane University |
| 93.865 | I | 70,849 | Child Health and Human Development Extramural Research | F011632 | Univ of Michigan |
| 93.865 | I | 65,781 | Child Health and Human Development Extramural Research | 716656 | Univ of Washington-Seattle |
| 93.866 | D | 3,899,218 | Aging Research | | |
| 93.866 | I | -867 | Aging Research | MC-458138-D-JW | Boston University |
| 93.866 | I | 12,223 | Aging Research | MC-501519-B-AJ | Boston University |
| 93.866 | I | 30,326 | Aging Research | 303-9369/126055 | Duke University |
| 93.866 | I | 160,839 | Aging Research | JHU 8205-53703 | Johns Hopkins University |
| 93.866 | I | -853 | Aging Research | JHU 8611-63474 | Johns Hopkins University |
| 93.866 | I | 266,715 | Aging Research | 3747SC | Univ of California-San Francisco |

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|---------------------------|---------------------|-------------------------|---|---------------------|------------------------------|
| 93.866 | I | 2,365 | Aging Research | 5-31985-B | Univ of Pennsylvania |
| 93.866 | I | 6,004 | Aging Research | 115653/100523 | Univ of Texas Health Sci Ctr |
| 93.866 | I | 54 | Aging Research | 50025 | Wake Forest Univ Sch Med |
| 93.866 | I | -439 | Aging Research | 52315 | Wake Forest Univ Sch Med |
| 93.867 | D | 1,870,025 | Vision Research | | |
| 93.867 | I | 105,172 | Vision Research | 22-2283320 | Western Michigan University |
| 93.867 | I | 13,432 | Vision Research | EY11751 | Jaeb Ctr for Hlth Res |
| 93.867 | I | 90,889 | Vision Research | 77449 | Johns Hopkins University |
| 93.879 | D | 22,737 | Medical Library Assistance | | |
| 93.880 | D | 424,297 | Minority Access to Research Careers | | |
| 93.884 | D | 712,771 | Grants for Residency Training in Primary Care Medicine and Dentistry | | |
| 93.885 | D | -1,679 | HIV Prevention Trial Unit (HPTU) | | |
| 93.891 | D | -17,308 | Alcohol Research Center Grants | | |
| 93.894 | D | 3,592,198 | Resource and Manpower Development in the Environmental Health Sciences | | |
| 93.895 | D | 149,745 | Grants for Faculty Development in Family Medicine | | |
| 93.896 | D | 163,224 | Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/ General Pediatrics) | | |
| 93.900 | D | -2,301 | Grants for Faculty Development in General Internal Medicine and/or General Pediatrics | | |
| 93.900 | I | -5,789 | Grants for Faculty Development in General Internal Medicine and/or General Pediatrics | 597734 | Univ of Washington-Seattle |
| 93.912 | D | 163 | Rural Health Outreach and Rural Network Development Program | | |
| 93.928 | D | 499,328 | Special Projects of National Significance | | |
| 93.929 | D | 75,680 | Center for Medical Rehabilitation Research | | |
| 93.929 | I | 122,362 | Center for Medical Rehabilitation Research | 664939/M763444 | Univ of Miami |
| 93.929 | I | 135,666 | Center for Medical Rehabilitation Research | GC10817-119854 | Univ of Virginia |
| 93.931 | D | 265,143 | Demonstration Grants to States for Community Scholarship | | |
| 93.934 | D | 1,536 | Fogarty International Research Collaboration Award | | |
| 93.943 | D | 1,728,140 | Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups | | |
| 93.960 | D | 77,635 | Special Minority Initiatives | | |
| 93.964 | D | 139,076 | Public Health Traineeships | | |
| 93.969 | D | 460,253 | Geriatric Education Centers | | |
| 93.984 | D | -2,178 | Academic Administrative Units in Primary Care | | |
| 93.989 | D | 2,151,415 | International Research and Research Training | | |
| 93.989 | I | 16,605 | International Research and Research Training | 543438 | Tulane University |
| 93.989 | I | -3,240 | International Research and Research Training | N/A | Yale University |
| 94.005 | D | 10,223 | Learn and Serve America - Higher Education | | |
| 94.005 | I | 14,161 | Learn and Serve America - Higher Education | 31-2462-321/31 | Temple University |

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|---------------------|------------------|----------------------|---|---------------------|-------------------------------|
| 98 | D | 16,505,477 | U. S. Agency for International Development | | |
| 98 | I | -15,721 | U. S. Agency for International Development | 674-0320-003 | Management Sciences |
| 98 | I | -15,071 | U. S. Agency for International Development | N/A | Pathfinder International |
| 98 | I | 302,593 | U. S. Agency for International Development | CTA-0101-31-222 | E Glaser Ped AIDS Fdn |
| 98 | I | 40,670 | U. S. Agency for International Development | N/A | Assoc Liaison Office |
| 98 | I | 63,697 | U. S. Agency for International Development | MSA-03-365 | Eastern Virginia Med Sch |
| 98 | I | 316,412 | U. S. Agency for International Development | MSA-04-392 | Eastern Virginia Med Sch |
| 98 | I | -19,154 | U. S. Agency for International Development | N/A | EngenderHealth, Inc |
| 98 | I | 36,251 | U. S. Agency for International Development | FCO 80011/HRN-A | Family Health Int'l |
| 98 | I | 7,112 | U. S. Agency for International Development | FCO 213353/497 | Family Health Int'l |
| 98 | I | 13,831 | U. S. Agency for International Development | FCO 84078/HRN-A | Family Health Int'l |
| 98 | I | 183,750 | U. S. Agency for International Development | FCO# 84078/2154 | Family Health Int'l |
| 98 | I | 4,519 | U. S. Agency for International Development | SA-01-065 | IBM Business Consult |
| 98 | I | 410 | U. S. Agency for International Development | 2004-16 | IntraHealth |
| 98 | I | 83,958 | U. S. Agency for International Development | 08-UNC-97 | Kenan Institute Asia |
| 98 | I | 146,041 | U. S. Agency for International Development | AERA-0499 | Kenan Institute Asia |
| 98 | I | 84,883 | U. S. Agency for International Development | PPGM/FK2 | Planned Parenthood |
| 98 | I | 11,894 | U. S. Agency for International Development | N/A | Tulane University |
| 98.004 | I | 43,229 | Non-Governmental Organization Strengthening (NGO) | N/A | Planned Parenthood |
| 99 | D | 5,824 | Other Federal Assistance | | |
| 99 | I | 44,340 | Other Federal Assistance | Z976701 | Univ of Maryland-College Park |
| | | 488,703,109 | Total — University of North Carolina at Chapel Hill | | |

University of North Carolina at Charlotte

| | | | | | |
|--------|---|-----------|--|------------------|-----------------------------|
| 10.212 | I | 65,982 | Small Business Innovation Research | Agmt Dtd 1/23/04 | Western Michigan University |
| 10.914 | D | 1,708 | Wildlife Habitat Incentive Program | | |
| 11.427 | D | 123 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | | |
| 11.432 | I | 9,865 | Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes | PO# P758518 | Univ of Miami |
| 11.609 | D | 13,241 | Measurement and Engineering Research and Standards | | |
| 12.300 | D | 90,449 | Basic and Applied Scientific Research | | |
| 12.420 | I | 5,051 | Military Medical Research and Development | W81XWH-04-1-0450 | PBRC |
| 12.431 | D | 1,535,738 | Basic Scientific Research | | |
| 12.630 | I | 24,200 | Basic, Applied, and Advanced Research in Science and Engineering | PO# 688-16694 | SVT Associates |
| 12.800 | D | 64,134 | Air Force Defense Research Sciences Program | | |
| 12.901 | D | 110,583 | Mathematical Sciences Grants Program | | |
| 12.910 | D | 740,264 | Research and Technology Development | | |

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|---------------------|------------------|----------------------|--|---------------------|--------------------------------|
| 12.910 | I | 22,091 | Research and Technology Development | 2975-2004-0275 | Black Pearls |
| 12.910 | I | 58,955 | Research and Technology Development | HR011-04-C-0111 | Duke University |
| 12.910 | I | 13,223 | Research and Technology Development | N/A | Intelligente, Inc. |
| 14 | D | 140,744 | U.S. Department of Housing and Urban Development | | |
| 15.809 | D | 8,657 | National Spatial Data Infrastructure Cooperative Agreements Program | | |
| 16.560 | D | 27,171 | National Institute of Justice Research, Evaluation, and Development Project Grants | | |
| 16.609 | D | 60,761 | Community Prosecution and Project Safe Neighborhoods | | |
| 43.002 | I | 9,967 | Technology Transfer | N/A | Cal Tec/JPL |
| 43.002 | I | 41,715 | Technology Transfer | HST-GO-09430.01-A | Space Telescope Sci |
| 45.025 | I | 10,168 | Promotion of the Arts - Partnership Agreements | N/A | AAF |
| 45.162 | D | 15,183 | Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development | | |
| 47.041 | D | 1,004,632 | Engineering Grants | | |
| 47.041 | I | 48,810 | Engineering Grants | C-5-34136 | Univ of Missouri-Columbia |
| 47.041 | I | 87,951 | Engineering Grants | 0155 G EB005 | Univ of California-Los Angeles |
| 47.041 | I | 19,015 | Engineering Grants | 0155 G EB005 #1 | Univ of California-Los Angeles |
| 47.041 | I | 2,136 | Engineering Grants | PO# P200850(631350) | Univ of Texas |
| 47.041 | I | 31,742 | Engineering Grants | PO# P200850(631350) | Univ of Texas |
| 47.049 | D | 375,547 | Mathematical and Physical Sciences | | |
| 47.049 | I | 31,737 | Mathematical and Physical Sciences | Agmt Dtd 8/1/03 | Western Michigan University |
| 47.050 | D | 34,045 | Geosciences | | |
| 47.050 | I | 7,418 | Geosciences | 540308-78001 | Lehigh University |
| 47.050 | I | 9,561 | Geosciences | 504-44694 | Univ Corp Atmos Res |
| 47.070 | D | 410,247 | Computer and Information Science and Engineering | | |
| 47.074 | D | 206,301 | Biological Sciences | | |
| 47.075 | D | 193,001 | Social, Behavioral, and Economic Sciences | | |
| 47.076 | D | 2,183,721 | Education and Human Resources | | |
| 47.076 | I | 101 | Education and Human Resources | 80675582062004160 | Clemson University |
| 66.511 | D | 28,349 | Office of Research and Development Consolidated Research/Training | | |
| 81.049 | D | 50,130 | Office of Science Financial Assistance Program | | |
| 81.086 | D | 8,470 | Conservation Research and Development | | |
| 81.119 | I | 71,313 | State Energy Program Special Projects | B515081 | Univ of California |
| 84.007 | D | 385,702 | Federal Supplemental Educational Opportunity Grants | | |
| 84.016 | D | 64,909 | Undergraduate International Studies and Foreign Language Programs | | |
| 84.033 | D | 454,746 | Federal Work-Study Program | | |
| 84.038 | D | 6,518,873 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 237,063 | TRIO - Student Support Services | | |
| 84.063 | D | 11,166,241 | Federal Pell Grant Program | | |

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|---------------------|------------------|----------------------|---|---------------------|--------------------------|
| 84.116 | D | 200,278 | Fund for the Improvement of Postsecondary Education | | |
| 84.133 | I | 11,474 | National Institute on Disability and Rehabilitation Research | N/A | Carolinas HealthCare |
| 84.195 | D | 133,019 | Bilingual Education - Professional Development | | |
| 84.206 | D | 93,471 | Javits Gifted and Talented Students Education Grant Program | | |
| 84.215 | I | 39,214 | Fund for the Improvement of Education | 2975-04-0345-S1 | Cleveland Co, SC |
| 84.215 | I | 15,239 | Fund for the Improvement of Education | PO# 9001574-000 | CMBE |
| 84.215 | I | 181 | Fund for the Improvement of Education | N/A | CMBE |
| 84.215 | I | 4,199 | Fund for the Improvement of Education | PO# 9005359-000 | CMBE |
| 84.215 | I | 2,959 | Fund for the Improvement of Education | PO# 9005352-000 | CMBE |
| 84.217 | D | 231,404 | TRIO - McNair Post-Baccalaureate Achievement | | |
| 84.287 | I | 1,332 | Twenty-First Century Community Learning Centers | N/A | Cleveland Co, SC |
| 84.305 | D | 331,331 | Education Research, Development and Dissemination | | |
| 84.324 | D | 1,865,313 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | | |
| 84.324 | I | 31,342 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 4-68504-05-268 | UKRF |
| 84.324 | I | 15,800 | Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | N/A | Univ of Wisconsin |
| 84.325 | D | 377,928 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.326 | I | 24,356 | Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 222841D | Univ of Oregon |
| 84.366 | I | 90,100 | Mathematics and Science Partnerships | PO# 3009608-000 | CMBE |
| 84.366 | I | 18,431 | Mathematics and Science Partnerships | PO# 3007906-000 | CMBE |
| 84.367 | I | 10,610 | Improving Teacher Quality State Grants | PO# 3010205-000 | CMBE |
| 84.928 | I | 35,600 | National Writing Project | 92-NC08 | Nat'l Writing Proj Corp |
| 93.104 | I | 1,251 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | N/A | Pathways |
| 93.115 | I | 122,756 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | N/A | Univ of Oklahoma |
| 93.121 | D | 61,737 | Oral Diseases and Disorders Research | | |
| 93.124 | D | 11,164 | Nurse Anesthetist Traineeships | | |
| 93.134 | I | 19,698 | Grants to Increase Organ Donations | 1H39OR00120-01UNCC | Sharing Network |
| 93.173 | I | 4,268 | Research Related to Deafness and Communication Disorders | N/A | Univ of Pittsburgh |
| 93.173 | I | 62,572 | Research Related to Deafness and Communication Disorders | 104736-1 | Univ of Pittsburgh |
| 93.173 | I | 16,414 | Research Related to Deafness and Communication Disorders | Proj No 109240-1 | Univ of Pittsburgh |
| 93.226 | D | 28,132 | Research on Healthcare Costs, Quality and Outcomes | | |
| 93.242 | D | 47,791 | Mental Health Research Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|--|---------------------|---|
| 93.247 | D | 82,095 | Advanced Education Nursing Grant Program | | |
| 93.273 | D | 32,793 | Alcohol Research Programs | | |
| 93.279 | D | 36,197 | Drug Abuse Research Programs | | |
| 93.286 | I | 18,853 | Discovery and Applied Research | R296806 | Res Fdn SUNY |
| 93.358 | D | 56,681 | Advanced Education Nursing Traineeships | | |
| 93.393 | D | 222,404 | Cancer Cause and Prevention Research | | |
| 93.600 | I | 1,825 | Head Start | 2975-2001-0417 | Quality Counts, Inc |
| 93.837 | I | 9,246 | Heart and Vascular Diseases Research | R293399 | Res Fdn SUNY |
| 93.838 | D | 490,973 | Lung Diseases Research | | |
| 93.846 | D | 259,698 | Arthritis, Musculoskeletal and Skin Diseases Research | | |
| 93.848 | D | 1,011,392 | Digestive Diseases and Nutrition Research | | |
| 93.853 | D | 152,888 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | |
| 93.855 | D | 256,788 | Allergy, Immunology and Transplantation Research | | |
| 93.856 | D | 345,439 | Microbiology and Infectious Diseases Research | | |
| 93.865 | D | 45,443 | Child Health and Human Development Extramural Research | | |
| 93.866 | D | 60,442 | Aging Research | | |
| 93.866 | I | 5,884 | Aging Research | 1P01AG022064-01-A1 | PBRC |
| 93.867 | D | 7,854 | Vision Research | | |
| 93.912 | I | 318 | Rural Health Outreach and Rural Network Development Program | Contract Dtd 8/5/2 | CHS |
| | | <u>33,708,311</u> | Total — University of North Carolina at Charlotte | | |
| University of North Carolina at Greensboro | | | | | |
| 10.200 | I | 6,875 | Grants for Agricultural Research, Special Research Grants | 38640-13009 | Univ of Georgia |
| 10.206 | D | 205,029 | Grants for Agricultural Research - Competitive Research Grants | | |
| 11.417 | I | 420 | Sea Grant Support | 521321-042607 | Old Dominion University |
| 11.478 | I | 11,686 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | 03SUBC4400015104 | Smithsonian Institution |
| 12 | I | -387 | U.S. Department of Defense | 4400063469 | Science Applications International Corp |
| 12.420 | D | 60,536 | Military Medical Research and Development | | |
| 12.420 | I | 52,132 | Military Medical Research and Development | 553409 | Moses Cone Hospital |
| 14.218 | I | 9,379 | Community Development Block Grants/Entitlement Grants | 02-1245 | City of High Point |
| 14.243 | D | 212,736 | Opportunities for Youth - Youthbuild Program | | |
| 14.243 | I | 1,942 | Opportunities for Youth - Youthbuild Program | Y-00-IM-NC-0092 | High Point Housing Authority |
| 14.512 | D | 39,403 | Community Development Work-Study Program | | |
| 14.900 | I | 9,381 | Lead-Based Paint Hazard Control in Privately-Owned Housing | 02-1245 | City of Greensboro |
| 15 | D | 33,026 | U.S. Department of the Interior | | |
| 16.595 | I | 2,171 | Community Capacity Development Office | 553358 | Greensboro Housing Authority |
| 16.595 | I | 11,078 | Community Capacity Development Office | 553396 | Greensboro Housing Authority |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|---------------------------------------|
| 16.609 | D | 48,120 | Community Prosecution and Project Safe Neighborhoods | | |
| 45.024 | D | 22,233 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 45.129 | I | 2,123 | Promotion of the Humanities - Federal/State Partnership | S04-08 | NC Humanities Council |
| 45.129 | I | 1,200 | Promotion of the Humanities - Federal/State Partnership | .04-18 | NC Humanities Council |
| 45.160 | D | 76,491 | Promotion of the Humanities - Fellowships and Stipends | | |
| 45.161 | D | 41,690 | Promotion of the Humanities - Research | | |
| 45.303 | D | 18,875 | Conservation Project Support | | |
| 47 | D | 187,754 | National Science Foundation | | |
| 47.049 | D | 78,692 | Mathematical and Physical Sciences | | |
| 47.070 | D | 561,210 | Computer and Information Science and Engineering | | |
| 47.074 | D | 855,168 | Biological Sciences | | |
| 47.074 | I | 28,352 | Biological Sciences | 11597 | Marine Biological Laboratory |
| 47.074 | I | 2,746 | Biological Sciences | 25281 | Marine Biological Laboratory |
| 47.075 | D | 26,752 | Social, Behavioral, and Economic Sciences | | |
| 47.076 | D | 211,655 | Education and Human Resources | | |
| 47.076 | I | 4,009 | Education and Human Resources | 553416 | Duke University |
| 47.078 | I | 81,964 | Polar Programs | 7074 | Marine Biological Laboratory |
| 66.509 | D | 116,449 | Science To Achieve Results (STAR) Program | | |
| 66.606 | D | 124,530 | Surveys, Studies, Investigations and Special Purpose Grants | | |
| 84 | D | 7,852,603 | U.S. Department of Education | | |
| 84 | I | 16,882 | U.S. Department of Education | 553401 | Avery City Schools |
| 84 | I | 11,360 | U.S. Department of Education | SRVTA04005 | NE Regional Ed Collaborative |
| 84 | I | 199,417 | U.S. Department of Education | 553154 | North Central Regional ED Laboratory |
| 84 | I | 59,110 | U.S. Department of Education | 50657 | SW Educational Development Laboratory |
| 84 | I | 89,679 | U.S. Department of Education | 51887 | SW Educational Development Laboratory |
| 84.007 | D | 673,669 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 11,126,566 | Federal Family Education Loans | | |
| 84.033 | D | 179,379 | Federal Work-Study Program | | |
| 84.038 | D | 6,290,950 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 259,666 | TRIO - Student Support Services | | |
| 84.063 | D | 9,322,590 | Federal Pell Grant Program | | |
| 84.128 | D | 97,408 | Rehabilitation Services - Service Projects | | |
| 84.214 | D | 344,140 | Even Start - Migrant Education | | |
| 84.215 | D | 335,699 | Fund for the Improvement of Education | | |
| 84.302 | D | 920,947 | Regional Technology in Education Consortia | | |
| 84.319 | D | 1,433,445 | Eisenhower Regional Math and Science Consortia | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--|
| 84.325 | D | 1,424,029 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 84.336 | I | 73,264 | Teacher Quality Enhancement Grants | 26-200006 | Commonwealth of Penn |
| 84.336 | I | 166,393 | Teacher Quality Enhancement Grants | 26-100002 | Commonwealth of Penn |
| 84.339 | D | 143,270 | Learning Anytime Anywhere Partnerships | | |
| 84.925 | I | 3,723 | Advanced Certification or Advanced Credentialing | PT-02-0203-006 | Nat'l Bd Professional Teaching Standards |
| 84.925 | I | 126,919 | Advanced Certification or Advanced Credentialing | SA-02-0204-012 | Nat'l Bd Professional Teaching Standards |
| 89.003 | D | 36,983 | National Historical Publications and Records Grants | | |
| 93 | D | 20,973 | U.S. Department of Health and Human Services | | |
| 93.113 | D | 18,794 | Biological Response to Environmental Health Hazards | | |
| 93.115 | I | 52,787 | Biometry and Risk Estimation - Health Risks from Environmental Exposures | WUHS 14517 | Wake Forest University |
| 93.121 | D | 35,045 | Oral Diseases and Disorders Research | | |
| 93.124 | D | 17,095 | Nurse Anesthetist Traineeships | | |
| 93.136 | I | 2,301 | Injury Prevention and Control Research and State and Community Based Programs | 201-6-1210 | Univ of Texas |
| 93.136 | I | 17,743 | Injury Prevention and Control Research and State and Community Based Programs | 201-6-1210(B) | Univ of Texas |
| 93.173 | D | 41,867 | Research Related to Deafness and Communication Disorders | | |
| 93.191 | D | 25,315 | Allied Health Special Projects | | |
| 93.213 | D | 22,959 | Research and Training in Complementary and Alternative Medicine | | |
| 93.242 | D | 186,879 | Mental Health Research Grants | | |
| 93.242 | I | 51,890 | Mental Health Research Grants | 0R57-001-02 | Univ of Tennessee |
| 93.243 | D | 106,772 | Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | |
| 93.247 | D | 154,833 | Advanced Education Nursing Grant Program | | |
| 93.260 | D | 426,750 | Family Planning - Personnel Training | | |
| 93.265 | D | 212,514 | Comprehensive Geriatric Education Program (CGEP) | | |
| 93.273 | I | 45,945 | Alcohol Research Programs | WUHS 13057 | Wake Forest University |
| 93.277 | D | 65,494 | Career Development Awards | | |
| 93.279 | D | 169,955 | Drug Abuse Research Programs | | |
| 93.281 | D | 38,738 | Mental Health Research Career/Scientist Development Awards | | |
| 93.283 | I | 25,407 | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 553410 | Guilford County |
| 93.358 | D | 98,396 | Advanced Education Nursing Traineeships | | |
| 93.375 | D | 324,766 | Minority Biomedical Research Support | | |
| 93.390 | D | 147,385 | Academic Research Enhancement Award | | |
| 93.399 | D | 5,728 | Cancer Control | | |
| 93.600 | D | 17,641 | Head Start | | |
| 93.846 | D | 9,936 | Arthritis, Musculoskeletal and Skin Diseases Research | | |
| 93.848 | D | 281,996 | Digestive Diseases and Nutrition Research | | |
| 93.848 | I | 41,354 | Digestive Diseases and Nutrition Research | 553355 | Duke University |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|---------------------------------|
| 93.853 | I | 107,499 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 303-8027 | Duke University |
| 93.859 | D | 38,541 | Biomedical Research and Research Training | | |
| 93.865 | D | 51,493 | Child Health and Human Development Extramural Research | | |
| 93.865 | I | 7,833 | Child Health and Human Development Extramural Research | FY03070002UNC @ GY | Univ of Colorado |
| 93.865 | I | 31,060 | Child Health and Human Development Extramural Research | 553393 | Univ of Alabama |
| 93.865 | I | 13,520 | Child Health and Human Development Extramural Research | 553411 | Univ of Alabama |
| 93.865 | I | 53,357 | Child Health and Human Development Extramural Research | FY2001-086ML | Univ of Kansas |
| 93.866 | I | 25,523 | Aging Research | 008454-04 | Arizona State University |
| 93.866 | I | 420 | Aging Research | 553277 | Georgia Institute of Technology |
| 93.866 | I | 12,810 | Aging Research | 008454-04 | Univ of California |
| 93.974 | D | 277,326 | Family Planning - Service Delivery Improvement Research Grants | | |
| | | <u>47,620,151</u> | Total — University of North Carolina at Greensboro | | |

University of North Carolina at Pembroke

| | | | | | |
|--------|---|-------------------|--|----------------|---------------------------------------|
| 14 | D | 633,498 | U.S. Department of Housing and Urban Development | | |
| 17.259 | I | 675,965 | WIA Youth Activities | 04-44-5467 | LRCOG |
| 17.259 | I | 160,641 | WIA Youth Activities | 04-44-5467-40 | LRCOG |
| 43.001 | D | 16,180 | Aerospace Education Services Program | | |
| 47.049 | D | 87,267 | Mathematical and Physical Sciences | | |
| 84.007 | D | 88,482 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 704,998 | Federal Family Education Loans | | |
| 84.033 | D | 205,061 | Federal Work-Study Program | | |
| 84.038 | D | 1,862,486 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 266,028 | TRIO - Student Support Services | | |
| 84.047 | D | 306,157 | TRIO - Upward Bound | | |
| 84.063 | D | 6,001,621 | Federal Pell Grant Program | | |
| 84.116 | D | 47,814 | Fund for the Improvement of Postsecondary Education | | |
| 93.375 | I | 4,523 | Minority Biomedical Research Support | N/A | Indiana University |
| 93.822 | D | 320,757 | Health Careers Opportunity Program | | |
| 93.910 | I | 280,987 | Family and Community Violence Prevention Program | FCVP 03-11-133 | Central State Univ |
| 93.926 | D | 373,418 | Healthy Start Initiative | | |
| 93.928 | I | 17,851 | Special Projects of National Significance | N/A | Native American Interfaith Ministries |
| | | <u>12,053,734</u> | Total — University of North Carolina at Pembroke | | |

University of North Carolina at Wilmington

| | | | | | |
|--------|---|---------|--|--|--|
| 10.200 | D | 228,163 | Grants for Agricultural Research, Special Research Grants | | |
| 10.206 | D | 24,581 | Grants for Agricultural Research - Competitive Research Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|------------------------------|
| 11.417 | I | 39,251 | Sea Grant Support | RR746-007-75121 | Georgia Sea Grant |
| 11.417 | I | 51 | Sea Grant Support | V1A3 | South Carolina Sea Grant |
| 11.417 | I | 31,286 | Sea Grant Support | 3033 | Univ of Delaware |
| 11.417 | I | 43,305 | Sea Grant Support | R-122-1-04 | Univ of Puerto Rico |
| 11.417 | I | 45,286 | Sea Grant Support | 745837 | Univ of Washington |
| 11.419 | I | -2 | Coastal Zone Management Administration Awards | 03-753 | Univ of New Hampshire |
| 11.429 | D | 10,750 | Marine Sanctuary Program | | |
| 11.430 | D | 2,633,094 | Undersea Research | | |
| 11.430 | I | 121,690 | Undersea Research | 05-07-008 | Univ of Mississippi |
| 11.430 | I | 3,487 | Undersea Research | USM-GR02072-001 | Univ of Southern Mississippi |
| 11.433 | D | 41,155 | Marine Fisheries Initiative | | |
| 11.433 | I | 4,360 | Marine Fisheries Initiative | 742253 | Ohio State University |
| 11.439 | D | 85,846 | Marine Mammal Data Program | | |
| 11.455 | I | 77,266 | Cooperative Science and Education Program | 425255 | Rutgers-Inst |
| 11.460 | D | 1,675,715 | Special Oceanic and Atmospheric Projects | | |
| 11.472 | I | 2,994 | Unallied Science Program | A100402 | WHOI |
| 11.478 | D | 83,583 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | | |
| 11.478 | I | 63,888 | Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | MML-106390A | Mote Marine |
| 12.109 | D | 255,722 | Protection, Clearing and Straightening Channels | | |
| 15.916 | I | 11,899 | Outdoor Recreation - Acquisition, Development and Planning | 579907400-1 | FIU/Nat'l Park Serv |
| 45.024 | D | 12,765 | Promotion of the Arts - Grants to Organizations and Individuals | | |
| 47.049 | D | 44,202 | Mathematical and Physical Sciences | | |
| 47.049 | I | 12,780 | Mathematical and Physical Sciences | TUL153-03/04 | Tulane University |
| 47.050 | D | 365,916 | Geosciences | | |
| 47.050 | I | 22,287 | Geosciences | UNCW-3708 | California Acad of Sci |
| 47.050 | I | 13,946 | Geosciences | 00000994 | Princeton University |
| 47.050 | I | 6,429 | Geosciences | 10228241 | UCSD/NSF |
| 47.074 | D | 588,101 | Biological Sciences | | |
| 47.074 | I | 16,642 | Biological Sciences | 02-0285 | Univ of Louisiana-Laf |
| 47.075 | D | 24,246 | Social, Behavioral, and Economic Sciences | | |
| 47.076 | D | 595,510 | Education and Human Resources | | |
| 47.078 | D | 68,365 | Polar Programs | | |
| 66.436 | D | 75,185 | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | | |
| 66.456 | I | 1,874 | National Estuary Program | MCBP-CWA-003 | Maryland Coastal |
| 66.500 | I | 1 | Environmental Protection - Consolidated Research | P635151 | Univ of Miami |
| 66.509 | I | 1,995 | Science To Achieve Results (STAR) Program | 7-51U-9185 | RTI |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|----------------------------|
| 66.514 | D | 5,104 | Science To Achieve Results (STAR) Fellowship Program | | |
| 84.007 | D | 282,317 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 347,895 | Federal Work-Study Program | | |
| 84.038 | D | 5,678,626 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 5,866,103 | Federal Pell Grant Program | | |
| 84.116 | D | 11,612 | Fund for the Improvement of Postsecondary Education | | |
| 84.268 | D | 42,213,268 | Federal Direct Student Loans (Direct Loan) | | |
| 84.335 | D | 42,139 | Child Care Access Means Parents in School | | |
| 84.350 | D | 261,404 | Transition to Teaching | | |
| 93.113 | D | 1,574,019 | Biological Response to Environmental Health Hazards | | |
| 93.242 | D | 223,303 | Mental Health Research Grants | | |
| 93.273 | D | 138,101 | Alcohol Research Programs | | |
| 93.279 | D | 53,503 | Drug Abuse Research Programs | | |
| 93.337 | I | 3,988 | Biomedical Research Support | S01160 | Univ of Maryland-Baltimore |
| 93.390 | D | 26,845 | Academic Research Enhancement Award | | |
| 93.395 | I | 87,868 | Cancer Treatment Research | 1U56CA15032901 | HLTHSCIFD/AHE |
| 93.821 | I | 41,402 | Cell Biology and Biophysics Research | CG10577-121558 | Univ of Virginia |
| 93.859 | D | 71,828 | Biomedical Research and Research Training | | |
| 93.912 | D | 113,716 | Rural Health Outreach and Rural Network Development Program | | |
| | | <u>64,376,655</u> | Total — University of North Carolina at Wilmington | | |

Western Carolina University

| | | | | | |
|--------|---|---------|--|-----------------------|--------------------------|
| 10.652 | D | 157,131 | Forestry Research | | |
| 11.303 | D | 85,381 | Economic Development - Technical Assistance | | |
| 11.469 | D | 19 | Congressionally Identified Awards and Projects | | |
| 12.910 | D | 893,616 | Research and Technology Development | | |
| 14.246 | D | 41,765 | Community Development Block Grants/Brownfields Economic Development Initiative | | |
| 15 | D | 5,817 | U.S. Department of the Interior | | |
| 15.608 | D | 527 | Fish and Wildlife Management Assistance | | |
| 15.916 | D | 2,363 | Outdoor Recreation - Acquisition, Development and Planning | | |
| 15.921 | D | 673 | Rivers, Trails and Conservation Assistance | | |
| 15.923 | D | 12,287 | National Center for Preservation Technology and Training | | |
| 16 | D | 33,298 | U.S. Department of Justice | | |
| 42 | I | 202,005 | Library of Congress | Sub-Grantee Agreement | Ed & Research Consortium |
| 47.050 | D | 6,002 | Geosciences | | |
| 47.074 | D | 7,912 | Biological Sciences | | |
| 47.076 | D | 32,946 | Education and Human Resources | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------|------------------|----------------------|--|---------------------|--------------------------|
| 47.076 | I | 1,346 | Education and Human Resources | DMS-0241090 | The Mathematical Assoc |
| 59.037 | D | 580,842 | Small Business Development Center | | |
| 81 | D | 332,772 | U.S. Department of Energy | | |
| 81.049 | D | 503,959 | Office of Science Financial Assistance Program | | |
| 84.007 | D | 140,099 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 404,175 | Federal Work-Study Program | | |
| 84.038 | D | 7,197,925 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 285,676 | TRIO - Student Support Services | | |
| 84.044 | D | 352,574 | TRIO - Talent Search | | |
| 84.047 | D | 277,934 | TRIO - Upward Bound | | |
| 84.063 | D | 4,873,508 | Federal Pell Grant Program | | |
| 84.268 | D | 23,550,001 | Federal Direct Student Loans (Direct Loan) | | |
| 84.325 | D | 722,629 | Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | | |
| 93.273 | I | 44,163 | Alcohol Research Programs | WFUHS13057 | Wake Forest University |
| 93.364 | D | 2,814 | Nursing Student Loans | | |
| | | <u>40,752,159</u> | Total — Western Carolina University | | |

Winston-Salem State University

| | | | | | |
|--------|---|-----------|--|----------------|------------------|
| 10.206 | D | 23,346 | Grants for Agricultural Research - Competitive Research Grants | | |
| 12.420 | D | 233,171 | Military Medical Research and Development | | |
| 14 | D | 342,572 | U.S. Department of Housing and Urban Development | | |
| 14.219 | D | 26,271 | Community Development Block Grants/Small Cities Program | | |
| 16.595 | D | 215,174 | Community Capacity Development Office | | |
| 43 | D | 134,910 | National Aeronautics and Space Administration | | |
| 43.001 | I | 7,000 | Aerospace Education Services Program | 552116 | NASA Scholarship |
| 47 | D | 178 | National Science Foundation | | |
| 47 | I | 161,646 | National Science Foundation | 557410 | NSF (SCI MAX) |
| 47.076 | D | 389,863 | Education and Human Resources | | |
| 59 | I | 204,379 | Small Business Administration | 555700-800-900 | Small Bus of NC |
| 84.007 | D | 579,779 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 3,156,787 | Higher Education - Institutional Aid | | |
| 84.032 | D | 8,402,318 | Federal Family Education Loans | | |
| 84.033 | D | 592,955 | Federal Work-Study Program | | |
| 84.038 | D | 1,355,116 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 192,549 | TRIO - Student Support Services | | |
| 84.047 | D | 419,570 | TRIO - Upward Bound | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 84.063 | D | 8,078,685 | Federal Pell Grant Program | | |
| 84.120 | D | 401,870 | Minority Science and Engineering Improvement | | |
| 84.129 | D | 193,171 | Rehabilitation Long-Term Training | | |
| 93.032 | D | 16,496 | Community Services Block Grant - Discretionary Awards | | |
| 93.106 | D | 120,661 | Minority International Research Training Grant in the Biomedical and Behavioral Sciences | | |
| 93.358 | D | 22,765 | Advanced Education Nursing Traineeships | | |
| 93.361 | D | 50,214 | Nursing Research | | |
| 93.364 | D | 6,945 | Nursing Student Loans | | |
| 93.375 | D | 75,254 | Minority Biomedical Research Support | | |
| 93.389 | D | 1,114,294 | National Center for Research Resources | | |
| 93.397 | D | 145,142 | Cancer Centers Support Grants | | |
| 93.822 | D | 365,722 | Health Careers Opportunity Program | | |
| 93.837 | D | 114,805 | Heart and Vascular Diseases Research | | |
| 93.925 | D | 821,116 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | | |
| 99 | D | 131,642 | Other Federal Assistance | | |
| | | <u>28,096,366</u> | Total — Winston-Salem State University | | |
| | | <u>1,261,450,662</u> | Total — University of North Carolina System | | |

*Community Colleges:***Alamance Community College**

| | | | |
|--------|---|------------------|---|
| 84.007 | D | 57,434 | Federal Supplemental Educational Opportunity Grants |
| 84.033 | D | 77,100 | Federal Work-Study Program |
| 84.063 | D | 3,270,409 | Federal Pell Grant Program |
| | | <u>3,404,943</u> | Total — Alamance Community College |

Asheville-Buncombe Community College

| | | | | | |
|--------|---|---------|--|---------------------|------------------|
| 14.246 | D | 27,984 | Community Development Block Grants/Brownfields Economic Development Initiative | | |
| 17.258 | I | 28,034 | WIA Adult Program | WIA-2004-0412-46-02 | Buncombe County |
| 17.258 | I | 31,309 | WIA Adult Program | WIA-2004-0412-46-01 | Buncombe County |
| 17.260 | I | 45,642 | WIA Dislocated Workers | WIA-2004-0412-46-02 | Buncombe County |
| 17.260 | I | 41,747 | WIA Dislocated Workers | WIA-2004-0412-46-01 | Buncombe County |
| 81 | I | 167,130 | U.S. Department of Energy | 4000032009 | UT-Battelle, LLC |
| 84.007 | D | 72,073 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 207,229 | Federal Family Education Loans | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|--|---------------------|--------------------------|
| 84.033 | D | 42,343 | Federal Work-Study Program | | |
| 84.063 | D | 3,223,599 | Federal Pell Grant Program | | |
| 93.558 | I | 21,042 | Temporary Assistance for Needy Families | K-11068 | Buncombe County |
| | | <u>3,908,132</u> | Total — Asheville-Buncombe Community College | | |

Beaufort County Community College

| | | | | | |
|--------|---|------------------|---|--|--|
| 84 | D | 317,429 | U.S. Department of Education | | |
| 84.007 | D | 26,904 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 42,497 | Federal Work-Study Program | | |
| 84.042 | D | 251,820 | TRIO - Student Support Services | | |
| 84.063 | D | 1,920,510 | Federal Pell Grant Program | | |
| | | <u>2,559,160</u> | Total — Beaufort County Community College | | |

Bladen Community College

| | | | | | |
|--------|---|------------------|---|--|--|
| 17.258 | D | 486,341 | WIA Adult Program | | |
| 17.259 | D | 265,154 | WIA Youth Activities | | |
| 17.260 | D | 249,047 | WIA Dislocated Workers | | |
| 84.007 | D | 38,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 28,190 | Federal Work-Study Program | | |
| 84.063 | D | 3,011,143 | Federal Pell Grant Program | | |
| | | <u>4,077,875</u> | Total — Bladen Community College | | |

Blue Ridge Community College

| | | | | | |
|--------|---|------------------|---|--|--|
| 84.007 | D | 25,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 28,125 | Federal Work-Study Program | | |
| 84.063 | D | 1,363,613 | Federal Pell Grant Program | | |
| | | <u>1,416,738</u> | Total — Blue Ridge Community College | | |

Brunswick Community College

| | | | | | |
|--------|---|------------------|-------------------------------------|--|--|
| 84.063 | D | 1,304,774 | Federal Pell Grant Program | | |
| | | <u>1,304,774</u> | Total — Brunswick Community College | | |

Caldwell Community College

| | | | | | |
|--------|---|---------|---|--|--|
| 84.007 | D | 52,703 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 287,028 | Higher Education - Institutional Aid | | |
| 84.033 | D | 82,894 | Federal Work-Study Program | | |
| 84.042 | D | 255,527 | TRIO - Student Support Services | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|------------------------------------|---------------------|--------------------------|
| 84.044 | D | 187,493 | TRIO - Talent Search | | |
| 84.063 | D | 2,943,642 | Federal Pell Grant Program | | |
| | | 3,809,287 | Total — Caldwell Community College | | |

Cape Fear Community College

| | | | | | |
|--------|---|-----------|---|--|--|
| 84.007 | D | 121,014 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 270,532 | Federal Family Education Loans | | |
| 84.033 | D | 181,228 | Federal Work-Study Program | | |
| 84.063 | D | 5,608,627 | Federal Pell Grant Program | | |
| | | 6,181,401 | Total — Cape Fear Community College | | |

Carteret Community College

| | | | | | |
|--------|---|-----------|---|--|--|
| 17.258 | D | 143,637 | WIA Adult Program | | |
| 47 | D | 12,331 | National Science Foundation | | |
| 84.007 | D | 25,229 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 37,850 | Federal Family Education Loans | | |
| 84.033 | D | 44,427 | Federal Work-Study Program | | |
| 84.042 | D | 228,055 | TRIO - Student Support Services | | |
| 84.063 | D | 1,741,622 | Federal Pell Grant Program | | |
| | | 2,233,151 | Total — Carteret Community College | | |

Catawba Valley Community College

| | | | | | |
|--------|---|-----------|---|--|--|
| 84.007 | D | 46,715 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 216,935 | Higher Education - Institutional Aid | | |
| 84.033 | D | 33,717 | Federal Work-Study Program | | |
| 84.063 | D | 3,377,327 | Federal Pell Grant Program | | |
| 84.116 | D | 259,861 | Fund for the Improvement of Postsecondary Education | | |
| | | 3,934,555 | Total — Catawba Valley Community College | | |

Central Carolina Community College

| | | | | | |
|--------|---|-----------|---|--|--|
| 84.007 | D | 66,150 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 100,000 | Federal Work-Study Program | | |
| 84.063 | D | 3,775,659 | Federal Pell Grant Program | | |
| 84.335 | D | 6,333 | Child Care Access Means Parents in School | | |
| | | 3,948,142 | Total — Central Carolina Community College | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|---------------------|--------------------------|
| <u>Central Piedmont Community College</u> | | | | | |
| 14.182 | D | 417,234 | Lower Income Housing Assistance Program - Section 8 New Construction/Substantial Rehabilitation | | |
| 16 | D | 509,236 | U.S. Department of Justice | | |
| 17.261 | I | 8,428 | Employment and Training Administration Pilots, Demonstrations, and Research Projects | AF-14518-05-60 | IGIS - TN |
| 84.007 | D | 309,267 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 376,435 | Higher Education - Institutional Aid | | |
| 84.033 | D | 274,197 | Federal Work-Study Program | | |
| 84.038 | D | 7,250 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.042 | D | 227,663 | TRIO - Student Support Services | | |
| 84.044 | D | 310,807 | TRIO - Talent Search | | |
| 84.047 | D | 253,559 | TRIO - Upward Bound | | |
| 84.063 | D | 8,169,322 | Federal Pell Grant Program | | |
| 84.078 | I | 28,992 | Special Education - Postsecondary Education Programs for Persons with Disabilities | H324A010003-02 | Univ of Tennessee |
| | | <u>10,892,390</u> | Total — Central Piedmont Community College | | |
| <u>Cleveland Community College</u> | | | | | |
| 84.007 | D | 22,461 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 57,901 | Federal Work-Study Program | | |
| 84.063 | D | 2,979,886 | Federal Pell Grant Program | | |
| | | <u>3,060,248</u> | Total — Cleveland Community College | | |
| <u>Coastal Carolina Community College</u> | | | | | |
| 17.258 | I | 202,988 | WIA Adult Program | 04-2020-40-6035-07 | ECWDB |
| 17.267 | I | 2,000 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6035-07P | ECWDB |
| 17.267 | I | 1,977 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6035-07 | ECWDB |
| 84.007 | D | 116,404 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 131,568 | Federal Work-Study Program | | |
| 84.063 | D | 4,329,994 | Federal Pell Grant Program | | |
| | | <u>4,784,931</u> | Total — Coastal Carolina Community College | | |
| <u>College of the Albemarle</u> | | | | | |
| 84.007 | D | 59,097 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 40,276 | Federal Work-Study Program | | |
| 84.042 | D | 242,001 | TRIO - Student Support Services | | |
| 84.063 | D | 1,832,059 | Federal Pell Grant Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|--|---------------------|--------------------------|
| 84.066 | D | 207,388 | TRIO - Educational Opportunity Centers | | |
| | | 2,380,821 | Total — College of the Albemarle | | |
| <u>Craven Community College</u> | | | | | |
| 84.007 | D | 96,480 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 86,983 | Federal Work-Study Program | | |
| 84.063 | D | 2,728,284 | Federal Pell Grant Program | | |
| | | 2,911,747 | Total — Craven Community College | | |
| <u>Davidson Community College</u> | | | | | |
| 84.007 | D | 49,370 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 162,437 | Higher Education - Institutional Aid | | |
| 84.033 | D | 52,678 | Federal Work-Study Program | | |
| 84.042 | D | 214,822 | TRIO - Student Support Services | | |
| 84.063 | D | 3,562,909 | Federal Pell Grant Program | | |
| | | 4,042,216 | Total — Davidson Community College | | |
| <u>Durham Technical Community College</u> | | | | | |
| 84.007 | D | 40,200 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 44,090 | Federal Work-Study Program | | |
| 84.063 | D | 4,098,744 | Federal Pell Grant Program | | |
| 94.002 | D | 61,724 | Retired Senior Volunteers | | |
| | | 4,244,758 | Total — Durham Technical Community College | | |
| <u>Edgecombe Community College</u> | | | | | |
| 17.258 | D | 117,486 | WIA Adult Program | | |
| 17.259 | D | 112,207 | WIA Youth Activities | | |
| 17.260 | D | 1,538,476 | WIA Dislocated Workers | | |
| 84.033 | D | 14,820 | Federal Work-Study Program | | |
| 84.063 | D | 3,688,054 | Federal Pell Grant Program | | |
| | | 5,471,043 | Total — Edgecombe Community College | | |
| <u>Fayetteville Technical Community College</u> | | | | | |
| 84.007 | D | 108,938 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 4,650,071 | Federal Family Education Loans | | |
| 84.033 | D | 125,878 | Federal Work-Study Program | | |
| 84.038 | D | 891 | Federal Perkins Loan Program - Federal Capital Contributions | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|--|---------------------|---------------------------|
| 84.063 | D | 11,235,737 | Federal Pell Grant Program | | |
| 84.116 | D | 174,545 | Fund for the Improvement of Postsecondary Education | | |
| 84.335 | D | 35,083 | Child Care Access Means Parents in School | | |
| 93.925 | D | 11,630 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | | |
| | | <u>16,342,773</u> | Total — Fayetteville Technical Community College | | |
| <u>Forsyth Community College</u> | | | | | |
| 17.260 | D | 136,907 | WIA Dislocated Workers | | |
| 17.261 | D | 471,355 | Employment and Training Administration Pilots, Demonstrations, and Research Projects | | |
| 19 | I | 53,750 | U.S. Department of State | 1A-PSLJ-G7190246 | Southeastern Comm College |
| 84.007 | D | 78,215 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 79,814 | Federal Work-Study Program | | |
| 84.063 | D | 5,279,992 | Federal Pell Grant Program | | |
| | | <u>6,100,033</u> | Total — Forsyth Community College | | |
| <u>Gaston College</u> | | | | | |
| 84.007 | D | 93,471 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 52,025 | Federal Work-Study Program | | |
| 84.063 | D | 4,296,866 | Federal Pell Grant Program | | |
| | | <u>4,442,362</u> | Total — Gaston College | | |
| <u>Guilford Technical Community College</u> | | | | | |
| 84.007 | D | 131,422 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 3,504,064 | Federal Family Education Loans | | |
| 84.033 | D | 202,886 | Federal Work-Study Program | | |
| 84.063 | D | 8,680,910 | Federal Pell Grant Program | | |
| | | <u>12,519,282</u> | Total — Guilford Technical Community College | | |
| <u>Halifax Community College</u> | | | | | |
| 84.007 | D | 41,398 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 83,381 | Federal Work-Study Program | | |
| 84.042 | D | 287,247 | TRIO - Student Support Services | | |
| 84.063 | D | 3,033,069 | Federal Pell Grant Program | | |
| 84.066 | D | 194,022 | TRIO - Educational Opportunity Centers | | |
| 84.335 | D | 13,388 | Child Care Access Means Parents in School | | |
| | | <u>3,652,505</u> | Total — Halifax Community College | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|------------------------|--------------------------------|
| <u>Haywood Community College</u> | | | | | |
| 47.076 | D | 188,763 | Education and Human Resources | | |
| 84.007 | D | 57,045 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 56,749 | Federal Work-Study Program | | |
| 84.063 | D | 1,744,421 | Federal Pell Grant Program | | |
| | | <u>2,046,978</u> | Total — Haywood Community College | | |
| <u>Isothermal Community College</u> | | | | | |
| 84.007 | D | 40,602 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 28,813 | Federal Work-Study Program | | |
| 84.063 | D | 2,557,527 | Federal Pell Grant Program | | |
| | | <u>2,626,942</u> | Total — Isothermal Community College | | |
| <u>James Sprunt Community College</u> | | | | | |
| 17.258 | I | 497,742 | WIA Adult Program | 04-2020-40-6136-03 | East Carolina Workforce Dev Bd |
| 17.259 | I | 87,000 | WIA Youth Activities | 04-2040-40-6136-03 | East Carolina Workforce Dev Bd |
| 17.260 | I | 306,294 | WIA Dislocated Workers | 04-2030-40-6136-03 | East Carolina Workforce Dev Bd |
| 17.267 | I | 9,788 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6136-03 | East Carolina Workforce Dev Bd |
| 17.267 | I | 4,000 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6136-03PA&D | East Carolina Workforce Dev Bd |
| 84.007 | D | 26,337 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 49,015 | Federal Work-Study Program | | |
| 84.042 | D | 288,580 | TRIO - Student Support Services | | |
| 84.044 | D | 245,422 | TRIO - Talent Search | | |
| 84.047 | D | 317,073 | TRIO - Upward Bound | | |
| 84.063 | D | 1,518,144 | Federal Pell Grant Program | | |
| 93.364 | D | 13,199 | Nursing Student Loans | | |
| | | <u>3,362,594</u> | Total — James Sprunt Community College | | |
| <u>Johnston Community College</u> | | | | | |
| 84.007 | D | 19,628 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 64,884 | Federal Work-Study Program | | |
| 84.042 | D | 208,053 | TRIO - Student Support Services | | |
| 84.063 | D | 2,194,047 | Federal Pell Grant Program | | |
| | | <u>2,486,612</u> | Total — Johnston Community College | | |
| <u>Lenoir Community College</u> | | | | | |
| 17.258 | I | 421,168 | WIA Adult Program | 04-2020-40-6169 | East Carolina Workforce Dev Bd |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|---------------------|--------------------------------|
| 17.259 | I | 137,429 | WIA Youth Activities | 04-2040-40-6169 | East Carolina Workforce Dev Bd |
| 17.260 | I | 521,112 | WIA Dislocated Workers | 04-2030-40-6169 | East Carolina Workforce Dev Bd |
| 17.267 | I | 104,864 | WIA Incentive Grants - Section 503 Grants to States | 04-2050-40-6169 | East Carolina Workforce Dev Bd |
| 84.032 | I | 192,890 | Federal Family Education Loans | 04-2050-40-6169 | East Carolina Workforce Dev Bd |
| 84.033 | D | 66,627 | Federal Work-Study Program | | |
| 84.063 | D | 3,737,828 | Federal Pell Grant Program | | |
| 84.116 | I | 4,094 | Fund for the Improvement of Postsecondary Education | P116Z050094 | US Dept of Education |
| | | <u>5,186,012</u> | Total — Lenoir Community College | | |
| <u>Martin Community College</u> | | | | | |
| 84.007 | D | 16,242 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 646,729 | Federal Family Education Loans | | |
| 84.033 | D | 32,127 | Federal Work-Study Program | | |
| 84.063 | D | 1,629,912 | Federal Pell Grant Program | | |
| | | <u>2,325,010</u> | Total — Martin Community College | | |
| <u>Mayland Community College</u> | | | | | |
| 10.558 | D | 39,281 | Child and Adult Care Food Program | | |
| 17.258 | I | 91,906 | WIA Adult Program | 04-2020-49-1380 | Region D |
| 17.258 | I | 29,194 | WIA Adult Program | 04-2050-49-1380 | Region D |
| 17.259 | I | 174,111 | WIA Youth Activities | 04-2040-49-1380 | Region D |
| 17.260 | I | 216,688 | WIA Dislocated Workers | 04-2030-49-1380 | Region D |
| 17.260 | I | 395,431 | WIA Dislocated Workers | 04-3732-49-1380 | Region D |
| 84.007 | D | 27,285 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 30,243 | Federal Work-Study Program | | |
| 84.042 | D | 237,513 | TRIO - Student Support Services | | |
| 84.063 | D | 887,509 | Federal Pell Grant Program | | |
| 93.600 | I | 10,143 | Head Start | 04ch0265 | ICS |
| | | <u>2,139,304</u> | Total — Mayland Community College | | |
| <u>McDowell Community College</u> | | | | | |
| 17.258 | I | 40,786 | WIA Adult Program | 04-2020-01 | Isothermal PDC |
| 17.259 | I | 99,743 | WIA Youth Activities | 03-2040-01 | Isothermal PDC |
| 84.007 | D | 10,920 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 18,382 | Federal Work-Study Program | | |
| 84.063 | D | 1,350,991 | Federal Pell Grant Program | | |
| | | <u>1,520,822</u> | Total — McDowell Community College | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|--------------------------|--------------------------|
| <u>Mitchell Community College</u> | | | | | |
| 84.007 | D | 17,462 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 24,730 | Federal Work-Study Program | | |
| 84.063 | D | 2,016,770 | Federal Pell Grant Program | | |
| | | <u>2,058,962</u> | Total — Mitchell Community College | | |
| <u>Montgomery Community College</u> | | | | | |
| 17.258 | D | 53,326 | WIA Adult Program | | |
| 17.260 | D | 56,684 | WIA Dislocated Workers | | |
| 84.007 | D | 26,978 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 18,899 | Federal Work-Study Program | | |
| 84.063 | D | 1,007,528 | Federal Pell Grant Program | | |
| | | <u>1,163,415</u> | Total — Montgomery Community College | | |
| <u>Nash Community College</u> | | | | | |
| 11.300 | D | 648,745 | Grants for Public Works and Economic Development Facilities | | |
| 17.258 | D | 225,809 | WIA Adult Program | | |
| 17.259 | D | 97,461 | WIA Youth Activities | | |
| 84.007 | D | 12,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 25,797 | Federal Work-Study Program | | |
| 84.042 | D | 237,292 | TRIO - Student Support Services | | |
| 84.063 | D | 2,128,333 | Federal Pell Grant Program | | |
| | | <u>3,375,437</u> | Total — Nash Community College | | |
| <u>Pamlico Community College</u> | | | | | |
| 17.258 | D | 141,272 | WIA Adult Program | | |
| 17.260 | D | 21,376 | WIA Dislocated Workers | | |
| 84.007 | D | 17,720 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 14,091 | Federal Work-Study Program | | |
| 84.063 | D | 435,755 | Federal Pell Grant Program | | |
| | | <u>630,214</u> | Total — Pamlico Community College | | |
| <u>Piedmont Community College</u> | | | | | |
| 17.258 | I | 51,962 | WIA Adult Program | 04-2020-43-4236-00-13-IR | Council of Governments |
| 17.258 | I | 25,022 | WIA Adult Program | 04-2024-43-4236-00-00 | Council of Governments |
| 17.259 | I | 203,612 | WIA Youth Activities | 04-2040-43-4236-00-42-EW | Council of Governments |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|-----------------------|--------------------------|
| 17.259 | I | 61,286 | WIA Youth Activities | 04-2020-4236-00-13-IR | Council of Governments |
| 17.260 | I | 164,080 | WIA Dislocated Workers | 04-2030-43-4236-00-00 | Council of Governments |
| 84.007 | D | 20,723 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 48,352 | Federal Work-Study Program | | |
| 84.042 | D | 321,168 | TRIO - Student Support Services | | |
| 84.063 | D | 2,112,049 | Federal Pell Grant Program | | |
| 84.066 | D | 586,074 | TRIO - Educational Opportunity Centers | | |
| | | <u>3,594,328</u> | Total — Piedmont Community College | | |

Pitt Community College

| | | | | | |
|--------|---|------------------|--|--|--|
| 10.558 | D | 32,691 | Child and Adult Care Food Program | | |
| 17.258 | D | 558,414 | WIA Adult Program | | |
| 17.259 | D | 109,422 | WIA Youth Activities | | |
| 17.260 | D | 340,350 | WIA Dislocated Workers | | |
| 84.007 | D | 146,961 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 180,528 | Federal Family Education Loans | | |
| 84.033 | D | 192,059 | Federal Work-Study Program | | |
| 84.038 | D | 4,533 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 5,672,987 | Federal Pell Grant Program | | |
| 84.335 | D | 30,241 | Child Care Access Means Parents in School | | |
| 93.364 | D | 2,657 | Nursing Student Loans | | |
| | | <u>7,270,843</u> | Total — Pitt Community College | | |

Randolph Community College

| | | | | | |
|--------|---|------------------|---|--|--|
| 84.007 | D | 25,417 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 39,249 | Federal Work-Study Program | | |
| 84.042 | D | 164,020 | TRIO - Student Support Services | | |
| 84.063 | D | 1,900,920 | Federal Pell Grant Program | | |
| | | <u>2,129,606</u> | Total — Randolph Community College | | |

Richmond Community College

| | | | | | |
|--------|---|------------------|---|--|--|
| 84.007 | D | 32,497 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 73,810 | Federal Work-Study Program | | |
| 84.063 | D | 2,632,730 | Federal Pell Grant Program | | |
| | | <u>2,739,037</u> | Total — Richmond Community College | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|---------------------|---------------------------|
| <u>Roanoke-Chowan Community College</u> | | | | | |
| 84.007 | D | 28,992 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 46,294 | Federal Work-Study Program | | |
| 84.042 | D | 439,742 | TRIO - Student Support Services | | |
| 84.063 | D | 2,273,287 | Federal Pell Grant Program | | |
| | | <u>2,788,315</u> | Total — Roanoke-Chowan Community College | | |
| <u>Robeson Community College</u> | | | | | |
| 17.259 | D | 149,195 | WIA Youth Activities | | |
| 84.007 | D | 33,950 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 26,108 | Federal Work-Study Program | | |
| 84.063 | D | 4,270,520 | Federal Pell Grant Program | | |
| | | <u>4,479,773</u> | Total — Robeson Community College | | |
| <u>Rockingham Community College</u> | | | | | |
| 17.259 | I | 82,749 | WIA Youth Activities | N/A | NW Piedmont Coun of Gov't |
| 84.007 | D | 22,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 247,701 | Higher Education - Institutional Aid | | |
| 84.033 | D | 50,000 | Federal Work-Study Program | | |
| 84.063 | D | 1,744,780 | Federal Pell Grant Program | | |
| | | <u>2,147,230</u> | Total — Rockingham Community College | | |
| <u>Rowan-Cabarrus Community College</u> | | | | | |
| 84.007 | D | 12,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 5,942 | Federal Work-Study Program | | |
| 84.063 | D | 6,210,010 | Federal Pell Grant Program | | |
| | | <u>6,227,952</u> | Total — Rowan-Cabarrus Community College | | |
| <u>Sampson Community College</u> | | | | | |
| 84.002 | D | 211,725 | Adult Education - State Grant Program | | |
| 84.007 | D | 44,590 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 70,732 | Federal Work-Study Program | | |
| 84.042 | D | 230,755 | TRIO - Student Support Services | | |
| 84.063 | D | 2,156,746 | Federal Pell Grant Program | | |
| 84.243 | D | 144,199 | Tech-Prep Education | | |
| 84.335 | D | 9,926 | Child Care Access Means Parents in School | | |
| | | <u>2,868,673</u> | Total — Sampson Community College | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|--|---------------------|--------------------------|
| <u>Sandhills Community College</u> | | | | | |
| 84.007 | D | 56,600 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 102,844 | Federal Work-Study Program | | |
| 84.042 | D | 256,892 | TRIO - Student Support Services | | |
| 84.063 | D | 4,145,757 | Federal Pell Grant Program | | |
| | | <u>4,562,093</u> | Total — Sandhills Community College | | |
| <u>South Piedmont Community College</u> | | | | | |
| 84.007 | D | 31,595 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 60,366 | Federal Work-Study Program | | |
| 84.063 | D | 1,986,556 | Federal Pell Grant Program | | |
| | | <u>2,078,517</u> | Total — South Piedmont Community College | | |
| <u>Southeastern Community College</u> | | | | | |
| 17 | D | 372,748 | U.S. Department of Labor | | |
| 17.258 | D | 356,335 | WIA Adult Program | | |
| 17.259 | D | 172,756 | WIA Youth Activities | | |
| 17.260 | D | 120,438 | WIA Dislocated Workers | | |
| 84.007 | D | 85,483 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 70,653 | Federal Family Education Loans | | |
| 84.033 | D | 54,363 | Federal Work-Study Program | | |
| 84.038 | D | 12,837 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.044 | D | 357,507 | TRIO - Talent Search | | |
| 84.047 | D | 417,605 | TRIO - Upward Bound | | |
| 84.063 | D | 3,508,097 | Federal Pell Grant Program | | |
| 93.364 | D | 27,375 | Nursing Student Loans | | |
| 94.002 | D | 108,224 | Retired and Senior Volunteer Program | | |
| | | <u>5,664,421</u> | Total — Southeastern Community College | | |
| <u>Southwestern Community College</u> | | | | | |
| 84.007 | D | 30,525 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 218,842 | Higher Education - Institutional Aid | | |
| 84.033 | D | 49,264 | Federal Work-Study Program | | |
| 84.042 | D | 258,359 | TRIO - Student Support Services | | |
| 84.047 | D | 232,976 | TRIO - Upward Bound | | |
| 84.063 | D | 1,941,989 | Federal Pell Grant Program | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---|---------------------|-------------------------|--|----------------------------|---------------------------|
| 84.334 | D | 588,771 | Gaining Early Awareness and Readiness for Undergraduate Programs | | |
| | | 3,320,726 | Total — Southwestern Community College | | |
| <u>Stanly Community College</u> | | | | | |
| 17.261 | D | 672,442 | Employment and Training Administration Pilots, Demonstrations, and Research Projects | | |
| 84.007 | D | 18,480 | Federal Supplemental Educational Opportunity Grants | | |
| 84.031 | D | 441,349 | Higher Education - Institutional Aid | | |
| 84.033 | D | 40,186 | Federal Work-Study Program | | |
| 84.063 | D | 1,371,445 | Federal Pell Grant Program | | |
| | | 2,543,902 | Total — Stanly Community College | | |
| <u>Surry Community College</u> | | | | | |
| 84.007 | D | 24,307 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 49,705 | Federal Work-Study Program | | |
| 84.047 | D | 241,173 | TRIO - Upward Bound | | |
| 84.063 | D | 2,059,756 | Federal Pell Grant Program | | |
| 84.066 | D | 214,503 | TRIO - Educational Opportunity Centers | | |
| | | 2,589,444 | Total — Surry Community College | | |
| <u>Tri-County Community College</u> | | | | | |
| 84.007 | D | 20,849 | Federal Supplemental Educational Opportunity Grants | | |
| 84.027 | D | 185,709 | Special Education - Grants to States | | |
| 84.033 | D | 34,319 | Federal Work-Study Program | | |
| 84.063 | D | 1,310,023 | Federal Pell Grant Program | | |
| | | 1,550,900 | Total — Tri-County Community College | | |
| <u>Vance-Granville Community College</u> | | | | | |
| 17.258 | I | 3,015 | WIA Adult Program | 03-2020-43-4316-00-13-IR | Kerr-Tar Council of Gov't |
| 17.258 | I | 269,796 | WIA Adult Program | 04-2020-43-4316-00-13-IR | Kerr-Tar Council of Gov't |
| 17.258 | I | 337,669 | WIA Adult Program | 04-2020-43-4316-00-11/12RG | Kerr-Tar Council of Gov't |
| 17.258 | I | 1,183 | WIA Adult Program | 03-2020-43-4316-00-11/12RG | Kerr-Tar Council of Gov't |
| 17.259 | I | 498 | WIA Youth Activities | 03-2040-43-4316-00-13-IR | Kerr-Tar Council of Gov't |
| 17.259 | I | 6,364 | WIA Youth Activities | Joblink Enhancement Grt. | Kerr-Tar Council of Gov't |
| 17.259 | I | 108,601 | WIA Youth Activities | 04-2040-43-4316-00-13IR | Kerr-Tar Council of Gov't |
| 17.260 | I | 22,925 | WIA Dislocated Workers | 03-2020-43-4316-E | Kerr-Tar Council of Gov't |
| 17.260 | I | 29,924 | WIA Dislocated Workers | Omnibus | Kerr-Tar Council of Gov't |
| 84.007 | D | 65,371 | Federal Supplemental Educational Opportunity Grants | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| 84.033 | D | 140,196 | Federal Work-Study Program | | |
| 84.042 | D | 258,200 | TRIO - Student Support Services | | |
| 84.063 | D | 5,118,821 | Federal Pell Grant Program | | |
| | | <u>6,362,563</u> | Total — Vance-Granville Community College | | |

Wake Technical Community College

| | | | | | |
|--------|---|------------------|---|--|--|
| 47.076 | D | 300,775 | Education and Human Resources | | |
| 84.007 | D | 34,545 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 1,445,970 | Federal Family Education Loans | | |
| 84.033 | D | 112,443 | Federal Work-Study Program | | |
| 84.063 | D | 5,243,591 | Federal Pell Grant Program | | |
| 84.116 | D | 38,421 | Fund for the Improvement of Postsecondary Education | | |
| 84.141 | D | 398,829 | Migrant Education - High School Equivalency Program | | |
| 84.335 | D | 30,109 | Child Care Access Means Parents in School | | |
| | | <u>7,604,683</u> | Total — Wake Technical Community College | | |

Wayne Community College

| | | | | | |
|--------|---|------------------|--|--|--|
| 17.258 | D | 281,217 | WIA Adult Program | | |
| 17.259 | D | 234,340 | WIA Youth Activities | | |
| 17.260 | D | 170,265 | WIA Dislocated Workers | | |
| 17.267 | D | 6,992 | WIA Incentive Grants - Section 503 Grants to States | | |
| 84.007 | D | 50,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 109,639 | Federal Work-Study Program | | |
| 84.038 | D | 1,661 | Federal Perkins Loan Program - Federal Capital Contributions | | |
| 84.063 | D | 3,399,194 | Federal Pell Grant Program | | |
| 94.002 | D | 40,517 | Retired and Senior Volunteer Program | | |
| | | <u>4,293,825</u> | Total — Wayne Community College | | |

Western Piedmont Community College

| | | | | | |
|--------|---|------------------|---|--|--|
| 84.007 | D | 23,696 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 56,206 | Federal Family Education Loans | | |
| 84.033 | D | 80,476 | Federal Work-Study Program | | |
| 84.044 | D | 250,013 | TRIO - Talent Search | | |
| 84.063 | D | 3,619,509 | Federal Pell Grant Program | | |
| | | <u>4,029,900</u> | Total — Western Piedmont Community College | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|--|---------------------|-------------------------|---|---------------------|-------------------------------|
| <u>Wilkes Community College</u> | | | | | |
| 16.525 | D | 55,277 | Grants to Reduce Violent Crimes Against Women on Campus | | |
| 17.249 | I | 805 | Employment Services and Job Training Pilots - Demonstrations and Research | AF-10540-00-60 | High Country Council of Gov't |
| 17.258 | I | 18,362 | WIA Adult Program | 03-2020-49-1533 | High Country Council of Gov't |
| 17.258 | I | 279,087 | WIA Adult Program | 04-2020-49-1533 | High Country Council of Gov't |
| 17.258 | I | 2,474 | WIA Adult Program | 04-2050-49-1533 | High Country Council of Gov't |
| 17.259 | I | 3,288 | WIA Youth Activities | 03-2040-49-1533 | High Country Council of Gov't |
| 17.260 | I | 79,345 | WIA Dislocated Workers | 03-2030-49-1533 | High Country Council of Gov't |
| 17.260 | I | 663,004 | WIA Dislocated Workers | 04-2030-49-1533 | High Country Council of Gov't |
| 17.260 | I | 5,696 | WIA Dislocated Workers | 04-2050-49-1533 | High Country Council of Gov't |
| 17.260 | I | 250,855 | WIA Dislocated Workers | 04-3732-49-1533 | High Country Council of Gov't |
| 84 | D | 483 | U.S. Department of Education | | |
| 84.007 | D | 15,000 | Federal Supplemental Educational Opportunity Grants | | |
| 84.032 | D | 29,977 | Federal Family Education Loans | | |
| 84.033 | D | 36,000 | Federal Work-Study Program | | |
| 84.042 | D | 292,099 | TRIO - Student Support Services | | |
| 84.063 | D | 2,477,246 | Federal Pell Grant Program | | |
| | | <u>4,208,998</u> | Total — Wilkes Community College | | |
| <u>Wilson Technical Community College</u> | | | | | |
| 84.007 | D | 27,720 | Federal Supplemental Educational Opportunity Grants | | |
| 84.033 | D | 48,520 | Federal Work-Study Program | | |
| 84.042 | D | 295,261 | TRIO - Student Support Services | | |
| 84.044 | D | 163,084 | TRIO - Talent Search | | |
| 84.047 | D | 260,110 | TRIO - Upward Bound | | |
| 84.063 | D | 3,411,211 | Federal Pell Grant Program | | |
| | | <u>4,205,906</u> | Total — Wilson Technical Community College | | |
| | | <u>233,807,204</u> | Total — Community Colleges | | |
| <u>Other Component Units:</u> | | | | | |
| <u>NC Partnership for Children</u> | | | | | |
| 93.110 | I | 49,789 | Maternal and Child Health Federal Consolidated Programs | 5884SS01 | Iowa Dept of Public Health |
| | | <u>49,789</u> | Total — NC Partnership for Children | | |

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2005

| Federal CFDA Number | Direct/ Indirect | Program Expenditures | CFDA Program Title | Pass-Through Number | Pass-Through Entity Name |
|---------------------------------|---------------------|-------------------------|---|---------------------|--------------------------|
| NC State Ports Authority | | | | | |
| 20.420 | D | 553,254 | Port Security Grants | | |
| | | 553,254 | Total — NC State Ports Authority | | |
| | | 603,043 | Total — Other Component Units | | |
| | | 1,495,860,909 | Total — Component Units | | |
| | | 13,700,471,475 | TOTAL EXPENDITURES OF FEDERAL AWARDS | | |

N/A = Not Available

The accompanying notes are an integral part of this schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2005

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Schedule appears in three formats:

- **Summary** – The summary schedule reports expenditures of federal awards by program or program cluster.
- **Detail** – The detail schedule presents federal programs by federal agency and lists individual programs within program clusters.
- **By State Agency** – The schedule by state agency presents expenditures of federal awards by state agency and by program. In some instances, federal funds have been transferred from one state agency to another to be expended in the same program. When this is the case, the expenditure of federal awards has been reported under the organization which received the funds directly from the Federal Government.

Federal CFDA numbers are from the Catalog of Federal Domestic Assistance published by the Office of Management and Budget and the General Services Administration. Programs without a CFDA number are presented with only the federal agency's two-digit prefix in place of a CFDA number.

B. Reporting Entity

The State of North Carolina financial reporting entity is fully described in Note 1 to the financial statements. The financial reporting entity includes (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading or incomplete.

The accompanying Schedule of Expenditures of Federal Awards includes all federal programs administered by the state financial reporting entity except the programs of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies issue separate single audit reports for their programs.

C. Basis of Accounting

An award is considered expended when the activity related to the award occurs. The activity generally pertains to events requiring compliance with laws, regulations, and the provisions of contract and grant agreements. Specific transaction types have been recognized as follows:

Direct Costs: Direct costs have been recognized on the cash basis of accounting, that is, when cash is disbursed rather than when the charge is incurred.

Indirect costs: Indirect costs are recovered from the federal government by applying a federally approved indirect cost rate or by allocating these costs among benefiting programs in accordance with a federally approved plan. Each program's share of indirect costs is recognized on the accompanying Schedule of Expenditures of Federal Awards.

Loan and loan guarantee transactions:

- Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038), Nurse Faculty Loan Program (CFDA 93.264), Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA 93.342), Nursing Student Loans (CFDA 93.364), Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458), Capitalization Grants for Drinking Water State Revolving Funds (66.468) and Economic Adjustment Assistance (11.307) – Expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards include the value of new loans made during the year, the balance of loans from previous years with federal continuing compliance requirements, federal capital contributions received during the year, interest subsidy, and administrative cost allowances. Loan balances outstanding at year-end are disclosed in Note 2.
- Federal Family Education Loans (CFDA 84.032) and Federal Direct Student Loans (CFDA 84.268) – These loans are made by outside lenders to students at institutions of higher education within the State reporting entity. The institutions are responsible for certain administrative requirements for new loans. As a result, the value of loans made during the year and administrative cost allowances are recognized as expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards. The balance of loans for previous years is not included because the lender accounts for the prior balances.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2005

- Highway Planning and Construction (State Infrastructure Bank) (CFDA 20.205) – These loans are made by the Department of Transportation to transportation facilities and other transportation projects. The amount reflected in the accompanying Schedule of Expenditures of Federal Awards is for new loans made during the year and the balance of loans from previous years. The outstanding loan balance does not include interest or administrative costs.

Other assistance:

- Food Donation (CFDA 10.550) – Food commodities donated to the N.C. Department of Agriculture are valued at estimated fair market value at the time of receipt.
- Donation of Federal Surplus Personal Property (CFDA 39.003) – Federal surplus property donated to the N.C. Department of Administration is valued at estimated fair market value at the time of receipt.
- Food Stamps (CFDA 10.551) – The State issues food stamp benefits in electronic form. Food stamp benefits are recognized as expenditures when recipients use the benefits.
- Immunization Grants (CFDA 93.268) – Vaccines donated to the N.C. Department of Health and Human Services are reported at the value assigned by the U.S. Department of Health and Human Services.
- Food Distribution Program on Indian Reservations (CFDA 10.567) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Emergency Food Assistance Program (Food Commodities) (CFDA 10.569) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Commodity Supplemental Food Program (CFDA 10.565) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction (CFDA 16.564) – Convicted offender DNA samples are analyzed at the fair market value assigned by the National Institute of Justice.

NOTE 2: FEDERAL LOANS OUTSTANDING

The State of North Carolina had the following federal loan balances outstanding at year-end:

| <u>Program</u> | <u>CFDA #</u> | <u>Amount Outstanding</u> |
|--|---------------|---------------------------|
| Federal Perkins Loan Program- Federal Capital Contributions | 84.038 | \$ 99,480,769 |
| Capitalization Grants for Clean Water State Revolving Funds | 66.458 | 52,734,839 |
| Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | 24,942,253 |
| Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | 93.342 | 3,692,768 |
| Economic Adjustment Assistance | 11.307 | 416,000 |
| Nursing Student Loans | 93.364 | 347,103 |
| Highway Planning and Construction (State Infrastructure Bank) | 20.205 | 333,595 |
| Nurse Faculty Loan Program | 93.264 | 58,739 |

NOTE 3: UNEMPLOYMENT INSURANCE

State unemployment tax revenues and payments in lieu of taxes are combined with federal funds and used to pay benefits under the Unemployment Insurance program (CFDA 17.225). The state and federal portions of the total expenditures reported on the Schedule were \$794,668,577 and \$74,493,663, respectively.

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**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2005**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------|---|
| 97-SA-7 | Health and Human Services | <p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. The Division of Public Health (Epidemiology) no longer contracts with DAPAA.</p> <p>This finding was under investigation by the FBI and the State Auditor's workpapers were not available while the investigation was proceeding. The investigation has been completed and the workpapers released to the State Auditor's Office. The DHHS Office of Internal Audit (OIA) requested access to the workpapers and was granted <u>partial</u> access to them in August 2004. However, due to other priorities, the OIA has not begun an examination of the records in their attempt to resolve the questioned cost disclosed by the Office of the State Auditor in their published report.</p> |
| 97-SA-58 | Health and Human Services | <p><u>Enhance Controls to Prevent Payment of Incorrect Claims</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 97-SA-62 | Health and Human Services | <p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p> |
| 97-SA-63 | Health and Human Services | <p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p> |
| 97-SA-66 | Health and Human Services | <p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p> |
| 98-SA-64 | Health and Human Services | <p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------|---|
| 99-SA-67 | Health and Human Services | <p><u>Subrecipient Monitoring Procedures Were Inadequate</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 24, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 00-SA-65 | Health and Human Services | <p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 01-SA-48 | Health and Human Services | <p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 13, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 01-SA-60 | Health and Human Services | <p><u>Employee Paid for Unearned Leave</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 11, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/Administration for Children and Families is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------|---|
| 01-SA-66 | Health and Human Services | <p><u>Program Was Not Monitored</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 24, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 01-SA-72 | Health and Human Services | <p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.</p> |
| 01-SA-77 | Health and Human Services | <p><u>Nursing Facility Desk Audits Were Not Completed</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS.</p> |
| 01-SA-88 | State Controller | <p><u>State Failed to Remit Matching Contributions to Employee Pension Fund</u></p> <p>Full corrective action has been taken.</p> |
| 02-SA-1 | Health and Human Services | <p><u>Errors in Electronic Benefits Transfer Reconciliations</u></p> <p>Full corrective action has been taken.</p> |
| 02-SA-2 | Public Instruction | <p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 20, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|--|
| 02-SA-3 | Public Instruction | <u>Federal Funds Not Drawn in Accordance With Agreement</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 20, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-4 | Health and Human Services | <u>Untimely Receipt and Review of Subrecipient Audit Reports</u> Full corrective action has been taken. |
| 02-SA-5 | Health and Human Services | <u>Accounting Records Do Not Sufficiently Support Federal Reporting and Period of Availability Requirements</u> Full corrective action has been taken. |
| 02-SA-6 | Health and Human Services | <u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the USDA Food and Nutrition Service. |
| 02-SA-9 | Employment Security Commission | <u>Access Rights for Separated Employees Not Revoked Timely</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, March 15, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-10 | Employment Security Commission | <u>Claimant Eligibility Documentation Needs Improvement</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, March 15, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|--------------------------------|--|
| | | <ol style="list-style-type: none">2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-11 | Employment Security Commission | <u>Job Training Not Always Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, February 14, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-12 | Commerce | <u>Required Debarment Certifications Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 19, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-13 | Commerce | <u>Required Debarment Certifications Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 19, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|---|
| 02-SA-14 | Commerce | <u>Required Debarment Certifications Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 19, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-15 | Transportation | <u>The Division Awarded a \$430,000 Grant to Correct a Construction Defect Prior to Determining Who Was Responsible</u> Full corrective action has not been taken, however the U.S. Department of Transportation has issued a final management decision and action taken was consistent with the final management decision. |
| 02-SA-16 | Transportation | <u>Time Records Not Approved by Supervisor</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-17 | Transportation | <u>Computerized System Does Not Report Testing Results</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|---|
| 02-SA-20 | Transportation | <u>Required Suspension and Debarment Certifications Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-21 | Transportation | <u>Subrecipient Monitoring Procedures Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-22 | Transportation | <u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-23 | Transportation | <u>Required Suspension and Debarment Certifications Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|--|
| | | <ol style="list-style-type: none">2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-24 | Transportation | <p><u>Subrecipient Monitoring Procedures Not Documented</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-25 | Transportation | <p><u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-26 | Transportation | <p><u>Required Suspension and Debarment Certifications Not Obtained</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|--|
| 02-SA-27 | Transportation | <u>Subrecipient Monitoring Procedures Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-28 | Transportation | <u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-29 | Transportation | <u>Required Suspension and Debarment Certifications Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-30 | Transportation | <u>Subrecipient Monitoring Procedures Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|--|
| | | <ol style="list-style-type: none"> 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-31 | Transportation | <p><u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-32 | Transportation | <p><u>Required Suspension and Debarment Certifications Not Obtained</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-33 | Transportation | <p><u>Subrecipient Monitoring Procedures Not Documented</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|---|
| 02-SA-34 | Transportation | <u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-36 | Transportation | <u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-37 | Transportation | <u>Required Suspension and Debarment Certifications Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-38 | Transportation | <u>Subrecipient Monitoring Procedures Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|---------------------------------|--|
| | | <ol style="list-style-type: none"> 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-39 | Transportation | <p><u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 29, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-40 | Crime Control and Public Safety | <p><u>Inadequate Tracking of Subrecipient Audit Reports – Public Assistance Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 9, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-41 | Crime Control and Public Safety | <p><u>Inadequate Tracking of Subrecipient Audit Reports – Hazard Mitigation Grant Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 9, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------|--|
| 02-SA-42 | Health and Human Services | <p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 23, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-43 | Health and Human Services | <p><u>Errors in the Department's Cost Allocation</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 22, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-44 | Health and Human Services | <p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 13, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-45 | Health and Human Services | <p><u>TANF Reports Contained Erroneous or Undocumented Data</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 22, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|--|
| | | <ol style="list-style-type: none">2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and3. A management decision has not been issued. |
| 02-SA-46 | Health and Human Services | <p><u>TANF Monitoring Procedures Contained Weaknesses</u></p> <p>Partial corrective action has been taken. The Department submitted a corrective action plan to the Administration for Children and Families (ACF) detailing the corrective actions to be implemented by December 31, 2005 in order to prevent this situation from recurring. Some of the corrective actions are as follows:</p> <ul style="list-style-type: none">• The Division has made modifications to automated reports (IV-D NONCOOP WITHOUT SANCTION) to assist the counties in identifying non-compliant cases that have not had sanctions applied.• The Division has expanded the monitoring process for this program with regards to compliance with the regulations.• The Division has enhanced its education/training activities within the counties to address the compliance issues identified by the auditors.• The Division is requiring county staff to immediately process notifications from IV-D to IV-A programs. <p>ACF accepted the corrective action plan and agreed not to assess the Department any penalties for failure to sanction non-cooperative child support recipients prior to July 1, 2005. ACF will use the single audit for the period July 1, 2005 through June 30, 2006 to determine whether North Carolina has achieved compliance with child support enforcement requirements. Therefore, we consider this finding to be fully resolved as of January 1, 2006.</p> |
| 02-SA-47 | Health and Human Services | <p><u>Certifications for Time Worked Not on File</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none">1. As of today, September 9, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse;2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------|--|
| | | 3. A management decision has not been issued. |
| 02-SA-48 | Health and Human Services | <p><u>Fixed Asset Records Were Not Properly Updated</u></p> <p>Partial corrective action has been taken. Management has communicated between the DHHS Office of the Controller and Divisions to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets. The DHHS Office of the Controller will continue to work closely with the Division of Social Services to ensure the accurate and timely recording and tracking of fixed assets.</p> |
| 02-SA-49 | Health and Human Services | <p><u>Controls Over Physical Inspection of Fixed Assets Were Inadequate</u></p> <p>Partial corrective action has been taken. The Division of Social Services (DSS) will continue to work cooperatively with staff in the DHHS Office of the Controller to develop procedures to ensure the accurate and timely recording and tracking of fixed assets. DSS is will track closely the return of annual inventory forms. The Division notifies the local child support offices of the inventory requirement and the due date. In addition to the initial notification, offices with missing inventory reports will be contacted by phone and then via email to have the inventory reports returned.</p> |
| 02-SA-50 | Health and Human Services | <p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Requirements for modifications to the ACTS case management system and the Medicaid information system to improve the data exchange between the two systems have been developed. Child Support Enforcement has applied for a federal Special Improvement Grant to fund the system modifications. Grant award is expected in September 2005.</p> <p>North Carolina met with other Region 4 states on August 10, 2005 to discuss partnering in the IV-D group health insurance project. Georgia received a federal grant to fund a feasibility study which will include North Carolina. The study is expected be complete in the spring of 2006.</p> |
| 02-SA-52 | Health and Human Services | <p><u>Foster Care Program Criminal Record Checks Not Always Documented</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 22, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|-----------------------------|--|
| | | 3. A management decision has not been issued. |
| 02-SA-53 | Health and Human Services | <u>Inadequate Controls Over Foster Care Rate Setting</u> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 24, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-54 | Health and Human Services | <u>Incorrect Facility Rates in the Foster Care Computer System</u> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 24, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-55 | Health and Human Services | <u>Improper Access to Computer Systems</u> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 24, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-56 | Health and Human Services | <u>Monitoring Not Performed on Vendors Responsible for Compliance Requirements</u> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 25, 2005, two years have passed since the |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|---|--|---|
| | | audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; |
| | | 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and |
| | | 3. A management decision has not been issued. |
| 02-SA-58 | N.C. Teachers' and State Employees' Comprehensive Major Medical Plan | <u>Inadequate Controls Over the Processing of Financial Transactions</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, March 20, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-59 | N.C. Teachers' and State Employees' Comprehensive Major Medical Plan | <u>Required Debarment Certifications Were Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, March 20, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-60 | Health and Human Services | <u>Services Billed Were Not Supported by Medical Records</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS. |
| 02-SA-61 | Health and Human Services | <u>One Employee Had Improper Access to the Medicaid Management Information System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---|--|
| 02-SA-62 | Health and Human Services | <p><u>Nursing Facility Desk Audits Were Not Completed</u></p> <p>Partial corrective action has been taken. This SFY02 finding is regarding hospital-based nursing facility cost report audits for FY01. As of July 2005, one FY01 hospital-based nursing facility remains delinquent. This provider's Medicaid payments are being withheld at 20% for failure to furnish adequate documentation for the cost report. All other FY01 hospital based cost report audits are completed and issued.</p> |
| 02-SA-63 | Health and Human Services | <p><u>Medical Audits of Health Maintenance Organizations Were Not Performed Annually</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS.</p> |
| 02-SA-64 | Health and Human Services | <p><u>Allocations Not in Accordance With Cost Allocation Plan</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 22, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-65 | Health and Human Services | <p><u>System of Tracking Time Contains Control Weaknesses</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 15, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued. |
| 02-SA-69 | University of North Carolina at Chapel Hill | <p><u>Bank Reconciliations Not Timely</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 22, 2006, two years have passed since the |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|-----------------------------------|--|
| | | audit report in which the finding occurred was submitted on March 31, 2003 to the Federal clearinghouse; |
| | | 2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and |
| | | 3. A management decision has not been issued. |
| 03-SA-1 | Agriculture and Consumer Services | <p><u>Inadequate Monitoring of Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p> |
| 03-SA-2 | Health and Human Services | <p><u>Improper Access to Computer Systems</u></p> <p>Partial corrective action has been taken. The Director of Information Technology (IT) will train all Division of Public Health supervisors on the process to be used when terminating employees' right(s) to NCAS. All supervisors will notify the IT Administrator when an employee terminates from active service or no longer needs access due to job changes. All supervisors will be trained by April 15, 2006.</p> <p>The Division will continue to run on a quarterly basis a list of its employees with access to NCAS and HSIS to ensure that continued access is necessary for each employee.</p> |
| 03-SA-4 | Health and Human Services | <p><u>Fiscal Monitoring Not Performed On Nutrition Education Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the USDA Food and Nutrition Service.</p> |
| 03-SA-5 | Commerce | <p><u>Federal Report Contained Erroneous Data</u></p> <p>Partial corrective action has been taken. The programming errors, which resulted in, the incorrect reporting of the amount of funds obligated to recipients and funds obligated to the Urgent Need program objective have been corrected. On July 16, 2004, a revised copy of the 2002 CDBG Annual Performance and Evaluation Report (PER) was submitted to U.S. Department of Housing and Urban Development.</p> <p>As stated in the Corrective Action Plan, the HUD checklist was completed prior to submission of the 2003 PER report to U.S. Department of Housing and Urban Development (HUD) on March 31, 2004.</p> <p>The following corrective actions have been implemented within the 2004 reporting period:</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|---|
| | | <ul style="list-style-type: none"> The Information Services Section has begun to generate a report on a monthly basis that checks the correlation between the Grants Register Table and the Grant Financial Tables in the Financial Information Database. The CDBG Fiscal Officer checks this report and prepares a written report for management review and approval. On a quarterly basis, the Information Services Section has begun to generate a report that compares the PER Tables to the Grants Management System (GMS) financial tables and the CDBG Fiscal Officer reviews this information and makes a written report submitted to Management for review and approval. As stated in the Corrective Action Plan, management along with the Program Development staff will review the PER Financial Summary Report Part I for compliance with the checklist provided by HUD. This action will be implemented with the submission of the 2004 PER in March 2005. |
| 03-SA-6 | Employment Security Commission | <p><u>Written Procedures Not Followed for Time Reporting and Purchases</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-7 | Employment Security Commission | <p><u>Written Procedures Not Followed for Time Reporting and Purchases</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-8 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|---|
| 03-SA-9 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-10 | Employment Security Commission | <p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-11 | Employment Security Commission | <p><u>Written Procedures Not Followed for Time Reporting and Purchases</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-12 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |
| 03-SA-13 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-14 | Employment Security Commission | <p><u>Insufficient Documentation to Determine Claimant Eligibility</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p> |
| 03-SA-15 | Employment Security Commission | <p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|---|
| 03-SA-16 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |
| 03-SA-17 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-18 | Employment Security Commission | <p><u>Documentation Not Maintained for Calculation of Benefits for Trade Adjustment Assistance</u></p> <p>Full corrective action has not been taken, however the U.S. Department of Labor has issued a final management decision. This Audit Finding has been changed to reflect TRA benefits paid to one of the claimants had been calculated incorrectly, resulting in an overpayment. The benefits had originally been determined correctly based on a Determination of Entitlement dated 12/22/2000. There was another Determination of Entitlement dated 1/2/2001 which revised the original determination. This revision was incorrectly/mistakenly based on the wages of another person (whose wage documentation was included in the file). The claimant received benefits in accordance with the later Determination of Entitlement. Using the purged wages that were obtained to satisfy the 2003 finding, we recalculated what the claimant's payments should have been. We determined that the claimant should have been paid \$279.00 for their weekly TRA allowance. The claimant was actually paid \$375.00 per week, a difference of \$96.00. The claimant was overpaid for a total of 49 weeks (there was one week where the claimant received only \$130).</p> <p>Potential questioned costs of \$4,704.00.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|---|
| 03-SA-19 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |
| 03-SA-20 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-21 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |
| 03-SA-22 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|---|
| 03-SA-23 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |
| 03-SA-24 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-25 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |
| 03-SA-26 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|---|
| 03-SA-27 | Employment Security Commission | <p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p> <p>ESC received updated security template materials from the State Information Security Office in July 2005. We are waiting for additional information and direction from that office before soliciting contract resources to support the updating of the standards.</p> |
| 03-SA-28 | Employment Security Commission | <p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-31 | Transportation | <p><u>Required Suspension and Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p> |
| 03-SA-32 | Transportation | <p><u>Required Information Not Filed With the Federal Aviation Administration (FAA)</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p> |
| 03-SA-33 | Transportation | <p><u>Subrecipient Monitoring Procedures Not Documented</u></p> <p>Partial corrective action has been taken. A corrective action plan of subrecipient monitoring was developed, but not effectively implemented.</p> |
| 03-SA-38 | Transportation | <p><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <p>Partial corrective action has been taken. Employee training and monitoring is ongoing to identify problems and encourage compliance. Several computer enhancements have been requested to improve system documentation over a three-year period, but no action has been taken by the Highway Construction and Materials System Development Team.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|-----------------------------------|--|
| 03-SA-39 | Environment and Natural Resources | <p><u>Controls Not in Place to Prevent Overpayments</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p> |
| 03-SA-40 | Crime Control and Public Safety | <p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Partial corrective action has been taken. Procedures have been developed and internal controls have been strengthened to ensure compliance with the CMIA. However, employee turnover in this area has impacted full implementation. CMIA reports are now submitted in a timely manner. Employee performance continues to be monitored.</p> |
| 03-SA-41 | Crime Control and Public Safety | <p><u>Required Debarment Certifications Not Obtained</u></p> <p>No corrective action has been taken. Actions taken by the agency to address issues concerning debarment were not deemed to be adequate. We will include more explicit language concerning debarment in our contracts, and federal and state debarment lists will be reviewed.</p> |
| 03-SA-42 | Crime Control and Public Safety | <p><u>Public Assistance Grants Progress Reports Not Submitted</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p> |
| 03-SA-43 | Crime Control and Public Safety | <p><u>Inadequate Tracking of Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p> |
| 03-SA-44 | Transportation | <p><u>Inaccurate Labor Rates Used in Calculation of Grant Charges</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency.</p> |
| 03-SA-45 | Transportation | <p><u>Required Suspension and Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency.</p> |
| 03-SA-46 | Crime Control and Public Safety | <p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Partial corrective action has been taken. Procedures have been developed and internal controls have been strengthened to ensure compliance with the CMIA. However, employee turnover in this area has impacted full implementation. CMIA reports are now submitted in a timely manner. Employee performance continues to be monitored.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------------|---|
| 03-SA-47 | Crime Control and Public Safety | <p><u>Weaknesses Noted in Controls Over Fixed Assets</u></p> <p>Partial corrective action has been taken. Full corrective action was taken to address this prior audit finding. However, new employees were subsequently granted system access using standard accounts payable profile defaults established by the OSC. Action has been taken to deny these employees access to the fixed assets system. Procedures have been implemented to change standard profiles when granting new system access.</p> |
| 03-SA-48 | Crime Control and Public Safety | <p><u>Required Debarment Certifications Not Obtained</u></p> <p>No corrective action has been taken. Actions taken by the agency to address issues concerning debarment were not deemed to be adequate. We will include more explicit language concerning debarment in our contracts, and federal and state debarment lists will be reviewed.</p> |
| 03-SA-49 | Crime Control and Public Safety | <p><u>Financial Status Reports Not in Agreement With Accounting Records</u></p> <p>Partial corrective action has been taken. New procedures have been implemented and the Department has modified its NCAS coding structure (both centers and accounts) to allow for proper reconciliations. At the Department's request, the Office of the State Controller has provided assistance in the development of reports and the enhancement of procedures designed to eliminate reporting discrepancies. These changes have been implement; however, we are currently monitoring and refining the changes.</p> |
| 03-SA-50 | Crime Control and Public Safety | <p><u>Inadequate Tracking of Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p> |
| 03-SA-51 | N.C. Community College System | <p><u>Inappropriate Access to Critical NCAS Screens</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 03-SA-52 | N.C. Community College System | <p><u>Weaknesses Noted in Program Change Control Procedures</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 03-SA-53 | Public Instruction | <p><u>Disbursements Not Adequately Supported</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|----------------------------|--|
| 03-SA-54 | Public Instruction | <p><u>Level of Effort Not Maintained for State Administration</u></p> <p>No corrective action has been taken. The Department of Public Instruction disagreed with the finding as an exception. It is the opinion of this Agency that no corrective action is warranted. The Department of Public Instruction made a concerted effort to maintain the same level of state funding in State Administration for Vocational Education. The Agency's level of effort increased 2.8% for Fiscal Year 2001. The discrepancy in Fiscal Year 2001 matching was created by the loss of programs reassigned to North Carolina State University. Since the Agency believes no corrective action is necessary, a management decision is not required from the U.S. Department of Education.</p> |
| 03-SA-55 | Public Instruction | <p><u>Reallocations to Local Education Agencies (LEAs) Not Performed in Accordance With Federal Regulations</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 03-SA-56 | N.C. Central University | <p><u>Controls Over Processing Student Withdrawals for Title IV Refunds – Student Financial Assistance Cluster</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-57 | Randolph Community College | <p><u>Federal Pell Grant Overawards</u></p> <p>Full corrective action has been taken.</p> |
| 03-SA-59 | Health and Human Services | <p><u>Basic Support Claims Not Properly Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 03-SA-60 | Health and Human Services | <p><u>Improper Access to Computer Systems</u></p> <p>Partial corrective action has been taken. In the 2005 Single Audit, an individual who was a career employee of Disability Determination Services (DDS) was cited for improper access. However, after his "official" retirement he continued to work at DDS part time through September 2005, with no break in service. His NCAS access was terminated on July 20, 2005. Therefore, no error occurred in revoking his access to NCAS.</p> <p>The Department will continue to follow protocols to ensure that the NCAS access is revoked appropriately.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------|--|
| 03-SA-61 | Health and Human Services | <u>Basic Support Claims Were Not Properly Paid</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education. |
| 03-SA-62 | Health and Human Services | <u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education. |
| 03-SA-63 | N.C. Central University | <u>Controls Over Processing Student Withdrawals for Title IV Refunds – Student Financial Assistance Cluster</u> Full corrective action has been taken. |
| 03-SA-71 | Health and Human Services | <u>Documentation Lacking in TANF Case Files</u> Full corrective action has been taken. |
| 03-SA-72 | Health and Human Services | <u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u> Partial corrective action has been taken. See finding 02-SA-46 for a description. |
| 03-SA-74 | Health and Human Services | <u>Fixed Asset Records Incomplete/Inaccurate</u> Full corrective action has not been taken, however the U.S. Department of Health and Human Services has issued a final management decision and action taken was consistent with the final management decision. |
| 03-SA-75 | Health and Human Services | <u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u> Full corrective action has not been taken, however the U.S. Department of Health and Human Services has issued a final management decision and action taken was consistent with the final management decision. |
| 03-SA-76 | Health and Human Services | <u>Appropriate Action Not Taken in Child Support Cases</u> Full corrective action has not been taken, however the U.S. Department of Health and Human Services has issued a final management decision and action taken was consistent with the final management decision. |
| 03-SA-79 | Health and Human Services | <u>Foster Care Child Maintenance Adjustments From Counties Not Processed</u> Full corrective action has been taken. |

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--|--|
| 03-SA-80 | Health and Human Services | <u>Foster Care Facility Rates Inaccurate</u> Full corrective action has been taken. |
| 03-SA-81 | Health and Human Services | <u>Incorrect Facility Rates In the Foster Care Computer System</u> Full corrective action has been taken. |
| 03-SA-82 | Health and Human Services | <u>Improper Access to Foster Care Computer Systems</u> Full corrective action has been taken. |
| 03-SA-83 | Health and Human Services | <u>Ineligible Payments Charged to Foster Care IV-E Program</u> Full corrective action has been taken. |
| 03-SA-84 | Health and Human Services | <u>Monitoring Not Performed On Vendors Responsible For Compliance Requirements</u> Full corrective action has been taken. |
| 03-SA-87 | Health and Human Services | <u>Inadequate Monitoring of Social Services Block Grant Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-88 | Health and Human Services | <u>Inadequate Subrecipient Monitoring of Social Services Block Grant (SSBG) Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-89 | Health and Human Services | <u>Documentation Lacking in State Children's Insurance Program Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-90 | N.C. Teachers' and State Employees' Comprehensive Major Medical Plan | <u>Inadequate Controls Over the Processing Of Financial Transactions</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-91 | Health and Human Services | <u>Final Cost-Settlements Not Performed</u> Partial corrective action has been taken. The Department is still in discussion with CMS regarding the resolution of cost settlements for the years 1997 through 2002. Until the discussions with CMS have concluded and a final resolution reached, it is not possible to determine if the |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
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| | | payments to providers actually exceeded the aggregate Upper Payment Level, and if so, by what amount in order to perform final cost settlements. |
| 03-SA-92 | Health and Human Services | <u>The Division Ceded Control of the DSH and Supplemental Payment Program Which Created a Conflict of Interest</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-93 | Health and Human Services | <u>Division of Medical Assistance Did Not Make Direct Payments to Providers</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-94 | Health and Human Services | <u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-95 | Health and Human Services | <u>The Division Made Excessive Medicaid Inpatient Supplemental Payments</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-96 | Health and Human Services | <u>Medicare Costs Inappropriately Included in Medicaid Cost Determination</u> No corrective action was taken because the Division of Medical Assistance (DMA) disagrees with the report's assertion that it has inappropriately included Medicare costs in its determination of average daily rates paid to long-term care Medicaid providers. Medicare costs are recognized and excluded from payments made to such providers when cost settlements are effected annually. This annual cost allocation and settlement process recognizes costs attributable to Medicare patients and excludes them by utilizing patient census and ancillary patient charges information according to payor type, including the Medicare payor type. DMA's cost allocation and settlement process rests on the assumption that there is an identity in acuity level between a Medicare patient and a Medicaid patient at the skilled level care. The report argues that Medicare patients generally are at a higher acuity level than skilled level Medicaid patients and therefore DMA's cost allocation process allocates an insufficient amount of cost to the Medicare payor type such that payment rates for Medicaid payors are overstated. The report implicitly demands DMA recognize a Medicare level of care at a heightened acuity in its cost allocation and settlement process. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|----------------------------|---------------------------|--|
| | | <p>42 CFR Section 447.253 states that rates paid by the Medicaid agency for long term care services must be determined in accordance with methods and standards specified in an approved state plan. North Carolina's state plan does not identify a Medicare level of care, nor has CMS approved such a level of care for use by DMA in its long term care rate setting process. In fact, in its own cost allocation process, Medicare uses one level of care, a skilled level of care to effect cost settlements.</p> <p>As a result, DMA's cost allocation process is consistent with the principles of OMB Circular A-87, specifically Attachment D, regarding approval of public assistance cost allocation plans and the relevant sections of North Carolina's Medicaid State Plan approved by CMS. If DMA were to acquiesce to the report's recommendation, it would be in violation of its state plan approved by CMS.</p> <p>In a separate action independent of this finding, a new methodology for nursing facility reimbursement is in effect beginning October 1, 2003. With the implementation of this methodology, cost settlements will be discontinued. On April 5, 2004, the agency received notification from Dennis G. Smith, Director of CMS, that he had approved DMA's State Plan Amendment 03-09 with an effective implementation date of October 1, 2003. This State Plan Amendment implements an acuity based prospective payment system for nursing facilities. Attachment 4.19-D of the State Plan, at section .0102 delineates the method by which payment rates will be established for nursing facilities. Sub-section (b)(2)(F) specifically states the use of a facility specific Medicaid average case-mix index in establishing a facility's prospective payment rate. Only the facility's Medicaid population is utilized in establishing this Medicaid average case-mix index. The acuity level of the facility's other patient populations such as Medicare and private-pay patients do not affect the manner or amount of Medicaid payments made.</p> |
| 03-SA-97 | Health and Human Services | <p><u>Failure to Adjust Interim Payment Rates Used to Calculate Payments to Hospitals</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 03-SA-98 | Health and Human Services | <p><u>Duties Not Adequately Segregated</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 03-SA-99 | Health and Human Services | <p><u>Claims Payment System Has Weaknesses</u></p> <p>Partial corrective action has been taken.</p> <p>1. Reconciliation of expenditures to accounting records and subsystems. In June 2004, DMA and the DHHS Controller's Office started</p> |

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| | | discussions to develop a means to reconcile data entered into NCAS as well as those entries created by the Medicaid subsystem. During SFY 2005, the DHHS Controller's Office General Accounting/Financial Management Section updated its procedures, and reconciliations are prepared on a monthly basis. |
| | | 2. Claims payments made in error. DMA has resolved and/or recouped all funds with the exception of erroneously paid hospital outlier claims. However, significant progress has been made: <ul style="list-style-type: none"> a. On 6/12/04, DMA submitted a request (FO #04.351) to EDS to remove the day of discharge in the calculation of day outliers. EDS completed the corrections to the MMIS in October 2004. b. On 6/25/05, DMA instructed EDS (FO #05.517) to recoup and repay erroneously paid hospital outlier claims. Of the claims erroneously paid in SFY 2003, one claim remains outstanding as of 2/22/06. |
| 03-SA-100 | Health and Human Services | <u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-101 | Health and Human Services | <u>Control Environment Over Certain Fiscal Operations Was Seriously Deficient</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-103 | Health and Human Services | <u>Inadequate Documentation of Federal Drawdown Estimates</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 03-SA-104 | Health and Human Services | <u>Documentation Lacking in Medicaid Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS. |
| 03-SA-105 | Health and Human Services | <u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u> Partial corrective action has been taken. The Division of Medical Assistance (DMA) refined the enrollment process for physicians and independent practitioners to bring the enrollment policy of the largest group of providers into full compliance. DMA and the Division of Mental Health (DMH) worked together to create an endorsement and enrollment |

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| | | <p>procedure that will bring all Enhanced Benefit Providers, including Child Residential Facilities into full compliance. Remaining provider types will be brought into full compliance with the implementation of NCLeads in July 2006. DMA, DMH and the Division of Public Health will all have participation agreements and applications that meet the full regulatory requirements at that time.</p> |
| 03-SA-106 | Health and Human Services | <p><u>Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed</u></p> <p>Partial corrective action has been taken.</p> <ol style="list-style-type: none"> 1. One (1) FY02 free-standing nursing facility cost report was not filed. This provider failed to furnish a terminated cost report; this matter has been referred to the Attorney General's Office for collection efforts. <u>The Division of Medical Assistance (DMA) considers this portion of the finding closed.</u> 2. One FY02 hospital-based nursing facility remains delinquent. This provider's Medicaid payments are being withheld at 20% for failure to furnish adequate documentation for the cost report. All other FY02 hospital based cost report audits are completed and issued. 3. One FY01 hospital-based nursing facility remains delinquent. This provider's Medicaid payments are being withheld at 20% for failure to furnish adequate documentation for the cost report. All other FY01 hospital based cost report audits are completed and issued. 4. Regarding the FY03 cost reports, Clifton Gunderson has performed full field audit work on eleven (11) hospital cost reports; six (6) of which have been accepted and issued by DMA. Clifton Gunderson has performed desk audit reviews on twenty-six (26) additional hospital cost reports with an additional four (4) to be done as the result of late filing by the provider. The desk audit reviews have not yet been accepted and issued by DMA; it is expected these will be issued by September 2005. |
| 03-SA-107 | Health and Human Services | <p><u>Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 03-SA-109 | Health and Human Services | <p><u>Cost Allocated to Programs Incorrectly</u></p> <p>Full corrective action has been taken.</p> |

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|--------------------------------|--|
| 04-SA-1 | Health and Human Services | <p><u>Improper Access to Computer Systems</u></p> <p>Partial corrective action has been taken. See 03-SA-02 for a description.</p> |
| 04-SA-2 | Health and Human Services | <p><u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the USDA Food and Nutrition Service.</p> |
| 04-SA-3 | Commerce | <p><u>Improper Access to Computer Systems</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.</p> |
| 04-SA-4 | Commerce | <p><u>Community Development Block Grant Report Contained Inaccurate Data</u></p> <p>Partial corrective action has been taken. Community Assistance has implemented an internal control review process. This review is conducted on a monthly basis. Further refinements to the current internal review process are being made and Community Assistance is on track for full implementation in 2006.</p> |
| 04-SA-5 | Commerce | <p><u>Monitoring Visits and Closeout Procedures Were Not Performed Timely</u></p> <p>Partial corrective action has been taken. Community Assistance has updated its operations manual and has trained program staff on its contents. In addition, Community Assistance has developed and updated monitoring reports to assist with tracking grant progress. Management is reviewing these monitoring reports periodically. Further staff development training on project management techniques and best practices is being planned for 2006.</p> |
| 04-SA-6 | Employment Security Commission | <p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Full corrective action has not been taken, however the U.S. Department of Labor has issued a final management decision and action taken was consistent with the final management decision.</p> |
| 04-SA-7 | Employment Security Commission | <p><u>Unemployment Insurance Claimants Eligibility Documentation Needs Improvement</u></p> <p>Full corrective action has been taken.</p> |
| 04-SA-8 | Employment Security Commission | <p><u>Documentation for Federal Unemployment Tax Act Certifications Needs Improvement</u></p> <p>Full corrective action has been taken.</p> |

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
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| 04-SA-9 | Employment Security Commission | <u>Errors Found in Benefit Payments for Trade Readjustment Assistance</u> Full corrective action has not been taken, however the U.S. Department of Labor has issued a final management decision and action taken was consistent with the final management decision. |
| 04-SA-10 | Employment Security Commission | <u>Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete</u> Full corrective action has not been taken, however the U.S. Department of Labor has issued a final management decision and action taken was consistent with the final management decision. |
| 04-SA-11 | Commerce | <u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor. |
| 04-SA-12 | Commerce | <u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> Full corrective action has been taken. |
| 04-SA-13 | Commerce | <u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor. |
| 04-SA-14 | Commerce | <u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> Full corrective action has been taken. |
| 04-SA-15 | Commerce | <u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor. |
| 04-SA-16 | Commerce | <u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> Full corrective action has been taken. |

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|-----------------------------------|---|
| 04-SA-17 | Correction | <p><u>Funds Transferred Without Equitable Distribution to the Federal Government</u></p> <p>Full corrective action has not been taken, however the U.S. Department of Transportation has issued a final management decision and action taken was consistent with the final management decision.</p> <p>The Department of Correction was complying with fund transfer requirements which were mandated by the N.C. Legislature through general statutes and budget bills. On April 29, 2005 the Department of Correction corresponded with the U.S. Department of Transportation concerning audit finding 04-SA-17. We received a response back from the U.S. Department of Transportation on May 31, 2005, stating that "We feel that the OMB-87 has not been violated since they (DOC Enterprise) acted as a vendor who received payment of goods purchased by NCDOT."</p> |
| 04-SA-18 | Transportation | <p><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <p>Partial corrective action has been taken. Employee training and monitoring is ongoing to identify problems and encourage compliance. Several computer enhancements have been requested to improve system documentation over a three-year period, but no action has been taken by the Highway Construction and Materials System Development Team.</p> |
| 04-SA-19 | Environment and Natural Resources | <p><u>Weaknesses in Review Procedures Over Cash Disbursements</u></p> <p>Full corrective action has been taken.</p> |
| 04-SA-20 | Environment and Natural Resources | <p><u>Cash Disbursements Control Procedures Not Consistently Performed</u></p> <p>Full corrective action has been taken.</p> |
| 04-SA-21 | Environment and Natural Resources | <p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>Full corrective action has been taken.</p> |
| 04-SA-22 | Environment and Natural Resources | <p><u>Weaknesses in Review Procedures Over Cash Disbursements</u></p> <p>Full corrective action has been taken.</p> |
| 04-SA-23 | Environment and Natural Resources | <p><u>Cash Disbursements Control Procedures Not Consistently Performed</u></p> <p>Full corrective action has been taken.</p> |
| 04-SA-24 | Environment and Natural Resources | <p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>Full corrective action has been taken.</p> |

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
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| 04-SA-25 | Crime Control and Public Safety | <p><u>Costs Paid Without Prior Approval</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p> |
| 04-SA-26 | Crime Control and Public Safety | <p><u>Accounting Records Did Not Identify Federal Expenditures</u></p> <p>Partial corrective action has been taken. New procedures have been implemented and the Department has modified its NCAS coding structure (both centers and accounts) to allow for proper reconciliations. At the Department's request, the Office of the State Controller has provided assistance in the development of reports and the enhancement of procedures designed to eliminate reporting discrepancies. These changes have been implemented; however, we are currently monitoring and refining the changes.</p> |
| 04-SA-27 | Crime Control and Public Safety | <p><u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p> |
| 04-SA-28 | Crime Control and Public Safety | <p><u>Federal Funds Not Drawn Down in Accordance With Agreement</u></p> <p>Partial corrective action has been taken. Procedures have been developed and internal controls have been strengthened to ensure compliance with the CMIA. However, employee turnover in this area has impacted full implementation. CMIA reports are now submitted in a timely manner. Employee performance continues to be monitored.</p> |
| 04-SA-29 | Crime Control and Public Safety | <p><u>Required Debarment Certifications Not Obtained</u></p> <p>No corrective action has been taken. Actions taken by the agency to address issues concerning debarment were not deemed to be adequate. We will include more explicit language concerning debarment in our contracts, and federal and state debarment lists will be reviewed.</p> |
| 04-SA-30 | Crime Control and Public Safety | <p><u>Public Assistance Grants Progress Reports Not Supported by Adequate Documentation</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p> |
| 04-SA-31 | Crime Control and Public Safety | <p><u>Tracking System of Subrecipient Audit Reports Was Incomplete</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p> |

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
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| 04-SA-32 | Public Instruction | <p><u>Internal Control Over the Comparability Reviews Needs Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 04-SA-33 | Durham Technical Community College | <p><u>Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 04-SA-34 | N.C. Community College System | <p><u>Weaknesses Noted in Program Change Control Procedures</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 04-SA-35 | Public Instruction | <p><u>Cash Disbursement Control Procedures Not Consistently Performed</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 04-SA-36 | Health and Human Services | <p><u>Basic Support Claims Not Properly Paid</u></p> <p>Partial corrective action has been taken. There were two vouchers missing from the files when the auditors pulled their sample. One of the vouchers has since been found. The second voucher has not been found but we have obtained a copy of the invoice that was paid and assembled documentation to support the payment. All other refunds and payment adjustments have been completed. The Office of State Auditor requested that this finding be coded as "partial corrective action" until the documentation is reviewed during the 2005 Single Audit.</p> |
| 04-SA-37 | Health and Human Services | <p><u>Improper Access to Computer Systems</u></p> <p>Partial corrective action has been taken. See 03-SA-60 for a description.</p> |
| 04-SA-38 | Health and Human Services | <p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Partial corrective action has been taken. The Division of Vocational Rehabilitation along with the Division of Medical Assistance, the Controller's Office, the Division of Information Resource Management and the Office of the Internal Auditor will work together to explore options for ensuring that the rate tables are updated in a timely manner and the correct payment methodology is utilized.</p> <p>With regards to the \$20,015 in questioned costs (33 claims) identified by the State Auditor, 28 claims totaling \$18,211 have been appropriately resolved/recouped by the Department. The remaining five claims totaling</p> |

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| | | \$1,804 have not been repaid and will be turned over to the Attorney General's Office for collection. |
| 04-SA-39 | Health and Human Services | <p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Partial corrective action has been taken. The Division of Services for the Blind along with the Division of Vocational Rehabilitation, the Division of Medical Assistance, the Controller's Office, the Division of Information Resource Management and the Office of the Internal Auditor will work together to explore options for ensuring that the rate tables are updated in a timely manner and the correct payment methodology is utilized.</p> <p>The \$1,036 in questioned costs (3 claims) identified by the State Auditor have been appropriately resolved and/or recouped.</p> |
| 04-SA-40 | Health and Human Services | <p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken. Monitoring and reporting systems have been put in place to correct the timeliness of the eligibility determination. Regional Directors have provided training to the Unit Managers and Quality Development Specialist. In addition, Unit Managers and Quality Development Specialists provide individual training on completing Individual Plan for Employment (IPE) and emphasize the appropriate method for amendment documentation. Field staff will assess compliance with current procedures by October 2005.</p> |
| 04-SA-41 | Health and Human Services | <p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>Partial corrective action has been taken. A new centralized filing system has been established for the fixed asset input forms. These forms remain in the asset file for the life of the asset along with all other pertinent documentation.</p> <p>A Monthly reconciliation procedure for fixed assets has been developed and fully implemented since August 2005. Management has communicated between the Controller's Office and Divisions to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.</p> <p>We have fully implemented these changes during fiscal year 2005-06 and continue to communicate the Importance of following internal policies.</p> |

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| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
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| 04-SA-42 | Health and Human Services | <p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>Partial corrective action has been taken. All corrective actions have been implemented with the exception of random sampling of inventory, which will occur in October 2005.</p> |
| 04-SA-43 | Health and Human Services | <p><u>Maintenance of Effort Not Met</u></p> <p>Partial corrective action has been taken. The Maintenance of Effort is being researched by the Rehabilitation Services Administrator (RSA) Federal agency. The RSA Federal agency is going to determine if subsequent grants will be reduced by the maintenance of effort deficit or if they will require repayment for the deficit.</p> |
| 04-SA-44 | Health and Human Services | <p><u>Expenditures Were Made After the Period of Availability Ended</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p> |
| 04-SA-45 | Health and Human Services | <p><u>Financial Status and Program Cost Reports Not in Agreement With Accounting Records</u></p> <p>Partial corrective action has been taken. We have requested instruction from the Rehabilitation Services Administrator on how to correct the RSA-2 report. The RSA-2 will be corrected according to the RSA Coordinator's instructions when received.</p> |
| 04-SA-46 | Health and Human Services | <p><u>Excessive Cash Balances in the Temporary Assistance for Needy Families Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 04-SA-47 | Health and Human Services | <p><u>Documentation Lacking in TANF Case Files</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 04-SA-48 | Health and Human Services | <p><u>Subrecipient Monitoring Documents in the Temporary Assistance for Needy Families (TANF) Program Were Not Maintained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |

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| 04-SA-49 | Health and Human Services | <p><u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u></p> <p>Partial corrective action has been taken. See finding 02-SA-46 for a description.</p> |
| 04-SA-50 | Health and Human Services | <p><u>Error in the Statewide Cost Allocation Plan Caused Cost to be Incorrectly Allocated</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 04-SA-51 | Health and Human Services | <p><u>Fixed Asset Records Incomplete/Inaccurate</u></p> <p>Partial corrective action has been taken. See 02-SA-48 for a description.</p> |
| 04-SA-52 | Health and Human Services | <p><u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u></p> <p>Partial corrective action has been taken. See 02-SA-49 for a description.</p> |
| 04-SA-53 | Health and Human Services | <p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. North Carolina's Child Support Enforcement Program utilizes data warehouse technology and reviews every case quarterly in eight performance categories. CSE will continue to run Self Assessment reports quarterly. Field staff will continue to use the Self Assessment reports to develop and monitor annual corrective action plans for each local office.</p> <p>Legislation to eliminate the requirement to have a certified copy of the birth certificate for the child has been prepared for the current legislative session. Waiving this requirement will decrease the length of time required to establish paternity, and assist with meeting the mandatory time frame. Legislation was passed by the House and pending in the Senate as of July 2005.</p> <p>CSE is training local agents in DNA testing to reduce the time by eliminating missed appointments and making it convenient for both parents to receive the testing at the local office rather than at a lab. The goal is to have one worker per county trained (210 child support agents representing 64 counties have been trained to take DNA samples). The establishment training modules have been revised and a statewide training effort for establishment workers is underway. The number of regional Interstate training sessions has been increased from four to nine per year. Training on a continuous basis is needed because of the high turnover rate.</p> <p>CSE is currently conducting a pilot project CSE in which central office staff members provide location services for NCPs whose whereabouts are</p> |

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| | | unknown to the local office. Once a NCP is located, the local agent is notified and must initiate enforcement action within three (3) business days. |
| | | Recent data shows we are on target for reaching our program goals by the year 2009 in collections, cost effectiveness, paternity establishment and percent of cases under order. |
| 04-SA-54 | Information Technology Services | <u>Error in Federal Refunds Allocation</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 04-SA-55 | Health and Human Services | <u>Error in the Division of Central Administration's Cost Allocation</u> Full corrective action has been taken. |
| 04-SA-56 | Health and Human Services | <u>Federal Award Information Provided to Subrecipients Not Sufficient</u> Full corrective action has been taken. |
| 04-SA-57 | Health and Human Services | <u>Subrecipient Monitoring Documents Not Thoroughly Reviewed</u> Full corrective action has been taken. |
| 04-SA-58 | Health and Human Services | <u>Ineligible Payments Charged to Foster Care IV-E Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 04-SA-59 | Health and Human Services | <u>Errors in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report</u> Partial corrective action has been taken. The Division has coordinated with the DHHS' Controller's Office to develop a streamlined reporting process for the demonstration project that utilizes more system generated reports and relies less on human calculations. In addition, the Division has created a new position that assumed tracking and reporting responsibilities under the demonstration project. This staffing addition allows for a minimum of two-level checks and balances in costs reporting between the new position and their supervisor. This position was filled August 15, 2005. |

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| 04-SA-60 | Health and Human Services | <p><u>Documentation Lacking in County State Children's Insurance Program Case Files</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 04-SA-61 | N.C. Teachers' and State Employees' Comprehensive Major Medical Plan | <p><u>Claim Payments Made in Error</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. The refund of \$395 was received on 12/20/03 and applied to the applicable claim.</p> |
| 04-SA-62 | Health and Human Services | <p><u>Final Cost-Settlements Not Performed</u></p> <p>Partial corrective action has been taken. See finding 03-SA-91 for a description.</p> |
| 04-SA-63 | Health and Human Services | <p><u>Division of Medical Assistance Did Not Make Direct Payments to Providers</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 04-SA-64 | Health and Human Services | <p><u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p> |
| 04-SA-65 | Health and Human Services | <p><u>Claims Payment System Has Weaknesses</u></p> <p>Partial corrective action has been taken.</p> <ol style="list-style-type: none"> <u>Reconciliation of expenditures to accounting records and subsystems.</u> In June 2004, DMA and the DHHS Controller's Office started discussions to develop a means to reconcile data entered into NCAS as well as those entries created by the Medicaid subsystem. The DHHS Controller's Office General Accounting/Financial Management Section updated its procedures, and reconciliations are prepared on a monthly basis. <u>Errors in 24 of 273 claims tested.</u> The 24 claims totaling \$36,682 (federal share = \$24,135) that were questioned by OSA as a result of missing documentation were appropriately resolved and/or recouped by DMA during SFY 2005. <u>System programming error in day outlier calculation.</u> On 6/12/04, DMA submitted a request (FO #04.351) to EDS to remove the day of |

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| | | discharge in the calculation of day outliers. EDS completed the corrections to the MMIS in October 2004. |
| | | 4. <u>Recoupment of claims identified as having a day outlier error.</u> On 6/25/05, DMA instructed EDS (FO #05.517) to recoup and repay erroneously paid hospital outlier claims. Of the 168 claims totaling \$210,082 (federal share = \$138,087) that were questioned by OSA resulting from a day outlier calculation/programming error, four claims remain outstanding as of 2/22/06. |
| 04-SA-66 | Health and Human Services | <u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 04-SA-67 | Health and Human Services | <u>Federal Funds Not Drawn in Accordance With Agreement and Federal Drawdown Estimates Inadequately Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 04-SA-68 | Health and Human Services | <u>Documentation Lacking in County Medicaid Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 04-SA-69 | Health and Human Services | <u>Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. |
| 04-SA-70 | Health and Human Services | <u>Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed</u> Partial corrective action has been taken. See finding 03-SA-106 for a description. |
| 04-SA-71 | Health and Human Services | <u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u> Partial corrective action has been taken. See finding 03-SA-105 for a description. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2005

| Original Finding Number ** | State Department | Current Status of Prior Audit Finding |
|-----------------------------------|---------------------------------|---|
| 04-SA-72 | State Controller | <u>Federal Interest Liability Computed Incorrectly</u> Full corrective action has been taken. |
| 04-SA-73 | Crime Control and Public Safety | <u>Accounting Records Did Not Identify Federal Expenditures</u> Partial corrective action has been taken. New procedures have been implemented and the Department has modified its NCAS coding structure (both centers and accounts) to allow for proper reconciliations. At the Department's request, the Office of the State Controller has provided assistance in the development of reports and the enhancement of procedures designed to eliminate reporting discrepancies. These changes have been implemented; however, we are currently monitoring and refining the changes. |
| 04-SA-74 | Crime Control and Public Safety | <u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security. |
| 04-SA-75 | Crime Control and Public Safety | <u>Federal Funds Not Drawn Down in Accordance With Agreement</u> Partial corrective action has been taken. Procedures have been developed and internal controls have been strengthened to ensure compliance with the CMIA. However, employee turnover in this area has impacted full implementation. CMIA reports are now submitted in a timely manner. Employee performance continues to be monitored. |
| 04-SA-76 | Crime Control and Public Safety | <u>Public Assistance Grants Progress Reports Not Supported by Adequate Documentation</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security. |

** The first two digits denote the June 30 fiscal year-end from whence the finding originated.

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**Corrective Action Plan
For the Year Ended June 30, 2005**

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|--|--|
| 05-SA-1 | Public Instruction Sarah Harris (919) 807-3636 | <u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> (1) DPI is in the process of purchasing a new Child Nutrition claims payment system that will include a viable audit trail to document all claims adjustments. (2) DPI will assign an internal financial analyst to review the new system's audit trail prior to implementation. <i>Anticipated Completion Date: October 1, 2006</i> |
| 05-SA-2 | Public Instruction Sarah Harris (919) 807-3636 | <u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> See 05-SA-1 for Corrective Action Plan. |
| 05-SA-3 | Public Instruction Sarah Harris (919) 807-3636 | <u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> See 05-SA-1 for Corrective Action Plan. |
| 05-SA-4 | Health and Human Services Alice Lenihan (919) 707-5740 | <u>Documentation Lacking in WIC Program Case Files</u> The Division of Public Health staff verified that the applicant, for whom there was no proof of participation in the adjunctive eligibility program in the case file, was eligible for Food Stamps during the month in question. Therefore, there are no questioned costs to be recouped. The Division of Public Health staff will continue to emphasize the importance of accurate and complete WIC Program case files through regularly scheduled technical assistance and publications. <i>Anticipated Completion Date: April 1, 2006</i> |
| 05-SA-5 | Health and Human Services Alice Lenihan (919) 707-5740 | <u>Failure to Perform Timely Monitoring of Local Agencies for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)</u> <ul style="list-style-type: none"> ▪ Effective March 2005, North Carolina began using a federal fiscal year (FFY) cycle (October through September) for scheduling local agency reviews instead of a calendar year cycle (January through December). This change has provided clarity as to the time period in which a review must be completed to assure compliance with the federal requirement. ▪ Effective September 2005, any changes to operations that might result in a violation of the federal requirement will be presented to USDA prior to making the decision. In the event of a natural disaster USDA is likely to grant approval. ▪ Effective with the FFY'06 monitoring cycle, the Nutrition Services Branch will make every effort possible, including reassigning staff, to complete all required local agency monitoring. The Unit Supervisor in |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|--|
| | | the Clinical Services Unit will track all monitoring and report to the Branch Head on a quarterly basis the status of monitoring. If it appears that the requirement will not be met, staff will be reassigned to complete the monitoring. |
| | | <i>Anticipated Completion Date:</i> Corrective action was completed on March 2005 and September 2005. |
| 05-SA-6 | Health and Human Services Alice Lenihan (919) 707-5740 | <u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program</u> WIC Program staff in coordination with staff from the DHHS Office of Controller will complete the reconciliation of food instruments for Fiscal Years 2004 and 2005 by April 30, 2006. The WIC Program staff and the DHHS Office of the Controller staff will jointly develop procedures outlining specific activities and responsible parties to ensure that the monthly reconciliation of food instruments is completed in the future and the annual non-reconciliation rate is calculated and assessed for appropriateness. <i>Anticipated Completion Date:</i> April 30, 2006 |
| 05-SA-7 | Health and Human Services Claudia Drenan (919) 707-5760 | <u>Insufficient Documentation of Program Changes and Authorization for System Users for the NC CARES Program</u> Regarding program changes the following actions were taken or are planned: <ol style="list-style-type: none"> 1. The Special Nutrition Programs (SNP) unit and the Information Technology (IT) unit of Nutrition Services have agreed that no changes will be put into the NC CARES production environment until they have been through a testing process designed by the IT unit. 2. The IT unit is responsible for creating a test plan for new NC CARES changes. The test plan is created for each request and it is designed to test for the following: <ol style="list-style-type: none"> a. The new changes work as defined in the change request b. The new changes have not adversely affected existing NC CARES software (regression testing) c. The new changes have not adversely affected how existing NC CARES data is handled d. How the new changes are implemented is understood by the Helpdesk and the SNP unit. 3. The IT unit will work with Colyar (NC CARES contractor) to ensure that the test environment is fully populated before testing occurs. |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|--|
| | | This includes business rules, software changes, any commercial software upgrades, and testing data. |
| | | 4. The IT unit is responsible for monitoring that the testing is being performed and that the testers are documenting their results in the test plan spreadsheet. |
| | | 5. The IT unit will review the results and discuss the findings with Colyar and the SNP unit. |
| | | 6. Final approval for the implementation of the changes will come in writing from the IT unit. |
| | | 7. The IT unit is responsible for training the Helpdesk in how to support the software changes. The NC CARES Helpdesk manual will be updated with the new changes. |
| | | 8. The SNP unit and/or the Training unit are responsible for training the SNP staff and the end users. |

Anticipated Completion Date: Corrective action was completed on February 27, 2006.

These procedures will be documented in the NC CARES Manual.

Anticipated Completion Date: June 30, 2006

Regarding authorization for system users the following actions were taken:

1. The IT unit has developed a new form to be used by state employees when requesting any changes (new, terminate, change) to NC CARES user IDs.
2. The Nutrition Services Helpdesk will not make any changes to state employees' user IDs in the NC CARES system without a signed form.
3. The forms are being filed in a separate folder for state employees to make them easy to access during future internal audits.
4. Accompanying the form is an instruction sheet in how to fill it out.
5. The SNP unit and the Controller's Office have acknowledged that they must use the form to request changes.
6. The NSB Helpdesk also documents all changes to state employees' user IDs in an online spreadsheet.

Anticipated Completion Date: Corrective action was completed on February 21, 2006.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|--|
| 05-SA-8 | Commerce Gloria Nance-Sims (919) 733-2850 | <p><u>Erroneous Amounts Reported on the Performance and Evaluation Report</u></p> <p>Response for first bullet: As stated, the Division recognizes the error and is in the process of identifying all affected grants and crediting those grants to the proper award year as required by PER guidelines. Once all grants have been properly identified and noted, the Division will conduct a monthly reconciliation of financial data. In addition, the Division will investigate the possibilities of creating through re-organization a Community Development Specialist position that will report to the Division Director. Subject to funding availability, this position will review internal operations on an on-going basis in order to minimize noncompliance errors.</p> <p>Response for second bullet: The Division recognizes this error and filed a revised PER on December 28, 2005 annotating the error and identifying the correct Program Income amounts. As stated above, the Division will investigate the possibility of creating a Community Development Specialist position through re-organization. This potential position will review reconciliation procedures to ensure PER accuracy.</p> <p>Response for third bullet: The funding approvals for the projects mentioned have been properly amended. The Division will implement additional reviews and protocols to ensure that when an award is made a dual check review will be required that verifies the correct funding approval amounts prior to document execution. In addition, any changes that affect the originally approved grant record or any grants in close-out will be reconciled with financial and grant databases to verify data correctness and authenticate accuracy prior to approval of grant changes or close out.</p> <p><i>Anticipated Completion Date:</i> December 31, 2006</p> |
| 05-SA-9 | Commerce Gloria Nance-Sims (919) 733-2850 | <p><u>Program Change Controls Need to be Implemented</u></p> <p>In consultation with the Division of Management Information Systems, we are in the process of developing a Program Change Request (PCR) document that will be used to formalize the software change activities within the Division of Community Assistance. The PCR document will be used to initiate, describe and approve program modifications to the Grants Management System. In addition, the Department will develop and implement a Program Change Log document and a formal policy that will identify the basic requirements that must be addressed when changing production software or data stores.</p> <p><i>Anticipated Completion Date:</i> July 1, 2006</p> |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|---|
| 05-SA-10 | Commerce Gloria Nance-Sims (919) 733-2850 | <p><u>Monitoring Procedures Were Not Performed Timely</u></p> <p>The grants in question have been monitored. Effective immediately, Division staff will review all open grants to determine monitoring status. Monitoring priority will be based on funds expended and length of time open. In addition, the Grants Management Section Chief will review monitoring visit statistics weekly and report monthly to management. Also, additional tracking systems will be developed and used to ensure monitoring and close out is conducted timely.</p> <p><i>Anticipated Completion Date:</i> Immediately</p> |
| 05-SA-11 | Employment Security Commission Mary Carol Lewis (919) 733-7310 | <p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Inventories will be done annually in the future.</p> <p><i>Anticipated Completion Date:</i> December 31, 2006</p> |
| 05-SA-12 | Employment Security Commission David Canady (919) 733-3121 Curtis Morrow (919) 733-6745 | <p><u>Errors Found in Benefit Payments for Trade Readjustment Allowances</u></p> <p>TRA benefits now take into account the full deduction of TEUC entitlement.</p> <p>Staff training, both on a regional and individual basis, will continue to be provided. Automation of processes is being pursued to decrease human errors.</p> <p>The TAA Participant Folder Checklist was created to provide guidelines for documents. The TAA administrative staff routinely monitors participants records to insure local staff are maintaining participant documentation in compliance with procedures</p> <p><i>Anticipated Completion Date:</i> March 31, 2006</p> |
| 05-SA-13 | Employment Security Commission Curtis Morrow (919) 733-6745 | <p><u>Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete</u></p> <p>The TAA Participant Folder Checklist was created to provide guidelines for documents. The TAA administrative staff routinely monitors participant's records to insure local staff is maintaining participant documentation in compliance with procedures.</p> <p><i>Anticipated Completion Date:</i> March 31, 2006</p> |
| 05-SA-14 | Commerce Roger Shackelford (919) 715-3300 | <p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>The Department of Commerce and the Division of Employment and Training chose to address the four employee grievances through a mediation process to minimize the cost of a potentially long-term process</p> |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|--|
| | | <p>and the negative impact on productivity and morale that long term grievance procedures involving four employees could exert on the Division and the Department. The single case that is still pending has progressed through various stages of the grievance process since November, 2004. Our intent in pursuing the mediated settlements in question was to avoid such circumstances. In seeking to settle the matters through mediation, the Department has acknowledged no wrongdoing. Similarly, the Department does not concur in the employees' allegation that it failed to post a vacancy. That issue is the subject of litigation, the Attorney General's Office is defending the Department's position in the matter, and no final decision has been rendered by a court on that point.</p> <p>We concur in your recommendation regarding adherence to State personnel rules for posting vacancies, and we will continue to ensure that the prescribed rules are followed when recruiting employees to fill vacant positions.</p> <p><i>Anticipated Completion Date:</i> Immediately</p> |
| 05-SA-15 | Commerce Roger Shackleford (919) 715-3300 | <p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>This finding is resolved.</p> <p><i>Anticipated Completion Date:</i> Completed during the 04-05 audit year.</p> |
| 05-SA-16 | Commerce Roger Shackleford (919) 715-3300 | <p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>See 05-SA-14 for Corrective Action Plan.</p> |
| 05-SA-17 | Commerce Roger Shackleford (919) 715-3300 | <p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>See 05-SA-15 for Corrective Action Plan.</p> |
| 05-SA-18 | Commerce Roger Shackleford (919) 715-3300 | <p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>See 05-SA-14 for Corrective Action Plan.</p> |
| 05-SA-19 | Commerce Roger Shackleford (919) 715-3300 | <p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>See 05-SA-15 for Corrective Action Plan.</p> |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|--|
| 05-SA-20 | Labor Rebecca Brown (919) 733-7426 | <p><u>Costs Billed Outside of the Period of Availability</u></p> <p>Costs were inadvertently billed to the 2005 grant and should have been included in the 2004 grant. Immediate action was taken to correct this error and report expenditures in the appropriate federal fiscal year.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on February 24, 2006.</p> |
| 05-SA-21 | Labor Rebecca Brown (919) 733-7426 | <p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>The agency, by going through State Purchase and Contract for items \$25,000 or greater, assumed all federal and state purchasing requirements were in place. As a result of this finding, employees involved in federal purchases, contractual obligations, and/or lease agreements of \$25,000 or greater are required to check the Excluded Parties List System maintained by the General Services Administration prior to approving any obligation on behalf of the agency. Documentation to support this step will be noted on a Debarment Check List and provided to the Federal Grants Administrator at the close of each federal fiscal year. This checklist will become part of the closeout file(s) for future reference.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on February 21, 2006.</p> |
| 05-SA-22 | Transportation Mark Foster (919) 733-3624 | <p><u>Time Records Not Approved</u></p> <p>The Department contacted the areas impacted by the eight timesheets not signed and stressed the importance of signing time entry documents and having them available for audit. The Department sent a directive January 23, 2006 to DOT employees stressing time entry policies and procedures and will continually reinforce this to staff.</p> <p><i>Anticipated Completion Date:</i> Corrective action plan was completed on January 23, 2006.</p> |
| 05-SA-23 | Transportation Mark Foster (919) 733-3624 | <p><u>Expenditures Billed to Federal Highway Projects Incorrectly</u></p> <p>The Department examined the expenses for five projects and found the following:</p> <p>The right of way cost for two purchases totaling \$39,000 was charged to the federal project due to a coding error at entry. A correcting entry was subsequently made to transfer the cost to the correct federal project number. FHWA was given credit for the error and the correct federal project was billed at the same billing percentage.</p> |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|--|
| | | <p>The Department has transferred the cost for the office furniture to the correct project thereby giving Federal Highway credit for the federal share of \$1,572. The requestor did not route the purchase requisition properly in the system for appropriate approvals prior to purchase. The cost would have been disallowed if proper procedures were used.</p> <p>User identified the incorrect project to charge training cost. The cost has been transferred to the correct project and Federal Highway has been given credit for \$302.</p> <p>User identified the incorrect project to charge plumbing repair. Credit has been given to Federal Highway for \$68.</p> <p>An invoice was paid twice to the same project due to coding error. Federal Highway has been given credit for \$146.</p> <p>The Department will reinforce the appropriate procedures to follow for purchase requisitions and remind staff of the guidelines that must be followed for charging to federal projects. This will be discussed at the Operations staff meeting and a directive will be sent to all employees dated March 13, 2006.</p> <p><i>Anticipated Completion Date:</i> March 17, 2006</p> |
| 05-SA-24 | Transportation Steven DeWitt (919) 715-4458 | <p><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <ul style="list-style-type: none"> ▪ The Materials and Tests Unit will reinforce the importance of communication between quarry and materials inspectors to ensure that an adequate number of Department's quality assurance samples are taken to correspond to producer's quality control samples. Additionally the Quality Control/Quality Assurance Program has been modified to require electronic transfer of QC data from producers to ensure timely and accurate reporting of test data. ▪ The deficiency in the number of Roadway Quality Assurance tests identified in the Audit decreased from 20.5% in 2004 to 5.1% in 2005. The improved audit results are attributed to the new HiCAMS functionality to evaluate compliance with material sampling and testing requirements that was deployed in December 2004. The current HiCAMS functionality is judged to be adequate. Training and coaching of personnel in the use of the new functionality will continue. <p>Greater emphasis will be placed on compliance with the minimum sampling requirements during the 2006 Construction Engineers Conference (to be held the week of March 20, 2006).</p> <ul style="list-style-type: none"> ▪ The workload of the IA section has remained constant during the last |

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|---|
| | | <p>two years, but the vacancy rate within the group has increased from 0% to 18%.</p> <p>In March of 2006 the IA section was completely restructured resulting in their being assigned to the 8 Section Materials Specialists who are already responsible for aspects of the IA process. This will provide more local supervision and will allow a supervisor to re-allocate personnel as needed to provide better coverage of projects. Also, under this structure a "team approach" will be used to monitor the progress of work, and will provide a better exchange of information between project personnel and IA inspectors.</p> <p>On March 9, 2006 all IA inspectors met with Materials and Tests Management and the Director of Construction to reinforce the importance of compliance with the program. This audit, the projects reviewed, and the exact details of the results of this audit were discussed in detail. Tracking of projects/project data was heavily emphasized to ensure that material quantities and the subsequent sampling frequency are captured and samples are taken appropriately. In addition, Materials and Tests Unit management will also track and perform periodic checks to ensure that sampling frequency requirements are met.</p> <p><i>Anticipated Completion Date:</i> Various completion dates as defined in the narrative above.</p> |
| 05-SA-25 | Transportation Mark Paxton (919) 707-2200 | <p><u>Weakness in Control Over Disaster Recovery</u></p> <p>DOT Information Technology has recently hired an Information Security Analyst to concentrate on the Business Continuity Planning (BCP) process as required by the State Chief Information Officer. This Security Analyst will work with the HiCAMS application development team, Infrastructure Services, and business (the Construction and Materials & Tests Units) to develop a business continuity plan for the HiCAMS system.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-26 | Transportation Miriam Perry (919) 733-4713 | <p><u>Financial Status Reports Contain Inaccurate Data</u></p> <p>The Department's Financial Statements were correct, however, funding allocations in the financial status report prepared by Public Transportation did not accurately reflect the non-federal funding shares on two projects. This will be rectified by modifying an existing report inquiry. The status reports will be reviewed by a supervisor for correctness.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|---|
| 05-SA-27 | Elections Gary Bartlett (919) 715-1827 | <p><u>Required Contracting Procedures Not Followed</u></p> <p>When making HAVA purchases, our agency will review the most recent copy of the Federal Excluded Vendors List to ensure that all vendors are approved to receive HAVA funds. In addition, and noted in the attached PowerPoint, we are instructing counties on the mandate to check any vendors they use with the Excluded Parties List System prior to encumbering HAVA funds. [See agency personnel for a copy of noted documents.]</p> <p><i>Anticipated Completion Date:</i> Above policy now in place.</p> |
| 05-SA-28 | Elections Gary Bartlett (919) 715-1827 | <p><u>Subrecipient Monitoring Procedures Incomplete</u></p> <p><u>Verification of County Data</u></p> <p>This agency has relied upon county documentation regarding HAVA expenditures. The need for on-site verification in the audit process is duly noted by this agency and greater emphasis shall be placed on more on-site verification. Our newly hired District Election Technicians have been given as part of their responsibilities to audit counties within their districts as to use of HAVA funds and property purchased with HAVA funds. Six of these District Election Technicians have been hired and are now at various locations spread across the state. The other two District Election Technicians are being hired at this time.</p> <p>In addition, greater emphasis will be placed in our county wellness checks to verify HAVA financial data at county office locations. Wellness checks are a review of county board offices' operational procedures and are used to ensure total compliance with all relevant NC statutes.</p> <p>Also, as part of our March 14th Statewide Training Session, county board offices will be instructed to forward parts of any and all county level audits that deal with their offices' finances, HAVA related or not.</p> <p><u>Notification of all Applicable Federal Laws, Rules and Regulations</u></p> <p>Counties were notified of HAVA Section 902 audit requirements when receiving HAVA funds. That notification has already been expanded to all the federal statutes, rules, regulations and guidelines as recommended by your office effective this past January. Current voting system grants and forms bear extensive reference to those statutes, rules, and regulations. Please see the attached grant acceptance form distributed to the counties in the last month. All future HAVA grants will continue to have this more extensive listing as well. [See agency personnel for a copy of noted documents.]</p> <p>All counties have been notified of current CFDA numbers that apply to HAVA funds. Please see the attached e-mail. Emphasis will continue to be had on broadcasting to all counties the CFDA numbers involved as to</p> |

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|---|
| | | <p>federal HAVA funds. This matter will also be on the agenda of the March 14th Statewide Training Session. [See agency personnel for a copy of noted documents.]</p> <p><u>Compliance Supplements</u> Compliance supplements with regards to HAVA funds are being developed. This agency will seek the assistance of the Election Assistance Commission, who provides this agency the HAVA funds and has just gotten an acting Inspector General, in developing and implementing these supplements. Our agency was represented at the only HAVA audit program offered by the Election Assistance Commission in February, 2005 and attending agency counsel shared the program information with your field auditors.</p> <p>In the interim, we will be presenting a PowerPoint to the county directors at the March 14th Statewide Training Session entitled "Managing HAVA Funds". This is geared to the county perspective. Attached is a copy of the PowerPoint to be presented. [See agency personnel for a copy of noted documents.]</p> <p><i>Anticipated Completion Date:</i></p> <p><u>Verification of County Data</u> All but two District Elections Technicians hired and on job. Other two will be hired and on job by end of March, 2006. Wellness Check emphasis on audit is now in place Presentation to county elections offices will be had on March 14, 2006.</p> <p><u>Notification of all Applicable Federal Laws, Rules and Regulations</u> All current forms/grants as of February, 2006 contain the recommended additional references. All counties notified of all HAVA related CFDA numbers in February, 2006, and such numbers are placed on grant documents. Further CFDA education will be at the March 14, 2006 Statewide training.</p> <p><u>Compliance Supplements</u> After feedback from the Election Assistance Commission, prepare draft to be reviewed by NC Auditors office, final version to be had by June 1, 2006. Also share compliance information at the March 14, 2006 Statewide Training.</p> |
| 05-SA-29 | Environment and Natural Resources Rod Davis (919) 733-4166 | <p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>This Finding is Resolved</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in September 2005.</p> |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|---|---|
| 05-SA-30 | Environment and Natural Resources Rod Davis (919) 733-4166 | <u>Progress Reports Not Obtained Prior to Payment</u> Staff within the Division of Water Quality have been trained in the established procedures. The DENR Internal Auditor will monitor compliance. <i>Anticipated Completion Date:</i> January 2006 |
| 05-SA-31 | Environment and Natural Resources Rod Davis (919) 733-4166 | <u>Weaknesses in Controls Over Cash Receipts</u> See 05-SA-29 for Corrective Action Plan. |
| 05-SA-32 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <u>Controls Over Reporting Federal Drawdowns Need Improving</u> As stated in the audit finding, the reported drawdown error was disclosed prior to the audit, resulting from reconciliation procedures implemented by the Department. The Department agrees that CMIA reporting needs improvement. The importance of accurate and timely CMIA reporting will be reemphasized with all responsible employees. In addition, procedural and personnel changes will be made to strengthen controls in this area. <i>Anticipated Completion Date:</i> April 30, 2006 |
| 05-SA-33 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u> The Department agrees with this finding. Documentation currently available and used to cross reference cost centers with respective grants will be summarized in a single table and routinely updated to ensure that it is current. Procedures will also require periodic referencing of published CFDA numbers to ensure that records are updated to reflect any changes. <i>Anticipated Completion Date:</i> June 30, 2006 |
| 05-SA-34 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u> In prior years, the Department implemented procedures to improve tracking of subrecipient audit reports; however, we agree that the single exception noted in the audit finding occurred. We will continue to work towards full compliance and ensure that all required audit reports are received and reviewed. <i>Anticipated Completion Date:</i> April 30, 2006 |

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2005

| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
|-----------------------|--|---|
| 05-SA-35 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>The Department agrees with this finding. Procedures have been implemented to require independent double-checking of calculations and reported amounts prior to submitting the SEFA. Procedures will also require the preparation of a schedule to cross reference costs centers to the most current listing of CFDA numbers.</p> <p><i>Anticipated Completion Date:</i> July 15, 2006</p> |
| 05-SA-36 | Public Instruction Rose Page (919) 807-3743 | <p><u>Internal Controls Over Maintenance of Effort Need Strengthening</u></p> <p>(1) The budget analyst assigned to this grant will monitor State expenditures for administration on a quarterly basis to ensure maintenance is met.</p> <p>(2) DPI budget analysts will review the compliance supplements for fiscal requirements for their respective grants.</p> <p><i>Anticipated Completion Date:</i> March 31, 2006 (then on-going) for action (1) and May 15, 2006 for action (2.)</p> |
| 05-SA-37 | Public Instruction Chuck Clements (919) 807-3661 | <p><u>Failure to Comply With Federal Suspension and Debarment Requirement</u></p> <p>(1) DPI will add the clause certifying a vendor is not suspended or debarred from doing business with the Federal government to it's format for personal service contracts that require income tax withholding.</p> <p><i>Anticipated Completion Date:</i> March 31, 2006</p> |
| 05-SA-38 | Health and Human Services Robert Deans (919) 855-3570 | <p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Each claim exception identified within the audit is in the process of being recalculated and adjusted appropriately. All vendors that received overpayments will be billed for the overpayment amount.</p> <p>The Division of Vocational Rehabilitation will:</p> <ul style="list-style-type: none"> ▪ Continue to attend meetings with the DHHS Office of the Controller, Division of Medical Assistance (DMA) and Division of Information Resource Management (DIRM), to work towards improving communications and receipt of updates in a timely manner. ▪ Obtain access to the DMA information memoranda on-line rate change alert system to ensure the Division's compliance with adhering to DMA published rate schedules. ▪ Seek appropriate computer program changes to facilitate timely |

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| | | <p>implementation of DMA retroactive rate changes in concert with DIRM and the DHHS Office of the Controller.</p> <ul style="list-style-type: none"> Revise policy to reflect the use of the Division's customary practice of paying claims at 65% of the billed amount when the Medicaid rates are unavailable. Continue to review and discuss with DMA and the DHHS Office of the Controller the feasibility of the DMA Fiscal Agent paying all DVR medical claims as an add-on to the DMA contract. <p><i>Anticipated Completion Date:</i> December 31, 2006</p> |
| 05-SA-39 | Health and Human Services Bob Duke (919) 855-3735 | <p><u>Basic Support Claims Not Properly Paid</u></p> <p>Correction of Deficiencies</p> <p>One medical service provider has been contacted and the missing invoice signature obtained. Adjustment payments have been made to correct the inpatient claim paid as outpatient and the invoice paid for an amount less than the total calculated based on the documentation. Supporting documentation for the missing Services for the Blind claim is being secured. Each claim exception identified within the audit is in the process of being recalculated and adjusted appropriately.</p> <p>Corrective Actions</p> <p>Continual training, monitoring, and evaluation of staff performance have been necessary and will continue. The Division of Vocational Rehabilitation has drafted an internal policy revision to the vendor signature requirement.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-40 | Health and Human Services Debbie Jackson (919) 733-9822 | <p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>The Division of Services for the Blind (DSB) management will continue to review check write vouchers weekly. Invoices that are paid at what appears to be a very high or very low amount based on our experience will be questioned through Claims Processing and needed corrections will be made; however, DSB is not in a position to identify invoices paid at an inaccurate amount through this review. DSB along with the Division of Vocational Rehabilitation, the Controller's Office, the Division of Medical Assistance and the Division of Information Resource Management, will work together to define a procedure that will ensure accurate and timely payments to providers. With the assistance of the DHHS Office of the Controller, the questioned costs will be recouped.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |

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| 05-SA-41 | Health and Human Services Mac Britt (919) 855-3557 | <p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <ul style="list-style-type: none">▪ Required Agreement to Extend Eligibility - Training for counselors and managers will be implemented on a statewide level on effective use of the error report to identify cases that are approaching the 60 day timeline for eligibility determination. All cases that are out of compliance <p>with this timeline will be corrected. Regional Directors will provide oversight to ensure that cases are in compliance with the requirement.</p> <ul style="list-style-type: none">▪ Required Certificates of Eligibility forms - Increased random monitoring for eligibility decisions and documentation will be implemented. All cases will be corrected and a pattern of errors in this area will result in a developmental plan for performance. In addition, changes will be made to the automated case management system to ensure that the form is completed and printed prior to case activation. Each of the cases in which eligibility was in question were reviewed and deemed to be eligible. The required documentation (Eligibility Decision) will be added to the file.▪ Financial need was not documented - The two cases cited were reviewed. Neither case received services for which a financial need test is required; therefore, there were no overpayments. Training will be provided in each Unit Office regarding the requirement that only services for which the individual is eligible and financial need, if required, has been determined are included on the Individual Plan for Employment. In addition, an automated edit and/or reminder will be implemented in the case management system to ensure accurate completion of the form prior to expenditure of funds. <p><i>Anticipated Completion Date:</i> December 31, 2006</p> |
| 05-SA-42 | Health and Human Services Judy Gay (919) 715-9058 | <p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>A new centralized filing system has been established for the fixed asset input forms. A monthly reconciliation procedure for fixed assets has been developed and fully implemented. Management has communicated between the Office of the Controller and the Divisions to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on August 24, 2005.</p> |

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| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
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| 05-SA-43 | Health and Human Services Robert Deans (919) 855-3570 | <p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>The corrective action will include:</p> <ul style="list-style-type: none"> ▪ Establishing new procedures in conjunction with DHHS Office of the Controller for the purpose of recording, deleting and editing assets in a timely manner. ▪ Conducting regional training on the new procedures relating to the documentation, recording and safeguarding of fixed assets. <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-44 | Health and Human Services Debbie Jackson (919) 733-9822 | <p><u>Maintenance of Effort Not Met</u></p> <p>The DHHS Office of the Controller and DSB have implemented additional control procedures to ensure that the required maintenance of effort is provided. DSB management is waiting for final instructions from the Federal funding agency, Rehabilitation Services Administration, on handling the questioned costs.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-45 | Public Instruction Chuck Clements (919) 807-3661 | <p><u>Internal Controls Over Maintenance of Effort Need Strengthening</u></p> <p>See 05-SA-36 for Corrective Action Plan.</p> |
| 05-SA-46 | Public Instruction Larry McLamb (919) 807-3611 Jackie Colbert (919) 807-3916 | <p><u>Unallowable Costs Charged to Reading First State Grants Program</u></p> <ol style="list-style-type: none"> (1) The \$1,908 inadvertently coded to the Reading First State Grants program will be refunded to the program, and charged to the correct program. (2) DPI's travel reimbursement section will strengthen their review procedures, and conduct semi-annual training sessions for all DPI employees. (3) The travel reimbursement policies and procedures will be reiterated to the Reading First State Grants Program staff. <p><i>Anticipated Completion Date:</i> April 30, 2006</p> |
| 05-SA-47 | Public Instruction Jackie Colbert (919) 807-3916 | <p><u>Internal Control Weaknesses Over Determination of Eligibility</u></p> <p>(1) We disagree with the finding that the DPI used incorrect criteria to determine eligible subrecipients in the Reading First State Grants program. DPI believes that it had prior approval to use the lower threshold of ten or</p> |

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| Finding Number | Department/ Contact Person/ Phone Number | Corrective Action Planned |
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| | | <p>more students in a school scoring below grade level to determine eligibility. We have asked the U. S. Department of Education for written confirmation of that approval.</p> <p><i>Anticipated Completion Date:</i> April 30, 2006</p> |
| 05-SA-48 | Public Instruction Paul LeSieur (919) 807-3718 | <p><u>Funds Reallocated After Period of Availability</u></p> <p>(1) DPI disagrees with the finding that the reallocation adjustments were made after the period of availability. DPI will request a meeting with the Federal Government's Grants Office to clarify the appropriateness of the DPI First-in, First-out (FIFO) method.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-49 | Public Instruction Jackie Colbert (919) 807-3916 | <p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>(1) DPI has requested and subsequently obtained all but three suspension and debarment statements from subrecipients in the Reading First State Grants program.</p> <p>(2) DPI will follow-up until all of the statements have been obtained.</p> <p><i>Anticipated Completion Date:</i> April 30, 2006</p> |
| 05-SA-50 | Public Instruction Larry McLamb (919) 807-3611 | <p><u>Controls Need Improvement Over Purchasing</u></p> <p>(1) DPI will provide the Reading First State Grants program staff with additional training and guidance on procurement policies and procedures to ensure awareness and compliance with all Federal and State purchasing rules and regulations.</p> <p>(2) DPI will enhance its processes and controls over contracts in amounts under the current benchmark of \$5,000 for seeking competitive bids. The enhancements include vendor searches on selected samples of procurements under \$5,000, follow-up on multiple procurements with the same vendor, and increased staff development training in policies and procedures for the procurement of services.</p> <p>(3) DPI will assign an internal financial analyst to perform a review to determine the effectiveness of the enhanced processes and staff development training.</p> |

Anticipated Completion Date: April 30, 2006 for action (1); March 15, 2006

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| | | for action (2); and June 30, 2006 for action (3.) |
| 05-SA-51 | Public Instruction Stephanie English (919) 807-3686 | <p><u>State Compliance Supplements Not Prepared in the Prescribed Format</u></p> <p>(1) DPI will add a check-off for compliance supplements to the New Federal Program Report Code (PRC) Checklist.</p> <p>(2) DPI will monitor new and existing PRCs for compliance supplements and other grant specific requirements.</p> <p>(3) DPI will develop a manual outlining all requirements necessary for establishing a new Federal grant. The manual will be presented to existing program staff and new staff as they are hired to ensure compliance with Federal programs.</p> <p><i>Anticipated Completion Date:</i> Immediately for actions (1) and (2) and April 30, 2006 for action (3.)</p> |
| 05-SA-52 | Health and Human Services Lou F. Turner (919) 715-6734 | <p><u>Inadequate Subrecipient Monitoring for Center for Disease Control and Prevention Program</u></p> <p>BIOTERRORISM Program:</p> <p>A subrecipient monitoring position was filled effective June 26, 2004. Since that time, the Bioterrorism Program has developed and implemented a web-based reporting process effective October 2005 for the required quarterly narrative reports. Since October 2004 this position has reviewed all records and reports related to this grant for 85 local health departments (LHD); maintained meticulous files on each LHD; and, monitored the receipt of the quarterly narrative reports. Onsite reviews for all but 2 of the 85 LHDs were conducted by August 2005. A new method for the required Expenditure Monitoring Reporting was developed and implemented and the LHDs were trained on the method from October 2004 to January 2005. Monitoring reviews of LHDs that demonstrate a lack of compliance with the required reports has resulted in a LHD reduction of funds from this grant source.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on December 31, 2005.</p> |
| | Carolyn Townsend (919) 707-5323 | <p>Well Integrated Screening and Evaluation for Women Across the Nation:</p> <p>The Division of Public Health Monitoring plan will be updated to include program-specific monitoring requirements and tools for Well Integrated Screening and Evaluation for Women Across The Nation (WISEWOMEN).</p> |

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| <i>Anticipated Completion Date: April 30, 2006</i> | | |
| 05-SA-53 | Health and Human Services Pyreddy Reddy (919) 855-3090 | <u>Improper Access to the Eligibility Information System</u> The DHHS Security Officer will review and approve the Divisions'/Offices' security corrective action plans submitted as a result of this audit finding and provide technical assistance as needed to strengthen internal controls over security access. |
| <i>Anticipated Completion Date: June 30, 2006</i> | | |
| 05-SA-54 | Health and Human Services David Atkinson (919) 733-4570 | <u>Ineligible Payments Charged to the Temporary Assistance to Needy Families Program at County DSS</u> As part of the management decision process, the respective counties will enter into corrective action plans which will include confirmation of repayment of any questioned costs. In addition to resolution of questioned costs, each county will undergo a thorough assessment by their respective programmatic field staff to identify and resolve any weaknesses in practice and to implement specific procedures to prevent the recurrence of this type of error. |
| <i>Anticipated Completion Date: May 31, 2006</i> | | |
| 05-SA-55 | Health and Human Services David Atkinson (919) 733-4570 | <u>Weaknesses in the Temporary Assistance for Needy Families Program Monitoring Procedures</u> The Department submitted a corrective compliance plan to the Administration for Children and Families (ACF) detailing the corrective actions to be implemented by December 31, 2005 in order to prevent this finding from recurring. Some of the corrective actions are as follows: <ul style="list-style-type: none"> • The Division of Social Services has made modifications to automated reports (IV-D NONCOOP WITHOUT SANCTION) to assist the counties in identifying non-compliant cases that have not had sanctions applied. • The Division has expanded the monitoring process for this program with regard to compliance with the regulations. • The Division has enhanced its education/training activities within the counties to address the compliance issues identified by the auditors. • The Division is requiring county staff to immediately process notifications from IV-D to IV-A programs. <p>ACF accepted the corrective compliance plan and agreed not to assess the Department any penalties for failure to sanction non-cooperative child support recipients prior to July 1, 2005. ACF will use the single audit for the period July 1, 2005 through June 30, 2006 to determine whether North</p> |

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| | | <p>Carolina has achieved compliance with child support enforcement requirements.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on December 30, 2005.</p> |
| 05-SA-56 | Health and Human Services Judy Gay (919) 715-9058 | <p><u>Fixed Asset Records Incomplete/Inaccurate</u></p> <p>The DHHS Office of the Controller has communicated with the Division of Social Services' (DSS) Fixed Asset Coordinator and other Division staff and stressed the importance of providing accurate and timely information related to changes in the status of assets in the Fixed Assets System (FAS). Of the nine (9) assets that were assigned temporary numbers, four (4) have been assigned permanent numbers. The Division has determined that three (3) of the remaining five (5) did not require permanent numbers. We are continuing to work with the Division to obtain information for the remaining two (2). The DHHS Office of the Controller will continue to work closely with DSS to ensure that fixed assets are correctly recorded and tracked.</p> <p>The Department is examining the possible need to inventory the ACS leased equipment. Action will be taken when the decision as to how to treat that equipment is reached. We are also exploring how to capture and retain the Federal and State shares of equipment.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-57 | Health and Human Services Jane Smith (919) 733-3055 | <p><u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u></p> <p>The Division of Social Services will work cooperatively with staff in the DHHS Office of the Controller to develop procedures to ensure the accurate and timely tracking of fixed assets. All errors and omissions noted will be corrected.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-58 | Health and Human Services Beth Amos (919) 255-3805 | <p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Establishment of Paternity and Support</p> <p>Child Support Enforcement (CSE) will continue to certify child support agents to take DNA samples immediately when paternity is questioned. CSE will require that state-operated local CSE offices contact non-custodial parents (NCPs) and request they sign a Voluntary Support Agreement when paternity has been settled. CSE will modify training scripts to increase the emphasis on using automated procedures pertaining to establishment of paternity. CSE will continue to run Self Assessment Establishment reports quarterly in order to identify cases that are out of</p> |

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| | | <p>compliance and training issues. Field staff will continue to use Self Assessment reports and Incentive reports to develop and monitor annual corrective action plans for each local office.</p> <p>Enforcement</p> <p>CSE will increase emphasis on personal contact with NCPs, particularly those who have recently been ordered to pay child support. CSE plans to expand the telecommunicator scripts to include calls to all delinquent NCPs. CSE will require that agents in state-operated CSE offices attempt to contact delinquent NCPs via telephone to discuss payment options prior to filing court action. CSE is currently conducting a pilot project in which central office staff members provide location services for NCPs whose whereabouts are unknown to the local office. Once a NCP is located, the local agent is notified and must initiate enforcement action within three business days. CSE will continue to run Self Assessment Enforcement reports quarterly in order to identify cases that are out of compliance and training issues. By utilizing the data warehouse to review the entire enforcement caseload, CSE provides a powerful performance management tool to local office management and field staff. Field staff will continue to use Self Assessment reports and Incentive reports to develop and monitor annual corrective action plans for each local office.</p> <p>Interstate</p> <p>CSE has increased Interstate training sessions from four to nine per year and is providing additional Interstate training at a regional level. CSE has conducted multiple workshops for local office staff with emphasis on what Interstate actions are required and documenting those actions in the automated system. Area trainers have been given these training scripts and will continue to provide the training for each region. CSE will continue to run Self Assessment Interstate reports quarterly in order to identify cases that are out of compliance and training issues. Field staff will continue to use Self Assessment reports and Incentive reports to develop and monitor annual corrective action plans for each local office.</p> <p><i>Anticipated Completion Date:</i> August 1, 2006</p> |
| 05-SA-59 | Health and Human Services David Atkinson (919) 733-4570 | <p><u>Foster Care IV-E Files Lacking Documentation at County DSS</u></p> <p>As part of the management decision process, the Children's Services Program Representative for this county is reviewing the county's corrective action plan and will take all necessary steps to ensure the county has put in place internal controls that are appropriate and comprehensive. The county will develop a stronger internal communication plan to ensure that all required documentation for determining eligibility is maintained in the case file. The program representative will conduct periodic record reviews and training during future site visits to ensure all program requirements are met. In addition, the Division will utilize its Program Compliance Monitors</p> |

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| | | to conduct annual monitoring of program files to ensure ongoing compliance with established eligibility documentation requirements and protocols. <i>Anticipated Completion Date:</i> May 31, 2006 |
| 05-SA-60 | Health and Human Services David Atkinson (919) 733-4570 | <u>Errors in the Foster Care and Adoption Assistance Financial Report</u> The Division currently has two positions reviewing these calculations for reporting expenditures associated with this demonstration project. In July 2004, the Division began implementation of phase II of the demonstration project, which includes contracting with an outside evaluator to track outcomes and costs under the demonstration project. This effort will allow the Division to implement more stringent review procedures to cross-check calculations and expenditures. The Division will also be collaborating with the DHHS Office of the Controller to develop a streamlined reporting process for the demonstration project that utilizes more system generated reports and relies less on human calculations. <i>Anticipated Completion Date:</i> June 30, 2006 |
| 05-SA-61 | Health and Human Services Angela Floyd (919) 855-4023 | <u>Ineligible Payments Charged to the State Children's Insurance Program at County DSS</u> The Division of Medical Assistance is very pleased with the 98.4% accuracy rate for the 575 sample files that were audited. The Division will continue to work with the Medicaid Program Representatives (MPR's) to conduct statewide and/or on-site training of Income Maintenance Caseworkers on family and children's budgeting methodology. As part of the Department's management decision process, each finding will be evaluated and any questioned costs recouped. <i>Anticipated Completion Date:</i> Ongoing |
| 05-SA-62 | Comprehensive Major Medical Plan Gwen Tann (919) 571-4717 | <u>Claim Payments Made in Error</u> The Plan will work closely with its CPC to ensure that all medical claims are processed accurately. The CPC has procedures in place to identify and correct the breakdown in its claims processing so that such errors will not reoccur. The CPC provides training to its claim processors on an as needed basis once processing problems have been identified. <i>Anticipated Completion Date:</i> Corrective action is on-going. |

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| 05-SA-63 | Health and Human Services Tom Galligan (919) 855-4183 | <p><u>Final Cost-Settlements Not Settled</u></p> <p>The Division of Medical Assistance (DMA) has been in active communication with the Center for Medicare and Medicaid Services (CMS) on this issue, and the Division has submitted a proposal which would successfully resolve this issue. We are hopeful to receive an affirmative response from CMS in the near future. Until these discussions and negotiations are concluded with CMS, the State cannot identify what, if any, DSH overpayments may have occurred.</p> <p>The State continues to contract with two audit firms to perform desk and field audits on state-owned/operated hospitals, teaching hospitals, as well as the DSH cost settlement analysis and technical assistance.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p> |
| 05-SA-64 | Health and Human Services Tom Galligan (919) 855-4183 | <p><u>Provider Billing and Payment System Errors</u></p> <p>All overpayments have been recouped and/or repaid. Educational letters were sent to the providers during the State fiscal year and the Division continues to improve its provider communications. A Medicaid Bulletin article will be published in May 2006 reminding providers of the minimum elements required to comply with Medicaid documentation. Also, DMA continues to emphasize training that is offered to providers and agency staff. This training will now incorporate a course objective addressing documentation requirements. In regards to the underpayment issue, DMA will submit a Bulletin article and ask the provider to resubmit the claim. The two system programming errors have been corrected.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p> |
| 05-SA-65 | Health and Human Services Tom Galligan (919) 855-4183 | <p><u>Inadequate Communication of Rate Changes Between Divisions</u></p> <p>New procedures were introduced for rate-setting staff such that any new or changed rate information would be shared with the Division of Vocational Rehabilitation (DVR) and Division of Services for the Blind (DSB) in a timely manner. Shortly after the new procedures were put in place, there were changes in key personnel, which caused incomplete rate information to be sent to DVR and DSB. Corrective action has been taken to insure that:</p> <ul style="list-style-type: none"> • All current personnel have been properly trained • Communication has been established with DMA's counterparts in each of our sister divisions • Both DVR and DSB have been added to the distribution lists for all rate additions and changes as well as the monthly NC State Maximum Allowable Cost drug list. |

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| | | <ul style="list-style-type: none"> Both DVR and DSB have current rate information and are receiving updated rate information in a timely manner. <p><i>Anticipated Completion Date:</i> Corrective action was completed February 28, 2006.</p> |
| 05-SA-66 | Health and Human Services Tom Galligan (919) 855-4183 | <p><u>Deficiencies in the Rate Setting Process</u></p> <p>DMA has taken corrective action to incorporate all rate setting methodologies used in the rate setting calculation in excel worksheets, to be maintained and readily available. DMA has entered into a contract with Clifton Gunderson to develop the inpatient hospital rates. A new rate analyst was hired and one of the first items was to ensure that rates were properly calculated. DMA will also take corrective action to update the Dental Services rates in accordance with the State Plan requirements effective June 30, 2006.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006 and Ongoing</p> |
| 05-SA-67 | Health and Human Services Angela Floyd (919) 855-4023 | <p><u>Documentation Lacking in County DSS Medicaid Case Files</u></p> <p>The Division of Medical Assistance is very pleased with the 99.90% accuracy rate for the 2,975 sample files that were audited. The Division continues to work with the county departments of social services to enhance training and policies to further enhance the extraordinarily high accuracy rate noted in this finding. As part of the Department's management decision process, each finding will be evaluated and any questioned costs recouped.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p> |
| 05-SA-68 | Health and Human Services Tom Galligan (919) 855-4183 | <p><u>Long-Term Care Facility Audits Were Not Timely Completed</u></p> <p>DMA's Audit Section continues to take steps to ensure adequate staffing and resources are available to complete desk and field audit reviews in accordance with NC State Plan guidelines. Audit staff resources were redirected and all outstanding audits were completed prior to March 2, 2006.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on March 2, 2006.</p> |
| 05-SA-69 | Health and Human Services Angela Floyd (919) 855-4023 | <p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>The Division has implemented the following policies and procedures to strengthen the provider enrollment process:</p> |

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| | | <p>DMA continues to contract with an outside credentialing agency to credential all individual practitioners before enrollment occurs.</p> <p>DMA continues to use the application form for individual providers to reflect all disclosures required by 42 CFR Part 455.</p> <p>All organizations and individuals on the OIG Exclusion list are being reviewed and compared to the provider enrollment file on a continuing basis.</p> <p>DMA has added ownership information to all new applications such as Community Intervention Service (CIS) Providers. We will also add ownership information to existing applications where appropriate.</p> <p>DMA acknowledges the need for re-enrollment of existing providers. The Division continues to work with agencies and create policies and procedures to prevent unacceptable providers from enrolling in Medicaid for all provider types. These processes cannot be fully implemented until the new MMIS system has been implemented.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p> |
| 05-SA-70 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <p><u>Homeland Security Grant Administrative Costs Exceeded Allowable Amounts</u></p> <p>The Department agrees that administrative costs recorded against this grant exceeded grant limitations. However, amounts allowable for Homeland Security administrative costs have not been exceeded. The Department did not ensure a timely cutoff of charges to the 2003 Part II allocation and start up of assigning those costs to the next fiscal year's allocation of Homeland Security funding. During the audit, the reassignment of the administrative costs was completed. Procedures will be implemented to ensure improved monitoring and assignment of administrative costs.</p> <p><i>Anticipated Completion Date:</i> June 30, 2006</p> |
| 05-SA-71 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <p><u>SF-272 Reports Not Filed and SF-269 Reports Not Reviewed for Homeland Security Grant</u></p> <p>The Department disagrees in part with this finding on the basis that filing SF-272 is not required. All financial reporting guidance provided for Homeland Security grants has excluded any reference to SF-272, and the Department has verified on previous occasions that the SF-272 is not required for this program. Recently, the Department received written correspondence from the Department of Homeland Security stating the following: "Department of Homeland Security grant recipients are not required to submit SF-272s. The statement in the compliance supplement indicating that the SF-272s are required is an error and a request has been</p> |

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| | | made to get this statement corrected." Based on this information, the Department is in compliance with the grant requirements and the audit finding concerning SF-272 does not warrant further action by the Department. |
| | | The Department agrees that SF-269 reports did not receive review. The current electronic filing process of SF-269 reports does not allow for supervisory sign off. The Department is currently examining the electronic filing process to determine a proper approval method. The Department is also consulting the Department of Justice for online approval procedures. |
| | | <i>Anticipated Completion Date:</i> May 31, 2006 |
| 05-SA-72 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <u>Controls Over Reporting Federal Drawdowns Need Improving</u> See 05-SA-32 for Corrective Action Plan. |
| 05-SA-73 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u> See 05-SA-33 for Corrective Action Plan. |
| 05-SA-74 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <u>Schedule of Expenditures of Federal Awards Contained Errors</u> See 05-SA-35 for Corrective Action Plan. |
| 05-SA-75 | Crime Control and Public Safety Bennie Aiken (919) 733-2193 | <u>Schedule of Expenditures of Federal Awards Contained Errors</u> See 05-SA-35 for Corrective Action Plan. |

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