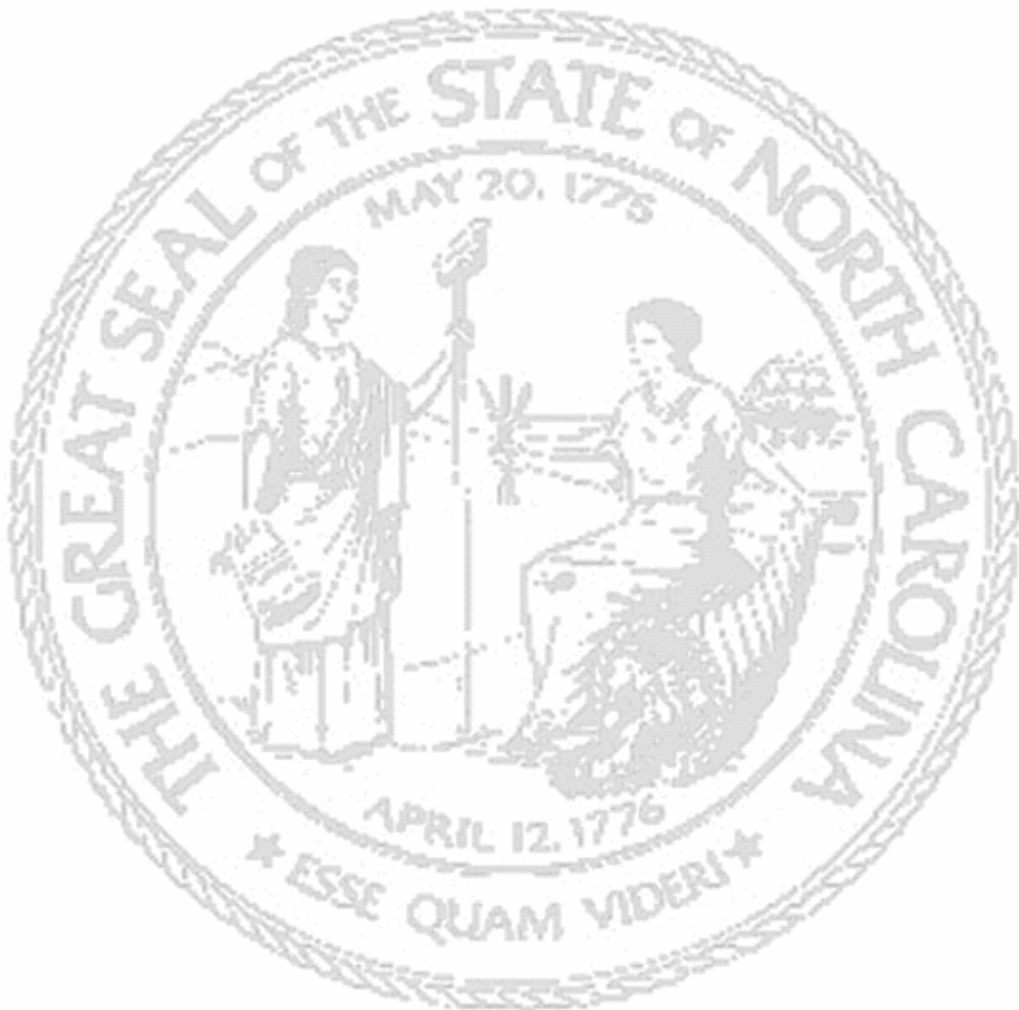


Single Audit Report

For the Year Ended June 30, 2006



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
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March 28, 2007

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, 2006. 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 \$13.8 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, 2006 has been issued separately 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 grant agreements.

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,

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

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

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AUDITOR'S SECTION

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**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, 2006 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 11, 2006. Our report was modified to include a reference to other auditors.

As discussed in Note 21 to the financial statements, the State of North Carolina changed its method of recognizing individual income taxes and implemented Governmental Accounting Standards Board Statement No. 46, *Net Assets Restricted by Enabling Legislation*, during the year ended June 30, 2006.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the North Carolina State Lottery Fund, the 401(K) Supplemental Retirement Income Plan, the North Carolina Housing Finance Agency, the State Education Assistance Authority, the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, as described in our report on the State of North Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the 401(K) Supplemental Retirement Income Plan and the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare were not audited in accordance with *Government Auditing Standards*. As of the date of our report on the financial statements of the State of North Carolina, the financial statements of the State Education Assistance Authority were not audited in accordance with *Government Auditing Standards*; however, subsequent to that date, an audit in accordance with *Government Auditing Standards* was completed.

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 initiate, record, process, 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.

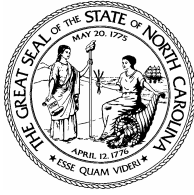
We noted certain matters that we reported to management of organizations within the State of North Carolina in separate letters.

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 11, 2006



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

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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, 2006. 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, 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 \$2.41 billion and \$153.4 million, respectively, in federal awards that are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2006. 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
06-SA-9	Subrecipient Monitoring	10.568	Emergency Food Assistance Program (Administrative Costs)
06-SA-10	Subrecipient Monitoring	10.569	Emergency Food Assistance Program (Food Commodities)
06-SA-21	Special Tests and Provisions	20.205	Highway Planning And Construction
06-SA-23	Subrecipient Monitoring	45.310	State Library Program
06-SA-27	Reporting	83.544	Public Assistance Grants
06-SA-58	Procurement Suspension and Debarment	84.287	Twenty-First Century Community Learning Centers
06-SA-59	Subrecipient Monitoring	84.287	Twenty-First Century Community Learning Centers
06-SA-60	Matching, Level of Effort, Earmarking	90.401	Help America Vote Act Requirements Payments
06-SA-62	Subrecipient Monitoring	90.401	Help America Vote Act Requirements Payments
06-SA-66	Special Tests and Provisions	93.563	Child Support Enforcement
06-SA-75	Allowable Costs/Cost Principles	93.778	Medical Assistance Program
06-SA-79	Special Tests and Provisions	93.778	Medical Assistance Program
06-SA-84	Reporting	97.036	Public Assistance Grants

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, 2006. 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 06-SA-15, 06-SA-31, 06-SA-34, 06-SA-35, 06-SA-36, 06-SA-37, 06-SA-38, 06-SA-41, 06-SA-42, 06-SA-43, 06-SA-46, 06-SA-47, 06-SA-48, 06-SA-50, 06-SA-52, 06-SA-53, 06-SA-55, 06-SA-56, 06-SA-64, 06-SA-65, 06-SA-72, 06-SA-74, 06-SA-76, 06-SA-78, and 06-SA-80.

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, 2006, which collectively comprise the State's basic financial statements (not presented herein) and have issued our report thereon dated December 11, 2006. Our report was modified to include a reference to other auditors.

As discussed in Note 21 to the financial statements, the State of North Carolina changed its method of recognizing individual income taxes and implemented Governmental Accounting Standards Board Statement No. 46, *Net Assets Restricted by Enabling Legislation*, during the year ended June 30, 2006.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the North Carolina State Lottery Fund, the 401(K) Supplemental Retirement Income Plan, the North Carolina Housing Finance Agency, the State Education Assistance Authority, the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, as described in our report on the State of North Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the 401(K) Supplemental Retirement Income Plan and the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare were not audited in accordance with *Government Auditing Standards*. As of the date of our report on the financial statements of the State of North Carolina, the financial statements of the State Education Assistance Authority were not audited in accordance with *Government Auditing Standards*; however subsequent to that date, an audit in accordance with *Government Auditing Standards* was completed.

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 with 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." with a stylized flourish at the end.

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

March 22, 2007 (except as related to the
Report on the Schedule of Expenditures
of Federal Awards, as to which the
date is December 11, 2006)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2006

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2006

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 Emergency Food Assistance Program (Administrative Costs), Emergency Food Assistance Program (Food Commodities), Highway Planning and Construction, State Library Program, Twenty-First Century Community Learning Centers, Help America Vote Act Requirements Payments, Child Support Enforcement, Medical Assistance Program, and Public Assistance Grants 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, 2006

- Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster
	CCDF Cluster
	Emergency Food Assistance Cluster
	Employment Service Cluster
	Fish and Wildlife Cluster
	Food Stamp Cluster
	Highway Planning and Construction Cluster
	Homeland Security Cluster
	Medicaid Cluster
	Special Education Cluster
	Student Financial Assistance 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
45.310	State Library Program
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
83.544	Public Assistance Grants
84.048	Vocational Education – Basic Grants to States
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.287	Twenty-First Century Community Learning Centers
84.318	Education Technology State Grants
84.357	Reading First State Grants
90.401	Help America Vote Act Requirements Payments
93.283	Centers for Disease Control and Prevention – Investigations and Technical Assistance
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.767	State Children's Insurance Program
93.994	Maternal and Child Health Services Block Grant to the States
94.006	AmeriCorps
97.036	Public Assistance Grants

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

I. Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2006

- | | |
|---|---------------|
| – 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, 2006

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 represents a significant deficiency in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State's ability to initiate, record, process, and report financial data consistent with the assertions of management in the 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 TRANSPORTATION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2006

Type of Finding		Findings and Recommendations
06-FS-1	Prior Year Finding	<p><u>Year-End Financial Reporting Process Did Not Identify All Liabilities</u></p> <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, a condition that has been reported for the past four years.</p> <p>Upon review of a sample of expenditures subsequent to year end, we identified \$23.9 million in unrecorded liabilities. While over \$300 million of liabilities were identified and recorded at year end, the portion applicable to the Highway 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 \$23.9 million in outstanding obligations for FY05-06. The majority of these items were division purchase order contracts that were not identified in the year-end manual analysis. The total audit finding is seven percent of the total outstanding obligation accruals (\$307 million) identified by the Department. Procedures have been put in place to identify these items in the future. An Auditor adjustment was made to final CAFR statements.</p>
	Material Weakness	

DEPARTMENT OF HEALTH AND HUMAN SERVICES

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2006

Type of Finding		Findings and Recommendations
06-FS-2	Prior Year Finding	<u>Final Cost-Settlements Not Settled</u>
	Material Weakness	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. During the 2006 State fiscal year, the Division of Medical Assistance continued to contract with two vendors who are performing hospital cost report audits to address the issue of cost settlements. Also, State Plan Amendment 04-002 was approved August 10, 2005, with an effective date of January 1, 2004, that clarified the language concerning DSH payments and cost settlements. However, this issue remained unresolved at year end.
	Material Noncompliance	As of August 17, 2006, the North Carolina Department of Health and Human Services, on behalf of the Division of Medical Assistance, entered into a settlement agreement with the United States Department of Justice, on behalf of the Center for Medicare and Medicaid Services (CMS) to repay \$151.5 million for unallowed DSH payments. An initial payment of \$106.5 million was made in September 2006, with the balance to be paid over the next three fiscal years. A portion of the amount due to CMS represents a recoupment from the hospitals. This settlement covers State fiscal years 1997-2002. Resolution has not occurred for the 2003 State fiscal year.
		<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. Also, the Division of Medical Assistance should continue its efforts to cost-settle DSH payments with all hospital providers for 2003 as required by the approved State Plan in effect prior to January 1, 2004.
		<i>Agency Response:</i> The Department agrees with this finding. As noted above, the Division has reached settlement of the DSH payments for FFY 1997–2002. Currently, the settlement for DSH payments made under the payment plan for FFY 2003 is being calculated. The target for completion of this settlement is June 30, 2007.
06-FS-3	Prior Year Finding	<u>Provider Billing and Payment System Errors</u>
	Material Weakness	Our tests disclosed several weaknesses with the processing of claims payments. Errors were noted in 28 claims from a sample of 270 Medicaid claims tested.
	Reportable Noncompliance	a. One error was due to there being no medical records to support the services provided. The claim totaled \$15, the total amount being unallowable. The federal share of \$10 is questioned costs.

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

For the Fiscal Year Ended June 30, 2006

Type of Finding	Findings and Recommendations
b.	<p>Nine claims were found to be in error due to insufficient documentation. The claims totaled \$9,847 of which \$4,013 was deemed as unallowable. The federal share of \$2,549 is questioned costs.</p> <ol style="list-style-type: none"> 1) Four errors were due to insufficient documentation to support the actual services rendered. 2) One error was due to insufficient documentation to support the quantity of services rendered. 3) Two errors were due to insufficient documentation of diagnosis as this was not included in the medical records. 4) One error was due to insufficient documentation to support the service dates within the period billed. 5) One error was due to insufficient documentation in that the claim was not properly signed.
c.	<p>Three claims were found to be in error due to a violation of Medicaid Policy. The claims totaled \$537 of which \$216 was deemed as unallowable. The federal share of \$137 is questioned costs.</p> <ol style="list-style-type: none"> 1) Two claims were found to be in error because medical records indicated that the DEA number on the claims submitted did not concur with the number recorded by the prescriber. The claims totaled \$321 and were found to have been paid correctly; however, the providers need to be made aware of the errors to help prevent future similar errors. 2) One claim was found to be in error because the services were rendered against DMA policy. The claim totaled \$216, the entire amount found to be unallowable. The federal share of \$137 is questioned costs.
d.	<p>Three claims were found to be in error due to duplicate billing of the claims.</p> <ol style="list-style-type: none"> 1) Two claims totaling \$3,607 were found to be in error due to being billed twice. The system caught the error and paid the bill only once. The claims were found to have been paid correctly; however, the providers need to be made aware of the errors to help prevent future similar errors. 2) One claim was found to be in error because the pharmacy submitted a duplicate claim for additional units of a patient's medication. The claim totaled \$6,406 of which \$1,468 was deemed unallowable. The federal share of \$932 is questioned costs.
e.	<p>Ten claims were found to have improper coding or diagnosis based on medical records or other evidence provided. The claims totaled \$132,870</p>

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

For the Fiscal Year Ended June 30, 2006

Type of Finding	Findings and Recommendations
	<p>of which \$22,684 was found to be unallowable. The federal share of \$14,447 is questioned costs.</p> <p>f. Two claims were found to be in error for both insufficient documentation and duplicate billing. The claims totaled \$3,819 of which \$2,238 was found to be unallowable. The federal share of \$1,424 is questioned costs.</p> <p>The actual sampled claims errors totaled \$30,634. As actual questioned costs are in excess of \$10,000, the federal share of \$19,499 is considered to be questioned costs.</p> <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.</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> As is in years' past, a large portion of this finding was jointly developed. The Office of State Auditor selected a sample of claims and DMA's Program Integrity Section conducted a field review of provider claims and supporting documentation. During SFY 2005-06, the Program Integrity staff conducted in excess of 9,000 reviews and investigations and recouped \$10.3 million as a part of DMA's overall compliance efforts.</p> <p>The Department concurs with the finding that 28 of 270 claims contained errors, but noted that that this particular finding dealt primarily with provider billing errors, not payment errors made by the Division and/or its contractors. All of the errors have been resolved, recoupment/repayments completed, and educational letters have been sent to affected providers. The Division will continue to take corrective action to further educate providers on appropriate coding and documentation requirements to achieve more correct claims filing.</p>

EAST CAROLINA UNIVERSITY

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2006

	Type of Finding	Findings and Recommendations
06-FS-4	Reportable Condition	<p data-bbox="519 441 1479 472"><u>Access Rights Inconsistent With Adequate Separation of Duties</u></p> <p data-bbox="519 504 1479 598">The University has granted computer system access rights that are inconsistent with prudent internal control principles. As a result, there is an increased risk of unauthorized entries in the system.</p> <p data-bbox="519 630 1479 871">The University granted 833 users access to the input form used to create and post journal entries to the accounting system. Of these, 518 users are non-accounting personnel who were given access to the form for the purpose of making budget amendments. Furthermore, the University does not have a procedure to review journal entries that could detect unauthorized entries made to the University's data file. Unauthorized journal entries could affect the integrity of the University's data file and prevent it from reporting accurate financial information.</p> <p data-bbox="519 903 1479 966">Prudent internal control principles require that users only be given access to the specific computer resources needed for their job duties.</p> <p data-bbox="519 997 1479 1092"><i>Recommendation:</i> The University should strengthen internal controls by removing or limiting the capabilities of users with access to the journal entry input form.</p> <p data-bbox="519 1123 1479 1344"><i>Agency Response:</i> The University concurs with the finding, and accordingly has removed journal voucher access from the non-accounting campus users. A report of the remaining users is being reviewed for appropriateness of journal voucher access. Only those employees whose job duties require such data entry access will be allowed to retain the journal voucher access rights. The ECU Office of Internal Audit and Management Advisory Services will review to verify that access to electronic journal voucher forms is appropriate.</p>
06-FS-5	Reportable Condition	<p data-bbox="519 1396 1479 1428"><u>Inadequate Controls Over Bank Reconciliations</u></p> <p data-bbox="519 1459 1479 1648">The ECU Brody School of Medicine's State Treasurer's Investment Fund (STIF) account was not properly reconciled to the University's general ledger on a monthly basis. As of July 2006, the account was reconciled only to February 2006. As a result, the University failed to detect that cash recorded in the general ledger and on the financial statements at June 30, 2006, was understated by \$1,181,294.</p> <p data-bbox="519 1680 1479 1795"><i>Recommendation:</i> Bank statements should be properly reconciled each month and agreed to general ledger cash balances. Any discrepancy should be promptly investigated and resolved. The reconciliation should be reviewed and approved by appropriate level of management.</p>

EAST CAROLINA UNIVERSITY (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2006

Type of Finding	Findings and Recommendations
06-FS-6	<p data-bbox="537 447 1466 688"><i>Agency Response:</i> The University agrees with the finding and has developed a plan to address the timeliness of the ECU School of Medicine's Medical Faculty Practice Plan bank account reconciliation. As of February 9, 2007, the ECU School of Medicine's Medical Faculty Practice Plan bank account is reconciled through the month of January 2007. All but one of the reconciling items noted on the bank reconciliation occurred in January 2007. The ECU Office of Internal Audit and Management Advisory Services will review and test the reconciliation for accuracy.</p> <p data-bbox="310 722 440 779">Reportable Condition</p> <p data-bbox="310 816 493 873">Reportable Noncompliance</p> <p data-bbox="537 722 1433 749"><u>Inadequate Controls Over Verification of Student Aid Application Information</u></p> <p data-bbox="537 785 1466 905">The University did not have controls in place to ensure adequate verification of student aid application information for Title IV, Higher Education Assistance program as required by Title 34 CFR 668, Subpart E. Of 20 students selected for verification, we found that eight verifications were improperly performed.</p> <ul data-bbox="537 940 1466 1528" style="list-style-type: none"> • In four of the verifications, required information was not obtained or discrepancies noted during the verification were not reflected or updated in the student's financial aid record. After considering the differences, it was determined that one of the students was not eligible for \$1,700 of federal awards received and this is questioned cost. • In two of the verifications the student's financial aid information was changed to lower the expected family contribution, but documentation did not exist to substantiate the changes. • In the remaining two verifications, the students were dependents of employees of ECU. In one instance, information gathered during the verification process indicated that the information on the financial aid application was incorrect and would have reduced or eliminated the award, but the Financial Aid Office did not correct the information. In the other instance, the information was such that a prudent person would question whether the parent actually provided the majority of the student's support. We are questioning the award made to these two students in the amount of \$8,572 and \$8,175, respectfully. <p data-bbox="537 1560 1466 1680">These findings impact the following grants: PELL (P051927), SEOG, FWS and PERKINS (A053090), and FFELP for the 2005-06 award year. [Questioned costs were applied to the following CFDA's: 84.007, \$1,500; 84.032, \$5,250; 84.033, \$1,247; 84.038, \$2,000; 84.063, \$8,450].</p> <p data-bbox="537 1713 1466 1860"><i>Recommendation:</i> The University should improve its controls over verification of student aid application information to ensure compliance with federal policies and procedures. The University should recalculate and determine eligibility for the above instances and refund any overpayments to the U.S. Department of Education.</p>

EAST CAROLINA UNIVERSITY (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2006

Type of Finding	Findings and Recommendations
	<p><i>Agency Response:</i> In September, 2006, the ECU Office of Internal Audit and Management Advisory Services issued an audit report that recommended the Office of Student Financial Aid improve its controls over verification of student application information. Since that time, the Office of Student Financial Aid has been working diligently to improve the controls over the verification process. The ECU Office of Internal Audit and Management Advisory Services is in the process of following up on the corrective actions taken.</p> <p>As for the questionable awards, the University has taken the following actions:</p> <ul style="list-style-type: none">• \$1,700 – This money is being returned to the U.S. Department of Education.• \$8,572 – This award was reviewed by the ECU Office of Internal Audit and Management Advisory Services, and it was determined that this situation needs to be reported to the U.S. Department of Education Office of the Inspector General.• \$8,175 – This award was reviewed by the ECU Office of Internal Audit and Management Advisory Services, and it was referred to the U.S. Department of Education Office of the Inspector General in December 2005. The Office of the Inspector General stated they conferred with the U.S. Attorney's Office in Raleigh, North Carolina, and the amount did not meet the threshold for prosecution; therefore, they would not review any further. The ECU Office of Internal Audit and Management Advisory Services could not conclude on the eligibility of the student with regard to the \$8,175 award.

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

For the Fiscal Year Ended June 30, 2006

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, 2006. 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.

10.551 FOOD STAMPS**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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-1	Allowable Costs/Cost Principles: Reportable Condition	<p data-bbox="537 558 1214 590"><u>Improper Access to the Food Stamps Information System</u></p> <p data-bbox="537 621 1464 800">We identified deficiencies in the Division of Social Services' oversight and management of employee access to the Food Stamp Information System (FSIS). Improper levels of access to the FSIS system were identified for two employees that serve as Social Service Regional Representatives. In addition, it was noted that periodic security reviews were not being performed for the FSIS.</p> <p data-bbox="537 835 1464 1077">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. 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="537 1113 1000 1144">This finding affects grant #6NC400406.</p> <p data-bbox="537 1176 1464 1354"><i>Recommendation:</i> The Division of Social Services should enhance its prescribed procedures for documenting security access privileges for the FSIS. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="537 1390 1464 1602"><i>Agency Response:</i> The Department agrees with this finding. Access for the two employees identified as having inappropriate access has been revoked. The Economic Services Section Chief or designee will request a periodic listing of section employees and their system access profile for all applicable automated data systems. This will ensure that employees have the appropriate level of access according to their responsibilities. This practice will begin the first calendar quarter of 2007.</p>

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-2	Allowable Costs/Cost Principles: Reportable Condition	<p data-bbox="537 562 1224 590"><u>Inadequate Segregation of Duties Over Claims Processing</u></p> <p data-bbox="537 625 1463 716">The Department did not have controls in place to ensure adequate segregation of duties over the processing of claims in the Child Nutrition Cluster for federal grant years October 2002 – September 2006 (5NC300327).</p> <p data-bbox="537 751 1463 869">Our audit disclosed that duties were not adequately segregated in the processing of claims. An employee entered the application/renewal grant information into the claim system and also processed monthly claims submitted by the School Food Authority.</p> <p data-bbox="537 905 1463 1115">Segregation of duties is a basic accounting control procedure that strengthens internal control by not allowing an individual to initiate, process, and record transactions without the review and approval of other individuals. Proper segregation of duties should reduce the potential risk resulting from the intentional or inadvertent actions of any one individual. Improper segregation of duties may allow internal controls to be circumvented for operational convenience or conceal unintentional errors and irregularities.</p> <p data-bbox="537 1150 1463 1268">Title 7 CFR Part 3016 requires each State agency to maintain a financial management system that ensures that adequate internal controls are in place to safeguard federal funds and that such funds are used solely for authorized purpose.</p> <p data-bbox="537 1304 1463 1394">In July 2006, the Department implemented a new claims system. Department personnel stated that the new claims system should resolve the segregation of duties issue.</p> <p data-bbox="537 1430 1463 1547"><i>Recommendation:</i> The Department should ensure that the new claims system fosters adequate segregation of job duties. Also, the Department should continue to implement control procedures to strengthen the internal control structure.</p> <p data-bbox="537 1583 1463 1728"><i>Agency Response:</i> We agree with the finding. Since implementing a new claims system in November 2006, the entry of application/renewal grant information has been properly segregated from the processing of monthly claims. The DPI will review and monitor the system's processes to ensure that the proper segregation of duties over claims processing is maintained.</p>

10.553 SCHOOL BREAKFAST PROGRAM (continued)**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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-3	Allowable Costs/Cost Principles: 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 by the Local Education Agencies (LEAs) for federal grant years October 2002 – September 2006 (5NC300327). The design of the system caused it to overwrite original claims (and any previous adjusting claims) with the latest claim adjustment submitted by the LEA. The latest version of the claim submitted was the only data remaining on the system. There is no system retention of original claims, rates, or any subsequent adjustments.</p> <p>Our sample of 27 child nutrition claims payments included two transactions that were for claims adjustments. Upon review of LEA documentation for these two transactions, we found that the data was correct.</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>Title 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>The Department implemented compensating controls in July 2006 and a new claims payment system in November 2006. The new system should provide a viable audit trail and document all claims in the future.</p> <p><i>Recommendation:</i> Although changes have been made in the processing of claim payments, the Department should review and monitor its procedures and systems to ensure that there is a viable audit trail to document all claim transactions processed.</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. In July of 2006 the claims processing staff required sponsors to provide copies of previously submitted claims before claim adjustments could be paid. As stated in the finding, the DPI purchased and implemented a new claims system in November 2006, which provides an audit trail for all payments. The new system will be reviewed and monitored to ensure that the audit trail is maintained.</p>

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-4	Allowable Costs/Cost <u>Principles:</u> Reportable Condition	<u>Inadequate Segregation of Duties Over Claims Processing</u> The Department did not have controls in place to ensure adequate segregation of duties over the processing of claims in the Child Nutrition Cluster for federal grant years October 2002 – September 2006 (5NC300327). See finding 06-SA-2 for a description.
06-SA-5	Allowable Costs/Cost <u>Principles:</u> 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 by the Local Education Agencies (LEAs) for federal grant years October 2002 – September 2006 (5NC300327). The design of the system caused it to overwrite original claims (and any previous adjusting claims) with the latest claim adjustment submitted by the LEA. See finding 06-SA-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, 2006

Type of Finding/ Questioned Costs		Findings and Recommendations
06-SA-6	Allowable Costs/Cost <u>Principles:</u> Reportable Condition	<u>Inadequate Segregation of Duties Over Claims Processing</u> The Department did not have controls in place to ensure adequate segregation of duties over the processing of claims in the Child Nutrition Cluster for federal grant years October 2002 – September 2006 (5NC300327). See finding 06-SA-2 for a description.
06-SA-7	Allowable Costs/Cost <u>Principles:</u> 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 by the Local Education Agencies (LEAs) for federal grant years October 2002 – September 2006 (5NC300327). The design of the system caused it to overwrite original claims (and any previous adjusting claims) with the latest claim adjustment submitted by the LEA. See finding 06-SA-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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-8	<p data-bbox="292 525 519 588"><u>Special Tests and Provisions:</u></p> <p data-bbox="292 588 519 672">Reportable Condition</p>	<p data-bbox="519 525 1481 588"><u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program Within the Designated Timeframe</u></p> <p data-bbox="519 588 1481 924">In the prior year, we identified that the Division of Public Health was not properly accounting for the disposition of all valid food instruments because it was not resolving unmatched redemptions from the Unmatched Redemption reports and was not calculating the non-reconciliation rate. The reports were completed by local WIC agencies; however, the reports were being filed without appropriate follow-up on the responses. As a result, the Division was unable to calculate its non-reconciliation rate for redeemed food instruments and account for all food instruments within the established timeframe of 150 days.</p> <p data-bbox="519 924 1481 1197"><i>This finding is partially resolved.</i> The Division of Public Health implemented procedures for following up on responses from the local WIC agencies via the Unmatched Redemption Report during the last quarter of the State fiscal year. In addition, the Division of Public Health started calculating the non-reconciliation rate for redeemed food instruments. However, due to the timing of implementing these procedures, it was unable to adequately account for redeemed food instruments within 150 days of the food instruments' first valid date for participant use for the 2006 State fiscal year.</p> <p data-bbox="519 1197 1481 1302">Per 7 CFR Section 246.12(q), the State agency must account for the disposition of all food instruments within 150 days of the food instruments first valid date for participant use.</p> <p data-bbox="519 1302 1481 1365">This finding affects grant #5NC700705.</p> <p data-bbox="519 1365 1481 1491"><i>Recommendation:</i> The Division of Public Health should continue to refine its processes to ensure timely follow-up on the disposition of food instruments within the timeframe established by the federal guidelines.</p> <p data-bbox="519 1491 1481 1665"><i>Agency Response:</i> The Department concurs with this finding. This food instrument job function transferred from the DHHS Controller's Office to the WIC Program in June 2006. As of August 2006, the WIC Program staff have completed all reconciliation activities.</p>

10.568 EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Agriculture and Consumer Services

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs		Findings and Recommendations
06-SA-9	Subrecipient <u>Monitoring:</u>	<u>Inadequate Monitoring of Subrecipient Audit Reports</u>
	Material Weakness	<p>The Department of Agriculture and Consumer Services' Food Distribution Division (the Division) did not have adequate controls in place to ensure that required subrecipient audit reports for the Emergency Food Assistance Program were obtained. This limits the Department's ability to ensure that funds granted to subrecipients are expended in accordance with grant requirements. However, we noted only one required subrecipient audit report that was not obtained.</p> <p>OMB Circular A-133 requires pass-through entities to ensure that subrecipients that expend \$500,000 or more in federal awards in a year have an audit completed within nine months of the end of the subrecipient's audit period. The pass-through entity is then required to issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings. The Circular's definition of expended federal awards includes the value of food commodities; however, the Division only considered administrative awards and not food commodities when determining which subrecipient audit reports to obtain and review.</p> <p>This issue was raised in an evaluation by the United States Department of Agriculture in April 2006, and since then the Division has developed new monitoring procedures that should be in place for fiscal 2007. Once fully developed and implemented, the new procedures should allow the Division to be in compliance with the requirements for subrecipient audit reports.</p> <p>This finding impacts CFDA 10.568, Emergency Food Assistance Program, administrative award 5NC810815 for October 2003 to September 2004, and October 2004 to September 2005, as well as CFDA 10.569, Emergency Food Assistance Program food commodity entitlements for October 2003 to September 2004, and October 2004 to September 2005.</p> <p><i>Recommendation:</i> The Division should monitor the new subrecipient audit report procedures to ensure compliance with OMB Circular A-133.</p> <p><i>Agency Response:</i> We have implemented policies and procedures at the Food Distribution Division of the Department of Agriculture and Consumer Services that will ensure compliance with OMB Circular A-133 for the Emergency Food Assistance Program.</p>
	Material Noncompliance	

10.569 EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Agriculture and Consumer Services

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-10	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Inadequate Monitoring of Subrecipient Audit Reports</u> The Department of Agriculture and Consumer Services' Food Distribution Division (the Division) did not have adequate controls in place to ensure that required subrecipient audit reports for the Emergency Food Assistance Program were obtained. This limits the Department's ability to ensure that funds granted to subrecipients are expended in accordance with grant requirements. However, we noted only one required subrecipient audit report that was not obtained. See finding 06-SA-9 for a description.

15.605 SPORT FISH RESTORATION**III. Federal Award Findings and Questioned Costs**

U.S. Department of Interior

N.C. Wildlife Resources Commission

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-11	<u>Other Information:</u>	<u>Schedule of Expenditures of Federal Awards Misstated</u>
	Reportable Condition	<p>The Schedule of Expenditures of Federal Awards prepared by the North Carolina Wildlife Resources Commission was misstated. The report included expenditures outside the fiscal 2006 reporting period, which resulted in federal expenditures being overstated by \$612,739. As a result, the report could be misleading to report users.</p> <p>The misstatement occurred because the Commission did not have an effective method to capture capital improvement expenditures timely, which also resulted in delays in the draw down of federal funds. Specifically, the report included:</p> <ul style="list-style-type: none"> • An overstatement of \$460,038 for the federal share of expenditures invoiced and paid in fiscal 2005, but the federal reimbursement was not requested until fiscal 2006; • An overstatement of \$163,576 for the federal share of expenditures invoiced in fiscal year 2006 but not paid until July 2006; and • An understatement of \$10,875 for the federal share of expenditures invoiced and paid in fiscal 2006, but the federal reimbursement was not requested until fiscal 2007. <p>Based on State accounting policies, the Schedule of Expenditures of Federal Awards should have included expenditures in the period the disbursements were made. Also, the State's cash management policy in G.S. 147-86.11e(3), states that moneys due to a State agency by another governmental agency shall be promptly billed, collected and deposited.</p> <p>Prior to our audit, Commission management identified the deficiency in capturing capital improvement costs in a timely manner. In August 2006, the Commission implemented new procedures for processing capital improvement costs that the Commission believes will prevent future errors.</p> <p>This finding impacts CFDA 15.605 Sport Fish Restoration grant F-82D for February 2005 to June 2006, F58FCM for January 2005 to June 2006, and grant agreement 401815G204 for the period of February 2005 to July 2006, as well as CFDA 15.611 Wildlife Restoration grant W-59 for July 2000 to December 2006, W-63 for October 2001 to December 2006, and W-65 for January 2004 to June 2007.</p> <p><i>Recommendation:</i> Management should closely monitor the implementation of</p>

15.605 SPORT FISH RESTORATION (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Interior

N.C. Wildlife Resources Commission

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>the new procedures and should consider whether additional controls need to be put in place to ensure compliance with both federal reporting and State cash management requirements.</p> <p><i>Agency Response:</i> In regards to the finding concerning the misstated Schedule of Expenditures of Federal Awards, the Wildlife Resources Commission had identified the deficiencies associated with the manual procedure in which capital improvement invoices were processed and corrective action was taken in August, 2006. Federally funded capital improvement expenditures are now captured in FAMRS (Federal Assistance and Management Reporting System) at the time they are processed in the North Carolina Accounting System through the use of the same 12 digit cost center structure used to capture all other federally funded expenditures. The Wildlife Resources Commission will continue to monitor the new procedures to ensure compliance with both federal reporting and state cash management requirements.</p>

15.611 WILDLIFE RESTORATION

III. Federal Award Findings and Questioned Costs

U.S. Department of Interior
N.C. Wildlife Resources Commission
For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-12	<u>Other Information:</u> Reportable Condition	<u>Schedule of Expenditures of Federal Awards Misstated</u> The Schedule of Expenditures of Federal Awards prepared by the North Carolina Wildlife Resources Commission was misstated. The report included expenditures outside the fiscal 2006 reporting period, which resulted in federal expenditures being overstated by \$612,739. As a result, the report could be misleading to report users. See finding 06-SA-11 for a description.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-13	Equipment and Real Property Management: Reportable Condition	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>The Commission failed to complete an annual inventory of equipment for the fiscal year ended June 30, 2006. The equipment includes items purchased with federal funds from the Employment Services Cluster with an approximate cost of \$1.9 million. The risk that items could be lost and or stolen and not detected increases when inventories are not taken and reconciled to the property records.</p> <p>Title 29 CFR section 97.32 requires the State to use, manage, and dispose of equipment in accordance with its laws and procedures. Office of State Controller's Fixed Asset Policies requires inventory to be taken at least annually.</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.</p> <p><i>Agency Response:</i> Our policy now states that we will do an annual inventory each calendar year. We began our inventory on July 1, 2006 and it was completed and reconciled by December 31, 2006.</p>
06-SA-14	Procurement and Suspension and Debarment: Reportable Condition	<p><u>Controls Over Federal Debarment Verification Need Improvement</u></p> <p>The Commission did not have controls in place to ensure that covered transactions (contracts and procurements in excess of \$25,000) were made only to vendors that were eligible to participate in federal programs. Our tests of purchase orders over \$25,000 in the Employment Services Cluster (ES-14882-05-55, award period July 1, 2005 – June 30, 2008) disclosed that the Commission had not verified the federal debarment status for seven vendors out of 12 tested. Testing by the auditor determined that none of the vendors involved were currently debarred and there were no questioned costs. Inadequate controls increase the risk that contracts could be made with debarred or suspended parties resulting in questioned costs.</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</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.
	<i>Recommendation:</i> The Commission should establish and implement procedures to ensure compliance with federal suspension and debarment regulations.
	<i>Agency Response:</i> The Purchase Request form (BM-36) was revised to include a check-off for Federal Debarment. Our Agency delegation is \$25,000. Vendor selection is determined by either State Purchase & Contract or ITS for all purchases over \$25,000; however, we have put controls in place (by modification of our form) to ensure that vendors who are selected are not debarred by the State or the Federal Govt.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-15	<u>Eligibility:</u> Questioned Cost Finding \$590	<p data-bbox="519 556 1476 619"><u>One Recipient Received Excessive Payments for Trade Readjustment Allowances</u></p> <p data-bbox="519 651 1476 871">Our test of 74 participants of the Trade Adjustment Assistance (TAA) program revealed that one participant received excessive payments. An error in the benefit calculation allowed the recipient to receive two additional weeks of Basic Trade Readjustment Allowances (TRA) from the TAA program (Grant # 14452-05-55, award year October 2004 - September 2005). When determining the claimant's monetary revision, an incorrect date was used to calculate the benefit payment.</p> <p data-bbox="519 892 1476 1113">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 \$590 for the two additional weeks. Because likely questioned cost exceeds \$10,000, we are questioning the \$590 overpayment.</p> <p data-bbox="519 1134 1476 1270"><i>Recommendation:</i> We recommend that the TRA Maximum Benefit Amount be calculated in accordance with the provisions set forth in federal regulations. Extra care should be taken when determining dates and wages that are to be used for the benefit payment calculation.</p> <p data-bbox="519 1291 1476 1606"><i>Agency Response:</i> The State of North Carolina does not revise monetary determinations which are over a year old which this claim was at the time of the audit. G.S. 96-15 (b)(1) provided that at any time within one year from the date of the making of an initial determination, the Commission on its own initiative may reconsider such determination if it finds that an error in computation or identity has occurred in connection therewith or that additional wages pertinent to the claimant's benefits status have become available, or if such determination of benefits status was made as a result of a nondisclosure or misrepresentation of material fact. Based on this, no recoupment of the monies paid in excess could occur.</p> <p data-bbox="519 1627 1476 1816">The training of our personnel who are responsible for TRA benefit calculation is stringent and based on TTA/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 have initiated automating our monetary processing system in an effort to decrease human intervention to help alleviate the possibility of human error.</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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-16	<u>Reporting:</u> Reportable Condition	<p data-bbox="537 558 1468 621"><u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u></p> <p data-bbox="537 653 1468 863">The Department did not have controls in place to ensure that all federal financial reports were completed for the Workforce Investment Act program. In addition, controls were not in place to ensure that the financial status reports that had been prepared were reviewed by someone independent of the preparer. The employee that had been responsible for these duties resigned during the year, and no one was assigned these duties. The issues noted are described below.</p> <ul data-bbox="537 898 1468 1297" style="list-style-type: none"> • The quarterly PSC 272-E, <i>Major Program Statement for the SF-272 Federal Cash Transactions Reports</i> for the Workforce Investment Act (WIA) program were not obtained from the federal payment system and reconciled to the Department's accounting records during our audit period. Although the Department had not done so, we reconciled the PSC 272-E report to the accounting records for the quarter ended March 2006 and found no errors. The grant awards and grant periods impacted for the WIA program are Program Years 2003 through 2005 (April 1, 2003 – June 30, 2008), Section 173(e) Program Years 2002 and 2003 (June 30, 2004 – June 30, 2006), Project H.E.A.L.T.H (June 1, 2004 – December 31, 2006), National Emergency Grants (August 1, 2003 - June 30, 2007), and Workforce Innovation in Regional Economic Development Initiative (February 1, 2006 - January 31, 2009). <p data-bbox="537 1329 1468 1539">The instructions provided by the U.S. Department of Health and Human Services for the PSC 272-E state that adequate accounting records should be maintained and reconciled to the Payment Management System (PMS) on a quarterly basis. Without performing this reconciliation, the Department cannot be assured that its grant awards and federal drawdowns are in agreement with amounts recorded by the federal government.</p> <ul data-bbox="537 1575 1468 1759" style="list-style-type: none"> • In addition, the quarterly Financial Status Reports (ETA 9076 A-F) were not reviewed and approved by someone independent of the preparer during our audit period. Supervisory review is a good control to ensure that the financial reports are accurate and complete. The grant award and grant period impacted for the WIA program is AA-146930555 (Program Year 2005, April 1, 2005 – June 30, 2008). <p data-bbox="537 1791 1468 1850"><i>Recommendation:</i> The Department should act to ensure that federal reports are reconciled, reviewed and approved by effectively communicating essential</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
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policies and procedures to employees and equipping them with the training and resources necessary to fulfill their assigned duties.

Agency Response: This finding is a direct result of the Division of Employment and Training having staff turnover in a number of critical positions. The Workforce Investment Act Program has taken immediate action to ensure that all reports are prepared, reviewed, and approved by appropriate staff in a timely manner.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-17	<u>Reporting:</u> Reportable Condition	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u> The Department did not have controls in place to ensure that all federal financial reports were completed for the Workforce Investment Act program. In addition, controls were not in place to ensure that the financial status reports that had been prepared were reviewed by someone independent of the preparer. The employee that had been responsible for these duties resigned during the year, and no one was assigned these duties. See finding 06-SA-16 for a description.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-18	<u>Reporting:</u> Reportable Condition	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u> The Department did not have controls in place to ensure that all federal financial reports were completed for the Workforce Investment Act program. In addition, controls were not in place to ensure that the financial status reports that had been prepared were reviewed by someone independent of the preparer. The employee that had been responsible for these duties resigned during the year, and no one was assigned these duties. See finding 06-SA-16 for a description.

17.801 DISABLED VETERANS' OUTREACH PROGRAM (DVOP)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-19	Equipment and Real Property <u>Management:</u> Reportable Condition	<u>Controls Over Equipment Management Need Improvement</u> The Commission failed to complete an annual inventory of equipment for the fiscal year ended June 30, 2006. The equipment includes items purchased with federal funds from the Employment Services Cluster with an approximate cost of \$1.9 million. The risk that items could be lost and or stolen and not detected increases when inventories are not taken and reconciled to the property records. See finding 06-SA-13 for a description.

17.804 LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM**III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-20	Equipment and Real Property <u>Management:</u> Reportable Condition	<u>Controls Over Equipment Management Need Improvement</u> The Commission failed to complete an annual inventory of equipment for the fiscal year ended June 30, 2006. The equipment includes items purchased with federal funds from the Employment Services Cluster with an approximate cost of \$1.9 million. The risk that items could be lost and or stolen and not detected increases when inventories are not taken and reconciled to the property records. See finding 06-SA-13 for a description.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-21	Special Tests and Provisions: Material Weakness Material Noncompliance	<p data-bbox="519 556 1479 588"><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <p data-bbox="519 619 1479 808">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 data-bbox="519 829 1479 1302" style="list-style-type: none"> <li data-bbox="519 829 1479 1018">• The required number of Roadway Quality Assurance (RA) tests was not performed on materials received for two of 15 contracts reviewed. These contracts were funded by federal identification numbers 0049(007), 0055(024), and 0055(028) authorized on 5/15/2002, 2/20/2003 and 2/7/2003, respectively. These tests are performed to verify the quality of the in-place material used on a specific project; <li data-bbox="519 1050 1479 1302">• The required number of Independent Assurance (IA) tests was not performed on materials received for three of the 15 affected federal contracts. Insufficient testing was cited on one of these contracts in the prior year. These contracts were funded by federal identification numbers 0055(024), 0055(028), 0150(015) and 0854(077) authorized on 2/20/2003, 2/7/2003, 10/29/2003 and 2/11/2003, respectively. The IA tests are to provide an independent test to verify the performance of DOT's acceptance program to the Federal Highway Administration. <p data-bbox="519 1333 1479 1522">Documentation of adequate testing has been an issue with aggregate types for the past four years. Improvements were noted in the Quality Assurance (QA) tests used by the Department to verify the performance of the Producer's Quality Control plan, so no issue is cited this year. The error rate for RA tests is comparable with the prior year while the error rate for IA tests has substantially decreased.</p> <p data-bbox="519 1543 1479 1764">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 data-bbox="519 1785 1479 1881"><i>Recommendation:</i> Efforts should be continued to enhance internal controls and monitor compliance with requirements to ensure that testing information is accurately entered into HiCAMS and that the required numbers of tests are</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>performed in accordance with standards approved by the Federal Highway Administration for Federal-aid highway construction projects.</p> <p><i>Agency Response:</i> The audit identified that the required number of Roadway Quality Assurance (RA) tests was not performed on materials received for two of fifteen contracts reviewed, and we take no exception to this finding. However, for one of the two deficient contracts, we noted that the RA samples taken over the contract duration represent 65,000 tons and 68,252 tons of ABC was used.</p> <p>A portion of the aggregate for which RA samples were not taken was used for undercut backfill. While the specification for this work specifies that the aggregate meet the gradation for Aggregate Base Course, the Minimum Sampling Guide specifies the sampling be performed in accordance with the procedure for Select Material, Class IV, which does not require RA samples. The undercut backfill aggregate was reported as Aggregate Base Course (ABC), but should have been reported as Select Material, Class IV with RA samples not required. The extent to which this error has occurred will be determined and the data corrected if warranted.</p> <p>As part of its annual audits of contract administration procedures in each Resident Engineer Office, the Construction Unit staff will audit conformance with the Minimum Sampling Guide (MSG) for ABC. The results will be included in the audit summary and will be discussed during the review with the Division Construction Engineer. The audits are expected to be complete by April 1, 2007.</p> <p>The Construction Unit Staff is conducting training for field personnel on the proper procedure for auditing material in HiCAMS. Special emphasis will be placed on sampling in accordance with the MSG. The training will continue as needed, but at least until January 1, 2008.</p> <p>In March 2006, the Independent Assurance (IA) Section of the Materials & Tests Unit was completely restructured and placed under the Section Materials Specialists. This provides greater supervision and allows reallocation of human resources to meet the needs. The importance of complying with the IA program was stressed to the responsible staff. Materials and Tests Unit management monitored compliance after the reorganization until June 30, 2006, and the performance was judged acceptable. The Materials and Tests Unit management will continue to monitor performance and further action will be taken if the performance does not remain acceptable. Further investigation into these contracts found that all three IA deficiencies occurred prior to the reorganization of the IA Section in March 2006. It is our expectation</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	that the Department will continue to see a decrease in the number of discrepancies in the IA samples as compared to years past.

45.310 STATE LIBRARY PROGRAM**III. Federal Award Findings and Questioned Costs**

National Foundation on the Arts and the Humanities

N.C. Department of Cultural Resources

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-22	Matching, Level of Effort, <u>Earmarking:</u> Reportable Condition	<p><u>Internal Control Over Matching and Maintenance of Effort Requirements for State Library Program Needs Improvement</u></p> <p>The Department did not have adequate internal control in place to ensure compliance with matching and maintenance of effort compliance requirements for the State Library Program. As a result, there is a risk that these requirements will not be met. However, our audit did not identify any such noncompliance.</p> <p>Under the State Library Program requirements, the Department must provide from non-federal sources 34% of total program expenditures. The Department is also required to maintain a level of State expenditures in each fiscal year that is greater than the average expenditures for the three preceding fiscal years.</p> <p>For federal grant years October 1, 2003 – September 30, 2005 (LS-00-04-0034-04), the Department verified after the period that the matching and maintenance of effort requirements were met. However, the Department did not develop a plan prior to the grant years to ensure compliance with the requirements. Should the Department ever fall short of the required participation in the program, personnel will not identify the shortage until it is too late to take corrective action.</p> <p>Also, in computing the matching and maintenance of effort amounts, the Department included a percentage of certain employee salaries but did not develop a basis for the percentage used. The Department should have some reasonable means, such as employee timesheets, for determining the amount of personnel costs allocable to the program.</p> <p><i>Recommendation:</i> The Department should strengthen internal control to ensure that the matching and maintenance of effort compliance requirements are met.</p> <p><i>Agency Response:</i> The Department will conduct regular, periodic monitoring of appropriate expenditures to ensure that adequate internal control over matching and maintenance of effort requirement compliance is maintained.</p>
06-SA-23	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>The Department's subrecipient monitoring procedures for the State Library Program were not sufficient to provide reasonable assurance that grant awards were administered in compliance with grant requirements. As a result, there is an increased risk that subrecipients do not comply with the requirements.</p>

45.310 STATE LIBRARY PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

National Foundation on the Arts and the Humanities

N.C. Department of Cultural Resources

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The Department did not obtain and review subrecipient audit reports to identify audit findings applicable to the State Library Program for federal grant years October 2002 – September 2004 (LS-00-03-0034-03) and October 2003 – September 2005 (LS-00-04-0034-04). Certain subrecipients submitted audit reports to the Department, and the reports were reviewed for issues applicable to State aid but were not reviewed for issues applicable to federal pass-through monies. The Department should obtain audit reports for subrecipients required to have an audit, identify audit findings relevant to federal grants, and ensure that timely and appropriate corrective action is taken.</p> <p>The Department did not perform monitoring procedures during the award period that address all of the categories of compliance applicable to the program. The Department requires subrecipients to submit invoices to support requests for reimbursement, and reviewing the invoices helps ensure that the charges are allowable under the grant award. The Department also performs site visits for some subrecipients to perform certain other monitoring procedures. However, monitoring procedures for federal grant years October 2003 – September 2005 (LS-00-04-0034-04) and October 2004 – September 2006 (LS-00-05-0034-05) did not cover suspension and debarment requirements and requirements for equipment management. Monitoring procedures should be in place to address all significant laws, regulations, and contract and grant provisions applicable to the program.</p> <p>The Department did not identify the Catalog of Federal Domestic Assistance number in the subrecipient award agreements for federal grant years October 2003 September 2005 (LS-00-04-0034-04). However, the number was included in later award agreements for federal grant years October 2004 – September 2006 (LS-00-05-0034-05).</p> <p><i>Recommendation:</i> The Department should implement monitoring procedures to provide reasonable assurance that recipients administer the Federal awards in compliance with federal laws and regulations as required by OMB Circular A-133.</p> <p><i>Agency Response:</i> For subrecipients required to have an audit, the Department will obtain and review subrecipient audit reports, identify audit findings applicable to the State Library's Library Services and Technology Act (LSTA) programs, and ensure that timely and appropriate corrective action is taken.</p>

45.310 STATE LIBRARY PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

National Foundation on the Arts and the Humanities

N.C. Department of Cultural Resources

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	The Department will establish monitoring procedures for suspension and debarment requirements and equipment management requirements that will correct the deficiencies noted in the finding.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-24	Procurement and Suspension and Debarment: Reportable Condition	<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 covered transactions (contracts and procurements in excess of \$25,000) were made only to vendors that were eligible to participate in federal programs. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred providers.</p> <p>During our audit year, there was one contract funded by the Drinking Water State Revolving Fund (DWSRF) that exceeded \$25,000. The Clean Water State Revolving Fund also had one contract that exceeded \$25,000. The Department had not verified the federal debarment status for these vendors. The grant award and grant period impacted for the DWSRF program is FS-98433899 (August 2000 – September 2006) and for the CWSRF program is CS-37000105 (July 2005 – December 2008). Testing by the auditor determined that none of the vendors involved were currently debarred and there were no questioned costs.</p> <p>Title 40 CFR section 32.300 subpart C requires verification for procurement transactions, expected to equal or exceed \$25,000, which are considered “covered transactions”. This ensures that the recipients of federal funds are not suspended or debarred. The grant agreements for both the DWSRF and the CWSRF contain a clause requiring the Department to comply with this regulation. The Department may verify suspension and debarment by checking the Excluded Parties List System, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <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 agrees with the finding and has initiated corrective action.</p> <p>The language of the federal regulations (Title 40 CFR, Section 32.300) is confusing. The Department’s interpretation was that the procurement transactions were not included. We were only including grants and other non-procurement transactions in our federal suspension and debarments requirements. We are now including the requirement on all contracts involving federal funding.</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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-25	Procurement and Suspension and Debarment: Reportable Condition	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u> The Department did not have controls in place to ensure that covered transactions (contracts and procurements in excess of \$25,000) were made only to vendors that were eligible to participate in federal programs. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred providers. See finding 06-SA-24 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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-26	Cash <u>Management:</u> Reportable Condition	<p data-bbox="537 554 1268 583"><u>Federal Funds Not Processed in Accordance With Agreement</u></p> <p data-bbox="537 617 1479 926">The Department did not have adequate controls to ensure that drawdowns for the Public Assistance Grant (CFDA 97.036) were processed in accordance with the Cash Management Improvement Act (CMIA) Agreement between the State of North Carolina and the 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> <ol data-bbox="537 953 1479 1814" style="list-style-type: none"> <li data-bbox="537 953 1479 1199">1. Federal Funds were erroneously drawn down and not returned in a timely manner. For example per the financial records, on June 29, 2006, the Department had drawdowns from the Hurricane Ophelia, Disaster #1608) in excess of expenditures in the amount of \$1.7 million. The excess funds were not returned to the Federal government until August 2006. Of the overdrawn amount only \$183,551 was shown as an overdraw on the CMIA worksheet. This in effect allowed the Department to hold these funds for one month without incurring an interest liability to the federal government; <li data-bbox="537 1226 1479 1507">2. The Department's CMIA report for CFDA 97.036 did not agree with the Department's financial records. The CMIA reported \$33.9 million in drawdowns and disbursements while the financial records showed federal drawdowns as \$31.8 million. The Department had erroneously included drawdowns for the 2003 Ice Storm on the CMIA report for CFDA 97.036 even though these funds were from CFDA 83.544. As a result the CMIA drawdowns and expenditures were overstated by about \$2.1 million dollars. The Department submitted the erroneous CMIA report to the Office of the State Controller (OSC); <li data-bbox="537 1535 1479 1661">3. There was an erroneous drawdown made on January 25, 2006 in the amount of \$42,902. There was a note on the drawdown documentation stating that these funds should have been returned to the Federal government. This drawdown was returned in August 2006; <li data-bbox="537 1688 1479 1814">4. One draw of \$150,418 that should have been drawn from the Public Assistance grant was mistakenly drawn from the Hazard Mitigation grant in August 2005. The draw was corrected in November 2005 but was not included on the CMIA worksheet;

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
<p>5. There was no independent review of the drawdown documentation prior to the draws being made to ensure accuracy. In addition, there was no independent verification of the data recorded on the CMIA report.</p>	<p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with the TSA/CMIA Agreement and the data submitted to OSC is accurate. Specifically, there should be an independent verification of data recorded on the CMIA report.</p>
<p><i>Agency Response:</i> The Department agrees with this finding.</p>	<p><i>Corrective Action</i> Controls have been strengthened, positions have been established, and employees have been hired to provide the resources necessary to ensure that drawdowns are accurate and in compliance with the TSA/CMIA. This action will be fully implemented by April 30, 2007.</p>
<p>06-SA-27 <u>Reporting:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>Controls were not in place to ensure the 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. All five FEMA 20-10 Financial Status Reports tested had errors and or omissions as described below.</p> <ol style="list-style-type: none"> 1. Cost centers that are only reported in the North Carolina Accounting System (NCAS) were not reported in the following FEMA 20-10 reports for the quarter ending June 30, 2006: Hurricane Floyd (Disaster #1292), Ice Storm 03 (Disaster #1457), Hurricane Isabel (Disaster #1490), Hurricane Ivan (Disaster #1553), and Hurricane Ophelia (Disaster #1608). The result was a \$533,005 understatement of federal expenditures and a \$1,222,725 understatement in total outlays; 2. The FEMA 20-10 for Hurricane Floyd (Disaster #1292) was mathematically incorrect. The Federal Share of Outlays line was overstated by \$2,214,250; 3. Only the federal expenditures and not the total expenditure amounts were transferred from Public Assistance Management System (PAMS) which is the computer system used to record disaster payments, into NCAS for Ice Storm 03 (Disaster #1457). The result was an understatement in total outlays on the FEMA 20-10 for Ice Storm 03 (Disaster #1457) of

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
\$2,757,624;	<p>4. None of the five FEMA 20-10 reports contained an identifying CFDA number included on the form. Hurricane Floyd (Disaster #1292), and Ice Storm 03 (Disaster #1457) should have been filed under CFDA 83.544, and Hurricane Isabel (Disaster #1490), Hurricane Ivan (Disaster #1553), and Ophelia (Disaster #1608) should have been filed under CFDA 97.036.</p> <p>The FEMA 20-10 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> Control procedures should be put in place that ensures the accuracy of the reports. The process of completing reports should be written and staff trained in proper reporting. The reports should be independently reviewed for accuracy.</p> <p><i>Agency Response:</i> The Department agrees with this finding.</p> <p><i>Corrective Action</i> Corrected financial reports have been prepared and submitted. Employees have been hired to provide the resources necessary to accurately prepare and check financial reports in accordance with established procedures.</p>
06-SA-28 Subrecipient <u>Monitoring:</u> Reportable Condition	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>The Department did not have adequate controls in place to ensure the tracking 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 test of five subrecipients who expended over \$500,000 in Public Assistance funds during the prior year, we found that the Department had not reviewed the audit reports for two subrecipients. These subrecipients' names were included on the Department's tracking system but no information was recorded related to the review of the audit reports. Even though the two</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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>subrecipients were included on the tracking system, the Department did not realize that these they had received over \$500,000 and did not realize that an audit was required. The Department's tracking system was not based on the underlying accounting records therefore it was unable to identify subrecipients that received \$500,000 or more in Federal Funds.</p> <p>Although the reports were not tracked/reviewed, both of the mentioned subrecipients did have audits performed and neither had findings related to the Public Assistance grants.</p> <p><i>Recommendation:</i> The Department should institute a tracking system that readily identifies subrecipients receiving \$500,000 or more in Federal Funds. The Department should ensure 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 exception noted in the audit finding occurred.</p> <p><i>Corrective Action</i> The Department will continue to work toward full compliance and ensure that all required audit reports are received and reviewed. This action will be completed by April 30, 2007.</p>
06-SA-29	Subrecipient <u>Monitoring:</u> Reportable Condition	<p><u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u></p> <p>Documentation was not maintained to identify subrecipient responsibilities. The Public Assistance staff did not maintain files of the State-Applicant Agreement (SAA) that describes the applicant responsibilities for reporting and audit.</p> <p>Agency records were incomplete for five out of 60 payments recorded in the North Carolina Accounting System tested. The SAA's were missing from the agency file server and could not be located by agency staff. Missing SAA's were from the following disasters, 2002 Ice Storm (Disaster #1448), Hurricane Ivan (Disaster #1553), and Hurricane Ophelia (Disaster # 1608 and 3254).</p> <p>Agency procedures require that applicants agree to the SAA which contains the agreement between the applicant and the State as it pertains to reporting, monitoring, conformance to state and federal laws and regulations and the need for a OMB Circular A-133 Single Audit.</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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> Agency staff should take extra care to ensure that required documentation is maintained.</p> <p><i>Agency Response:</i> The Department agrees with this finding.</p> <p><i>Corrective Action</i> The Department will strengthen controls to ensure that procedures designed for maintaining files are followed. This action will be completed by April 30, 2007.</p>
06-SA-30	<p><u>Other Information:</u></p> <p>Reportable Condition</p>	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></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. Our audit of the agency prepared SEFA revealed a number of errors that are described below.</p> <ol style="list-style-type: none"> 1. The Department reported total federal expenditures of \$141,393,906 on the SEFA that was submitted with the year-end financial reporting package. Our tests revealed that the federal expenditures reported were understated by \$54,933,530. The primary cause for the difference was the method used by the Department to prepare the SEFA. The Department did not include all federal expenditures in its calculation because it had included only cost centers that contained funds transferred to subrecipients when calculating the federal expenditures. In addition the Public Assistance and Homeland Security expenditures were not recorded into the North Carolina Accounting System (NCAS) by CFDA number or funding source. Since the federal expenditures are not readily identified in the accounting records, extensive research is required to determine the federal expenditures; 2. 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; 3. Homeland Security Cluster and Non Homeland Security Cluster expenditures were comingled under CFDA 97.004;

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>4. Homeland Security Cluster programs were reported on the SEFA under their legacy CFDA numbers. These funds should have been reported under the CFDA number 97.067.</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 \$27,548,497 and the expenditures reported under CFDA 97.036 to be overstated by \$22,375,455. In addition expenditures of the Homeland Security Cluster reported under CFDA 97.004 were overstated by \$7,467,382 while the expenditures reported under CFDA 97.067 were understated by \$9,895,406. Other nonmajor programs were understated by \$47,332,464.</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> Positions have been established and employees have been hired to provide the resources necessary to ensure accurate and consistent preparation of the SEFA. Full corrective action will be completed by July 30, 2007.</p>

84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS

III. Federal Award Findings and Questioned Costs

U.S. Department of Education

East Carolina University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-31	Special Tests and Provisions: Reportable Condition Questioned Cost Finding \$1,500	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> The University did not have controls in place to ensure adequate verification of student aid application information for Title IV, Higher Education Assistance program as required by Title 34 CFR 668, Subpart E. Of 20 students selected for verification, we found that eight verifications were improperly performed. See finding 06-FS-6 for a description.

84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-32	<u>Eligibility:</u> Reportable Condition	<p><u>Weak Internal Controls Over Federal Awards</u></p> <p>Internal controls over financial aid awards and student accounts were insufficient to prevent errors and misappropriation of assets. A financial aid counselor was responsible for awarding federal funds and disbursing the funds to students' accounts. This is a violation of basic internal controls that are required to provide adequate segregation of duties.</p> <p>The Code of Federal Regulations states that the University must divide the functions of authorizing payments and disbursing or delivering funds.</p> <p><i>Recommendation:</i> The University should implement internal controls that require the segregation of duties between the financial aid department and the business and finance department for awarding federal funds and for disbursing those awards to students' accounts.</p> <p>(Award #s A053097, P050322, K060322 – Award year 7/1/2005 – 6/30/2006)</p> <p><i>Agency Response:</i> The University implemented internal controls to ensure segregation of duties for awarding and disbursing federal funds to students' accounts. Effective July 1, 2006, the University revised its procedures for processing and disbursing student aid. The Office of Financial Aid performs verification and awards aid to eligible students. The Division of Business and Finance disburses awards to student accounts.</p>
06-SA-33	<u>Eligibility:</u> Reportable Condition	<p><u>Inappropriate Information System Access Rights to Financial Aid Data</u></p> <p>The University administered information system access rights inconsistent with adequate internal controls over financial aid data.</p> <p>Access rights granted to the financial aid system did not maintain proper segregation of duties for financial aid counselors, administration personnel, and management. All employees in the financial aid department were granted the same access rights to the financial aid system. Sound internal controls require limitations of system access rights that could allow any person to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties.</p> <p>Financial aid employees were granted access rights to modify financial aid data different from the access rights documented in a University report as appropriate. The University prepared a matrix defining the approved access</p>

84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>rights for the financial aid system by positions. The actual access rights granted to the system did not agree with the matrix.</p> <p>Default user ids setup when the system was implemented are still active and used by individuals. There is no documentation indicating the individuals using these ids. These default ids have total access to the system and provide the individuals using the ids access rights above what the individual may actually need to perform their job duties.</p> <p>Three employees who either resigned from the University or transferred out of the financial aid department did not have their user ids removed from the financial aid system in a timely manner as indicated by the existing University policy.</p> <p>Access rights to modify financial aid data were granted to three individuals who did not work in the financial aid department. These individuals include a consultant employed by the University, an information systems employee working in a support capacity to the financial aid department, and an associate vice chancellor. The ability to modify data should only be provided to employees in the financial aid department whose job responsibilities require the entry and modification of data. Consultants and other support personnel should provide financial aid department employees the correct entry to be made but allow the department's employee to actually enter or correct the data.</p> <p>Employees were assigned access rights to update screens for the financial aid system through both individual and group level privileges. This makes it more difficult to administer and monitor access rights to the financial aid data. An employee's access may be removed by deleting the employee's user id from the group level but the employee may still have access through individual level privileges if not detected.</p> <p>Employees had the ability to turn off the information system's audit trail. Financial aid department employees had access to the screen which turns on and off audit trails for certain tables.</p> <p>Access rights were not reviewed on a regular basis. The security administrator grants access to the system in accordance with the approval and request of the financial aid department director and security manager. Best practices recommend data owners review on a regular basis the actual access rights granted by the system administrators.</p> <p><i>Recommendation:</i> The University should limit access rights to the financial aid data to ensure employees are assigned the least level of access necessary to</p>

84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>perform their jobs and that adequate segregation of duties is maintained in employees' access to the system. Access to the financial aid system should be granted in accordance to the access rights approved by positions and documented in the access rights matrix report. System access rights should be reviewed on a regular basis. User ids should be assigned to individuals and access rights for the id based on the individual's job duties. If an individual needs special access only occasionally those rights should be given to their user ids as needed and then removed when no longer required or a separate user id be given to the individual with the required access rights and the use of the special id monitored. System access rights should be revoked and the user id removed from the financial aid system in a timely manner in accordance with written policies and procedures for employees leaving the University or transferring from the department. With the exception of extraordinary circumstances which require temporary system access rights, consultants and information systems employees should not have the ability to modify financial aid data. If access is granted temporarily, all activity should be reviewed and approved by the data owner. In most circumstances, a vice chancellor does not need access to modify financial aid data. Employees should not be granted access rights to the financial aid data through both group and individual level privilege. Access rights should only be granted through the group level privilege. Employees should not be able to access the screen to turn off or on audit trails. This authority should be limited to the security managers and security administrator. The financial aid department's security manager should review all activities performed by the security administrator to ensure activities are in accordance with the department's requests. As data owner, the director should review actual access rights for the financial aid system on a regular basis but at least yearly. This review should be documented. (Award #s A053097, P050322, K060322 – Award year 7/1/2005 – 6/30/2006)</p> <p><i>Agency Response:</i> Once this concern was brought to our attention, the University took immediate corrective action. The University has limited access rights to the financial aid data. All employee access rights were reviewed and inconsistent rights were removed. Access to the screen to turn on and off the audit trails was removed from all employees except the security manager and security administrator. The security manager reviews all activities performed by the security administrator to ensure activities are in accordance with the department's requests. The Financial Aid Director reviews and documents the access rights for the financial aid system. The Banner Security policy issued by ITTS was revised to ensure access rights are properly assigned to positions and removed when an employee leaves the University or transfers to another department.</p>

84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-34	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$1,500	<u>Federal Aid Recipients Not Meeting Satisfactory Academic Progress</u> <p>Students received federal awards while not meeting the University's satisfactory academic progress requirements. Eleven students in the auditor's sample of 81 students tested for eligibility requirements did not meet the satisfactory academic progress standards published by the University. In five of the 11 cases, the University provided auditors with documentation of the students' academic appeals process, which supported the appeals committee's decision to continue awarding financial aid. In the other six cases, the University provided auditors with letters stating that the students could continue to receive aid but did not provide documentation of the students' academic appeals process. Federal awards made to these five students totaled \$70,149. According to the University's policy for satisfactory academic progress, students whose financial aid eligibility has been cancelled must appeal in writing. We question these associated costs.</p> <p>Federal regulations state that students must maintain satisfactory academic progress in their course of study according to the University's published standards of satisfactory academic progress.</p> <p><i>Recommendation:</i> The University should maintain records that support students' academic appeals that subsequently result in a decision to continue awarding federal aid to students not meeting the University's satisfactory academic progress requirements.</p> <p>(Award #s A053097, P050322, K060322 – Award year 7/1/2005 – 6/30/2006)</p> <p><i>Agency Response:</i> The University revised its academic appeals policy to ensure all supporting documentations are maintained in the Academic Advising Center. The revised policy will be implemented May, 2007 for the 2007-08 academic year. In addition, all approved reinstatements will be sent to the Office of Financial Aid to be placed in the students' files. Additionally, all current appeals for the 2006-07 academic year will be forwarded to the Office of Financial Aid to be filed.</p>
06-SA-35	<u>Special Tests and Provisions:</u> Reportable Condition Questioned Cost Finding \$1,500	<u>Weak Internal Controls Over University Verification of Students' Eligibility</u> <p>Student files are randomly flagged by the Department of Education for verification of information submitted by students to the University that is used in the determination of federal awards eligibility. Thirty-six students in the auditor's sample of 81 students tested for eligibility requirements were flagged for verification. In one of the 36 cases, there was no documentation in the student's file that verification had been performed by the University. In two of</p>

84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>the 36 cases, verification documents were included in the students' files, but inconsistent data was indicated within the documents related to items that federal regulations require to be verified by the University. Federal financial aid awards associated with these three students total \$28,925. We question these costs.</p> <p>Federal regulations require the University to establish written policies and procedures that incorporate the provisions of the Code of Federal Regulations for verifying applicant data. The University did not have written policies and procedures in place during the audit period.</p> <p><i>Recommendation:</i> The University should have written policies and procedures in place that incorporate the provisions of the Code of Federal Regulations for verifying applicant data. Applicant data selected for verification should be verified in accordance with the University's written policies and procedures.</p> <p>(Award #s A053097, P050322, K060322 – Award year 7/1/2005 – 6/30/2006)</p> <p><i>Agency Response:</i> Effective 2006-07, a verification policy was established. This written policy and procedures incorporate the provisions of the Code of Federal Regulations which includes verifying adjusted gross income, U.S. income tax paid, household size and any additional untaxed income. Applicant data selected for verification is verified in accordance with the policy.</p>

84.032 FEDERAL FAMILY EDUCATION LOANS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

East Carolina University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-36	Special Tests and <u>Provisions:</u> Reportable Condition Questioned Cost Finding \$5,250	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> The University did not have controls in place to ensure adequate verification of student aid application information for Title IV, Higher Education Assistance program as required by Title 34 CFR 668, Subpart E. See finding 06-FS-6 for a description.

84.033 FEDERAL WORK – STUDY PROGRAM

III. Federal Award Findings and Questioned Costs

U.S. Department of Education

East Carolina University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-37	Special Tests and Provisions: Reportable Condition Questioned Cost Finding \$1,247	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> The University did not have controls in place to ensure adequate verification of student aid application information for Title IV, Higher Education Assistance program as required by Title 34 CFR 668, Subpart E. See finding 06-FS-6 for a description.

84.038 FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS

III. Federal Award Findings and Questioned Costs

U.S. Department of Education

East Carolina University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-38	Special Tests and Provisions: Reportable Condition Questioned Cost Finding \$2,000	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> The University did not have controls in place to ensure adequate verification of student aid application information for Title IV, Higher Education Assistance program as required by Title 34 CFR 668, Subpart E. See finding 06-FS-6 for a description.

84.038 FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-39	<u>Eligibility:</u> Reportable Condition	<u>Weak Internal Controls Over Federal Awards</u> Internal controls over financial aid awards and student accounts were insufficient to prevent errors and misappropriation of assets. A financial aid counselor was responsible for awarding federal funds and disbursing the funds to students' accounts. This is a violation of basic internal controls that are required to provide adequate segregation of duties. See finding 06-SA-32 for a description.
06-SA-40	<u>Eligibility:</u> Reportable Condition	<u>Inappropriate Information System Access Rights to Financial Aid Data</u> The University administered information system access rights inconsistent with adequate internal controls over financial aid data. See finding 06-SA-33 for a description.

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

U.S. Department of Education

Randolph Community College

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-41	Allowable Costs/Cost Principles: Questioned Cost Finding \$21,767	<p><u>Salaries Charged to Vocational Education (CFDA 84.048) are Not Supported by Time Records</u></p> <p>Time records do not support the percentage of the Student Services Counselor/ Coordinator of Students with Disabilities employee's salary charged to the Vocational Education Program.</p> <p>OMB Circular A-87 requires that employees working on multiple activities maintain records to track direct and indirect cost activity, as well as activities unallowable for program purposes. Questioned costs for undocumented charges to the 2005-2006 Vocational Education award number are \$21,767. The Award Numbers associated with this questioned cost are V048A030033, V048A040033, and V048A050033.</p> <p><i>Recommendation:</i> The College should establish and communicate to employees guidelines for documenting salaries charged to the Vocational Education Program that are in compliance with Federal regulations.</p> <p><i>Agency Response:</i> The College agrees with this finding. The following corrective action was completed January 24, 2007. The Student Services Counselor's contacts with students in specific curricula will be documented daily by a student contact record that includes date, name of student, curriculum of student, and time devoted to student activity. At the end of each month the counselor will complete a summary of time-effort to verify that she devoted at least the appropriate percentage of effort to students in vocational educational curricula. The dean will sign each summary of time-effort and forward it to the Full Time Payroll Specialist in the Business Office.</p>

84.063 FEDERAL PELL GRANT PROGRAM**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Bladen Community College

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-42	Special Tests and Provisions: Reportable Condition Questioned Cost Finding \$25,236	<p><u>Liability for Unearned Student Financial Aid Revenues</u></p> <p>The finding described below was the result of a 2005 financial statement audit of Bladen Community College that was issued during the 2005-2006 fiscal year.</p> <p>Bladen Community College did not return unearned student financial aid grants to the federal government in accordance with program regulations. The College has determined that as of June 30, 2005, it owed the federal government \$25,236 for the 2005 and 2004 fiscal years.</p> <p>When students withdraw or drop courses, the College is required to compute the amount of unearned student financial aid credited to the students' accounts for tuition and fees and return it to the federal government. At year-end, the College had not paid any refunds and did not report a liability in the financial statements for the amount owed.</p> <p>During our audit, the College was investigating the refund requirements and subsequently returned \$44,723 to the federal government for the 2004, 2005 and 2006 fiscal years.</p> <p><i>Recommendation:</i> The College should request an official management decision from the federal funding agency to determine whether payback for fiscal years prior to 2004 will be required.</p> <p><i>Agency Response:</i> We acknowledge the finding of the auditors. The College is compliant in its return of Title IV funds back to FY2004. The College will request an official management determination from the federal funding agency as to any liability for fiscal years prior to FY2004.</p>

84.063 FEDERAL PELL GRANT PROGRAM**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

East Carolina University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-43	Special Tests and <u>Provisions:</u> Reportable Condition Questioned Cost Finding \$8,450	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> The University did not have controls in place to ensure adequate verification of student aid application information for Title IV, Higher Education Assistance program as required by Title 34 CFR 668, Subpart E. See finding 06-FS-6 for a description.

84.063 FEDERAL PELL GRANT PROGRAM**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-44	<u>Eligibility:</u> Reportable Condition	<u>Weak Internal Controls Over Federal Awards</u> Internal controls over financial aid awards and student accounts were insufficient to prevent errors and misappropriation of assets. A financial aid counselor was responsible for awarding federal funds and disbursing the funds to students' accounts. This is a violation of basic internal controls that are required to provide adequate segregation of duties. See finding 06-SA-32 for a description.
06-SA-45	<u>Eligibility:</u> Reportable Condition	<u>Inappropriate Information System Access Rights to Financial Aid Data</u> The University administered information system access rights inconsistent with adequate internal controls over financial aid data. See finding 06-SA-33 for a description.
06-SA-46	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$13,100	<u>Federal Aid Recipients Not Meeting Satisfactory Academic Progress</u> Students received federal awards while not meeting the University's satisfactory academic progress requirements. See finding 06-SA-34 for a description.
06-SA-47	<u>Special Tests and Provisions:</u> Reportable Condition Questioned Cost Finding \$7,300	<u>Weak Internal Controls Over University Verification of Students' Eligibility</u> Student files are randomly flagged by the Department of Education for verification of information submitted by students to the University that is used in the determination of federal awards eligibility. Our audit revealed instances where either documentation did not exist to indicate that the verification was performed or the documentation was inconsistent with other data. See finding 06-SA-35 for a description.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-48	Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$10,963	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>There were weaknesses in the Department's controls over the payment of basic support claims in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. The Basic Support Grant is administered by both the Division of Vocational Rehabilitation (DVR) and the Division of Services for the Blind (DSB). An examination of 244 client files revealed the following:</p> <ol style="list-style-type: none"> Seven drug claims were paid using an incorrect methodology for payment. Six claims were for DVR and one claim was for DSB. Effective December 2001, a State maximum Allowable Cost (SMAC) rate was initiated for use in determining the lowest price for certain drugs. The SMAC price was not considered when pricing these claims. Also, the dispensing fee for four of the DVR claims was overpaid based on the Medicaid set dispensing fee for the drugs. This oversight and overpayment of the dispensing fee resulted in an overpayment for DVR of \$102 and for DSB of \$4. Three DVR inpatient claims were paid using an incorrect methodology. The claims were not paid with the rates that were in effect on the date of discharge resulting in an overpayment of \$4,467. Six DVR outpatient claims were paid incorrectly due to the use of an incorrect rate while pricing the claim that resulted in a total overpayment of \$2,011. One DVR inpatient claim was paid incorrectly due to the use of an incorrect rate while pricing the claim that resulted in an underpayment of \$184. Four DVR claims were paid in error based on keying errors by agency personnel resulting in a total overpayment of \$11,087. <p>The Department paid claims in error totaling a net overpayment of \$13,465. Because the actual questioned costs for the grant exceed \$10,000, we are questioning the federal share of \$10,597.</p> <p>In addition, we noted weaknesses in the Department's controls over the development of the Individualized Plan for Employment (IPE):</p> <ol style="list-style-type: none"> One DVR client file included an IPE that was unsigned by the client. The signature of both the counselor and the client are required. One DVR client file did not have an IPE included. The services for this client were not appropriately agreed upon by the client and the counselor in order to reach an acceptable employment outcome. The total amount paid to the

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>client was \$465 of which the federal share of \$366 is questioned costs.</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>This finding affects the Division of Vocational Rehabilitation with grant #H126A040049, #H126A050049, and #H126A060049. This finding also affects the Division of Services for the Blind with grant #H126A040050, #H126A050050, and #H126A060050.</p> <p><i>Recommendation:</i> The Department 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 Divisions' payment procedures. Also, the Divisions should ensure that payment calculations are updated regularly in accordance with Medicaid payment methodology. The Divisions should perform an 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. Having the correct rates available for Claims Processing staff to use in accurately paying the Division's invoices depends upon several steps being executed properly and in a timely manner. Rate changes must be shared by Division of Medical Assistance (DMA) and its fiscal agent and programmed by the Division of Information Resource Management (DIRM) staff. The State Maximum Allowable Cost (SMAC) rate identified as not being used in our pricing methodology for drug claims is now being received. However, the format shared does not include critical data required by the VR payment system.</p> <p>In all cases in which an overpayment was made, the provider has been contacted and a refund has been requested. Additional payments have been made to providers who were underpaid.</p> <p>The Division continues to pursue every opportunity available to comply with the statutory requirement and will:</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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<ul style="list-style-type: none"> Continue working with DIRM staff to seek an automated solution in updating SMAC rates for drug claims. Continue to hold frequent joint meetings with staff from the Controller's Office, DMA and DIRM, to improve communication and be informed of rate updates. Review and discuss with DMA and the Controller's Office, the feasibility of DMA's Fiscal Agent paying all the Division's medical claims as an add-on to DMA's contract. <p>We concur with the exception regarding the unsigned Individual Plan of Employment (IPE). The Division will follow-up with monitoring and oversight by managers to ensure that IPEs are completed when required and that the individual signs and agrees with the IPE.</p> <p>Regarding the DVR file in which no IPE was included in the case, the case was in Status 30 (Eligible and in Comprehensive Needs Assessment). This status does not require an IPE because the service provided is an assessment. The case had not been moved to Status 12 in which an IPE is required. The delay in moving the case into Status 12 is justified since an assessment is required in order to identify services that will meet the rehabilitation needs of the individual. No corrective action is required in this case and the \$465 payment should not be questioned.</p> <p><i>Auditor Comment:</i> We stand by the original recommendation and questioned costs.</p>
06-SA-49	Cash <u>Management:</u> Reportable Condition	<p><u>Cash Management Weaknesses for the Vocational Rehabilitation Program</u></p> <p>The Department failed to maintain adequate documentation to support cash drawdown requests. In addition, drawdowns were made where the federal portion of the drawdown was calculated incorrectly. Errors were noted in our sample of 41 test items as follows:</p> <ul style="list-style-type: none"> For drawdowns of \$9,149 requested on February 16, 2006, and \$68,427 requested on December 29, 2005, the Department did not have all or part of the cash requirements expenditure reports to support the drawdown amounts. In addition, the amounts drawn down were incorrect. For drawdowns of \$18,981 requested on September 8, 2005, and \$2,988 requested on April 6, 2006, the federal portion of the expenditure was

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>calculated using an incorrect federal funds participation rate for a particular federal reporting code.</p> <p>The Treasury-State agreement requires that program and administrative costs be funded on a pre-issuance basis, but funds should not be drawn down more than three business days prior to the day of disbursement.</p> <p>This finding affects the Division of Vocational Rehabilitation with grant #H126A040049, #H126A050049, and #H126A060049. This finding also affects the Division of Services for the Blind with grant #H126A040050, #H126A050050, and #H126A060050.</p> <p><i>Recommendation:</i> The Department should enhance controls related to the federal funds drawdown process to ensure accuracy in the calculation of federal amounts and the maintenance of adequate documentation to support the process.</p> <p><i>Agency Response:</i> The Department agrees with this finding. We have procedures in place for drawing funds and maintaining adequate documentation. We have discussed this with staff and reiterated the importance of following these procedures.</p>
06-SA-50 Eligibility: Reportable Condition Questioned Cost Finding \$676	<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 244 client files revealed cases in which eligibility was not determined in a timely manner and the individual financial 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 three clients. <p>Title 34 CFR section 361.41 and the Division of Vocational Rehabilitation'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.</p> <ul style="list-style-type: none"> One client did not have appropriate documentation of the individual's financial

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>status. The file did not have the completed form nor the documentation of the individual's SSI/SSDI status as specified in the Division of Vocational Rehabilitation's policies. Since proof of financial need was not determined, the client would not be eligible for cost services to be provided. The client was paid \$859 resulting in questioned costs of the federal share of \$676.</p> <p>These weaknesses increase the risk of paying costs related to ineligible participants or for unapproved services.</p> <p>This finding affects the Division of Vocational Rehabilitation with grant #H126A040049, #H126A050049, and #H126A060049. This finding also affects the Division of Services for the Blind with grant #H126A040050, #H126A050050, and #H126A060050.</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 part of this finding. The Division will continue to track the error reports on the Case Management System in order to identify cases that are at risk for going beyond the 60 day limit. Unit managers will be required to submit reports regarding timeliness of eligibility decisions on a quarterly basis. The Division will also institute training on the Timeliness of Eligibility Decision Policy which counselors will complete online.</p> <p>The part of the finding that addresses the case in which no financial needs test was completed does not represent a deficiency. The identified service was a diagnostic service that was provided in Status 02 (Application Status) prior to eligibility determination. A financial needs test was not required. Therefore, the \$859 in client payments should not be questioned.</p> <p><i>Auditor Comment:</i> We stand by the original recommendation and questioned costs.</p>

84.268 FEDERAL DIRECT STUDENT LOANS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-51	<u>Eligibility:</u> Reportable Condition	<u>Weak Internal Controls Over Federal Awards</u> Internal controls over financial aid awards and student accounts were insufficient to prevent errors and misappropriation of assets. A financial aid counselor was responsible for awarding federal funds and disbursing the funds to students' accounts. This is a violation of basic internal controls that are required to provide adequate segregation of duties. See finding 06-SA-32 for a description.
06-SA-52	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding	<u>Errors in University's Calculations of Students' Need for Financial Aid</u> The University was inconsistent in its calculation of undergraduate students' need for financial aid. A student's need for financial aid is calculated as the difference between the cost to attend the University and the amount the student is considered able to pay toward their education. The University determines the cost component of the need calculation. Federal regulations require that the University either set standard cost budgets for groups of similar students or calculate cost for each individual financial aid applicant. The goal of the regulation is to allow equitable treatment of all students in the amount and type of financial aid awarded. Auditors reviewed the cost budgets derived by the University for each group of undergraduate students. Undergraduate students are grouped based on enrollment (full-time, three quarter time, half time), residency (in-state, out-of-state), and housing (on campus, off campus, at home) status. The following represent inconsistencies in various components of the University's cost budgets used to calculate need for undergraduate students. These inconsistencies resulted in inequitable treatment of groups of similar students in the amount of direct loans awarded and in the type of direct loans awarded (government subsidized or unsubsidized). <ul style="list-style-type: none"> • Tuition and fees budgets were \$1,682 more for a resident student registered at three-quarter time status living on-campus than for the same category of students living off-campus and at home. • Tuition and fees budgets were \$8,092 more for a non-resident student registered at three-quarter time status living on-campus and off-campus than for the same category of students living at home. • Tuition and fees budgets were \$2,354 more for a resident student registered at half-time time status living on-campus than for the same category of students living off-campus and at home. • Tuition and fees budgets were \$11,120 more for a non-resident student

84.268 FEDERAL DIRECT STUDENT LOANS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>registered at half-time status living on-campus and off-campus than for the same category of students living at home.</p> <ul style="list-style-type: none"> Room and board budgets for all students living on-campus and off-campus were \$2,060 higher than resident students registered at three-quarter time status living off-campus and \$2,210 higher than resident students registered at half-time status living off-campus. Resident students registered at three-quarter time status and half-time status living at home were not affected by the error. Transportation budgets for all non-resident students who lived on campus were \$140 less than transportation budgets for all other students, including resident students who lived on campus. <p>The University had 480 students in the fall and 568 students in the spring whose financial aid need was based on University calculated cost budgets that were created using the inconsistent figures noted above. Likely questioned costs are estimated to exceed \$10,000.</p> <p>The Federal Student Aid Handbook states that when calculating cost of attendance, a University can have standard costs for different categories of students. If a University establishes standard cost categories, they must apply the cost allowances uniformly to all students in those categories.</p> <p><i>Recommendation:</i> The University should implement controls to ensure the accuracy of the calculation of students' need.</p> <p>(Award # K060322 – Award year 7/1/2005 – 6/30/2006)</p> <p><i>Agency Response:</i> Effective 2006-2007, the University established a Cost of Attendance policy of standard costs categories such as tuition and fees, loan fees, room and board, books and supplies, transportation and miscellaneous fees to ensure the accuracy of the calculation of students' need.</p>
06-SA-53	<p><u>Eligibility:</u></p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$20,299</p> <p><u>Errors in Eligibility Determinations</u></p> <p>The University miscalculated federal awards for direct loan recipients. Auditors selected a sample of 81 students to test for eligibility. One direct loan recipient was overawarded \$461. Likely questioned costs are estimated to exceed \$10,000.</p> <p>In the auditor's sample of 81 students tested for eligibility, two student files included Institutional Student Information Records that were flagged by the Department of Education when ran against data base edit checks. One</p>

84.268 FEDERAL DIRECT STUDENT LOANS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>student had a student loan in active bankruptcy warning and one student had an excess student loan warning. The University was required to resolve the warnings prior to awarding the funds. The University was able to show auditors that these issues had been resolved by referring to the National Student Loan Data System, but no documentation was included in the students' files to indicate that resolution was obtained by the University for the warnings prior to the disbursement of awards. Loan awards associated with these two students totaled \$19,838; therefore, we question the amount.</p> <p>Federal regulations set rules governing the amount of financial aid awards that can be disbursed. Awards cannot be disbursed to students prior to resolving eligibility flags documented by the Department of Education.</p> <p><i>Recommendation:</i> The University's financial aid counselors should be trained to calculate financial aid awards accurately. A management review process should be in place to ensure the accuracy of award calculations and appropriate University response to items flagged by the Department of Education that require resolution prior to the disbursement of awards.</p> <p>(Award # K060322 – Award year 7/1/2005 – 6/30/2006)</p> <p><i>Agency Response:</i> Effective 2006-07, the financial aid counselors have had extensive training on verification, resolving eligibility flags, conflicting information and calculating financial aid awards. Additionally, a verification policy was established to include procedures for resolving verification issues, eligibility flags, and any other conflicting information. A management review process was implemented to ensure the accuracy of award calculations and items flagged by the Department of Education.</p>
06-SA-54	<p><u>Eligibility:</u></p> <p>Reportable Condition</p> <p><u>Inappropriate Information System Access Rights to Financial Aid Data</u></p> <p>The University administered information system access rights inconsistent with adequate internal controls over financial aid data. See finding 06-SA-33 for a description.</p>
06-SA-55	<p><u>Eligibility:</u></p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$55,549</p> <p><u>Federal Aid Recipients Not Meeting Satisfactory Academic Progress</u></p> <p>Students received federal awards while not meeting the University's satisfactory academic progress requirements. See finding 06-SA-34 for a description.</p>

84.268 FEDERAL DIRECT STUDENT LOANS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-56	Special Tests and Provisions: Reportable Condition Questioned Cost Finding \$20,125	<u>Weak Internal Controls Over University Verification of Students' Eligibility</u> Student files are randomly flagged by the Department of Education for verification of information submitted by students to the University that is used in the determination of federal awards eligibility. Our audit revealed instances where either documentation did not exist to indicate that the verification was performed or the documentation was inconsistent with other data. See finding 06-SA-35 for a description.
06-SA-57	Special Tests and Provisions: Reportable Condition	<u>University Not in Compliance With Federal Regulations Regarding Reconciliations</u> The University did not reconcile their Direct Loan School Account Statement (SAS) to the University's financial records during the audit period. The University must report all loan disbursements to the Direct Loan Servicing System within 30 days of disbursement. Each month, the University receives a SAS data file which consists of a Cash Summary and Cash Detail report from the Direct Loan Serving System. The University is required to reconcile these files to their financial records. Auditors compared direct loan disbursements per the Direct Loan SAS Year-to-Date Cash Summary from the Department of Education to direct loan disbursements per the University's records and noted unreconciled differences greater than \$10,000. Federal regulations require the University to reconcile their Direct Loan School Account Statement to the University's records each month. <i>Recommendation:</i> The University should implement internal controls that include a timely reconciliation of the University's financial records and the Direct Loan System records to ensure compliance with Federal regulations and accurate financial reporting. (Award # K060322 – Award year 7/1/2005 – 6/30/2006) <i>Agency Response:</i> Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards.

84.287 TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS**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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-58	<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 for Subawards</u></p> <p>The Department did not have controls in place to ensure that the federal suspension and debarment requirements were met for subrecipients in the Twenty-First Century Community Learning Centers program, for federal funding periods July 2003 – September 2005 (S287C030033B), July 2004 – September 2006 (S287C040033), and July 2005 – September 2007 (S287C050033). 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>The Department did not verify that subrecipients were not suspended or debarred for any of the subrecipients receiving federal funds in the amount of \$24,547,710. 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. Our review of the Excluded Parties List System revealed no contractors were debarred.</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 requirements.</p> <p><i>Agency Response:</i> We agree with the finding. The DPI will ensure that suspension and debarment certifications are obtained from all 2007 subrecipients of Twenty-First Century Community Learning Centers sub-grant awards. In addition, the DPI will strengthen procedures to ensure that suspension and debarment certifications are obtained from all federal grant sub-recipients in the future.</p>
06-SA-59	<p>Subrecipient Monitoring:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Subgrant Award Documents Need Improvement</u></p> <p>The Department's subgrant awards process did not ensure that subgrant awards included clauses containing federal requirements for subgrantees in the Twenty-First Century Community Learning Centers program for federal funding years July 2003 – September 2005 (S287C030033B), July 2004 – September 2006 (S287C040033), and July 2005 – September 2007 (S287C050033). The subgrant award documents did not include clauses and</p>

84.287 TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS (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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>implementing requirements, such as federal suspension and debarment requirements and subrecipient A-133 audit requirements, for compliance by the subgrantees. Although Department personnel stated that subgrantees were informed of some of the imposed requirements during an annual orientation meeting, there is an increased risk that subgrantees could be unaware of federal requirements and possibly not be in compliance.</p> <p>Title 34 CFR Section 80.37 requires that when awarding subgrants, every subgrant should include clauses as required by federal statute, executive orders and their implementing regulations to ensure subgrantees are aware of requirements imposed upon them.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure all subgrant awards include clauses containing federal requirements to provide greater assurance that subgrantees will comply with federal requirements.</p> <p><i>Agency Response:</i> We agree with the finding. The DPI will ensure that the 2007 sub-grant award documents for the Twenty-First Century Community Learning Centers include the appropriate clauses containing federal requirements.</p>

90.401 HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS**III. Federal Award Findings and Questioned Costs**

Election Assistance Commission

State Board of Elections

For the Fiscal Year Ended June 30, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-60	<p>Matching, Level of Effort, Earmarking:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Maintenance of Effort Requirement Not Met</u></p> <p>The State Board of Elections did not meet the maintenance of effort requirement for the Help America Vote Act Requirements Payments program. However, sufficient funds were appropriated to meet the requirement, and the funds continue to be available for future expenditure in the program.</p> <p>The Help America Vote Act requires the Board to continue to expend state funds on activities covered by the Act at the same level as the amount expended for those activities during the 2000 fiscal year. The Board was appropriated \$3,457,586 for the 2006 fiscal year, an amount sufficient to meet the requirement, but only charged \$1,870,255 of expenditures to the state funds. The requirement could have been met by charging additional expenditures to state rather than federal funds since more than enough total expenditures were incurred. Because both federal and state moneys carry over to future years and are restricted for use in the program, the required maintenance of effort would have been met over a period of several years. However, failing to charge the proper amount in the 2006 fiscal year was a technical violation of the Act.</p> <p><i>Recommendation:</i> The State Board of Elections should implement procedures to ensure that the required level of state expenditures are charged each year.</p> <p><i>Agency Response:</i> The State Board of Elections is unwilling to accept that this was a technical violation of HAVA because we have not been informed by the Elections Assistance Commission, despite repeated requests, that this is a violation. Rather we believe it would be imprudent to spend all the maintenance of effort funds every year they are appropriated when significant funds will be needed to complete the costly task of updating and modernizing the Statewide Election Information Management System (SEIMS). Discussions with Legislative leaders regarding this issue indicate that guidance may be provided for the expenditure of the Maintenance of Effort funds.</p>
06-SA-61	<p>Procurement and Suspension and Debarment:</p> <p>Reportable Condition</p>	<p><u>Required Procurement Procedures Not Followed</u></p> <p>The State Board of Elections did not follow proper procurement procedures for a purchase of equipment paid for with Help America Vote Act Requirements Payments program funds. As a result, there was a risk that the selected vendor should not have been used; however, we did not determine that another vendor should have been chosen.</p> <p>The Board notified subrecipients that they could purchase selected items of equipment from a particular vendor. However, the vendor was selected without</p>

90.401 HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS (continued)**III. Federal Award Findings and Questioned Costs**

Election Assistance Commission

State Board of Elections

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>following State procurement policies or checking to see if the vendor was on the excluded parties list maintained by the General Services Administration as required in the <i>OMB Circular A-133 Compliance Supplement</i>. We determined during our audit that the vendor was not actually on the excluded parties list. The Board reimbursed subrecipients \$415,708 for items purchased from the vendor.</p> <p><i>Recommendation:</i> The State Board of Elections should implement controls to ensure that procurement requirements are met.</p> <p><i>Agency Response:</i> In implementing a new state law to comply with recent federal laws, the State Board worked under an extremely compressed time schedule for the procurement and deployment of HAVA compliant voting equipment to the 100 counties in order to have them in place for the May 2, 2006 primary, as required by the federal law. An arguably ambiguous email has been cited as directing county boards of elections to purchase from a single vendor when in fact the intended message was for counties to follow individual county purchasing requirements and ensure that equipment purchases met HAVA standards.</p> <p>The State Board will continue to notify county boards of elections to check the barred vendor list for themselves before making purchases.</p>
<p>06-SA-62 Subrecipient Monitoring:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Subrecipient Audit Reports Not Reviewed</u></p> <p>The State Board of Elections did not review subrecipient audit reports to identify audit findings applicable to the Help America Vote Act Requirements Payments program. As a result, subrecipients may not correct deficiencies that might have been identified in audits.</p> <p>OMB Circular A-133 requires pass-through entities to ensure that required audits are completed within nine months of the end of the subrecipient's audit period, issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings. Since all of the subrecipients were local governments, the Department of State Treasurer's State and Local Government Finance Division monitored to ensure that required audits were performed timely. However, the Board should have reviewed the reports for findings related to its program.</p> <p><i>Recommendation:</i> The State Board of Elections should review subrecipient audit reports and ensure deficiencies applicable to its program are corrected.</p>

90.401 HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS (continued)

III. Federal Award Findings and Questioned Costs

Election Assistance Commission

State Board of Elections

For the Fiscal Year Ended June 30, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<i>Agency Response:</i> We have reviewed the local finance unit audits and will continue to notify the Treasurer's Office, the Local Government Commission and the county directors of elections of any inaccuracies in reporting we identify in the future. We understand from your office and the office of the Treasurer that in the absence of local financial audits with HAVA findings that no action is needed on our part.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-63	<u>Eligibility:</u> Reportable Condition	<p><u>Improper Access to the Eligibility Information System</u></p> <p>During the prior year, we identified deficiencies in the Division of Social Service's oversight and management of employee access to the Eligibility Information System (EIS). Improper levels of access to the EIS system were identified for six employees during the prior year. Follow-up procedures were performed during the current year, particularly for those employees. We noted that one employee identified in the prior year continued to have the same improper access. There was a change in the Security Officer position during the year which apparently contributed to this oversight.</p> <p>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. 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>This finding affects multiple grant awards.</p> <p><i>Recommendation:</i> The Division of Social Services should continue to enhance 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 and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The Department agrees with this finding. The DHHS Privacy and Security Office investigated the security profile of the individual employee during the month of October 2006 and revoked the access that is not required for this employee to perform job duties. The DIRM technical support will continue to review the RACF Violation Log on a periodic basis.</p>
06-SA-64	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$1,452	<p><u>Documentation Lacking in County TANF Case Files</u></p> <p>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 960 case files for the TANF Program and found three deficiencies. The findings are summarized below.</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> One case file did not contain the "Mutual Responsibility Agreement". Program regulations require a "Mutual Responsibility Agreement" to be signed to receive TANF benefits. One client did not have the substance abuse screening documented in the file. According to eligibility rules, the County should perform a substance abuse screening as part of the eligibility determination process. One file did not have sufficient documentation to support the sanctioning and input of the case into the Non-Cooperation report. In accordance with the Work First manual, if an individual is not cooperating in establishing paternity, or in establishing, modifying or enforcing a support order, the appropriate level sanction must be applied. Medicaid benefits had not been terminated for this recipient until the auditor questioned the file. The auditor questioned any Medicaid benefits that were paid for the client. <p>The known questioned cost in these cases total \$1,452, and we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p>This finding affects grant #G0501NCTANF and #G0601NCTANF.</p> <p><i>Recommendation:</i> The local government auditors recommended that a process be implemented to ensure that the case files are complete and contain all required documentation. Also, benefits should be terminated in a timely manner when recipients are in Non-Cooperation status.</p> <p><i>Agency Response:</i> The Department is pleased that the accuracy rate of the county audits was 99.9% for the Temporary Assistance to Needy Families (TANF) program. Regarding the finding pertaining to the Mutual Responsibility Agreement, the County's Work First Program Representative is following up with county staff on the implementation of their Corrective Action Plan which includes additional training and second party reviews. Quality sampling and staff training have been implemented. The County's Local Business Liason is following up with the County's fiscal staff and the DHHS Controller's Office to ensure the Questioned Costs are repaid to the state.</p> <p>Regarding the finding pertaining to substance abuse screening, the County's Work First Program Representative is following up with county staff to ensure that this element of eligibility is addressed in future cases. The agency has established a county responsible overpayment in EPICS in the amount of \$272 (claim number 0000252085) to satisfy the Questioned Cost. The County's Local Business Liason will provide verification of this correction to the DHHS Controller's Office.</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, 2006

Type of Finding/ Questioned Costs		Findings and Recommendations
		<p>The Department disagrees with the finding regarding insufficient documentation to support the sanctioning and input of the case into the Non-Cooperation report. The County's Work First Program Representative reviewed the case in question and reported that the case was a Benefit Diversion Case. There are no child support cooperation requirements for Benefit Diversion Cases so the case could not be entered into the Non-Cooperation Report.</p>
06-SA-65	<p>Subrecipient Monitoring:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$268,946</p>	<p><u>Insufficient Follow-Up of Work First Program Monitoring Results</u></p> <p>TANF monitoring procedures are not sufficiently designed to ensure that all cases which have been identified as ineligible due to County Responsible Overpayments (CROP) are properly closed and overpayments are recouped. The Work First Monitoring Plan requires that information from all program area monitoring activities be entered into the Departmental monitoring database by the current Program Compliance Monitor. Monitoring data is periodically entered into the database after all County appeals are resolved and a year-end report is completed subsequent to the fiscal year after all County monitoring documentation has been entered into the database.</p> <p>The Enterprise Program Integrity Control System (EPICS) produces a monthly report for the Program Benefit Payment Section showing CROP entries. CROP amounts on this report require that the claim has been appropriately closed-out on the EPICS Referral Detail screen. From a sample of ten County monitoring files and 199 monitored cases, two counties with one case each were identified as not closed or resolution of non-compliance issues pending. These two cases were identified and corrected during our testing procedures. However, we expanded our testwork to include a query of all CROP cases in EPICS, but not yet closed-out. An additional 837 cases were identified dating from August 1992 through February 2007, with overpayments totaling \$268,946. It does not appear that controls were in place to ensure that proper follow-up procedures were performed to verify that corrective actions were fully implemented.</p> <p>In addition, the original sample errors did not have a written corrective action plan in the monitoring file. The Work First Monitoring Plan states that monitoring tools, corrective action plans, and follow-up results will be maintained.</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. Additionally, the Department EPICS manual requires proper case closure. The</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>failure to properly follow-up on cases identified as ineligible due to CROPS has resulted in the failure to recoup overpayments totaling \$268,946, which are considered to be questioned costs.</p> <p>This finding affects grant #G0501NCTANF and #G0601NCTANF.</p> <p><i>Recommendation:</i> The Division of Social Services should implement procedures to ensure outstanding adjustments are corrected and appropriate corrective action occurs for identified noncompliance.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The Auditor's report cited insufficient follow-up of Work First program monitoring results with reference to agency error claims left open in the EPICS system thereby preventing the state from recouping funds on those claims. The Division of Social Services Work First Representatives (WFR) will meet with counties and address with them their responsibility to follow policy, procedures and timeframes for resolving overpayments as indicated in Section 263 (Financial Responsibility) of the Work First Manual. Counties with outstanding recoupments will be instructed to enter the appropriate County Responsibility Overpayments (CROPS) amount, date of entry and closure, and reference number and provide the data to their WFR who will forward that information to the appropriate Program Compliance Monitor for placement in the county's monitoring file.</p> <p>A protocol has been established to address the finding. The Division of Social Services Performance Management team developed a query that is now available to Work First Representatives (WFR) in the Client Services Data Warehouse (CSDW) system for the purpose of monitoring Agency Error (AE) claims with a balance greater than zero on Active Work First cases. The WFR will review the query no less than every 6 months to ensure overpayments are recouped timely.</p> <p>Counties with monitoring findings causing agency errors/overpayments are required to enter the appropriate County Responsible Overpayments (CROPS) amounts into the EPICS system. The County will forward the CROP amount, date of entry and closure, and EPICS reference number to their WFR. The above information will be placed in each county's Monitoring file along with the written corrective action plan developed by the county.</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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-66	Special Tests and Provisions:	<u>Appropriate Action Not Taken in Child Support Cases</u>
	Material Weakness	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.
	Material Noncompliance	Weaknesses identified with the Division of Social Service's system of managing and bringing enforcement actions included (our testwork was performed for all open cases in the Division's Data Warehouse): <ul style="list-style-type: none"> a. Federal regulations require the Division of Social Services to establish paternity and support obligations for all IV-D cases that require this type of action. We found that 42% of open cases were not in compliance with this requirement. b. Federal regulations require the Division of Social Services 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 36% of open cases were not in compliance with this requirement. <p>Federal regulations require child support agencies to maintain an effective system of monitoring compliance with support obligations. Regulations require that within 90 days of locating an absent parent the Division of Social Services 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>This finding affects grant #G0604-NC4004.</p> <p><i>Recommendation:</i> The Division of Social Services is 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 Department agrees with this finding. The Department has made significant progress in all areas of Child Support Enforcement compliance. Since 2002, the North Carolina Child Support Enforcement's compliance rate in Establishment has risen by 21%, the compliance rate in</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Interstate has risen by 21% and the compliance rate in Enforcement has risen by 18%. The compliance rate in Enforcement is 75% which meets federal standards.</p> <p>The Office of Child Support Enforcement (CSE) has recently increased the frequency of self-assessment reporting from quarterly to monthly so that action on non-compliant cases can be taken sooner. Self-Assessment reports are published in the data warehouse and shared with Regional Representatives and local offices. These reports identify cases that require processing and enable local office staff to improve performance in the areas of Establishment and Interstate. CSE will also use the reports to identify specific training needs for regional and centralized training.</p>

93.575 CHILD CARE AND DEVELOPMENT BLOCK GRANT**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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-67	Allowable Costs/Cost Principles: Material Weakness	<p><u>Insufficient Documentation to Support Adjustment Reclassifications</u></p> <p>During our testwork for the Child Care Development Fund Cluster, we identified that adjustments were being recorded that lacked sufficient documentation to support the purpose and amount of transactions posted. Many of these adjustments were being prepared in the final quarter of the federal fiscal year.</p> <p>Such adjustments change financial data reported within the accounting system. Adequate documentation should be maintained to support the purpose and methodology for these changes as well as the authorization for these changes to occur.</p> <p>This finding affects grant #G0401NCCCDF, #G0501NCCCDF, and #G0601NCCCDF.</p> <p><i>Recommendation:</i> We recommend that adequate documentation be maintained to support the calculation and purpose for adjustments made to the accounting records.</p> <p><i>Agency Response:</i> The Department agrees with this finding. We agree that requests from the Department of Child Development (DCD) staff to the Controller's Office for adjustments to CCDF expenditures lacked consistent documentation to support the need and amount of the transactions. We are aware of the importance of having justification for reclassifications and have implemented a more formal structure that will create a paper trail.</p>
06-SA-68	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Improper Access to the Subsidized Child Care Reimbursement System</u></p> <p>We identified deficiencies in the Division of Child Development's oversight and management of employee access to the Subsidized Child Care Reimbursement System (SCCRS). Seven employees that are classified as Technology Support Analysts have the ability to change financial data in the SCCRS. Division of Child Development personnel stated that it was necessary for the Technology Support Analyst to have unlimited access (including the ability to change financial data) in the SCCRS to assist employees at the County level to solve system problems. However, there are no compensating controls in place to ensure that financial data is not compromised by activities performed by these employees.</p> <p>Improper access to computer systems can result in both intentional and unintentional security breaches. Maintaining proper access controls over</p>

93.575 CHILD CARE AND DEVELOPMENT BLOCK GRANT (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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data.</p> <p>This finding affects grant #G0401NCCCDF, #G0501NCCCDF, and #G0601NCCCDF.</p> <p><i>Recommendation:</i> The Division of Child Development should review its prescribed procedures for documenting security access privileges for the SCCRS. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements. If it is determined that the Technology Support Analyst position requires this level of access, compensating reviews should be implemented to ensure that the integrity of the data is not compromised.</p> <p><i>Agency Response:</i> The Department agrees with the finding. The Division of Child Development (DCD) acknowledges the Infrastructure, Operations, and Systems Management (IOSM) Customer Support Services staff, Technology Support Analysts, did have data entry access level to the Subsidized Child Care Reimbursement (SCCR) System. The Division of Child Development requested that the SCCR System programming supervisor, the Customer Support Services manager, and the IOSM director immediately change the access levels of the IOSM Customer Support Services staff, Technology Support Analysts, from data entry to inquiry only for the production environment. This change has been completed as of March 12, 2007.</p>

93.596 CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND**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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-69	Allowable Costs/Cost Principles: Material Weakness	<u>Insufficient Documentation to Support Adjustment Reclassifications</u> During our testwork for the Child Care Development Fund Cluster, we identified that adjustments were being recorded that lacked sufficient documentation to support the purpose and amount of transactions posted. Many of these adjustments were being prepared in the final quarter of the federal fiscal year. See finding 06-SA-67 for a description.
06-SA-70	Allowable Costs/Cost Principles: Reportable Condition	<u>Improper Access to the Subsidized Child Care Reimbursement System</u> We identified deficiencies in the Division of Child Development's oversight and management of employee access to the Subsidized Child Care Reimbursement System (SCCRS). See finding 06-SA-68 for a description.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-71	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Improper Access to the Foster Care Information Systems</u></p> <p>We identified deficiencies in the Division of Social Services' oversight and management of employee access to the Child Placement Payment System and the Foster Care Facilities Licensing Systems. Nineteen employees that are classified as Technology Support Analysts have the ability to change financial data in either of these systems. Division of Social Services personnel stated that it was necessary for the Technology Analyst to have unlimited access (including the ability to change financial data) in the systems to assist employees at the County level to solve system problems. However, there are no compensating controls in place to ensure that financial data is not compromised by activities performed by these employees.</p> <p>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>This finding affects grant #G0501NC1401 and #0601NC1401.</p> <p><i>Recommendation:</i> The Division of Social Services should review its prescribed procedures for documenting security access privileges for the Child Placement Payment System and the Foster Care Facilities Licensing System. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements. If it is determined that the Technology Support Analyst position requires this level of access, compensating reviews should be implemented to ensure that the integrity of the data is not compromised.</p> <p><i>Agency Response:</i> The Department agrees with part of this finding. The employees identified by the State auditors were the Technical Support Analysts that work on the DIRM Help Desk. After consulting with staff familiar with this issue, the general consensus is that, although it is rarely needed, staff on the DIRM Help Desk need this level of access to CPPS and FCFLS in order to help county and state staff with glitches that occasionally happen in these systems. Having this level of access allows them to look at the actual screen that staff is looking at so that they are able to troubleshoot the problem directly. In discussing this issue with DIRM, it was agreed that not everyone on the list provided by the auditor needed this access. Access has been removed for those individuals.</p> <p>Additionally, the auditor was concerned that there was no review of adjustments made in these systems. Anytime there is a change in the CPPS forms</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	(5094/5095) or the FCFLS (5015) there are turnaround forms created with the changes. When changes are made to the CPPS forms (5094/5095), monthly reports on the updates are sent to the counties and the Controller's Office for review. These updates flag potential mistakes and errors so that they can be corrected.
06-SA-72 <u>Eligibility:</u> Reportable Condition Questioned Cost Finding	<p><u>Foster Care IV-E Program Forms Not Signed at the County Level</u></p> <p>In North Carolina, each county is responsible for determining Foster Care IV-E eligibility. The CPAs performing the county audits tested 471 case files and found deficiencies in two cases. In these cases, the signatures of the social worker and/or supervisor were missing from the form DSS-5120. Each person involved in the eligibility determination process must assure that the DSS-5120 is completely and accurately filled out at the time the child comes into care. Without appropriate reviews, ineligible participants could participate in the program or incorrect foster care payments could occur.</p> <p>There was no questioned cost in these two cases; however, we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p>This finding affects grant #G0501NC1401 and #0601NC1401.</p> <p><i>Recommendation:</i> The DSS-5120 forms should be completed as required and the supervisor should perform a thorough review of the case file.</p> <p><i>Agency Response:</i> The county agreed with the finding. The county has implemented a Corrective Action Plan which calls for second and third party reviews. The county's Children's Programs Representative will also be conducting training for county staff on the completion of the DSS-5120.</p>
06-SA-73 <u>Subrecipient Monitoring:</u> Material Weakness	<p><u>Deficiencies in the Foster Care Monitoring Procedures</u></p> <p>In reviewing the monitoring procedures for the Foster Care program, we noted that the monitoring activities were not consistently in compliance with the monitoring plan. The monitoring plan specifically spells out the timeframe for the review period to be the six-month period ending three months prior to the monitoring notice date. However, we identified that 5 of the 10 counties which were selected for our review fell outside those established parameters.</p> <p>In addition, the monitoring directives state that in performing the review, the monitoring review follows the placement of the children throughout the period</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>under review to ensure that payments are being made to eligible child care providers. For the 10 counties reviewed, we determined that the monitoring procedures were incomplete. We noted that children were moved to subsequent providers within the review period; however, the monitoring documentation did not address the new placement. Benefit payments totaling \$11,654 were paid to child care institutions where this subsequent follow-up did not occur.</p> <p>The guidelines for monitoring activities are established in regulations for Foster Care Program as well as the Monitoring Plan (Plan) created by the Division of Social Services' Family Support and Child Welfare Services Section. Per the Plan, the Program Compliance Monitors are responsible for monitoring Title IV-E eligibility determination and re-determination for Title IV-E maintenance payments, including eligibility for the child and the child care institution.</p> <p>The failure to perform monitoring procedures in accordance with the established Plan could result in payments being made to child care institutions that did not meet the eligibility requirements per the regulations.</p> <p>This finding affects grant #G0501NC1401 and #0601NC1401.</p> <p><i>Recommendation:</i> The Division of Social Services should review its current Plan to ensure that it adequately addresses its planned monitoring activities. To ensure the appropriateness of the Title IV-E eligibility determination and re-determination for maintenance payments are correct, the monitoring efforts should document the children's placement throughout the review period.</p> <p><i>Agency Response:</i> The Division of Social Services' Program Compliance Monitors will ensure that the case sample selection correctly reflects the review period according to the established protocol for determining the review period. As well, the process for determining the review period will be more definitive in the monitoring plan. The reported failure to follow the child's placement during the review was the result of incomplete documentation in some county records. Counties have been advised to develop stronger internal communication plans to ensure that all required documentation for determining eligibility is maintained in case files. This internal communication plan will be reviewed by the Children's Programs Representative (CPR) to determine if it is adequate.</p> <p>In addition, the Children's Programs Representative (CPR) for each county will conduct periodic record reviews and training to ensure all program requirements and policy are met, including ensuring that a log is maintained in each child's record which outlines the child's placement history, dates of these placements, as well as specific reasons for the move(s) and matches. Training will also focus on ensuring that the child's placement log matches information</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	on the child's 5094 form that tracks the child's placement payment history. Training will also address accuracy in the completion of the 5094 form.
	Each of the placements that were not initially monitored have subsequently been determined to have been in licensed facilities, therefore, benefit payments totaling \$11,654 were appropriate. The monitoring questions on licensure and safety corroborate eligibility of the foster care facility but in no way should be construed as eligibility re-determination for the foster care facility.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-74	Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$126	<p><u>Claim Payments Made in Error</u></p> <p>During the 2006 State fiscal year, five 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 \$126, while the other four erroneous claims resulted in underpayments totaling \$1,645. The CPC's five errors resulted in a claim payment error rate of .05% for the 2006 contract year for HealthChoice claims. The projected underpayment of HealthChoice medical claims was \$85,507. This amount is considered to be immaterial to the Plan's Statement of Medical Claims Paid for the year ended June 30, 2006.</p> <p>The \$126 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 \$126 is identified as questioned costs. The projected underpayment of \$85,507 is deemed to be immaterial noncompliance with the allowable costs/cost principles compliance type for 2006.</p> <p>All medical claims should be processed accurately in accordance with the <i>North Carolina General Statutes</i>. Office of Management and Budget (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's CPC has identified the cause for the claim payments made in error and has implemented corrective actions with its claim processors.</p>

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-75	Allowable Costs/Cost Principles: Material Weakness Material Noncompliance	<u>Final Cost-Settlements Not Settled</u> <p>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. This finding affects multiple grant awards across numerous years. See finding 06-FS-2 for a description.</p>
06-SA-76	Allowable Costs/Cost Principles: Material Weakness Questioned Cost Finding \$19,499	<u>Provider Billing and Payment System Errors</u> <p>Our tests disclosed several weaknesses with the processing of claims payments. Errors were noted in 28 claims from a sample of 270 Medicaid claims tested. This finding affects multiple grant awards. See finding 06-FS-3 for a description.</p>
06-SA-77	Allowable Costs/Cost Principles: Reportable Condition	<u>Inadequate Communication of Rate Changes Between Divisions</u> <p>As identified in the prior year, we continued to note instances whereby 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. DMA is in possession of the state pharmacy rates which are needed by the DVR and DSB to accurately price claims. During the current year, we noted seven claims that were in error due to the State rate for pharmacy payments information not being shared with either DVR or DSB.</p> <p>The lack of communication and sharing of information between Divisions has resulted in the reporting of claims errors at both DVR and DSB.</p> <p>42 CFR 431.18 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>This finding affects multiple grant awards.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should continue to take appropriate actions to ensure that all Divisions within the Department are provided</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>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 Department concurs with this finding. We note that 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 the Division of Services for the Blind (DSB) in a timely manner. 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 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. <p>We believe the inadequate communication cited in this year's audit occurred just prior to the implementation of our corrective action plan. Both DVR and DSB have current rate information and are receiving updated rate information in a timely manner.</p>
06-SA-78 Reportable Condition Questioned Cost Finding	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>In North Carolina, each county determines eligibility for Medicaid benefits. The CPAs performing the county audits tested 2,731 case files for Medicaid recipients and found deficiencies in four cases. These issues are described below.</p> <ul style="list-style-type: none"> • Two case files were not able to be located. The auditor could not verify eligibility due to a lack of supporting documentation. Questioned costs were not determinable by the local auditor. • Two case files did not contain the proper documentation. <p>In addition, one county did not have controls in place to ensure that there was proper segregation of duties between the data origination function and the data output function. Without proper segregation of duties, opportunity exists for ineligible recipients to be entered into the system and receive benefits.</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>There was no questioned cost identified in these cases however we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p>This finding affects multiple grant awards.</p> <p><i>Recommendation:</i> The local government auditors recommended management take necessary measures to ensure that all files are tracked. It was also recommended that the files be reviewed by another employee to verify all documentation is completed and is accurate. One auditor recommended that the County review the segregation of duties between the data origination function and the data output function.</p> <p><i>Agency Response:</i> The counties concurred with the findings. The Department and the Division of Medical Assistance (DMA) are pleased that the Medicaid eligibility accuracy rate was 99.82% from the county audits. DMA will implement corrective action through the Medicaid Program Representatives (MPR's) by monitoring and reinforcing the importance of appropriate documentation which must be kept on file. 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 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 records are appropriately maintained and accounted for, and 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 and emphasize what must be kept on file. The MPRs will also work with the local county departments of social services on an individual basis as needed.</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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-79	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 of Medical Assistance 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>
		<p>We reviewed 72 different types of provider enrollment packages to determine whether the Division of Medical Assistance 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 40 out of the 72 types of providers did not require the provider-applicant to disclose:</p> <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. <p>These 40 types of providers were paid an estimated \$4.1 billion this fiscal year, including matching federal funds, representing 51% of the total amount paid to providers for the 2006 State fiscal year. 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.</p> <p>Several of the 40 enrollment package types noted as errors were for provider types that are certified/endorsed by other Divisions within the Department including the Division of Facility Services, Division of Public Health, and Division of Mental Health. In these situations, the delegated Divisions request the disclosure information; however, the Division of Medical Assistance (DMA) does not have the ability to access or verify the accuracy of information obtained.</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<u>Test Results for Provider Files</u>
	From a sample of 45 providers, our tests revealed 12 providers where the provider's file was missing disclosure documentation, manager's signature of approval, or licensure verification. Details of the errors are as follows:
	<ul style="list-style-type: none">• One missing both ownership and criminal offense• Two missing the signature of approval from the DMA manager• Five missing the disclosure of ownership• One missing the business transactions disclosure• One missing licensure verification• One missing both licensure verification and criminal offense disclosure• One missing signature of DMA manager, licensure verification, and ownership, criminal offense and business transaction disclosures
	<u>Test of Provider Sanctions</u>
	We also reviewed a list of sanctions given by the North Carolina Dental Board to determine if the agency had received notification from the Board and whether appropriate action had been taken to update the Medicaid Management Information System (MMIS) in accordance with the sanctions. For 17 sanctions filed by the Dental Board during SFY 2006, there were six providers with errors related to either a lack of documentation or inappropriate action following a sanction.
	<ul style="list-style-type: none">• Two errors were instances in which Provider Services had received a Notification of Disciplinary Action for the sanctions but failed to end-date the provider in MMIS• One provider's status was noted as being updated in MMIS; however, documentation was not on file to support the sanction• Documentation was not on file for three providers identified on the sanction list; nor were the sanctions reflected in the MMIS
	The lack of adequate internal control policies and procedures increases the risk that improper payments will be made to unqualified providers or that

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>appropriate action may not be taken by the Division of Medical Assistance to recoup payments made in error.</p> <p>Similar deficiencies have been reported in prior year audits and the Division of Medical Assistance's Provider Services section has been working to implement changes to bring the system into compliance with the applicable criteria. The Division of Medical Assistance is working to address the disclosure of information as required per 42 CFR 455 subpart B (information related to ownership, business transactions, and criminal convictions) by developing a uniform application for all providers that includes the required elements. As of September 1, 2006, Provider Services updated several of its enrollment packages to include new enrollment applications that address the disclosure requirements. As part of the development of the new Medicaid Management Information System, providers will be re-enrolled and periodic re-enrollment or re-verification of credentials will be established to detect changes in eligibility status.</p> <p>This finding affects multiple grant awards.</p> <p><i>Recommendation:</i> The Division of Medical Assistance should continue with its efforts to improve and implement adequate internal controls over the provider enrollment process to ensure that only eligible medical providers are allowed participation in the Medicaid program. In addition, the Division of Medical Assistance should work to enhance controls related to provider sanctions to ensure that provider status is updated timely and supported by adequate documentation.</p> <p><i>Agency Response:</i> The Department concurs with this finding. We note the past and continuing efforts of the Division of Medical Assistance (DMA) to develop policies and procedures to collect the required information from providers and to improve the process of sharing data among other agencies with licensure and enrollment responsibilities.</p> <p>Corrective action efforts have been and will include:</p> <ul style="list-style-type: none">• DMA continues to contract with an outside credentialing agency to credential all individual practitioners before enrollment occurs.• DMA continues to use the application form for individual providers to reflect all disclosures required by 42 CFR Part 455.• All organizations and individuals on the OIG Exclusion list are being

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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
	reviewed and compared to the provider enrollment file on a continuing basis.
	<ul style="list-style-type: none">• 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.
	DMA acknowledges the need for re-enrollment of existing providers. The Division continues to work closely with sister agencies as well as create policies and procedures to prevent unacceptable providers from enrolling in Medicaid for all provider types.
	Additionally, the new MMIS system will include the use of a new uniform application for all providers. It will also have the functionality to trigger re-verification and re-enrollment of all existing provider types automatically. Other features will include on-line enrollment and the ability to access licensure and endorsement data on-line 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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-80	Matching, Level of Effort, <u>Earmarking:</u> Reportable Condition Questioned Cost Finding \$20,758	<p><u>Homeland Security Grant Administration 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 (Grant No. 2003-MU-T3-0045) State Homeland Security Grant Program was not exceeded. According to the U.S. Department of Homeland Security Program Guidelines and Application Kit no more than 3% of the total amount allocated to the state for each program within Homeland Security Grant Program may be retained at the state level and used for management and administrative costs.</p> <p>The maximum allowed management and administrative costs for the 2003 part II grant was \$957,840 and our audit discovered that the agency has spent \$978,598. We question cost of \$20,758, 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 the maximum allowable amounts.</p> <p><i>Agency Response:</i> The Department agrees that as of June 30, 2006, reported administrative costs for this grant exceeded grant limitations by \$20,758; however, amounts allowable for administrative costs were not actually exceeded. The Department did not ensure timely recording of accounting entries to correct previously identified errors in the classification of costs.</p> <p><i>Corrective Action</i> Entries have been made to properly classify the identified expenses.</p>
06-SA-81	<u>Reporting:</u> Reportable Condition	<p><u>Homeland Security Financial Report is Incomplete</u></p> <p>The SF-269 report for Homeland Security Grant (2005-GE-T5-0051) failed to report the State matching portion of the Recipient Share of Outlays for the quarter ending June 30, 2006. The amount omitted was \$1.4 million dollars.</p> <p>The Homeland Security Grant Cluster includes an Emergency Management Performance Grant (EMPG) which requires the SF-269 to reflect the amount of recipient outlays.</p> <p><i>Recommendation:</i> The Department of Crime Control and Public Safety should review Federal Guidelines before preparing the SF-269 reports to ensure all reporting criteria are met.</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, 2006

Type of Finding/ Questioned Costs	Findings and Recommendations
<i>Agency Response:</i> The Department agrees with this finding.	
<i>Corrective Action</i> Corrected financial reports have been prepared and submitted. Employees have been hired to provide the resources necessary to accurately prepare and check financial reports in accordance with established procedures.	
06-SA-82 <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 (SEFA) was prepared in accordance with federal requirements. See finding 06-SA-30 for a description.

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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-83	Cash Management: Reportable Condition	<u>Federal Funds Not Processed in Accordance With Agreement</u> The Department did not have adequate controls to ensure that drawdowns for the Public Assistance Grant (CFDA 97.036) were processed in accordance with the Cash Management Improvement Act (CMIA) Agreement between the State of North Carolina and the 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. See finding 06-SA-26 for a description.
06-SA-84	Reporting: Material Weakness Material Noncompliance	<u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u> Controls were not in place to ensure the amounts reported on the financial reports were accurate and complete. See finding 06-SA-27 for a description.
06-SA-85	Subrecipient Monitoring: Reportable Condition	<u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u> The Department did not have adequate controls in place to ensure the tracking 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. See finding 06-SA-28 for a description.
06-SA-86	Subrecipient Monitoring: Reportable Condition	<u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u> Documentation was not maintained to identify subrecipient responsibilities. The Public Assistance staff did not maintain files of the State-Applicant Agreement (SAA) that describes the applicant responsibilities for reporting and audit. See finding 06-SA-29 for a description.
06-SA-87	Other Information: 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 (SEFA) was prepared in accordance with federal requirements. See finding 06-SA-30 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, 2006

	Type of Finding/ Questioned Costs	Findings and Recommendations
06-SA-88	<u>Reporting:</u> Reportable Condition	<u>Homeland Security Financial Report is Incomplete</u> The SF-269 report for Homeland Security Grant (2005-GE-T5-0051) failed to report the State matching portion of the Recipient Share of Outlays for the quarter ending June 30, 2006. See finding 06-SA-81 for a description.
06-SA-89	Other Information: 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 (SEFA) was prepared in accordance with federal requirements. See finding 06-SA-30 for a description.

Summary of Findings and Questioned Costs

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

For the Fiscal Year Ended June 30, 2006

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Agriculture:	10.551	06-SA-1	Improper Access to the Food Stamps Information System	\$ -
				-
	10.553	06-SA-2 06-SA-3	Inadequate Segregation of Duties Over Claims Processing Child Nutrition Claims Payment System Audit Trail Needs Improving	-
				-
	10.555	06-SA-4 06-SA-5	Inadequate Segregation of Duties Over Claims Processing Child Nutrition Claims Payment System Audit Trail Needs Improving	-
				-
	10.556	06-SA-6 06-SA-7	Inadequate Segregation of Duties Over Claims Processing Child Nutrition Claims Payment System Audit Trail Needs Improving	-
				-
	10.557	06-SA-8	Failure to Properly Account for the Disposition of Food Instruments for the WIC Program Within the Designated Timeframe	-
				-
	10.568	06-SA-9	Inadequate Monitoring of Subrecipient Audit Reports	-
				-
	10.569	06-SA-10	Inadequate Monitoring of Subrecipient Audit Reports	-
				-
			Total Federal Agency	-
U.S. Department of Interior:	15.605	06-SA-11	Schedule of Expenditures of Federal Awards Misstated	-
				-
	15.611	06-SA-12	Schedule of Expenditures of Federal Awards Misstated	-
				-
			Total Federal Agency	-
U.S. Department of Labor:	17.207	06-SA-13	Controls Over Equipment Management Need Improvement	-
		06-SA-14	Controls Over Federal Debarment Verification Need Improvement	-
				-
				-
	17.245	06-SA-15	One Recipient Received Excessive Payments for Trade Readjustment Allowances	590
				590

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

For the Fiscal Year Ended June 30, 2006

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Labor: (continued)	17.258	06-SA-16	Control Weaknesses Over Federal Financial Reports Noted In Workforce Investment Act Program	-
				-
	17.259	06-SA-17	Control Weaknesses Over Federal Financial Reports Noted In Workforce Investment Act Program	-
				-
	17.260	06-SA-18	Control Weaknesses Over Federal Financial Reports Noted In Workforce Investment Act Program	-
U.S. Department of Labor: (continued)	17.801	06-SA-19	Controls Over Equipment Management Need Improvement	-
				-
	17.804	06-SA-20	Controls Over Equipment Management Need Improvement	-
				-
			Total Federal Agency	590
U.S. Department of Transportation:	20.205	06-SA-21	Testing Standards Not Met in Accordance With Quality Assurance Program	-
				-
U.S. Department of Transportation:			Total Federal Agency	-
				-
National Foundation on the Arts and the Humanities:	45.310	06-SA-22	Internal Control Over Matching and Maintenance of Effort Requirements for State Library Program Needs Improvement	-
		06-SA-23	Subrecipient Monitoring Procedures Not Sufficient	-
				-
National Foundation on the Arts and the Humanities:			Total Federal Agency	-
				-
U.S. Environmental Protection Agency:	66.458	06-SA-24	Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements	-
				-

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

For the Fiscal Year Ended June 30, 2006

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Environmental Protection Agency: (continued)	66.468	06-SA-25	Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements	-
				-
			Total Federal Agency	-
Federal Emergency Management Agency: 83.544		06-SA-26	Federal Funds Not Processed in Accordance With Agreement	-
		06-SA-27	Public Assistance Financial Reports are Incorrect Due to Errors and Omissions	-
		06-SA-28	Inadequate Tracking of Public Assistance Subrecipient Audit Reports	-
		06-SA-29	Documentation Not Maintained to Identify Subrecipient Responsibilities	-
		06-SA-30	Schedule of Expenditures of Federal Awards Contained Errors	-
				-
			Total Federal Agency	-
U.S. Department of Education:	84.007	06-SA-31	Inadequate Controls Over Verification of Student Aid Application Information	1,500
		06-SA-32	Weak Internal Controls Over Federal Awards	-
		06-SA-33	Inappropriate Information System Access Rights to Financial Aid Data	-
		06-SA-34	Federal Aid Recipients Not Meeting Satisfactory Academic Progress	1,500
		06-SA-35	Weak Internal Controls Over University Verification of Students' Eligibility	1,500
				4,500
	84.032	06-SA-36	Inadequate Controls Over Verification of Student Aid Application Information	5,250
				5,250
	84.033	06-SA-37	Inadequate Controls Over Verification of Student Aid Application Information	1,247
				1,247
	84.038	06-SA-38	Inadequate Controls Over Verification of Student Aid Application Information	2,000
		06-SA-39	Weak Internal Controls Over Federal Awards	-
		06-SA-40	Inappropriate Information System Access Rights to Financial Aid Data	-
				2,000
	84.048	06-SA-41	Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records	21,767
				21,767

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

For the Fiscal Year Ended June 30, 2006

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education: (continued)	84.063	06-SA-42	Liability for Unearned Student Financial Aid Revenues	25,236
		06-SA-43	Inadequate Controls Over Verification of Student Aid Application Information	8,450
		06-SA-44	Weak Internal Controls Over Federal Awards	-
		06-SA-45	Inappropriate Information System Access Rights to Financial Aid Data	-
		06-SA-46	Federal Aid Recipients Not Meeting Satisfactory Academic Progress	13,100
		06-SA-47	Weak Internal Controls Over University Verification of Students' Eligibility	7,300
				<u>54,086</u>
	84.126	06-SA-48	Basic Support Claims Were Not Properly Paid	10,963
		06-SA-49	Cash Management Weaknesses for the Vocational Rehabilitation Program	-
		06-SA-50	Control Weaknesses Over Determination and Documentation of Client Eligibility	676
				<u>11,639</u>
	84.268	06-SA-51	Weak Internal Controls Over Federal Awards	-
		06-SA-52	Errors in University's Calculations of Students' Need for Financial Aid	-
		06-SA-53	Errors in Eligibility Determinations	20,299
		06-SA-54	Inappropriate Information System Access Rights to Financial Aid Data	-
		06-SA-55	Federal Aid Recipients Not Meeting Satisfactory Academic Progress	55,549
		06-SA-56	Weak Internal Controls Over University Verification of Students' Eligibility	20,125
		06-SA-57	University Not in Compliance With Federal Regulations Regarding Reconciliations	-
				<u>95,973</u>
	84.287	06-SA-58	Controls Not in Place to Ensure Compliance With Federal Suspension And Debarment Requirements for Subawards	-
		06-SA-59	Subgrant Award Documents Need Improvement	-
				<u>-</u>
			Total Federal Agency	<u>196,462</u>
Election Assistance Commission:	90.401	06-SA-60	Maintenance of Effort Requirement Not Met	-
		06-SA-61	Required Procurement Procedures Not Followed	-
		06-SA-62	Subrecipient Audit Reports Not Reviewed	-
				<u>-</u>
			Total Federal Agency	<u>-</u>
U. S. Department of Health and Human Services:	93.558	06-SA-63	Improper Access to the Eligibility Information System	-
				<u>-</u>

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

For the Fiscal Year Ended June 30, 2006

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)		06-SA-64	Documentation Lacking in County TANF Case Files	1,452
		06-SA-65	Insufficient Follow-Up of Work First Program Monitoring Results	268,946
				270,398
	93.563	06-SA-66	Appropriate Action Not Taken in Child Support Cases	-
				-
	93.575	06-SA-67	Insufficient Documentation to Support Adjustment Reclassifications	-
		06-SA-68	Improper Access to the Subsidized Child Care Reimbursement System	-
				-
				-
	93.596	06-SA-69	Insufficient Documentation to Support Adjustment Reclassifications	-
		06-SA-70	Improper Access to the Subsidized Child Care Reimbursement System	-
				-
				-
	93.658	06-SA-71	Improper Access to the Foster Care Information Systems	-
		06-SA-72	Foster Care IV-E Program Forms Not Signed at the County Level	-
		06-SA-73	Deficiencies in the Foster Care Monitoring Procedures	-
				-
	93.767	06-SA-74	Claim Payments Made in Error	126
				126
	93.778	06-SA-75	Final Cost-Settlements Not Settled	-
		06-SA-76	Provider Billing and Payment System Errors	19,499
		06-SA-77	Inadequate Communication of Rate Changes Between Divisions	-
		06-SA-78	Documentation Lacking in County Medicaid Case Files	-
		06-SA-79	Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process	-
				-
				19,499
			Total Federal Agency	
			290,023	
U.S. Department of Homeland Security:	97.004	06-SA-80	Homeland Security Grant Administration Costs Exceeded Allowable Amounts	20,758
		06-SA-81	Homeland Security Financial Report is Incomplete	-
		06-SA-82	Schedule of Expenditures of Federal Awards Contained Errors	-
				-
			20,758	

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

For the Fiscal Year Ended June 30, 2006

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Homeland Security: (continued)	97.036	06-SA-83	Federal Funds Not Processed in Accordance With Agreement	-
		06-SA-84	Public Assistance Financial Reports are Incorrect Due to Errors and Omissions	-
		06-SA-85	Inadequate Tracking of Public Assistance Subrecipient Audit Reports	-
		06-SA-86	Documentation Not Maintained to Identify Subrecipient Responsibilities	-
		06-SA-87	Schedule of Expenditures of Federal Awards Contained Errors	-
	97.067			-
		06-SA-88	Homeland Security Financial Report is Incomplete	-
		06-SA-89	Schedule of Expenditures of Federal Awards Contained Errors	-
				-
				-
Total Federal Agency				20,758
Total Questioned Costs				\$ 507,833

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

For the Fiscal Year Ended June 30, 2006

State Agency	Finding	Finding Numbers	Questioned Costs
Agriculture and Consumer Services:	1 Inadequate Monitoring of Subrecipient Audit Reports	06-SA-9, 06-SA-10	\$ - - Total State Agency -
Bladen Community College:	2 Liability for Unearned Student Financial Aid Revenues	06-SA-42	25,236 Total State Agency 25,236
Commerce:	3 Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program	06-SA-16, 06-SA-17, 06-SA-18	- - - Total State Agency -
Crime Control and Public Safety:	4 Federal Funds Not Processed in Accordance With Agreement	06-SA-26, 06-SA-83	- -
	5 Public Assistance Financial Reports are Incorrect Due to Errors and Omissions	06-SA-27, 06-SA-84	- -
	6 Inadequate Tracking of Public Assistance Subrecipient Audit Reports	06-SA-28, 06-SA-85	- -
	7 Documentation Not Maintained to Identify Subrecipient Responsibilities	06-SA-29, 06-SA-86	- -
	8 Schedule of Expenditures of Federal Awards Contained Errors	06-SA-30, 06-SA-82, 06-SA-87, 06-SA-89	- - - -
	9 Homeland Security Grant Administration Costs Exceeded Allowable Amounts	06-SA-80	20,758
	10 Homeland Security Financial Report is Incomplete	06-SA-81, 06-SA-88	- - Total State Agency 20,758
Cultural Resources:	11 Internal Control Over Matching and Maintenance of Effort Requirements for State Library Program Needs Improvement	06-SA-22	-
	12 Subrecipient Monitoring Procedures Not Sufficient	06-SA-23	- Total State Agency -

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

For the Fiscal Year Ended June 30, 2006

State Agency	Finding	Finding Numbers	Questioned Costs
East Carolina University:	13 Access Rights Inconsistent With Adequate Separation of Duties	06-FS-4	-
	14 Inadequate Controls Over Bank Reconciliations	06-FS-5	-
	15 Inadequate Controls Over Verification of Student Aid Application Information	06-FS-6,	-
		06-SA-31,	1,500
		06-SA-36,	5,250
		06-SA-37,	1,247
		06-SA-38,	2,000
		06-SA-43	8,450
		Total State Agency	18,447
Employment Security Commission:	16 Controls Over Equipment Management Need Improvement	06-SA-13,	-
		06-SA-19,	-
		06-SA-20	-
	17 Controls Over Federal Debarment Verification Need Improvement	06-SA-14	-
	18 One Recipient Received Excessive Payments for Trade Readjustment Allowances	06-SA-15	590
		Total State Agency	590
Environment and Natural Resources:	19 Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements	06-SA-24,	-
		06-SA-25	-
		Total State Agency	-
Fayetteville State University:	20 Weak Internal Controls Over Federal Awards	06-SA-32,	-
		06-SA-39,	-
		06-SA-44,	-
		06-SA-51	-
	21 Inappropriate Information System Access Rights to Financial Aid Data	06-SA-33,	-
		06-SA-40,	-
		06-SA-45,	-
		06-SA-54	-
	22 Federal Aid Recipients Not Meeting Satisfactory Academic Progress	06-SA-34,	1,500
		06-SA-46,	13,100
		06-SA-55	55,549
	23 Weak Internal Controls Over University Verification of Students' Eligibility	06-SA-35,	1,500
		06-SA-47,	7,300
		06-SA-56	20,125
	24 Errors in University's Calculations of Students' Need for Financial Aid	06-SA-52	-

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

For the Fiscal Year Ended June 30, 2006

State Agency	Finding	Finding Numbers	Questioned Costs
Fayetteville State University: (continued)	25 Errors in Eligibility Determinations	06-SA-53	20,299
	26 University Not in Compliance With Federal Regulations Regarding Reconciliations	06-SA-57	-
			Total State Agency
			119,373
Health and Human Services:	27 Final Cost-Settlements Not Settled	06-FS-2, 06-SA-75	-
	28 Provider Billing and Payment System Errors	06-FS-3, 06-SA-76	-
	29 Improper Access to the Food Stamps Information System	06-SA-1	19,499
	30 Failure to Properly Account for the Disposition of Food Instruments for the WIC Program Within the Designated Timeframe	06-SA-8	-
	31 Basic Support Claims Were Not Properly Paid	06-SA-48	-
	32 Cash Management Weaknesses for the Vocational Rehabilitation Program	06-SA-49	10,963
	33 Control Weaknesses Over Determination and Documentation of Client Eligibility	06-SA-50	-
	34 Improper Access to the Eligibility Information System	06-SA-63	676
	35 Documentation Lacking in County TANF Case Files	06-SA-64	-
	36 Insufficient Follow-Up of Work First Program Monitoring Results	06-SA-65	1,452
	37 Appropriate Action Not Taken in Child Support Cases	06-SA-66	268,946
	38 Insufficient Documentation to Support Adjustment Reclassifications	06-SA-67 06-SA-69	-
	39 Improper Access to the Subsidized Child Care Reimbursement System	06-SA-68 06-SA-70	-
	40 Improper Access to the Foster Care Information Systems	06-SA-71	-
	41 Foster Care IV-E Program Forms Not Signed at the County Level	06-SA-72	-
	42 Deficiencies in the Foster Care Monitoring Procedures	06-SA-73	-
	43 Inadequate Communication of Rate Changes Between Divisions	06-SA-77	-
	44 Documentation Lacking in County Medicaid Case Files	06-SA-78	-
	45 Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process	06-SA-79	-
			Total State Agency
			301,536

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

For the Fiscal Year Ended June 30, 2006

State Agency	Finding	Finding Numbers	Questioned Costs
Public Instruction:	46 Inadequate Segregation of Duties Over Claims Processing	06-SA-2, 06-SA-4, 06-SA-6	- - -
	47 Child Nutrition Claims Payment System Audit Trail Needs Improving	06-SA-3, 06-SA-5, 06-SA-7	- - -
	48 Controls Not in Place to Ensure Compliance With Federal Suspension And Debarment Requirements for Subawards	06-SA-58	-
	49 Subgrant Award Documents Need Improvement	06-SA-59	-
		Total State Agency	-
Randolph Community College:	50 Salaries Charged to Vocational Education (CFDA 84.048) are Not Supported by Time Records	06-SA-41	21,767
		Total State Agency	21,767
State Board of Elections:	51 Maintenance of Effort Requirement Not Met	06-SA-60	-
	52 Required Procurement Procedures Not Followed	06-SA-61	-
	53 Subrecipient Audit Reports Not Reviewed	06-SA-62	-
		Total State Agency	-
Teachers' and State Employees' Comprehensive Major Medical Plan:	54 Claim Payments Made in Error	06-SA-74	126
		Total State Agency	126
Transportation:	55 Year-End Financial Reporting Process Did Not Identify All Liabilities	06-FS-1	-
	56 Testing Standards Not Met in Accordance With Quality Assurance Program	06-SA-21	-
		Total State Agency	-

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

For the Fiscal Year Ended June 30, 2006

State Agency	Finding	Finding Numbers	Questioned Costs
Wildlife Resources Commission:	57 Schedule of Expenditures of Federal Awards Misstated	06-SA-11, 06-SA-12	-
			-
		Total State Agency	-
	Total Questioned Costs		\$ <u>507,833</u>

AUDITEE'S SECTION

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**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006**

**Prepared by
Office of the State Controller**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
AGEC	29,092,894	Aging Cluster
CCDF	272,710,848	CCDF Cluster
CDBG	8,316	CDBG - Entitlement and (HUD-Administered) Small Cities Cluster
CHNC	307,359,528	Child Nutrition Cluster
DISI	50,324,099	Disability Insurance/SSI Cluster
EFAC	10,406,027	Emergency Food Assistance Cluster
EMPS	40,104,560	Employment Service Cluster
F&WC	12,679,455	Fish and Wildlife Cluster
FDST	966,524,735	Food Stamp Cluster
FEDT	-2	Federal Transit Cluster
FGSC	725,418	Foster Grandparent/Senior Companion Cluster
HLSC	59,537,387	Homeland Security Cluster
HPCC	933,291,390	Highway Planning and Construction Cluster
HWSC	12,745,460	Highway Safety Cluster
MEDC	5,672,017,304	Medicaid Cluster
NAET	191,280	Native American Employment and Training Cluster
PWED	1,057,917	Public Works and Economic Development Cluster
RD	634,116,416	Research and Development
SFAC	745,810,040	Student Financial Assistance Cluster
SPED	302,448,925	Special Education Cluster
TRIO	17,771,578	TRIO Cluster
WIAC	146,822,504	WIA Cluster
10	1,911,653	U.S. Department of Agriculture
10.001	568	Agricultural Research - Basic and Applied Research
10.025	2,861,895	Plant and Animal Disease, Pest Control, and Animal Care
10.072	4,450	Wetlands Reserve Program
10.153	17,300	Market News
10.162	13,455	Inspection Grading and Standardization
10.163	90,368	Market Protection and Promotion
10.200	64,870	Grants for Agricultural Research, Special Research Grants
10.203	406,768	Payments to Agricultural Experiment Stations Under the Hatch Act
10.205	2,691,816	Payments to 1890 Land-Grant Colleges and Tuskegee University
10.206	382,509	Grants for Agricultural Research - Competitive Research Grants
10.210	84,545	Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.216	709,862	1890 Institution Capacity Building Grants
10.217	18,174	Higher Education Challenge Grants
10.250	306,455	Agricultural and Rural Economic Research
10.303	1,659	Integrated Programs
10.443	61,323	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers
10.455	24,345	Community Outreach and Assistance Partnership Program
10.475	3,278,102	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.500	22,172,598	Cooperative Extension Service
10.550	29,973,487	Food Donation
10.557	142,222,885	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	81,617,386	Child and Adult Care Food Program
10.560	4,983,992	State Administrative Expenses for Child Nutrition
10.565	350,759	Commodity Supplemental Food Program
10.567	180,476	Food Distribution Program on Indian Reservations
10.572	235,743	WIC Farmers' Market Nutrition Program (FMNP)
10.574	52,190	Team Nutrition Grants
10.576	37,065	Senior Farmers Market Nutrition Program
10.581	15,000	WIC Discretionary Grant Funds
10.652	624,331	Forestry Research
10.664	4,657,617	Cooperative Forestry Assistance
10.670	6,147	National Forest - Dependent Rural Communities
10.672	63,603	Rural Development, Forestry, and Communities

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
10.677	246,497	Forest Land Enhancement Program
10.766	1,345,000	Community Facilities Loans and Grants
10.855	171,500	Distance Learning and Telemedicine Loans and Grants
10.914	292	Wildlife Habitat Incentive Program
11	108,755	U.S. Department of Commerce
11.302	1,335	Economic Development - Support for Planning Organizations
11.303	101,624	Economic Development - Technical Assistance
11.400	370,589	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)
11.441	35,000	Regional Fishery Management Councils
11.450	491,478	Automated Flood Warning Systems (AFWS)
11.472	50,000	Unallied Science Program
11.473	39,704	Coastal Services Center
11.477	363,142	Fisheries Disaster Relief
11.481	80,519	Educational Partnership Program
11.550	49,918	Public Telecommunications Facilities Planning and Construction
11.552	151,766	Technology Opportunities Program
11.609	42,800	Measurement and Engineering Research and Standards
11.611	2,367,346	Manufacturing Extension Partnership
11.612	1,000	Advanced Technology Program
12	1,884,451	U.S. Department of Defense
12.002	62,835	Procurement Technical Assistance For Business Firms
12.300	6,893,844	Basic and Applied Scientific Research
12.400	14,556,737	Military Construction, National Guard
12.401	11,929,401	National Guard Military Operations and Maintenance (O&M) Projects
12.404	2,075,603	National Guard Civilian Youth Opportunities
12.420	849,015	Military Medical Research and Development
12.431	1,601,329	Basic Scientific Research
12.610	46,537	Community Economic Adjustment Planning Assistance for Joint Land Use Studies
12.630	134,390	Basic, Applied, and Advanced Research in Science and Engineering
12.800	197,287	Air Force Defense Research Sciences Program
12.901	223,688	Mathematical Sciences Grants Program
12.910	1,483,347	Research and Technology Development
14	109,573	U.S. Department of Housing and Urban Development
14.100	70,154	College Housing Debt Service
14.156	3,630,482	Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation
14.169	75,480	Housing Counseling Assistance Program
14.171	115,345	Manufactured Home Construction and Safety Standards
14.228	46,784,175	Community Development Block Grants/State's Program
14.231	2,373,211	Emergency Shelter Grants Program
14.237	412,970	Historically Black Colleges and Universities Program
14.241	1,979,745	Housing Opportunities for Persons with AIDS
14.243	223,756	Opportunities for Youth - Youthbuild Program
14.246	273,210	Community Development Block Grants/Brownfields Economic Development Initiative
14.401	341,555	Fair Housing Assistance Program - State and Local
14.408	17,267	Fair Housing Initiatives Program
14.511	117,208	Community Outreach Partnership Center Program
14.512	97,999	Community Development Work-Study Program
14.520	357,499	Historically Black Colleges and Universities Program
14.866	4,832	Demolition and Revitalization of Severely Distressed Public Housing
14.900	8,449	Lead-Based Paint Hazard Control in Privately-Owned Housing
15	706,087	U.S. Department of the Interior
15.228	3,717	National Fire Plan - Wildland Urban Interface Community Fire Assistance
15.612	106,324	Endangered Species Conservation
15.615	2,158,378	Cooperative Endangered Species Conservation Fund
15.616	17,583	Clean Vessel Act
15.622	96,772	Sportfishing and Boating Safety Act
15.623	36,933	North American Wetlands Conservation Fund

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
15.625	161,762	Wildlife Conservation and Restoration
15.630	4,485	Coastal Program
15.632	34,501	Conservation Grants Private Stewardship for Imperiled Species
15.633	61,378	Landowner Incentive
15.634	1,223,959	State Wildlife Grants
15.807	1,893	Earthquake Hazards Reduction Program
15.808	518,695	U.S. Geological Survey - Research and Data Collection
15.904	634,183	Historic Preservation Fund Grants-In-Aid
15.916	1,276,192	Outdoor Recreation - Acquisition, Development and Planning
15.923	17,394	National Center for Preservation Technology and Training
15.924	37,464	Historically Black Colleges and Universities Preservation Initiative
16	174,330	U.S. Department of Justice
16.220	176,548	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances
16.307	1,587,967	Combined DNA Index System
16.523	2,014,771	Juvenile Accountability Incentive Block Grants
16.525	61,184	Grants to Reduce Violent Crimes Against Women on Campus
16.540	1,564,679	Juvenile Justice and Delinquency Prevention - Allocation to States
16.543	322,105	Missing Children's Assistance
16.548	342,284	Title V - Delinquency Prevention Program
16.549	40,484	Part E - State Challenge Activities
16.550	318,913	State Justice Statistics Program for Statistical Analysis Centers
16.560	640,346	National Institute of Justice Research, Evaluation, and Development Project Grants
16.564	344,904	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction
16.572	2,527,797	State Criminal Alien Assistance Program
16.575	13,185,540	Crime Victim Assistance
16.579	5,455,099	Edward Byrne Memorial Formula Grant Program
16.580	475,555	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	675,266	Drug Court Discretionary Grant Program
16.586	3,585,687	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
16.588	2,705,491	Violence Against Women Formula Grants
16.589	357,293	Rural Domestic Violence and Child Victimization Enforcement Grant Program
16.590	168,698	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.592	-17,140	Local Law Enforcement Block Grant Program
16.593	759,271	Residential Substance Abuse Treatment for State Prisoners
16.595	230,164	Community Capacity Development Office
16.607	7,075	Bulletproof Vest Partnership Program
16.609	1,050,019	Community Prosecution and Project Safe Neighborhoods
16.710	66,632	Public Safety Partnership and Community Policing Grants
16.712	777,008	Police Corps
16.727	611,926	Enforcing Underage Drinking Laws Program
16.738	3,630,652	Edward Byrne Memorial Justice Assistance Grant Program
17	74,724	U.S. Department of Labor
17.002	2,171,195	Labor Force Statistics
17.005	148,601	Compensation and Working Conditions
17.225	895,995,053	Unemployment Insurance
17.235	2,122,040	Senior Community Service Employment Program
17.245	93,021,520	Trade Adjustment Assistance
17.249	497	Employment Services and Job Training Pilots - Demonstrations and Research
17.261	1,960,533	WIA Pilots, Demonstrations, and Research Projects
17.266	188,247	Work Incentive Grants
17.267	999,186	Incentive Grants - WIA Section 503
17.503	5,591,997	Occupational Safety and Health - State Program
17.504	1,389,535	Consultation Agreements
17.600	172,063	Mine Health and Safety Grants
19	21,333	U.S. Department of State
19.404	58,878	Professional Development - International Educators/Administrators

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
20	107,985	U.S. Department of Transportation
20.106	24,818,712	Airport Improvement Program
20.215	33,373	Highway Training and Education
20.218	5,170,489	National Motor Carrier Safety
20.219	591,567	Recreational Trails Program
20.232	113,794	Commercial Driver License State Programs
20.312	1,694,736	High Speed Ground Transportation - Next Generation High Speed Rail Program
20.505	1,216,558	Federal Transit - Metropolitan Planning Grants
20.509	13,390,274	Formula Grants for Other Than Urbanized Areas
20.514	34,689	Public Transportation Research
20.516	238,948	Job Access - Reverse Commute
20.700	184,913	Pipeline Safety
20.701	67,580	University Transportation Centers Program
20.703	169,402	Interagency Hazardous Materials Public Sector Training and Planning Grants
23.001	18,556	Appalachian Regional Development
23.011	661,295	Appalachian Research, Technical Assistance, and Demonstration Projects
30	36,366	Equal Employment Opportunity Commission
39.003	5,776,635	Donation of Federal Surplus Personal Property
42	276,862	Library of Congress
43	1,060,914	National Aeronautics and Space Administration
43.001	8,875	Aerospace Education Services Program
43.002	591,686	Technology Transfer
45.007	641,037	Promotion of the Arts - State and Regional Program
45.024	167,361	Promotion of the Arts - Grants to Organizations and Individuals
45.026	5,518	Promotion of the Arts - Leadership Initiatives
45.130	400,000	Promotion of the Humanities - Challenge Grants
45.149	45,859	Promotion of the Humanities - Division of Preservation and Access
45.160	39,292	Promotion of the Humanities - Fellowships and Stipends
45.161	79,231	Promotion of the Humanities - Research
45.163	171,062	Promotion of the Humanities - Professional Development
45.301	16,170	Museums for America
45.302	1,300	Museum Assessment Program
45.303	78,343	Conservation Project Support
45.304	95,000	Conservation Assessment Program
45.310	3,675,231	Grants to States
47	1,299,839	National Science Foundation
47.041	1,278,056	Engineering Grants
47.049	1,045,625	Mathematical and Physical Sciences
47.050	388,879	Geosciences
47.070	1,064,325	Computer and Information Science and Engineering
47.074	1,050,905	Biological Sciences
47.075	210,662	Social, Behavioral, and Economic Sciences
47.076	8,548,040	Education and Human Resources
47.078	254,829	Polar Programs
47.079	67,821	International Science and Engineering (OISE)
59	466,555	Small Business Administration
59.005	-500	Internet-Based Technical Assistance
59.037	181,155	Small Business Development Center
64.005	211,785	Grants to States for Construction of State Home Facilities
64.124	350,379	All-Volunteer Force Educational Assistance
66	176,434	Environmental Protection Agency
66.034	17,504	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act
66.202	1,252,612	Congressionally Mandated Projects
66.432	3,548,419	State Public Water System Supervision
66.433	73,080	State Underground Water Source Protection
66.454	208,504	Water Quality Management Planning
66.456	653,421	National Estuary Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
66.458	57,772,418	Capitalization Grants for Clean Water State Revolving Funds
66.460	6,824,628	Nonpoint Source Implementation Grants
66.467	5,298	Wastewater Operator Training Grant Program (Technical Assistance)
66.468	37,860,535	Capitalization Grants for Drinking Water State Revolving Funds
66.470	350,781	Hardship Grants Program for Rural Communities
66.471	271,197	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs
66.472	348,178	Beach Monitoring and Notification Program Implementation Grants
66.474	57,508	Water Protection Grants to the States
66.500	965,801	Environmental Protection - Consolidated Research
66.509	241,634	Science To Achieve Results (STAR) Research Program
66.510	3,004	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development
66.511	40,886	Office of Research and Development Consolidated Research/Training
66.514	6,202	Science To Achieve Results (STAR) Fellowship Program
66.516	9,427	P3 Award: National Student Design Competition for Sustainability
66.600	3,888	Environmental Protection Consolidated Grants - Program Support
66.606	1,067	Surveys, Studies, Investigations and Special Purpose Grants
66.607	742,536	Training and Fellowships for the Environmental Protection Agency
66.608	303,248	Environmental Information Exchange Network Grant Program and Related Assistance
66.609	21,587	Protection of Children and Older Adults (Elderly) from Environmental Health Risks
66.701	71,950	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	369,986	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals
66.714	4,471	Pesticide Environmental Stewardship Regional Grants
66.716	33	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach
66.717	10,894	Source Reduction Assistance
66.801	2,367,775	Hazardous Waste Management State Program Support
66.802	1,818,247	Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements
66.804	223,062	State and Tribal Underground Storage Tanks Program
66.805	2,796,597	Leaking Underground Storage Tank Trust Fund Program
66.808	25,560	Solid Waste Management Assistance Grants
66.814	70,402	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements
66.951	9,591	Environmental Education Grants
81	10,935,184	U.S. Department of Energy
81.041	5,117,625	State Energy Program
81.042	4,594,429	Weatherization Assistance for Low-Income Persons
81.049	522,552	Office of Science Financial Assistance Program
81.089	25,121	Fossil Energy Research and Development
81.117	613,246	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance
81.119	776,101	State Energy Program Special Projects
81.123	58,549	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program
83.541	-330	Disaster Unemployment Assistance
83.544	27,548,497	Public Assistance Grants
83.548	6,541	Hazard Mitigation Grant
84	8,504,983	U.S. Department of Education
84.002	15,444,742	Adult Education - State Grant Program
84.003	18,592	Bilingual Education
84.010	293,052,793	Title I Grants to Local Educational Agencies
84.011	6,287,757	Migrant Education - State Grant Program
84.013	776,137	Title I Program for Neglected and Delinquent Children
84.015	75,315	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies
84.016	115,054	Undergraduate International Studies and Foreign Language Programs
84.017	87,342	International Research and Studies
84.019	77,056	Overseas - Faculty Research Abroad
84.031	25,781,623	Higher Education - Institutional Aid
84.048	34,032,472	Vocational Education - Basic Grants to States
84.116	1,180,058	Fund for the Improvement of Postsecondary Education

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.120	352,878	Minority Science and Engineering Improvement
84.126	86,621,949	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.128	17,188	Rehabilitation Services - Service Projects
84.129	224,034	Rehabilitation Long-Term Training
84.133	44,352	National Institute on Disability and Rehabilitation Research
84.141	334,684	Migrant Education - High School Equivalency Program
84.161	294,681	Rehabilitation Services - Client Assistance Program
84.169	301,395	Independent Living - State Grants
84.177	1,194,463	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind
84.181	11,180,213	Special Education - Grants for Infants and Families with Disabilities
84.184	276,965	Safe and Drug-Free Schools and Communities - National Programs
84.185	1,121,250	Byrd Honors Scholarships
84.186	9,812,292	Safe and Drug-Free Schools and Communities - State Grants
84.187	809,933	Supported Employment Services for Individuals with Severe Disabilities
84.195	234,071	Bilingual Education - Professional Development
84.196	984,351	Education for Homeless Children and Youth
84.200	666,708	Graduate Assistance in Areas of National Need
84.206	338,218	Javits Gifted and Talented Students Education Grant Program
84.213	4,485,381	Even Start - State Educational Agencies
84.214	422,618	Even Start - Migrant Education
84.215	331,783	Fund for the Improvement of Education
84.224	423,207	Assistive Technology
84.240	523,300	Program of Protection and Advocacy of Individual Rights
84.243	3,298,855	Tech-Prep Education
84.265	256,465	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training
84.281	31,856	Eisenhower Professional Development State Grants
84.282	2,284,437	Charter Schools
84.287	25,164,641	Twenty-First Century Community Learning Centers
84.293	26,499	Foreign Language Assistance
84.298	6,531,250	State Grants for Innovative Programs
84.302	516,794	Regional Technology in Education Consortia
84.315	136,994	Capacity Building for Traditionally Underserved Populations
84.318	12,426,634	Education Technology State Grants
84.319	725,597	Eisenhower Regional Math and Science Consortia
84.323	1,190,509	Special Education - State Personnel Development
84.324	2,578,472	Research in Special Education
84.325	3,387,678	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
84.326	481,446	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.330	312,972	Advanced Placement Program
84.331	483,408	Grants to States for Incarcerated Youth Offenders
84.332	4,876,489	Comprehensive School Reform Demonstration
84.334	4,066,508	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	108,960	Child Care Access Means Parents in School
84.336	382,353	Teacher Quality Enhancement Grants
84.338	27,730	Reading Excellence
84.339	6,106	Learning Anytime Anywhere Partnerships
84.340	30,144	Class Size Reduction
84.342	194,189	Preparing Tomorrow's Teachers to Use Technology
84.343	71,875	Assistive Technology - State Grants for Protection and Advocacy
84.346	262,187	Vocational Education - Occupational and Employment Information State Grants
84.348	34,019	Title I Accountability Grants
84.350	1,130,664	Transition to Teaching
84.352	6,393	School Renovation Grants
84.357	21,923,094	Reading First State Grants
84.358	5,608,139	Rural Education
84.365	9,815,127	English Language Acquisition Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.366	4,556,334	Mathematics and Science Partnerships
84.367	65,968,042	Improving Teacher Quality State Grants
84.369	13,551,669	Grants for State Assessments and Related Activities
84.925	57,957	Advanced Certification or Advance Credentialing
84.928	34,058	National Writing Project
84.938	4,930,920	Hurricane Education Recovery
89.003	23,815	National Historical Publications and Records Grants
90.401	31,264,557	Help America Vote Act Requirements Payments
93	566,682	U.S. Department of Health and Human Services
93.003	11,927,482	Public Health and Social Services Emergency Fund
93.004	7,424	Cooperative Agreements to Improve the Health Status of Minority Populations
93.006	138,672	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.032	62,969	Community Services Block Grant - Discretionary Awards
93.041	139,429	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	364,256	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals
93.043	542,257	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services
93.048	374,513	Special Programs for the Aging - Title IV and Title II - Discretionary Projects
93.051	283,933	Alzheimer's Disease Demonstration Grants to States
93.052	4,019,902	National Family Caregiver Support
93.103	3,775	Food and Drug Administration - Research
93.104	1,054,149	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)
93.106	51,747	Minority International Research Training Grant in the Biomedical and Behavioral Sciences
93.110	193,467	Maternal and Child Health Federal Consolidated Programs
93.113	79,024	Environmental Health
93.115	42,622	Biometry and Risk Estimation - Health Risks from Environmental Exposures
93.116	1,622,077	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.121	65,648	Oral Diseases and Disorders Research
93.124	40,147	Nurse Anesthetist Traineeships
93.127	95,409	Emergency Medical Services for Children
93.130	291,422	Primary Care Services Resource Coordination and Development
93.134	188,250	Grants to Increase Organ Donations
93.136	1,614,276	Injury Prevention and Control Research and State and Community Based Programs
93.138	1,112,644	Protection and Advocacy for Individuals with Mental Illness
93.150	718,068	Projects for Assistance in Transition from Homelessness (PATH)
93.161	484	Health Program for Toxic Substances and Disease Registry
93.173	53,174	Research Related to Deafness and Communication Disorders
93.192	4,000	Quentin N. Burdick Program for Rural Interdisciplinary Training
93.197	617,433	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.204	80,262	Surveillance of Hazardous Substance Emergency Events
93.206	21,651	Human Health Studies - Applied Research and Development
93.213	55,106	Research and Training in Complementary and Alternative Medicine
93.217	6,040,108	Family Planning - Services
93.224	1,658,581	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)
93.230	7,234	Consolidated Knowledge Development and Application (KD&A) Program
93.234	44,488	Traumatic Brain Injury State Demonstration Grant Program
93.235	1,453,254	Abstinence Education Program
93.238	4,958	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement
93.240	1,007	State Capacity Building
93.241	364,222	State Rural Hospital Flexibility Program
93.242	608,539	Mental Health Research Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.243	167,774	Substance Abuse and Mental Health Services - Projects of Regional and National Significance
93.247	400,659	Advanced Education Nursing Grant Program
93.251	4,441	Universal Newborn Hearing Screening
93.256	535,995	State Planning Grants - Health Care Access for the Uninsured
93.259	154,793	Rural Access to Emergency Devices Grant
93.260	542,664	Family Planning - Personnel Training
93.262	117,208	Occupational Safety and Health Program
93.265	241,229	Comprehensive Geriatric Education Program (CGEP)
93.268	57,126,384	Immunization Grants
93.273	193,574	Alcohol Research Programs
93.277	60,773	Career Development Awards
93.279	494,451	Drug Abuse and Addiction Research Programs
93.281	97,325	Mental Health Research Career/Scientist Development Awards
93.283	31,740,265	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.301	269,539	Small Rural Hospital Improvement Grant Program
93.307	584,204	Minority Health and Health Disparities Research
93.358	233,108	Advanced Education Nursing Traineeships
93.359	191,856	Nurse Education, Practice and Retention Grants
93.361	101,329	Nursing Research
93.375	1,571,086	Minority Biomedical Research Support
93.389	928,914	National Center for Research Resources
93.390	86,630	Academic Research Enhancement Award
93.393	166,520	Cancer Cause and Prevention Research
93.397	129,534	Cancer Centers Support Grants
93.399	7,759	Cancer Control
93.556	9,292,871	Promoting Safe and Stable Families
93.558	257,752,471	Temporary Assistance for Needy Families
93.560	-221,900	Family Support Payments to States - Assistance Payments
93.563	83,169,781	Child Support Enforcement
93.566	3,353,844	Refugee and Entrant Assistance - State Administered Programs
93.568	36,760,992	Low-Income Home Energy Assistance
93.569	15,647,434	Community Services Block Grant
93.570	331,734	Community Services Block Grant - Discretionary Awards
93.571	144,321	Community Services Block Grant Formula and Discretionary Awards - Community Food and Nutrition Programs
93.576	745,085	Refugee and Entrant Assistance - Discretionary Grants
93.584	289,037	Refugee and Entrant Assistance - Targeted Assistance Grants
93.586	618,395	State Court Improvement Program
93.590	602,035	Community-Based Child Abuse Prevention Grants
93.597	224,394	Grants to States for Access and Visitation Programs
93.599	776,688	Chafee Education and Training Vouchers Program (ETV)
93.600	192,315	Head Start
93.601	7,901	Child Support Enforcement Demonstrations and Special Projects
93.603	11,774	Adoption Incentive Payments
93.617	98,251	Voting Access for Individuals with Disabilities - Grants to States
93.618	2,941	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems
93.630	3,562,227	Developmental Disabilities Basic Support and Advocacy Grants
93.643	137,629	Children's Justice Grants to States
93.645	7,418,922	Child Welfare Services - State Grants
93.652	81,245	Adoption Opportunities
93.658	79,037,270	Foster Care - Title IV-E
93.659	28,548,534	Adoption Assistance
93.667	54,395,404	Social Services Block Grant
93.669	765,762	Child Abuse and Neglect State Grants
93.670	588,934	Child Abuse and Neglect Discretionary Activities
93.671	2,212,451	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes
93.674	2,278,266	Chafee Foster Care Independence Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.767	197,023,431	State Children's Insurance Program
93.768	295,614	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities
93.773	6,381,506	Medicare - Hospital Insurance
93.779	1,857,881	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.786	1,927,021	State Pharmaceutical Assistance Programs
93.822	911,801	Health Careers Opportunity Program
93.837	368,902	Heart and Vascular Diseases Research
93.838	401,430	Lung Diseases Research
93.846	327,872	Arthritis, Musculoskeletal and Skin Diseases Research
93.847	148,110	Diabetes, Endocrinology and Metabolism Research
93.848	1,021,137	Digestive Diseases and Nutrition Research
93.853	185,758	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	228,382	Allergy, Immunology and Transplantation Research
93.856	297,882	Microbiology and Infectious Diseases Research
93.859	410,830	Biomedical Research and Research Training
93.864	20,098	Population Research
93.865	438,016	Child Health and Human Development Extramural Research
93.866	552,767	Aging Research
93.867	70,754	Vision Research
93.880	30,138	Minority Access to Research Careers
93.884	637,767	Grants for Training in Primary Care Medicine and Dentistry
93.889	636,609	National Bioterrorism Hospital Preparedness Program
93.894	351,154	Resource and Manpower Development in the Environmental Health Sciences
93.895	1,294	Grants for Faculty Development in Family Medicine
93.897	179,607	Residencies and Advanced Education in the Practice of General Dentistry
93.910	182,118	Family and Community Violence Prevention Program
93.912	153	Rural Health Care Services Outreach and Rural Health Network Development Program
93.913	113,051	Grants to States for Operation of Offices of Rural Health
93.917	23,629,289	HIV Care Formula Grants
93.919	3,399,992	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs
93.926	2,438,683	Healthy Start Initiative
93.928	19,163	Special Projects of National Significance
93.938	845,823	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	4,931,569	HIV Prevention Activities - Health Department Based
93.944	835,018	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	2,262,118	Assistance Programs for Chronic Disease Prevention and Control
93.952	145	Trauma Care Systems Planning and Development
93.958	12,252,282	Block Grants for Community Mental Health Services
93.959	42,723,774	Block Grants for Prevention and Treatment of Substance Abuse
93.960	44,505	Special Minority Initiatives
93.974	273,785	Family Planning - Service Delivery Improvement Research Grants
93.977	4,428,705	Preventive Health Services - Sexually Transmitted Diseases Control Grants
93.984	3,824	Academic Administrative Units in Primary Care
93.988	891,721	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems
93.991	3,033,685	Preventive Health and Health Services Block Grant
93.994	21,042,201	Maternal and Child Health Services Block Grant to the States
94.002	257,375	Retired and Senior Volunteer Program
94.003	314,169	State Commissions
94.004	396,257	Learn and Serve America - School and Community Based Programs
94.006	3,634,091	AmeriCorps
94.007	51,987	Planning and Program Development Grants
94.009	146,740	Training and Technical Assistance
96.007	-20	Social Security - Research and Demonstration
96.008	239,104	Social Security - Work Incentives Planning and Assistance Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
96.009	82,191	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries
97	92,811	Department of Homeland Security
97.008	4,788,438	Urban Areas Security Initiative
97.012	1,532,957	Boating Safety Financial Assistance
97.017	882	Pre-Disaster Mitigation (PDM) Competitive Grants
97.018	26,002	National Fire Academy Training Assistance
97.023	271,629	Community Assistance Program State Support Services Element (CAP-SSSE)
97.029	139,783	Flood Mitigation Assistance
97.036	31,055,514	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	3,735,925	Hazard Mitigation Grant
97.041	172,729	National Dam Safety Program
97.044	284,825	Assistance to Firefighters Grant
97.045	11,167,198	Cooperating Technical Partners
97.047	131,412	Pre-Disaster Mitigation
97.051	-385	State and Local - All Hazards Emergency Operations Planning
97.053	-3,170	Citizen Corps
97.070	155,448	Map Modernization Management Support
98.001	145,680	USAID Foreign Assistance for Programs Overseas
98.012	289,230	USAID Development Partnerships for University Cooperation and Development
99	262,859	Other Federal Assistance
	<u>13,777,711,079</u>	TOTAL EXPENDITURES OF FEDERAL AWARDS

The accompanying notes are an integral part of this schedule.

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STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Aging—Cluster:</i>					
<u>U.S. Department of Health and Human Services</u>					
93.044	D	13,258,187	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	12,775,262	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.053	D	3,059,445	Nutrition Services Incentive Program		
		<u>29,092,894</u>	Total — Aging Cluster — U.S. Department of Health and Human Services		
		<u>29,092,894</u>	Total — Aging		
<i>CCDF—Cluster:</i>					
<u>U.S. Department of Health and Human Services</u>					
93.575	D	156,735,624	Child Care and Development Block Grant		
93.596	D	115,975,224	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
		<u>272,710,848</u>	Total — CCDF Cluster — U.S. Department of Health and Human Services		
		<u>272,710,848</u>	Total — CCDF		
<i>CDBG—Cluster:</i>					
<u>U.S. Department of Housing and Urban Development</u>					
14.218	I	1,266	Community Development Block Grants/Entitlement Grants	553387	City of High Point
14.218	I	1,526	Community Development Block Grants/Entitlement Grants	N/A	City of Fayetteville
14.219	I	5,524	Community Development Block Grants/Small Cities Program	N/A	Person County
		<u>8,316</u>	Total — CDBG - Entitlement and (HUD-Administered) Small Cities Cluster — U.S. Department of Housing and Urban Development		
		<u>8,316</u>	Total — CDBG		
<i>Child Nutrition—Cluster:</i>					
<u>U.S. Department of Agriculture</u>					
10.553	D	72,975,155	School Breakfast Program		
10.555	D	234,111,411	National School Lunch Program		
10.556	D	195,939	Special Milk Program for Children		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.559	D	77,023	Summer Food Service Program for Children		
		307,359,528	Total — Child Nutrition Cluster — U.S. Department of Agriculture		
		307,359,528	Total — Child Nutrition		
<i>Disability Insurance/SSI—Cluster:</i>					
<u>Social Security Administration</u>					
96.001	D	50,324,099	Social Security - Disability Insurance		
		50,324,099	Total — Disability Insurance/SSI Cluster — Social Security Administration		
		50,324,099	Total — Disability Insurance/SSI		
<i>Emergency Food Assistance—Cluster:</i>					
<u>U.S. Department of Agriculture</u>					
10.568	D	1,704,879	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	8,701,148	Emergency Food Assistance Program (Food Commodities)		
		10,406,027	Total — Emergency Food Assistance Cluster — U.S. Department of Agriculture		
		10,406,027	Total — Emergency Food Assistance		
<i>Employment Service—Cluster:</i>					
<u>U.S. Department of Labor</u>					
17.207	D	35,242,318	Employment Service/Wagner-Peyser Funded Activities		
17.801	D	1,157,841	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,704,401	Local Veterans' Employment Representative Program		
		40,104,560	Total — Employment Service Cluster — U.S. Department of Labor		
		40,104,560	Total — Employment Service		
<i>Fish and Wildlife—Cluster:</i>					
<u>U.S. Department of Interior</u>					
15.605	D	6,822,250	Sport Fish Restoration		
15.605	I	110,934	Sport Fish Restoration	133-05-000768	Puerto Rico Dept of Natural Resources
15.611	D	5,640,573	Wildlife Restoration		
15.611	I	144,562	Wildlife Restoration	133-06-000916	Puerto Rico Dept of Natural Resources
15.611	I	-77,165	Wildlife Restoration	050-00-000249-E	Puerto Rico Dept of Natural Resources

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.611	I	38,301	Wildlife Restoration	PC PNB-129-2004	Virgin Islands Dept of Natural Resources
		12,679,455	Total — Fish and Wildlife Cluster — U.S. Department of Interior		
		12,679,455	Total — Fish and Wildlife		
<i>Food Stamp—Cluster:</i>					
<u>U.S. Department of Agriculture</u>					
10.551	D	903,891,674	Food Stamps		
10.561	D	62,633,061	State Administrative Matching Grants for Food Stamp Program		
		966,524,735	Total — Food Stamp Cluster — U.S. Department of Agriculture		
		966,524,735	Total — Food Stamp		
<i>Federal Transit—Cluster:</i>					
<u>U.S. Department of Transportation</u>					
20.500	D	-2	Federal Transit - Capital Investment Grants		
		-2	Total — Federal Transit Cluster — U.S. Department of Transportation		
		-2	Total — Federal Transit		
<i>Foster Grandparent/Senior Companion—Cluster:</i>					
<u>Corporation for National and Community Service</u>					
94.011	D	436,678	Foster Grandparent Program		
94.016	D	288,740	Senior Companion Program		
		725,418	Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service		
		725,418	Total — Foster Grandparent/Senior Companion		
<i>Homeland Security—Cluster:</i>					
<u>U.S. Department of Homeland Security</u>					
97.004	D	43,678,256	State Domestic Preparedness Equipment Support Program		
97.067	D	15,859,131	Homeland Security Grant Program		
		59,537,387	Total — Homeland Security Cluster — U.S. Department of Homeland Security		
		59,537,387	Total — Homeland Security		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

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	931,669,727	Highway Planning and Construction		
		<u>931,669,727</u>	Total — Highway Planning and Construction Cluster — U.S. Department of Transportation		
<u>U.S. Appalachian Regional Commission</u>					
23.003	D	1,621,663	Appalachian Development Highway System		
		<u>1,621,663</u>	Total — Highway Planning and Construction Cluster — U.S. Appalachian Regional Commission		
		<u>933,291,390</u>	Total — Highway Planning and Construction		
<i>Highway Safety—Cluster:</i>					
<u>U.S. Department of Transportation</u>					
20.600	D	6,253,082	State and Community Highway Safety		
20.601	D	1,326,477	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	524,370	Occupant Protection		
20.604	D	596,529	Safety Incentive Grants for Use of Seatbelts		
20.605	D	4,045,002	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
		<u>12,745,460</u>	Total — Highway Safety Cluster — U.S. Department of Transportation		
		<u>12,745,460</u>	Total — Highway Safety		
<i>Medicaid—Cluster:</i>					
<u>U.S. Department of Health and Human Services</u>					
93.775	D	1,528,955	State Medicaid Fraud Control Units		
93.777	D	5,011,049	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	5,665,477,300	Medical Assistance Program		
		<u>5,672,017,304</u>	Total — Medicaid Cluster — U.S. Department of Health and Human Services		
		<u>5,672,017,304</u>	Total — Medicaid		
<i>Native American Employment and Training—Cluster:</i>					
<u>U.S. Department of Labor</u>					
17.251	D	191,280	Native American Employment and Training Programs		
		<u>191,280</u>	Total — Native American Employment and Training Cluster — U.S. Department of Labor		
		<u>191,280</u>	Total — Native American Employment and Training		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Public Works and Economic Development—Cluster:</i>					
<u>U.S. Department of Commerce</u>					
11.300	D	857,917	Grants for Public Works and Economic Development Facilities		
11.307	D	200,000	Economic Adjustment Assistance		
		<u>1,057,917</u>	Total — Public Works and Economic Development Cluster — U.S. Department of Commerce		
		<u>1,057,917</u>	Total — Public Works and Economic Development		
<i>Research and Development—Cluster:</i>					
<u>U.S. Department of Agriculture</u>					
10	D	4,210,078	U.S. Department of Agriculture		
10	I	-147	U.S. Department of Agriculture	N/A	American Egg Board
10	I	14,821	U.S. Department of Agriculture	018000 320935-2	Mississippi State University
10	I	97,835	U.S. Department of Agriculture	22-1-128	BRDC
10	I	10,480	U.S. Department of Agriculture	2006-0410	Forecon, Inc.
10	I	8,721	U.S. Department of Agriculture	412-30-40	Iowa State University
10	I	14,073	U.S. Department of Agriculture	N/A	IPM Development Company
10	I	11,733	U.S. Department of Agriculture	330544-080300-06	Mississippi State University
10	I	11,227	U.S. Department of Agriculture	2003-33610-13012	Norcarex Bio Corporation
10	I	24,298	U.S. Department of Agriculture	911403 740050	Ohio State University
10	I	163,572	U.S. Department of Agriculture	RF00908498 #741927	Ohio State University
10	I	243,542	U.S. Department of Agriculture	2-42U-9230	RTI International
10	I	4,546	U.S. Department of Agriculture	36-220911 17276190	Tuskegee University
10	I	2,069	U.S. Department of Agriculture	529182	University of Florida
10	I	4,126	U.S. Department of Agriculture	6015-0000000035	University of Florida
10	I	-9	U.S. Department of Agriculture	6015-0000000036	University of Florida
10	I	2,480	U.S. Department of Agriculture	6015-0000000058	University of Florida
10	I	3,129	U.S. Department of Agriculture	6015-0000000079	University of Florida
10	I	400	U.S. Department of Agriculture	6015-0000000080	University of Florida
10	I	454	U.S. Department of Agriculture	6015-0000000081	University of Florida
10	I	1,000	U.S. Department of Agriculture	6015-0000000127	University of Florida
10	I	1,271	U.S. Department of Agriculture	6015-0000000160	University of Florida
10	I	6,894	U.S. Department of Agriculture	6015-0000000255	University of Florida
10	I	20,421	U.S. Department of Agriculture	6015-0000000261	University of Florida
10	I	2,918	U.S. Department of Agriculture	6015-0000000273	University of Florida
10	I	15,000	U.S. Department of Agriculture	6015-0000000278	University of Florida

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	3,955	U.S. Department of Agriculture	6015-0000000310	University of Florida
10	I	5,788	U.S. Department of Agriculture	6015-0000000323	University of Florida
10	I	8,914	U.S. Department of Agriculture	6015-0000000333	University of Florida
10	I	4,528	U.S. Department of Agriculture	6015-0000000380	University of Florida
10	I	1,241	U.S. Department of Agriculture	72890	University of Tennessee
10	I	4,229	U.S. Department of Agriculture	Z3730-01/UT83812	University of Tennessee
10	I	29,880	U.S. Department of Agriculture	CR-19071-428025	Virginia Polytechnic Institute
10	I	-736	U.S. Department of Agriculture	CR-19071-428071	Virginia Polytechnic Institute
10.001	D	1,203,195	Agricultural Research - Basic and Applied Research		
10.001	I	12,417	Agricultural Research - Basic and Applied Research	PO36289/51304	Langston University
10.001	I	48,221	Agricultural Research - Basic and Applied Research	61-4666A	Michigan State University
10.001	I	13,033	Agricultural Research - Basic and Applied Research	V194736	University of Wisconsin
10.025	D	188,286	Plant and Animal Disease, Pest Control, and Animal Care		
10.072	D	7,012	Wetlands Reserve Program		
10.200	D	2,526,307	Grants for Agricultural Research, Special Research Grants		
10.200	I	5,230	Grants for Agricultural Research, Special Research Grants	RD309-055/90371	University of Georgia
10.200	I	3,047	Grants for Agricultural Research, Special Research Grants	04-EPP-534070-NCSU	Auburn University
10.200	I	4,550	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	353	Grants for Agricultural Research, Special Research Grants	42405-7042	Cornell University
10.200	I	20,567	Grants for Agricultural Research, Special Research Grants	46747-7588	Cornell University
10.200	I	64,851	Grants for Agricultural Research, Special Research Grants	416-30-15	Iowa State University
10.200	I	18,063	Grants for Agricultural Research, Special Research Grants	N/A	Mississippi State University
10.200	I	200	Grants for Agricultural Research, Special Research Grants	2002-38500-11805	Mississippi State University
10.200	I	7,479	Grants for Agricultural Research, Special Research Grants	G028-06-Z3399	Montana State University
10.200	I	43,765	Grants for Agricultural Research, Special Research Grants	2004-NCSU-MBA	Rutgers State University
10.200	I	19,954	Grants for Agricultural Research, Special Research Grants	N/A	University of Arkansas
10.200	I	60,881	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00056073	University of Florida
10.200	I	62,291	Grants for Agricultural Research, Special Research Grants	UF-IFAS-0004918101	University of Florida
10.200	I	19,610	Grants for Agricultural Research, Special Research Grants	UF-IFAS-0004918102	University of Florida
10.200	I	13,443	Grants for Agricultural Research, Special Research Grants	2003-1035-02	University of Georgia
10.200	I	23,382	Grants for Agricultural Research, Special Research Grants	RD309-036/1789767	University of Georgia
10.200	I	74,635	Grants for Agricultural Research, Special Research Grants	RD309-036/1789777	University of Georgia
10.200	I	23,860	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	University of Georgia
10.200	I	6,592	Grants for Agricultural Research, Special Research Grants	RD309-055/7877177	University of Georgia
10.200	I	-526	Grants for Agricultural Research, Special Research Grants	RD309-055/7877197	University of Georgia
10.200	I	78,417	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	University of Georgia
10.200	I	41,127	Grants for Agricultural Research, Special Research Grants	RD309-055/7877237	University of Georgia

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
10.200	I	836	Grants for Agricultural Research, Special Research Grants	RD309-055/9820117	University of Georgia
10.200	I	18,602	Grants for Agricultural Research, Special Research Grants	RD309-055/9820247	University of Georgia
10.200	I	1,250	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	University of Georgia
10.200	I	57,429	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	University of Georgia
10.200	I	986	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	University of Georgia
10.200	I	-197	Grants for Agricultural Research, Special Research Grants	UM-S553	University of Maine
10.200	I	5,649	Grants for Agricultural Research, Special Research Grants	AES3806-001.02	University of Tennessee
10.200	I	14,673	Grants for Agricultural Research, Special Research Grants	CR-19071-428201	Virginia Polytechnic Institute
10.200	I	5,302	Grants for Agricultural Research, Special Research Grants	98-464E-NCSU	West Virginia University
10.200	I	18,892	Grants for Agricultural Research, Special Research Grants	N/A	University of Georgia
10.202	D	614,778	Cooperative Forestry Research		
10.203	D	6,626,686	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	111,055	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	5,551,893	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	55,183	Grants for Agricultural Research - Competitive Research Grants	F041300	University of Wisconsin
10.206	I	11,063	Grants for Agricultural Research - Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	27,248	Grants for Agricultural Research - Competitive Research Grants	416-41-63	Iowa State University
10.206	I	34,799	Grants for Agricultural Research - Competitive Research Grants	2902-NCSU-USDA-539	Pennsylvania State University
10.206	I	5,111	Grants for Agricultural Research - Competitive Research Grants	PO# Y712508	University of Arizona
10.206	I	11,289	Grants for Agricultural Research - Competitive Research Grants	II RA014534-01	University of California - Davis
10.206	I	44,439	Grants for Agricultural Research - Competitive Research Grants	O6706392222	University of Minnesota
10.206	I	5,782	Grants for Agricultural Research - Competitive Research Grants	AES4078-001.01	University of Tennessee
10.206	I	13,958	Grants for Agricultural Research - Competitive Research Grants	CR-19071-428157	Virginia Polytechnic Institute
10.207	D	144,366	Animal Health and Disease Research		
10.212	I	7,669	Small Business Innovation Research	2004-1415	Embrex, Inc.
10.212	I	-552	Small Business Innovation Research	N/A	IPM Development Company
10.212	I	4,127	Small Business Innovation Research	2005-0485	Newman Machine Company
10.212	I	3,805	Small Business Innovation Research	NCSU 1	PhytoMyc Research Corporation
10.216	D	334,497	1890 Institution Capacity Building Grants		
10.217	D	31,567	Higher Education Challenge Grants		
10.224	D	-13,483	Fund for Rural America - Research, Education, and Extension Activities		
10.250	D	35,001	Agricultural and Rural Economic Research		
10.250	I	-90	Agricultural and Rural Economic Research	018000320935-14	Mississippi State University
10.250	I	29,381	Agricultural and Rural Economic Research	F184542	University of Wisconsin
10.302	D	1,081,322	Initiative for Future Agriculture and Food Systems		
10.302	I	2,247	Initiative for Future Agriculture and Food Systems	UF-IFAS-01041805-3	University of Florida
10.302	I	5,382	Initiative for Future Agriculture and Food Systems	RD321-156/4183137	University of Georgia

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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
10.302	I	488	Initiative for Future Agriculture and Food Systems	332.77-02.448	Tennessee State University
10.302	I	8,682	Initiative for Future Agriculture and Food Systems	N/A	Fort Valley State University
10.303	D	2,826,368	Integrated Programs		
10.303	I	7,702	Integrated Programs	586-75572072002775	Clemson University
10.303	I	4,301	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	34,845	Integrated Programs	44387-7362	Cornell University
10.303	I	1,040	Integrated Programs	48228-7941	Cornell University
10.303	I	93,404	Integrated Programs	RF00972641	Ohio State University
10.303	I	4,508	Integrated Programs	RF01005380/63630	Ohio State University
10.303	I	55,440	Integrated Programs	1327 ACT. # 4	Rutgers State University
10.303	I	92,077	Integrated Programs	450005	Texas A&M University
10.303	I	-9	Integrated Programs	450140-10	Texas A&M University
10.303	I	4,526	Integrated Programs	TCE 450140-24	Texas A&M University
10.303	I	6,005	Integrated Programs	00RA6835-NC	University of California
10.303	I	846	Integrated Programs	SC000453-1-5	University of Florida
10.303	I	39,669	Integrated Programs	RC299-338/8920807	University of Georgia
10.303	I	33,894	Integrated Programs	02-284	University of Illinois
10.303	I	13,865	Integrated Programs	Z - 5060101	University of Maryland
10.304	I	49,988	Homeland Security - Agricultural	SC02062150-1-10	University of Florida
10.305	D	7,515	International Science and Education Grants		
10.450	I	75,637	Crop Insurance	320946-010500-04	Mississippi State University
10.500	I	37,151	Cooperative Extension Service	N/A	University of Georgia
10.562	D	4,000	Nutritional Training and Education		
10.652	D	697,177	Forestry Research		
10.652	I	8,940	Forestry Research	RR272-081/9823197	University of Georgia
10.664	D	210,771	Cooperative Forestry Assistance		
10.672	D	28,842	Rural Development, Forestry, and Communities		
10.673	D	5,967	Wood in Transportation Program		
10.902	D	69,096	Soil and Water Conservation		
10.912	D	495	Environmental Quality Incentives Program		
10.960	D	294,107	Technical Agricultural Assistance		
10.961	D	9,158	Scientific Cooperation and Research		
10.962	D	6,103	Cochran Fellowship Program - International Training - Foreign Participant		
		<u>29,157,516</u>	Total — Research and Development Cluster — U.S. Department of Agriculture		

U.S. Department of Commerce

11	D	281,676	U.S. Department of Commerce
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STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11	I	8,492	U.S. Department of Commerce	SURA-2005-202	SURA (Southeastern University Research)
11	I	3,481	U.S. Department of Commerce	N/A	National Textile Center
11.113	I	192,195	ITA Special Projects	Admin	Clemson University
11.113	I	-2,934	ITA Special Projects	C01-CL01	Clemson University
11.113	I	-17,216	ITA Special Projects	C01-NS08	Clemson University
11.113	I	-3,987	ITA Special Projects	C01-S08	Clemson University
11.113	I	5,579	ITA Special Projects	C02-GT09A YR3	Clemson University
11.113	I	-2,241	ITA Special Projects	C02-PH03	Clemson University
11.113	I	169,824	ITA Special Projects	C04-NS01	Clemson University
11.113	I	168,973	ITA Special Projects	C04-NS07 YR1	Clemson University
11.113	I	25,793	ITA Special Projects	C02-GT09X	Clemson University
11.113	I	170,123	ITA Special Projects	C04-NS11 YR1	Clemson University
11.113	I	-5,867	ITA Special Projects	F01-NS14	Clemson University
11.113	I	29,626	ITA Special Projects	F02-NS05	Clemson University
11.113	I	59,517	ITA Special Projects	F02-NS08	Clemson University
11.113	I	67,528	ITA Special Projects	F03-043004	Clemson University
11.113	I	1,371	ITA Special Projects	F03-MD016	Clemson University
11.113	I	113,825	ITA Special Projects	F04-NS17	Clemson University
11.113	I	152,113	ITA Special Projects	F04-NS26	Clemson University
11.113	I	69,382	ITA Special Projects	F04-NS26 YR1	Clemson University
11.113	I	21,742	ITA Special Projects	F05-NS04	Clemson University
11.113	I	33,310	ITA Special Projects	F0R-NS17 YR1	Clemson University
11.113	I	-26,009	ITA Special Projects	M01-NS03	Clemson University
11.113	I	11,807	ITA Special Projects	M02-NS01	Clemson University
11.113	I	1,262	ITA Special Projects	M02-S01	Clemson University
11.113	I	-206	ITA Special Projects	NTC Subagreement/10	Clemson University
11.113	I	-3,047	ITA Special Projects	S01-AE32	Clemson University
11.113	I	-3,830	ITA Special Projects	S01-NS12	Clemson University
11.113	I	37,815	ITA Special Projects	S03-PH02	Clemson University
11.113	I	77,614	ITA Special Projects	S04-NS02	Clemson University
11.113	I	71,903	ITA Special Projects	S04-NS02 YR1	Clemson University
11.113	I	1,506	ITA Special Projects	YEAR 1 - 02-07400	Clemson University
11.312	D	826	Research and Evaluation Program		
11.400	D	59,097	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	1,295	Anadromous Fish Conservation Act Program		
11.405	I	7,283	Anadromous Fish Conservation Act Program	710900-12683	Virginia Institute of Marine Science

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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11.407	D	142,455	Interjurisdictional Fisheries Act of 1986		
11.417	D	2,248,992	Sea Grant Support		
11.417	I	6	Sea Grant Support	V1A3	S.C. Marine Research Institute
11.417	I	15,094	Sea Grant Support	745837	University of Washington
11.417	I	45,705	Sea Grant Support	RR746-007-75121	University of Georgia
11.417	I	20,916	Sea Grant Support	3033	University of Delaware
11.417	I	16,170	Sea Grant Support	R-122-1-04	University of Puerto Rico
11.417	I	56,896	Sea Grant Support	R-UNCW-6-05	University of Puerto Rico
11.417	I	955	Sea Grant Support	N/A	S.C. Sea Grant Consortium
11.419	D	2,930,100	Coastal Zone Management Administration Awards		
11.419	I	43,497	Coastal Zone Management Administration Awards	04-818	University of New Hampshire
11.420	D	497,219	Coastal Zone Management Estuarine Research Reserves		
11.429	D	10,049	Marine Sanctuary Program		
11.430	D	2,484,362	Undersea Research		
11.430	I	870	Undersea Research	425224/1946/591	Rutgers State University
11.430	I	3,363	Undersea Research	06-08-015	University of Mississippi
11.430	I	69,972	Undersea Research	06-09-021	University of Mississippi
11.430	I	11,423	Undersea Research	03-05-090	University of Mississippi
11.430	I	69,647	Undersea Research	05-09-022	University of Mississippi
11.430	I	36,124	Undersea Research	05-07-008	University of Mississippi
11.430	I	16,242	Undersea Research	USM-GR02072-001	University of Southern Mississippi
11.431	D	34,657	Climate and Atmospheric Research		
11.432	I	24,012	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	6-6126G-3712	University of Miami
11.433	D	28,377	Marine Fisheries Initiative		
11.433	I	1,531	Marine Fisheries Initiative	2500-1020-00	University of South Florida
11.434	D	117,573	Cooperative Fishery Statistics		
11.439	D	96,075	Marine Mammal Data Program		
11.440	D	535,248	Environmental Sciences, Applications, Data, and Education		
11.452	D	442,846	Unallied Industry Projects		
11.455	I	42,788	Cooperative Science and Education Program	1886	Rutgers State University
11.455	I	35,442	Cooperative Science and Education Program	1887/RU#425255	Rutgers State University
11.455	I	49,851	Cooperative Science and Education Program	2137	Rutgers State University
11.455	I	5,136	Cooperative Science and Education Program	06-124	University of New Hampshire
11.457	D	75,675	Chesapeake Bay Studies		
11.457	I	9,675	Chesapeake Bay Studies	710221/01	Virginia Institute of Marine Science
11.457	I	6,898	Chesapeake Bay Studies	SC03-27565D	University of Maryland
11.457	I	26,639	Chesapeake Bay Studies	SC035-27565D	University of Maryland

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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
11.460	D	1,826,240	Special Oceanic and Atmospheric Projects		
11.460	I	11,343	Special Oceanic and Atmospheric Projects	F014525	University of Michigan
11.460	I	1,055,637	Special Oceanic and Atmospheric Projects	03-741/22146J	University of South Carolina
11.463	I	40,876	Habitat Conservation	2004-0011-023	National Fish and Wildlife Foundation
11.467	I	1,145	Meteorologic and Hydrologic Modernization Development	S04-44684	University Corporation for Atmospheric Research
11.468	D	93,824	Applied Meteorological Research		
11.472	I	8,582	Unallied Science Program	A100402	WHOI
11.474	D	172,233	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	440,763	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.478	I	73,267	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	MML-106390A	Mote Marine Laboratory
11.550	D	32,798	Public Telecommunications Facilities Planning and Construction		
11.609	D	51,306	Measurement and Engineering Research and Standards		
		<u>15,840,115</u>	Total — Research and Development Cluster — U.S. Department of Commerce		

U.S. Department of Defense

12	D	7,347,406	U.S. Department of Defense		
12	I	14	U.S. Department of Defense	728-7558-203-20	Clemson University
12	I	45,000	U.S. Department of Defense	05-P-0085/C249	Combustion Research and Flow Technology
12	I	23,966	U.S. Department of Defense	N/A	Debby Cryer & Associates
12	I	649,206	U.S. Department of Defense	GSTI-05-UNC-001	Geospatial Technology
12	I	39,931	U.S. Department of Defense	N/A	Lambda Technologies
12	I	7,650	U.S. Department of Defense	0509/SP0103-04	Logistics Management Institute
12	I	3,509	U.S. Department of Defense	N/A	Roswell Park Cancer Institute
12	I	10,000	U.S. Department of Defense	N/A	S.C. Sea Grant Consortium
12	I	124,314	U.S. Department of Defense	1382-UNC	Scientific Systems Corporation
12	I	7,779	U.S. Department of Defense	02-32-941-840-9	Shaw University
12	I	81,493	U.S. Department of Defense	55-000681	SRI International
12	I	14,391	U.S. Department of Defense	SURA-2006-302	SURA (Southeastern University Research)
12	I	163,406	U.S. Department of Defense	SURA-2005-202	SURA (Southeastern University Research)
12	I	158,048	U.S. Department of Defense	KT3408	The Boeing Company
12	I	28,084	U.S. Department of Defense	01505-1	TRC Garrow Associate
12	I	-645	U.S. Department of Defense	N/A	University of Virginia
12	I	64,102	U.S. Department of Defense	N/A	Xintek, Inc.
12	I	11,341	U.S. Department of Defense	06-NCST-001	3 Phoenix Incorporated
12	I	39	U.S. Department of Defense	06-35	Academy of Applied Science
12	I	58,748	U.S. Department of Defense	2005-1367	Advanced BioNutrition
12	I	34,716	U.S. Department of Defense	2005-1941	AP Solutions, Inc.

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12	I	55	U.S. Department of Defense	DAAG55-98-D0003-9	Army Research Office
12	I	43,658	U.S. Department of Defense	206168	BAE Systems
12	I	-1,904	U.S. Department of Defense	TCN 02133 DO 0136	Battelle Columbus Div
12	I	61,478	U.S. Department of Defense	F3060200C0178NCSUB	BBNT Solutions, LLC
12	I	2,444	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	11,577	U.S. Department of Defense	907308	CH2M Hill
12	I	262,323	U.S. Department of Defense	050400357	Concurrent Technologies Corporation
12	I	144,751	U.S. Department of Defense	050400357 MOD. #00	Concurrent Technologies Corporation
12	I	50,216	U.S. Department of Defense	05-002	Cree Research, Inc.
12	I	81,645	U.S. Department of Defense	06-004	Cree Research, Inc.
12	I	31	U.S. Department of Defense	2006-1175	Firebird Advanced
12	I	108,937	U.S. Department of Defense	B-12-M06-S6	Georgia Institute of Technology
12	I	-702	U.S. Department of Defense	PS 7074-00	Gentex Corporation
12	I	72,831	U.S. Department of Defense	PS7287	Gentex Corporation
12	I	69,076	U.S. Department of Defense	N00014-03-C-0157	HexaTech, Inc.
12	I	-4,223	U.S. Department of Defense	B09360065	Honeywell International
12	I	155,532	U.S. Department of Defense	421-1	Intelligent Automation
12	I	388,419	U.S. Department of Defense	N/A	International Technology Center
12	I	111,057	U.S. Department of Defense	19814	Irvine Sensors Corporation
12	I	27,615	U.S. Department of Defense	21929	Irvine Sensors Corporation
12	I	45,793	U.S. Department of Defense	2005-0538	Kyma Technologies
12	I	163,678	U.S. Department of Defense	794ARM-2T-1037-001	Luna Innovations, Inc.
12	I	-3,415	U.S. Department of Defense	SC0244000004/NCSU1	Mission Resources Corporation
12	I	8,097	U.S. Department of Defense	N/A	Natick Soldier Center
12	I	87,820	U.S. Department of Defense	150-1947A	New York State University
12	I	42,558	U.S. Department of Defense	75846QRS5S	Northrop Grumman Corporation
12	I	809	U.S. Department of Defense	EH02-059NCS	Northwestern University
12	I	33,315	U.S. Department of Defense	0062	Optical Research Association
12	I	327,154	U.S. Department of Defense	EP51257	Parametric Technology Corporation
12	I	186,996	U.S. Department of Defense	6604-5-0129	Pennsylvania State University
12	I	45,499	U.S. Department of Defense	6604-SC-0151	Pennsylvania State University
12	I	103,592	U.S. Department of Defense	2003-0692	Power Technology Services
12	I	577	U.S. Department of Defense	2004-1096	Power Technology Services
12	I	2,335	U.S. Department of Defense	2002-1504	Protean Devices, Inc.
12	I	-441	U.S. Department of Defense	2003-1496	Protean Devices, Inc.
12	I	33,604	U.S. Department of Defense	2004-0391	Qortek, Inc.
12	I	-23,011	U.S. Department of Defense	R13535-41600001	Rice University

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
12	I	16,276	U.S. Department of Defense	R14621-41600005	Rice University
12	I	32,228	U.S. Department of Defense	R15162	Rice University
12	I	104,638	U.S. Department of Defense	2006-0629	Sara Lee Corporation
12	I	2,195	U.S. Department of Defense	2004-1898	Snow Aviation International
12	I	-153	U.S. Department of Defense	NCSU04-01	Soar Technology
12	I	115,370	U.S. Department of Defense	527826-05	Stevens Institute of Technology
12	I	14,716	U.S. Department of Defense	701-19486	SVT Associates
12	I	34,120	U.S. Department of Defense	TO02-34-001	Taltech, Inc.
12	I	60,706	U.S. Department of Defense	N/A	Tao of Systems Integration, Inc.
12	I	-103	U.S. Department of Defense	03-08	University of California
12	I	197,779	U.S. Department of Defense	S-00136	University of California
12	I	27,394	U.S. Department of Defense	S00054	University of California - Riverside
12	I	5,085	U.S. Department of Defense	S-00054	University of California - Riverside
12	I	24,356	U.S. Department of Defense	UF-EIES-0502037-NC	University of Florida
12	I	63,961	U.S. Department of Defense	C00005071-5	University of Missouri - Columbia
12	I	294,141	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	474	U.S. Department of Defense	710571-712683	Virginia Institute of Marine Science
12	I	76,808	U.S. Department of Defense	05-326-NCSU	West Virginia University
12	I	814	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	1,780	U.S. Department of Defense	N/A	Virginia Polytechnic Institute
12	I	41,547	U.S. Department of Defense	N/A	Universal Technology Corporation
12	I	2,059	U.S. Department of Defense	N/A	UT - Battelle, LLC
12	I	11,702	U.S. Department of Defense	N/A	Pennsylvania State University
12.002	D	314,954	Procurement Technical Assistance for Business Firms		
12.100	I	64,159	Aquatic Plant Control	880-7558-203-20	Clemson University
12.109	D	317,817	Protection, Clearing and Straightening Channels		
12.300	D	5,426,677	Basic and Applied Scientific Research		
12.300	I	8,329	Basic and Applied Scientific Research	66057G/PO#77739	University of Miami
12.300	I	216	Basic and Applied Scientific Research	F007030	University of Michigan
12.300	I	16,158	Basic and Applied Scientific Research	200978	University of Notre Dame
12.300	I	85,126	Basic and Applied Scientific Research	B-01-6A6-G3	Georgia Institute of Technology
12.300	I	37,975	Basic and Applied Scientific Research	E-21-6-RU-G9	Georgia Institute of Technology
12.300	I	337	Basic and Applied Scientific Research	PO# 10173846	University of California
12.300	I	10,740	Basic and Applied Scientific Research	KK5151	University of California - Santa Barbara
12.300	I	445,238	Basic and Applied Scientific Research	S0149517	University of California - Santa Cruz
12.420	D	4,064,383	Military Medical Research and Development		
12.420	I	101	Military Medical Research and Development	PO# 8001-21024	Johns Hopkins University

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12.420	I	14,959	Military Medical Research and Development	0258-2931-4609	Mount Sinai School of Medicine
12.420	I	-555	Military Medical Research and Development	N/A	Mount Sinai School of Medicine
12.420	I	49,488	Military Medical Research and Development	1-46U-9054	RTI International
12.420	I	-13,469	Military Medical Research and Development	EH02-281NCS	Northwestern University
12.420	I	18,831	Military Medical Research and Development	128327	Duke University
12.431	D	3,458,231	Basic Scientific Research		
12.431	I	16,262	Basic Scientific Research	949-7558-201-20	Clemson University
12.431	I	98	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	40,766	Basic Scientific Research	04-SC-ARO-1076	Duke University
12.431	I	52,253	Basic Scientific Research	N/A	L. C. Pegasus Corporation
12.431	I	53,996	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	97,217	Basic Scientific Research	2004-1922	Ventana Research
12.431	I	17,278	Basic Scientific Research	C00006389-1	University of Missouri - Columbia
12.431	I	138,914	Basic Scientific Research	N/A	Duke University
12.630	D	642,216	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	-10	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AF0-1019	Duke University
12.630	I	19,185	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.630	I	-366	Basic, Applied, and Advanced Research in Science and Engineering	F003525	University of Michigan
12.800	D	3,622,700	Air Force Defense Research Sciences Program		
12.800	I	191	Air Force Defense Research Sciences Program	R14861	Rice University
12.800	I	87,325	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.901	D	158,275	Mathematical Sciences Grants Program		
12.910	D	1,344,440	Research and Technology Development		
12.910	I	-11,645	Research and Technology Development	PO#GC178659NGD	Boston University
12.910	I	27,826	Research and Technology Development	00001110	Princeton University
12.910	I	209,314	Research and Technology Development	130379	University of Washington - Seattle
12.910	I	186,335	Research and Technology Development	531-0226-1	Purdue University
		<u>33,662,432</u>	Total — Research and Development Cluster — U.S. Department of Defense		
<u>U.S. Department of Housing and Urban Development</u>					
14	D	26,951	U.S. Department of Housing and Urban Development		
14	I	67,763	U.S. Department of Housing and Urban Development	N/A	Durham Housing Authority
14	I	-214	U.S. Department of Housing and Urban Development	N/A	City of Greensboro
14.506	D	7,151	General Research and Technology Activity		
		<u>101,651</u>	Total — Research and Development Cluster — U.S. Department of Housing and Urban Development		

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<u>U.S. Department of Interior</u>					
15	D	794,817	U.S. Department of the Interior		
15	I	35,368	U.S. Department of the Interior	N/A	Association of Research Libraries
15	I	24,985	U.S. Department of the Interior	WUHS 12077	Wake Forest University School of Medicine
15	I	12,059	U.S. Department of the Interior	12070	Wake Forest University School of Medicine
15	I	779	U.S. Department of the Interior	1468003801	Nature Conservancy
15	I	28,821	U.S. Department of the Interior	NCSU0816-2	Nature Conservancy
15.608	D	3,331	Fish and Wildlife Management Assistance		
15.608	I	8,992	Fish and Wildlife Management Assistance	T-4-1	South Carolina Dept of Natural Resources
15.615	D	28,420	Cooperative Endangered Species Conservation Fund		
15.616	D	34,677	Clean Vessel Act		
15.630	D	12,386	Coastal Program		
15.632	D	4,800	Conservation Grants Private Stewardship for Imperiled Species		
15.805	D	91,883	Assistance to State Water Resources Research Institutes		
15.808	D	1,185,872	U.S. Geological Survey - Research and Data Collection		
15.808	I	54,072	U.S. Geological Survey - Research and Data Collection	4000516990	University of Iowa
15.809	D	21,766	National Spatial Data Infrastructure Cooperative Agreements Program		
15.810	D	3,763	National Cooperative Geologic Mapping Program		
15.812	D	253,162	Cooperative Research Units Program		
15.904	D	19,555	Historic Preservation Fund Grants-In-Aid		
		<u>2,619,508</u>	Total — Research and Development Cluster — U.S. Department of Interior		
<u>U.S. Department of Justice</u>					
16	D	300,384	U.S. Department of Justice		
16	I	4,025	U.S. Department of Justice	496459	Pacific Institutes for Research
16.560	D	22,763	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.562	D	16,939	Criminal Justice Research and Development - Graduate Research Fellowships		
16.589	I	33,105	Rural Domestic Violence and Child Victimization Enforcement Grant Program	2005-10	NCJFCJ
		<u>377,216</u>	Total — Research and Development Cluster — U.S. Department of Justice		
<u>U.S. Department of State</u>					
19	I	267,434	U.S. Department of State	N/A	Institute of International Education, Inc.
19	I	942	U.S. Department of State	N/A	Pathfinder International
19	I	117,613	U.S. Department of State	S-NEAPI-04-CA-1	Southeast Consortium for International Development
19	I	27,398	U.S. Department of State	S-LMAQM-04-GR-1	Southeast Consortium for International Development
19	I	19,830	U.S. Department of State	N/A	Southeast Consortium for International Development
19.300	I	23,039	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-9	National Council for Eurasian and East European Res

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19.300	I	19,369	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-19	National Council for Eurasian and East European Res
19.405	D	61,430	Educational Partnerships Program		
		537,055	Total — Research and Development Cluster — U.S. Department of State		
U.S. Department of Transportation					
20	D	2,809,554	U.S. Department of Transportation		
20	I	61,602	U.S. Department of Transportation	37769.00	Bellomo-McGee, Inc.
20	I	3,305	U.S. Department of Transportation	Task #BM05C004	Bellomo-McGee, Inc.
20	I	51,602	U.S. Department of Transportation	Task BMISG05B03	Bellomo-McGee, Inc.
20	I	45,243	U.S. Department of Transportation	Task BMISG05B02	Bellomo-McGee, Inc.
20	I	6,717	U.S. Department of Transportation	902040	CH2M Hill
20	I	2,091	U.S. Department of Transportation	N/A	El Pueblo, Inc.
20	I	7,813	U.S. Department of Transportation	ITE-05-01	Institute of Transportation Engineers
20	I	84,219	U.S. Department of Transportation	HR3-67	National Academy of Science
20	I	164,648	U.S. Department of Transportation	HR 3-62	National Academy of Science
20	I	112,862	U.S. Department of Transportation	HR17-25	National Academy of Science
20	I	12,731	U.S. Department of Transportation	HR03-78	National Academy of Science
20	I	128	U.S. Department of Transportation	DTNH22-98-H-051	National Association of State EMS Directors
20	I	196,746	U.S. Department of Transportation	DTNH22-01-H-052	National Association of State EMS Directors
20	I	39,946	U.S. Department of Transportation	N/A	National Safety Council
20	I	41,899	U.S. Department of Transportation	S040043	Texas A&M Research Foundation
20	I	33,737	U.S. Department of Transportation	NTS-01-5-05127	Transanalytics
20	I	8,583	U.S. Department of Transportation	N/A	Transanalytics
20	I	12,232	U.S. Department of Transportation	06-UNCCH-R2	University of Tennessee
20	I	-5	U.S. Department of Transportation	02-UNCCH-R-S3	University of Tennessee
20	I	68,376	U.S. Department of Transportation	2506020	University of Utah
20	I	104,864	U.S. Department of Transportation	HR 03-78A	National Academy of Science
20	I	20,156	U.S. Department of Transportation	DTRS99-G-0004/05-N	University of Tennessee
20	I	83,236	U.S. Department of Transportation	437-25-46	Iowa State University
20.200	D	6,687	Highway Research and Development Program		
20.701	D	555,055	University Transportation Centers Program		
20.701	I	61,629	University Transportation Centers Program	RES-05-001	Alaska DOT
20.701	I	8,521	University Transportation Centers Program	S900193	Texas A&M Research Foundation
20.701	I	12,307	University Transportation Centers Program	KLK120-PO014625	University of Idaho
20.701	I	66,014	University Transportation Centers Program	99-NCSU-E1	University of Tennessee
		4,682,498	Total — Research and Development Cluster — U.S. Department of Transportation		

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<u>U.S. Department of Treasury</u>					
21	I	10,919	U.S. Department of the Treasury	14151/GS-10F-00	ABT Associates, Inc.
		10,919	Total — Research and Development Cluster — U.S. Department of Treasury		
<u>U.S. General Services Administration</u>					
39	I	69,418	General Services Administration	4-92U-9606	RTI International
		69,418	Total — Research and Development Cluster — U.S. General Services Administration		
<u>Library of Congress</u>					
42	I	101,122	Library of Congress	F011777	University of Michigan
		101,122	Total — Research and Development Cluster — Library of Congress		
<u>National Aeronautics and Space Administration</u>					
43	D	3,703,860	National Aeronautics and Space Administration		
43	I	-4,726	National Aeronautics and Space Administration	5-36276	Dartmouth College
43	I	68,462	National Aeronautics and Space Administration	N/A	Linda Loma University
43	I	18,028	National Aeronautics and Space Administration	PO#21179	Marine Biological Laboratory
43	I	613,676	National Aeronautics and Space Administration	00000534	Princeton University
43	I	4,950	National Aeronautics and Space Administration	HST-ED-90260.01	Space Telescope Science Institute
43	I	17,688	National Aeronautics and Space Administration	S50502	Swales Aerospace
43	I	77,847	National Aeronautics and Space Administration	ACK774	University of Idaho
43	I	51,343	National Aeronautics and Space Administration	3K02530	Boeing, Inc.
43	I	2,021	National Aeronautics and Space Administration	1276758	California Institute of Technology
43	I	44,083	National Aeronautics and Space Administration	04-002	Hampton University
43	I	7,818	National Aeronautics and Space Administration	385-3	Intelligent Automation
43	I	27,419	National Aeronautics and Space Administration	2005-0346	KalScott Engineering
43	I	-7,013	National Aeronautics and Space Administration	642731	Michigan State University
43	I	70,882	National Aeronautics and Space Administration	NCSU-03-01-2598-NC	National Institute of Aerospace
43	I	154,558	National Aeronautics and Space Administration	NCSU-03-01-3520	National Institute of Aerospace
43	I	14,787	National Aeronautics and Space Administration	NCSU-03-01-4811-NC	National Institute of Aerospace
43	I	14,787	National Aeronautics and Space Administration	NCSU-03-01-4812-NC	National Institute of Aerospace
43	I	11,085	National Aeronautics and Space Administration	NCSU-03-01-4813-NC	National Institute of Aerospace
43	I	14,642	National Aeronautics and Space Administration	NCSU-03-01-4814-NC	National Institute of Aerospace
43	I	35,004	National Aeronautics and Space Administration	NCSU-03-01-4825-NC	National Institute of Aerospace
43	I	30,727	National Aeronautics and Space Administration	NCSU-03-01-4827-NC	National Institute of Aerospace
43	I	34,345	National Aeronautics and Space Administration	NCSU-03-01-4832-NC	National Institute of Aerospace
43	I	35,061	National Aeronautics and Space Administration	NCSU-05-JPL	National Institute of Aerospace

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43	I	24,438	National Aeronautics and Space Administration	NSCU-03-01-2581-NC	National Institute of Aerospace
43	I	22,617	National Aeronautics and Space Administration	T05-6000-NC - 6046	National Institute of Aerospace
43	I	41,361	National Aeronautics and Space Administration	T05-6000-NC-6055-N	National Institute of Aerospace
43	I	24,233	National Aeronautics and Space Administration	2003-1399	Qortek, Inc.
43	I	7,347	National Aeronautics and Space Administration	06 S TO-400-000008	Smithsonian Astrophysical Observatory
43	I	1,572	National Aeronautics and Space Administration	69709	Smithsonian Astrophysical Observatory
43	I	46,074	National Aeronautics and Space Administration	AR5-6007X	Smithsonian Astrophysical Observatory
43	I	26,206	National Aeronautics and Space Administration	AR5-6009X	Smithsonian Astrophysical Observatory
43	I	9,779	National Aeronautics and Space Administration	GO5-6051A	Smithsonian Astrophysical Observatory
43	I	11,016	National Aeronautics and Space Administration	GO5-6053A	Smithsonian Astrophysical Observatory
43	I	272	National Aeronautics and Space Administration	HST-AR-09915.02-A	Space Telescope Science Institute
43	I	29,517	National Aeronautics and Space Administration	177298	University of Washington
43	I	106,454	National Aeronautics and Space Administration	07605-003-052	USRA
43	I	37,199	National Aeronautics and Space Administration	N/A	University of Florida
43	I	167,740	National Aeronautics and Space Administration	N/A	University of Maryland
43	I	280,213	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	3,036	National Aeronautics and Space Administration	N/A	Howard University
43.001	D	1,472,013	Aerospace Education Services Program		
43.001	I	66,219	Aerospace Education Services Program	5-36969	Dartmouth College
43.001	I	1,856	Aerospace Education Services Program	05ACES539119NCSU	Auburn University
43.001	I	1,948	Aerospace Education Services Program	1264893	California Institute of Technology
43.001	I	55,586	Aerospace Education Services Program	1265236	California Institute of Technology
43.001	I	-19,344	Aerospace Education Services Program	NCSU-03-01	National Institute of Aerospace
43.001	I	28,174	Aerospace Education Services Program	NCSU-03-01/3019-NC	National Institute of Aerospace
43.001	I	17,418	Aerospace Education Services Program	NCSU-03-01/3045-NC	National Institute of Aerospace
43.001	I	1,946	Aerospace Education Services Program	NCSU-03-01/3047-NC	National Institute of Aerospace
43.001	I	7,796	Aerospace Education Services Program	NCSU-03-01/3048-NC	National Institute of Aerospace
43.001	I	-2,224	Aerospace Education Services Program	NCSU-03-01/3049-NC	National Institute of Aerospace
43.001	I	2,489	Aerospace Education Services Program	NCSU-03-01/3101-NC	National Institute of Aerospace
43.001	I	2,489	Aerospace Education Services Program	NCSU-03-01/3103-NC	National Institute of Aerospace
43.001	I	2,490	Aerospace Education Services Program	NCSU-03-01/3104-NC	National Institute of Aerospace
43.001	I	88,930	Aerospace Education Services Program	NCSU-03-01-2536-NC	National Institute of Aerospace
43.001	I	4,480	Aerospace Education Services Program	NCSU-03-01-2570-NC	National Institute of Aerospace
43.001	I	133,670	Aerospace Education Services Program	NCSU03013061NC #15	National Institute of Aerospace
43.001	I	461	Aerospace Education Services Program	NCSU-03-01-3514-NC	National Institute of Aerospace
43.001	I	69,672	Aerospace Education Services Program	NCSU-03-01-3520-NC	National Institute of Aerospace
43.001	I	40,978	Aerospace Education Services Program	NCSU-03-01-4806-NC	National Institute of Aerospace

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43.001	I	3,743	Aerospace Education Services Program	NCSU-03-01-4808-NC	National Institute of Aerospace
43.001	I	4,534	Aerospace Education Services Program	NCSU-03-01-4822NC	National Institute of Aerospace
43.001	I	1,848	Aerospace Education Services Program	1314/C140-01	Texas Tech University
43.001	I	74,371	Aerospace Education Services Program	00030877	University of Florida
43.001	I	-14	Aerospace Education Services Program	Q359108	University of Maryland
43.002	I	84,961	Technology Transfer	072402/535842	University of Rhode Island
		8,026,898	Total — Research and Development Cluster — National Aeronautics and Space Administration		

National Foundation on the Arts and the Humanities

45	D	40,266	National Foundation on the Arts and the Humanities		
45.024	D	58,373	Promotion of the Arts - Grants to Organizations and Individuals		
45.129	I	9,283	Promotion of the Humanities - Federal/State Partnership	W06-02	N.C. Humanities Council
45.149	D	40,101	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	-4	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	97,945	Promotion of the Humanities - Research		
45.167	D	-161	Promotion of the Humanities - Extending the Reach Grants to Presidentially-Designated Minority Institutions		
45.301	D	3,427	Museums for America		
45.301	I	17,296	Museums for America	R00237	Florida State
45.312	D	134,145	National Leadership Grants		
45.312	I	2,401	National Leadership Grants	02-239	University of Illinois - Champaign
45.313	D	556,678	Laura Bush 21st Century Librarian Program		
		959,750	Total — Research and Development Cluster — National Foundation on the Arts and the Humanities		

National Science Foundation

47	D	1,203,864	National Science Foundation		
47	I	9,917	National Science Foundation	N/A	American Physical Society
47	I	93,568	National Science Foundation	N/A	Conference Board of the Mathematical Sciences
47	I	-1,646	National Science Foundation	98-SC-NSF-1016	Duke University
47	I	6,914	National Science Foundation	775/4765	Institute for Ecosystem Studies
47	I	-468	National Science Foundation	R3650B-73900004	Rice University
47	I	-1,843	National Science Foundation	R3814B-79200004	Rice University
47	I	122,179	National Science Foundation	R38719-73900004	Rice University
47	I	162,523	National Science Foundation	A6734	University of Illinois - Champaign
47	I	3,959	National Science Foundation	A100178	Woods Hole Oceanographic Institute
47	I	-889	National Science Foundation	2002-1858	CCL Biomedical, Inc.

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47	I	13,834	National Science Foundation	2004-1112	Sisu Chemical, LLC
47	I	21,354	National Science Foundation	C101	S.C. Sea Grant Consortium
47	I	51,062	National Science Foundation	Sub-grant No. 2	Hampton University
47	I	136,643	National Science Foundation	N/A	University of Illinois
47.041	D	5,602,521	Engineering Grants		
47.041	I	10,270	Engineering Grants	02-093	Arizona State University
47.041	I	-146	Engineering Grants	PO#RF00946953/7	Ohio State University Research Foundation
47.041	I	66,270	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	61,833	Engineering Grants	420-20-78	Iowa State University
47.041	I	88,996	Engineering Grants	5710001766	Massachusetts Institute of Technology
47.041	I	16,105	Engineering Grants	RF00942532	Ohio State University
47.041	I	7,946	Engineering Grants	N/A	OroBridge, Inc.
47.041	I	14,091	Engineering Grants	V354/SEC-1	S.C. Sea Grant Consortium
47.041	I	31,955	Engineering Grants	2005-1946	Southeast Technivent
47.041	I	20,550	Engineering Grants	8306	University of Delaware
47.041	I	132,372	Engineering Grants	H31506	University of Southern California
47.041	I	-429	Engineering Grants	OR2220-001.01	University of Tennessee
47.049	D	16,793,429	Mathematical and Physical Sciences		
47.049	I	194,606	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	15,313	Mathematical and Physical Sciences	R5286056107	University of Minnesota
47.049	I	70,609	Mathematical and Physical Sciences	919690	University of Washington - Seattle
47.049	I	394,647	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	6,047	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State University
47.049	I	19,719	Mathematical and Physical Sciences	GA10153-121489	University of Virginia
47.049	I	68,650	Mathematical and Physical Sciences	N/A	Western Michigan University
47.049	I	15,901	Mathematical and Physical Sciences	RR551-209/6330977	University of Georgia
47.049	I	12,227	Mathematical and Physical Sciences	TUL153-03/04	Tulane University
47.049	I	22,584	Mathematical and Physical Sciences	501-1337-01	Purdue University
47.050	D	4,035,586	Geosciences		
47.050	I	27,446	Geosciences	PO# T301A12	Joint Oceanographic Institutions
47.050	I	-12,578	Geosciences	010535-01	University of California - Davis
47.050	I	53,237	Geosciences	S06-59359	University Corporation for Atmospheric Research
47.050	I	20,941	Geosciences	05-652	University of Texas - Austin
47.050	I	5,051	Geosciences	17611-2 Initial	University of Vermont
47.050	I	10,259	Geosciences	PO# 094796	University of Southern California
47.050	I	12,384	Geosciences	202601552-02	Florida International University
47.050	I	36,131	Geosciences	10228241	University of California - San Diego

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47.050	I	76,086	Geosciences	09201902	Princeton University
47.050	I	114,903	Geosciences	OCE-0603790	University of California - Merced
47.050	I	15,913	Geosciences	SUB# 16-2002	American Museum of Natural History
47.050	I	1,341	Geosciences	03SC-NSF1042	Duke University
47.070	D	7,255,573	Computer and Information Science and Engineering		
47.070	I	2,898	Computer and Information Science and Engineering	1219-26215	Brown University
47.070	I	16,814	Computer and Information Science and Engineering	235388	Drexel University
47.070	I	26,127	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	47,093	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	138,370	Computer and Information Science and Engineering	30085-J	University of Chicago
47.070	I	146,791	Computer and Information Science and Engineering	824	University of Illinois - Champaign
47.070	I	220,460	Computer and Information Science and Engineering	A6118/2003-6198	University of Illinois - Champaign
47.070	I	4,648	Computer and Information Science and Engineering	A920522	University of Wisconsin - Madison
47.070	I	45,339	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	30,139	Computer and Information Science and Engineering	501-1409-1	Purdue University
47.070	I	15,162	Computer and Information Science and Engineering	S-00100	University of California - Riverside
47.070	I	-114	Computer and Information Science and Engineering	UF-EIES-0305004NCS	University of Florida
47.070	I	101,170	Computer and Information Science and Engineering	UF-EIES-0305006NCS	University of Florida
47.070	I	21,354	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.074	D	11,428,308	Biological Sciences		
47.074	I	85,208	Biological Sciences	01-02	Boyce Thompson Institute for Plant Research
47.074	I	60,888	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	30,307	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	185,409	Biological Sciences	05-SC-NSF-1042	Duke University
47.074	I	61,111	Biological Sciences	2919/200200632	Institute for Ecosystem Studies
47.074	I	9,808	Biological Sciences	02-0285	University of Louisiana - Lafayette
47.074	I	3,574	Biological Sciences	30602	University of Chicago
47.074	I	4,563	Biological Sciences	RR194-284/89203	University of Georgia
47.074	I	91,420	Biological Sciences	FY2003-028	University of Kansas
47.074	I	116,558	Biological Sciences	X105335	University of Wisconsin - Madison
47.074	I	65,637	Biological Sciences	G001594-001	Washington University
47.074	I	200,857	Biological Sciences	1454-26413	Brown University
47.074	I	5,140	Biological Sciences	39023-6456	Cornell University
47.074	I	3,756	Biological Sciences	02-SC-NSF-1031	Duke University
47.074	I	222,119	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	211,018	Biological Sciences	420-40-29	Iowa State University
47.074	I	-3,682	Biological Sciences	5710001654	Massachusetts Institute of Technology

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47.074	I	83,228	Biological Sciences	II-RR 014195-NCST	University of California - Davis
47.074	I	34,541	Biological Sciences	00-158	University of Illinois
47.074	I	17,207	Biological Sciences	00-349	University of Illinois
47.074	I	224,060	Biological Sciences	T4146359201	University of Minnesota
47.074	I	102,578	Biological Sciences	646G203	University of Wisconsin
47.074	I	1,290	Biological Sciences	19071-477392	Virginia Polytechnic Institute
47.074	I	140,710	Biological Sciences	CR-19071-477208	Virginia Polytechnic Institute
47.074	I	22,217	Biological Sciences	02-285	University of Louisiana - Lafayette
47.074	I	33,099	Biological Sciences	50105-1	Field Museum
47.074	I	15,464	Biological Sciences	N/A	Field Museum
47.074	I	7,428	Biological Sciences	532700	Northeastern University
47.074	I	431	Biological Sciences	52238A P2724	San Diego State University
47.074	I	42,985	Biological Sciences	10167-112939	University of Virginia
47.074	I	13,578	Biological Sciences	10167-112940	University of Virginia
47.075	D	2,595,690	Social, Behavioral, and Economic Sciences		
47.075	I	11,351	Social, Behavioral, and Economic Sciences	KYG1-2634-BI-04	Civilian Research & Development Foundation
47.075	I	628	Social, Behavioral, and Economic Sciences	2958/200200735	Institute for Ecosystem Studies
47.075	I	53,068	Social, Behavioral, and Economic Sciences	2811-UNC-NSF-14	Pennsylvania State University
47.075	I	1,116	Social, Behavioral, and Economic Sciences	2005-01042-01	University of Illinois - Champaign
47.075	I	21,412	Social, Behavioral, and Economic Sciences	04-209	Association for Institutional Research
47.075	I	25,698	Social, Behavioral, and Economic Sciences	05-211	Association for Institutional Research
47.075	I	-9,016	Social, Behavioral, and Economic Sciences	N/A	National Research Council
47.076	D	7,965,988	Education and Human Resources		
47.076	I	8,634	Education and Human Resources	6126902	Michigan State University
47.076	I	-242	Education and Human Resources	UTA02-118	University of Texas - Austin
47.076	I	828	Education and Human Resources	N/A	AAAS
47.076	I	37,959	Education and Human Resources	2003-0919	Bay Area Discovery Museum
47.076	I	3,665	Education and Human Resources	N/A	Carleton College
47.076	I	16,708	Education and Human Resources	693-75572062003627	Clemson University
47.076	I	18,710	Education and Human Resources	804-75582062004160	Clemson University
47.076	I	25,909	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	36,350	Education and Human Resources	745421	Ohio State University
47.076	I	60,665	Education and Human Resources	21827-561402-01075	Syracuse University
47.076	I	5,937	Education and Human Resources	3-27752-7810	University of New Mexico
47.076	I	71,110	Education and Human Resources	ERD63	Florida Atlantic University
47.076	I	25,208	Education and Human Resources	19347-545408	Virginia Polytechnic Institute and State University
47.076	I	77,501	Education and Human Resources	640-3	Shodor Education Foundation

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47.078	D	183,436	Polar Programs		
47.079	D	34,720	International Science and Engineering (OISE)		
		<u>62,749,409</u>	Total — Research and Development Cluster — National Science Foundation		
<u>U.S. Small Business Administration</u>					
59	D	95,000	Small Business Administration		
59.037	D	1,632,734	Small Business Development Center		
		<u>1,727,734</u>	Total — Research and Development Cluster — U.S. Small Business Administration		
<u>U.S. Department of Veteran's Affairs</u>					
64	D	15,000	U.S. Department of Veteran's Affairs		
64.014	D	30,694	Veterans State Domiciliary Care		
		<u>45,694</u>	Total — Research and Development Cluster — U.S. Department of Veteran's Affairs		
<u>U.S. Environmental Protection Agency</u>					
66	D	3,068,420	Environmental Protection Agency		
66	I	585	Environmental Protection Agency	2579	AWWA Research Foundation
66	I	38,036	Environmental Protection Agency	2666/2741	AWWA Research Foundation
66	I	60,728	Environmental Protection Agency	3177	AWWA Research Foundation
66	I	2,980	Environmental Protection Agency	04-0707-RPO-012	Central Region Air Plan
66	I	-184	Environmental Protection Agency	68-D-00-265/WA	E. H. Pechan & Associates
66	I	-3,527	Environmental Protection Agency	01-3	Health Effects Institute
66	I	63,895	Environmental Protection Agency	23BL00031	ICF Consulting
66	I	-1,884	Environmental Protection Agency	24BL00196	ICF Consulting
66	I	7	Environmental Protection Agency	23BL00031	ICF Consulting
66	I	3,234	Environmental Protection Agency	BLA 1174496	Allion Science & Technology
66	I	3,498	Environmental Protection Agency	1-42U-8892	RTI International
66	I	559	Environmental Protection Agency	236H994	University of Wisconsin
66.001	D	2,294,544	Air Pollution Control Program Support		
66.032	D	188,091	State Indoor Radon Grants		
66.419	D	7,879,910	Water Pollution Control - State, Interstate, and Tribal Program Support		
66.436	D	-125	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.456	I	-1,488	National Estuary Program	MCBP-CWA-03	Maryland Coastal Bays
66.460	I	2,315	Nonpoint Source Implementation Grants	03-SC-DENR-1011	Duke University
66.461	D	406,486	Regional Wetland Program Development Grants		
66.463	D	348,129	Water Quality Cooperative Agreements		

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66.500	D	4,411,607	Environmental Protection - Consolidated Research		
66.500	I	-754	Environmental Protection - Consolidated Research	N/A	Pennsylvania State University
66.500	I	10,857	Environmental Protection - Consolidated Research	RE353-131/2002457	University of Georgia
66.500	I	179	Environmental Protection - Consolidated Research	00118791-14	University of Missouri
66.500	I	2,820	Environmental Protection - Consolidated Research	2000-0802-02	Washington University
66.500	I	-10,220	Environmental Protection - Consolidated Research	WU-HT-01-05/29465U	Washington University
66.500	I	33,554	Environmental Protection - Consolidated Research	00ECUEPA8401	Pennsylvania State University
66.501	D	947	Air Pollution Control Research		
66.509	D	1,351,483	Science to Achieve Results (STAR) Research Program		
66.509	I	32,818	Science to Achieve Results (STAR) Research Program	4915 - 523792	University of Connecticut
66.509	I	140	Science to Achieve Results (STAR) Research Program	751U9185	RTI International
66.511	D	188,951	Office of Research and Development Consolidated Research/Training		
66.514	D	50,524	Science to Achieve Results (STAR) Fellowship Program		
66.606	D	354,510	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	110,046	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.607	D	1,238,008	Training and Fellowships for the Environmental Protection Agency		
66.611	D	21,022	Environmental Policy and Innovation Grants		
66.708	D	217,084	Pollution Prevention Grants Program		
66.809	D	348,474	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.810	D	20,000	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program		
66.951	D	52,933	Environmental Education Grants		
		<u>22,789,192</u>	Total — Research and Development Cluster — U.S. Environmental Protection Agency		

U.S. Department of Energy

81	D	6,160,123	U.S. Department of Energy		
81	I	173	U.S. Department of Energy	51118-001-02-3N	Los Alamos National Laboratory
81	I	3,844	U.S. Department of Energy	05C722CR	MSE Technology Applications, Inc.
81	I	234,263	U.S. Department of Energy	R7A12J/R7B12J	Rice University
81	I	51,173	U.S. Department of Energy	B542708	University of California - Lawrence Livermore
81	I	8,973	U.S. Department of Energy	B552869	University of California - Lawrence Livermore
81	I	29,826	U.S. Department of Energy	B555268	University of California - Lawrence Livermore
81	I	8,882	U.S. Department of Energy	6505094	University of California - Berkeley
81	I	17,253	U.S. Department of Energy	5F-00428	University of Chicago
81	I	140,555	U.S. Department of Energy	2003-02379-1/A8	University of Illinois - Champaign
81	I	203,947	U.S. Department of Energy	2003-02384-1/A8	University of Illinois - Champaign
81	I	38,027	U.S. Department of Energy	412781-G	University of Rochester

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81	I	70,016	U.S. Department of Energy	4000016791	UT - Battelle/ORNL
81	I	5,163	U.S. Department of Energy	4000018979	UT - Battelle/ORNL
81	I	82,468	U.S. Department of Energy	4000036179	UT - Battelle/ORNL
81	I	174	U.S. Department of Energy	4000036180	UT - Battelle/ORNL
81	I	-4,843	U.S. Department of Energy	2F-01181	Argonne National Laboratory
81	I	89,904	U.S. Department of Energy	00042959 #00001	Battelle Energy Alliance
81	I	13,386	U.S. Department of Energy	00042959 #2	Battelle Energy Alliance
81	I	86,551	U.S. Department of Energy	00042959 #3	Battelle Energy Alliance
81	I	24,733	U.S. Department of Energy	00042959 #5	Battelle Energy Alliance
81	I	31,683	U.S. Department of Energy	00039633	Bechtel BWXT Idaho, LLC
81	I	-10,918	U.S. Department of Energy	4300027343	BWX Technologies
81	I	1,903	U.S. Department of Energy	2005-0173	Envirosafe Technologies
81	I	40,241	U.S. Department of Energy	C09040197	Honeywell International
81	I	53,675	U.S. Department of Energy	03-03/23/05	Instrumentation Association
81	I	31,510	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81	I	21,269	U.S. Department of Energy	KN6002761	Knolls Atomic Power Laboratory
81	I	34,093	U.S. Department of Energy	N/A	Krell Institute
81	I	4,052	U.S. Department of Energy	6464866	Lawrence Berkeley National Laboratory
81	I	127,087	U.S. Department of Energy	6720489	Lawrence Berkeley National Laboratory
81	I	48,426	U.S. Department of Energy	02942-001-04	Los Alamos National Laboratory
81	I	41,352	U.S. Department of Energy	7665-001-05	Los Alamos National Laboratory
81	I	148	U.S. Department of Energy	04-0421-04-14-2004	Medical University of South Carolina
81	I	68,886	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	17,398	U.S. Department of Energy	N/A	Oak Ridge Institute for Science and Education
81	I	18,512	U.S. Department of Energy	A30449	Rensselaer Polytechnic Institute
81	I	18,039	U.S. Department of Energy	393666	Sandia National Laboratories
81	I	24,676	U.S. Department of Energy	501291	Sandia National Laboratories
81	I	28,668	U.S. Department of Energy	PO 8898	Sandia National Laboratories
81	I	20,944	U.S. Department of Energy	4500489551	Siemens Westinghouse
81	I	3,245	U.S. Department of Energy	483139	South Dakota State University
81	I	-348	U.S. Department of Energy	B540203	University of California - Lawrence Livermore NL
81	I	312,114	U.S. Department of Energy	0008224-01	University of Missouri - Rolla
81	I	-28,104	U.S. Department of Energy	000943-02	University of Missouri - Rolla
81	I	-1,245	U.S. Department of Energy	4000001555	UT - Battelle, LLC
81	I	40,879	U.S. Department of Energy	4000003388	UT - Battelle, LLC
81	I	82,262	U.S. Department of Energy	4000006079	UT - Battelle, LLC
81	I	68,402	U.S. Department of Energy	4000009052	UT - Battelle, LLC

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81	I	41,457	U.S. Department of Energy	4000018765	UT - Battelle, LLC
81	I	67,820	U.S. Department of Energy	4000028105	UT - Battelle, LLC
81	I	4,935	U.S. Department of Energy	4000029406	UT - Battelle, LLC
81	I	19,869	U.S. Department of Energy	4000033697	UT - Battelle, LLC
81	I	2	U.S. Department of Energy	4000035392	UT - Battelle, LLC
81	I	26,009	U.S. Department of Energy	4000036260	UT - Battelle, LLC
81	I	57,546	U.S. Department of Energy	4000040729	UT - Battelle, LLC
81	I	15,670	U.S. Department of Energy	4000041044	UT - Battelle, LLC
81	I	34,100	U.S. Department of Energy	4000045612	UT - Battelle, LLC
81	I	2,226	U.S. Department of Energy	4000047024	UT - Battelle, LLC
81	I	132	U.S. Department of Energy	4000048326	UT - Battelle, LLC
81	I	74,537	U.S. Department of Energy	2006-0205	Yolo County, California
81	I	1,325	U.S. Department of Energy	MOU	Worcester Polytechnic Institute
81	I	5,758	U.S. Department of Energy	SURA-96D1805	Southeast University
81	I	34,211	U.S. Department of Energy	02C0004201	Southeast University
81	I	7,807	U.S. Department of Energy	N/A	MRI-NREL
81	I	48,472	U.S. Department of Energy	N/A	Howard University
81	I	40,331	U.S. Department of Energy	N/A	UT - Battelle
81	I	9,129	U.S. Department of Energy	SURA-97-C5414	SE University Research
81.036	I	26,532	Inventions and Innovations	4000046282	UT - Battelle
81.041	I	54,745	State Energy Program	C05-6061	Virginia DMME
81.047	D	8,247	Pre-Freshman Enrichment		
81.049	D	1,419,653	Office of Science Financial Assistance Program		
81.049	I	22,638	Office of Science Financial Assistance Program	03-SC-DOE-1017	Duke University
81.049	I	123,408	Office of Science Financial Assistance Program	2121GFF377/4-44	University of California
81.049	I	39,403	Office of Science Financial Assistance Program	N/A	Xintek, Inc.
81.049	I	45,044	Office of Science Financial Assistance Program	03-SC-DOE-1040	Duke University
81.049	I	62,125	Office of Science Financial Assistance Program	5710001893	Massachusetts Institute of Technology
81.049	I	78,521	Office of Science Financial Assistance Program	G0081A-A	Oregon State University
81.049	I	18,458	Office of Science Financial Assistance Program	19071-429224	Virginia Polytechnic Institute
81.049	I	6,185	Office of Science Financial Assistance Program	011213-IU A2	Indiana University
81.049	I	21,712	Office of Science Financial Assistance Program	RF01020192	Ohio State University
81.079	I	72,999	Regional Biomass Energy Programs	UM-S478	University of Maine
81.086	D	488,484	Conservation Research and Development		
81.087	D	61,645	Renewable Energy Research and Development		
81.087	I	68,511	Renewable Energy Research and Development	GO12026-171	CPBR, Inc.
81.087	I	18,278	Renewable Energy Research and Development	GO12026-172	CPBR, Inc.

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81.087	I	25,663	Renewable Energy Research and Development	GO12026-199	CPBR, Inc.
81.087	I	25,830	Renewable Energy Research and Development	GO12026-200	CPBR, Inc.
81.087	I	1,497	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.087	I	45,829	Renewable Energy Research and Development	RAA-8-18675-03	National Renewable Energy Lab
81.089	D	105,677	Fossil Energy Research and Development		
81.097	D	57,355	Science and Engineering Research Semester		
81.112	D	26,234	Stewardship Science Grant Program		
81.114	D	1,926,739	University Reactor Infrastructure and Education Support		
81.121	D	126,194	Nuclear Energy Research, Development and Demonstration		
		<u>13,832,382</u>	Total — Research and Development Cluster — U.S. Department of Energy		
<u>Federal Emergency Management Agency</u>					
83	I	14,851	Federal Emergency Management Agency	68469/75355	URS Corporation
		<u>14,851</u>	Total — Research and Development Cluster — Federal Emergency Management Agency		
<u>U.S. Department of Education</u>					
84	D	4,942,355	U.S. Department of Education		
84	I	2,784	U.S. Department of Education	RX 4285-842-UNC	Georgetown University
84	I	14,386	U.S. Department of Education	N/A	National Center for Technology Innovation
84	I	104,310	U.S. Department of Education	51-000244	SRI International
84	I	87,390	U.S. Department of Education	N/A	Wake County Public School System
84	I	1,168,903	U.S. Department of Education	ED-01-CO-0120	Westat
84	I	551	U.S. Department of Education	N/A	Yale University
84.015	D	1,396,385	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	254	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke University
84.015	I	198,533	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	03-SC-DED-1044	Duke University
84.015	I	97,388	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	04-SC-DED-1010	Duke University
84.015	I	63,979	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1025	Duke University
84.015	I	129,819	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1027	Duke University
84.017	D	323,517	International Research and Studies		
84.019	D	-16,250	Overseas - Faculty Research Abroad		

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84.022	D	28,125	Overseas - Doctoral Dissertation		
84.116	D	149,404	Fund for the Improvement of Postsecondary Education		
84.116	I	37,481	Fund for the Improvement of Postsecondary Education	C00001253-1	University of Missouri - Columbia
84.116	I	28,235	Fund for the Improvement of Postsecondary Education	N/A	University of Wisconsin - Eau Claire
84.120	D	4,268	Minority Science and Engineering Improvement		
84.133	D	99,550	National Institute on Disability and Rehabilitation Research		
84.170	D	114,251	Javits Fellowships		
84.184	D	86,160	Safe and Drug-Free Schools and Communities - National Programs		
84.195	D	256,415	Bilingual Education - Professional Development		
84.200	D	6,055	Graduate Assistance in Areas of National Need		
84.206	D	616,005	Javits Gifted and Talented Students Education Grant Program		
84.220	D	258,229	Centers for International Business Education		
84.229	I	34,560	Language Resource Centers	N/A	Duke University
84.229	I	9,224	Language Resource Centers	00-SC-DED-1002	Duke University
84.229	I	152,218	Language Resource Centers	03-SC-DED-1014	Duke University
84.305	D	3,351,590	Education Research, Development and Dissemination		
84.307	D	80	National Institute on Early Childhood Development and Education		
84.324	D	1,184,272	Research in Special Education		
84.324	I	744	Research in Special Education	PO#10209-0139	Indiana University
84.324	I	141,306	Research in Special Education	51-000476	SRI International
84.324	I	-678	Research in Special Education	000016	University of Connecticut Health Center
84.324	I	13,846	Research in Special Education	N/A	University of Hawaii
84.325	D	1,468,720	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	I	88,417	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000681	SRI International
84.326	I	109,187	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000682	SRI International
84.327	D	72,014	Special Education - Technology and Media Services for Individuals with Disabilities		
84.349	D	336,517	Early Childhood Educator Professional Development		
84.349	I	169,640	Early Childhood Educator Professional Development	331060	Nova Southeast University
		<u>17,330,139</u>	Total — Research and Development Cluster — U.S. Department of Education		

National Archives and Records Administration

89.003	D	112,632	National Historical Publications and Records Grants		
		<u>112,632</u>	Total — Research and Development Cluster — National Archives and Records Administration		

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U.S. Department of Health and Human Services					
93	D	10,206,133	U.S. Department of Health and Human Services		
93	I	157,904	U.S. Department of Health and Human Services	N/A	AcademyHealth
93	I	4,176	U.S. Department of Health and Human Services	9-526-1660	Albert Einstein College
93	I	37,237	U.S. Department of Health and Human Services	7-U18-HS013721	American Academy of Pediatrics
93	I	44,748	U.S. Department of Health and Human Services	N/A	American Academy of Pediatrics
93	I	43,522	U.S. Department of Health and Human Services	6667	American College of Radiology Imaging Network
93	I	2,955	U.S. Department of Health and Human Services	N/A	American Medical Student Association Foundation
93	I	45,473	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	49,139	U.S. Department of Health and Human Services	6666	American College of Radiology
93	I	27,784	U.S. Department of Health and Human Services	CA80098-S1	American College of Radiology
93	I	4,030	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	631	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	33,610	U.S. Department of Health and Human Services	N/A	Association of Teachers of Preventive Medicine
93	I	-161	U.S. Department of Health and Human Services	A1011-21/22	Association of Schools of Public Health
93	I	1,174	U.S. Department of Health and Human Services	S1217-19/20	Association of Schools of Public Health
93	I	43	U.S. Department of Health and Human Services	S1326-20/20	Association of Schools of Public Health
93	I	119	U.S. Department of Health and Human Services	S1539-20/20	Association of Schools of Public Health
93	I	1,292	U.S. Department of Health and Human Services	S1709-21/21	Association of Schools of Public Health
93	I	19,341	U.S. Department of Health and Human Services	S1734-21/23	Association of Schools of Public Health
93	I	84,268	U.S. Department of Health and Human Services	S1935-21/23	Association of Schools of Public Health
93	I	7,481	U.S. Department of Health and Human Services	S1938-21/21	Association of Schools of Public Health
93	I	136,396	U.S. Department of Health and Human Services	S1938-21/23	Association of Schools of Public Health
93	I	18,813	U.S. Department of Health and Human Services	S1958-21/23	Association of Schools of Public Health
93	I	14,968	U.S. Department of Health and Human Services	S2224-22/22	Association of Schools of Public Health
93	I	34,940	U.S. Department of Health and Human Services	S2233-22/23	Association of Schools of Public Health
93	I	689	U.S. Department of Health and Human Services	S230-15/16	Association of Schools of Public Health
93	I	56	U.S. Department of Health and Human Services	S2804-22/22	Association of Schools of Public Health
93	I	59,243	U.S. Department of Health and Human Services	S2804-22/23	Association of Schools of Public Health
93	I	2,149	U.S. Department of Health and Human Services	S3244-23/23	Association of Schools of Public Health
93	I	27,908	U.S. Department of Health and Human Services	S3244-23/24	Association of Schools of Public Health
93	I	204,475	U.S. Department of Health and Human Services	S3253-23/23	Association of Schools of Public Health
93	I	185,659	U.S. Department of Health and Human Services	S3253-23/24	Association of Schools of Public Health
93	I	97,467	U.S. Department of Health and Human Services	S3521-24/24	Association of Schools of Public Health
93	I	1,881	U.S. Department of Health and Human Services	S386-16/16	Association of Schools of Public Health
93	I	8,496	U.S. Department of Health and Human Services	S738-18/18	Association of Schools of Public Health
93	I	4,207	U.S. Department of Health and Human Services	N/A	AXIO Research Corporation

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	-7,479	U.S. Department of Health and Human Services	PO#168880Task B	Battelle, Inc.
93	I	26	U.S. Department of Health and Human Services	P.O.160807	Battelle, Inc.
93	I	97,314	U.S. Department of Health and Human Services	BRC-55502-4	BioReliance Corporation
93	I	62,861	U.S. Department of Health and Human Services	79184CBS36/TO1	Booz Allen Hamilton
93	I	145,003	U.S. Department of Health and Human Services	79184CBS36/TO2	Booz Allen Hamilton
93	I	46,807	U.S. Department of Health and Human Services	N/A	CALGB/University of Chicago
93	I	45,901	U.S. Department of Health and Human Services	MMVT-III-P-47	CancerVax
93	I	19,640	U.S. Department of Health and Human Services	MMVT-IV-47	CancerVax
93	I	106,690	U.S. Department of Health and Human Services	RES421126	Case Western Reserve University
93	I	445,736	U.S. Department of Health and Human Services	N/A	Center Line Products
93	I	32,488	U.S. Department of Health and Human Services	N/A	Chapel Hill Training - Outreach Project
93	I	8,486	U.S. Department of Health and Human Services	N/A	Chatham Research
93	I	41,780	U.S. Department of Health and Human Services	0000137702	Children's Hospital of Boston
93	I	39,043	U.S. Department of Health and Human Services	PO# 0000056572	Children's Hospital of Boston
93	I	43,879	U.S. Department of Health and Human Services	PO# 0000094479	Children's Hospital of Boston
93	I	26,588	U.S. Department of Health and Human Services	PO#S13950/662-9	Children's Hospital and Research Center
93	I	-8,129	U.S. Department of Health and Human Services	UNC-2001-02	CODA, Inc.
93	I	-4,630	U.S. Department of Health and Human Services	N/A	Columbia University
93	I	11,029	U.S. Department of Health and Human Services	680430119	Consortium for Children
93	I	-4,187	U.S. Department of Health and Human Services	N/A	Courtesy Assoc
93	I	1,138	U.S. Department of Health and Human Services	N/A	DarPharma, Inc.
93	I	28,440	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	160	U.S. Department of Health and Human Services	N/A	Directors of Health Promotion and Education
93	I	122,088	U.S. Department of Health and Human Services	117161	Duke University
93	I	-3,034	U.S. Department of Health and Human Services	303-2127/DS811	Duke University
93	I	44,847	U.S. Department of Health and Human Services	303-2178/DS754	Duke University
93	I	64	U.S. Department of Health and Human Services	303-7355/DS604	Duke University
93	I	-64	U.S. Department of Health and Human Services	N/A	Duke University Medical Center
93	I	52,050	U.S. Department of Health and Human Services	125466	Duke University Medical Center
93	I	2,187	U.S. Department of Health and Human Services	125466	Duke University Medical Center
93	I	1,523	U.S. Department of Health and Human Services	303-6085	Duke University Medical Center
93	I	118	U.S. Department of Health and Human Services	303-6126	Duke University Medical Center
93	I	22,003	U.S. Department of Health and Human Services	3036656/131860	Duke University Medical Center
93	I	9,877	U.S. Department of Health and Human Services	353-7190/DS656	Duke University Medical Center
93	I	8,619	U.S. Department of Health and Human Services	DS 442	Duke University Medical Center
93	I	82,854	U.S. Department of Health and Human Services	N/A	Duke University Medical Center
93	I	10,064	U.S. Department of Health and Human Services	117161	Duke University

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93	I	-5,388	U.S. Department of Health and Human Services	125446	Duke University
93	I	15,198	U.S. Department of Health and Human Services	125466	Duke University
93	I	44,056	U.S. Department of Health and Human Services	17270	Duke University
93	I	7,329	U.S. Department of Health and Human Services	303.7374.73870	Duke University
93	I	29,361	U.S. Department of Health and Human Services	303-8546/129578	Duke University
93	I	5,082	U.S. Department of Health and Human Services	DS603/100528	Duke University
93	I	19,899	U.S. Department of Health and Human Services	N/A	Duke University
93	I	3,049	U.S. Department of Health and Human Services	N/A	EMMES Corporation
93	I	185,436	U.S. Department of Health and Human Services	5-20210-G1	Emory University
93	I	128,359	U.S. Department of Health and Human Services	N/A	Emory University
93	I	19,678	U.S. Department of Health and Human Services	N/A	Encelle, Inc.
93	I	240,397	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc.
93	I	32,680	U.S. Department of Health and Human Services	630-4	Family Health International
93	I	12,669	U.S. Department of Health and Human Services	N/A	Fred Hutchinson Cancer Research Center
93	I	-36	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State University
93	I	333,229	U.S. Department of Health and Human Services	2005-013	H. Lee Moffitt Cancer Center
93	I	1,174	U.S. Department of Health and Human Services	N/A	Harvard University
93	I	215	U.S. Department of Health and Human Services	03-006	Health Systems Research, Inc.
93	I	3,937	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	221	U.S. Department of Health and Human Services	UNC 3634-03/02	Hospital for Joint Diseases
93	I	437	U.S. Department of Health and Human Services	5-R01-AR46505-0	Hospital for Special Surgery
93	I	-548	U.S. Department of Health and Human Services	23BL00150	ICF Consulting
93	I	-1,498	U.S. Department of Health and Human Services	N/A	Icoria, Inc.
93	I	34,766	U.S. Department of Health and Human Services	N/A	Icoria, Inc.
93	I	20,769	U.S. Department of Health and Human Services	39504-0083	Indiana University
93	I	44,549	U.S. Department of Health and Human Services	PO#39503-0207	Indiana University
93	I	163,788	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	2,231	U.S. Department of Health and Human Services	R44HD043639-01	IntelliTools, Inc.
93	I	40,037	U.S. Department of Health and Human Services	2005-9090-3	ISED Solutions
93	I	36,272	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State University
93	I	24,736	U.S. Department of Health and Human Services	PO#P0007321/N01	Jackson State University
93	I	8,122	U.S. Department of Health and Human Services	N/A	Jaeb Center for Health Research
93	I	1,413	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins University
93	I	3,037	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins University
93	I	55,300	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins University
93	I	72	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

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93	I	3,779,543	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins University
93	I	1,799	U.S. Department of Health and Human Services	5-R01-NS041483	Karolinska Institute
93	I	34,534	U.S. Department of Health and Human Services	N/A	Kitware, Inc.
93	I	38	U.S. Department of Health and Human Services	N/A	Lambda Technologies
93	I	29,935	U.S. Department of Health and Human Services	5710001391	Massachusetts Institute of Technology
93	I	32,953	U.S. Department of Health and Human Services	N/A	Maryland Medical Research Institute
93	I	7,500	U.S. Department of Health and Human Services	N/A	McKing Consulting Corporation
93	I	91,963	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	606,118	U.S. Department of Health and Human Services	N/A	Medical College of Wisconsin
93	I	2,840	U.S. Department of Health and Human Services	80624	Mecklenburg County
93	I	246,310	U.S. Department of Health and Human Services	HHSN26120042201	Mi-Corporation
93	I	30	U.S. Department of Health and Human Services	N/A	Mount Sinai School of Medicine
93	I	753	U.S. Department of Health and Human Services	40-4083-00-0-85	National Bureau of Economic Research
93	I	312	U.S. Department of Health and Human Services	01H056077	National Association of State EMS Directors
93	I	58,288	U.S. Department of Health and Human Services	98543-1067	National Childhood Cancer Foundation
93	I	63,884	U.S. Department of Health and Human Services	N/A	New Hanover Regional Medical Center
93	I	11,802	U.S. Department of Health and Human Services	N/A	New York Medical College
93	I	21	U.S. Department of Health and Human Services	N/A	New York University
93	I	51,410	U.S. Department of Health and Human Services	N/A	NPI, Inc.
93	I	55,831	U.S. Department of Health and Human Services	TFED29-117	Nat'l Surgical Adj Breast and Bowel Project Foundation
93	I	-1,461	U.S. Department of Health and Human Services	7-6295 Release	Oak Ridge Institute for Science and Education
93	I	12,687	U.S. Department of Health and Human Services	N/A	Oak Ridge Institute for Science and Education
93	I	12,933	U.S. Department of Health and Human Services	PO#3409004200	Oklahoma State Department of Health
93	I	18,428	U.S. Department of Health and Human Services	N/A	Oregon Social Learn
93	I	6,544	U.S. Department of Health and Human Services	N/A	Rho, Inc.
93	I	610,264	U.S. Department of Health and Human Services	701-7515	Rhode Island Hospital
93	I	152,920	U.S. Department of Health and Human Services	1-312-0208290	RTI International
93	I	496,015	U.S. Department of Health and Human Services	1-312-0208452/2	RTI International
93	I	30,118	U.S. Department of Health and Human Services	1-312-0209350/G	RTI International
93	I	9,606	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	3,630	U.S. Department of Health and Human Services	13-46U-7147	RTI International
93	I	37,988	U.S. Department of Health and Human Services	1-46U-9322/GS-1	RTI International
93	I	32,131	U.S. Department of Health and Human Services	1-48U-7901	RTI International
93	I	74	U.S. Department of Health and Human Services	1-51U-7778	RTI International
93	I	52,945	U.S. Department of Health and Human Services	2-312-0207049	RTI International
93	I	14,085	U.S. Department of Health and Human Services	3-46U-7578	RTI International
93	I	11,379	U.S. Department of Health and Human Services	4-312-0207897	RTI International

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93	I	4,278	U.S. Department of Health and Human Services	6-312-0208654	RTI International
93	I	3,653	U.S. Department of Health and Human Services	PO# 14502S	RTI International
93	I	5,924	U.S. Department of Health and Human Services	250-03-0022	Rural EMS and Trauma Technical Assistance
93	I	8,066	U.S. Department of Health and Human Services	1431	Rutgers State University
93	I	203,916	U.S. Department of Health and Human Services	5-74897	Scripps Research Institute
93	I	3,224	U.S. Department of Health and Human Services	PO# 5-74967	Scripps Research Institute
93	I	31,983	U.S. Department of Health and Human Services	PO#75115	SE Alaska Regional Health
93	I	18,833	U.S. Department of Health and Human Services	PO073490	SE Alaska Regional Health
93	I	-8,228	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Institute for Cancer Research
93	I	992	U.S. Department of Health and Human Services	96VD006	Social & Scientific Systems
93	I	6,354	U.S. Department of Health and Human Services	N/A	Southeast Regional Genetics Group
93	I	220,399	U.S. Department of Health and Human Services	N/A	St. Louis University
93	I	57,151	U.S. Department of Health and Human Services	N/A	Tanglewood Research, Inc.
93	I	5,329	U.S. Department of Health and Human Services	N/A	Tohomo O'odham Nation
93	I	-6,580	U.S. Department of Health and Human Services	N/A	Tulane University
93	I	22,903	U.S. Department of Health and Human Services	2000 G FT666	University of California - Los Angeles
93	I	75,592	U.S. Department of Health and Human Services	N/A	University of Medicine and Dentistry of New Jersey
93	I	37,942	U.S. Department of Health and Human Services	PO#P0242352	University of Medicine and Dentistry of New Jersey
93	I	33,817	U.S. Department of Health and Human Services	N/A	University of Kentucky Research Foundation
93	I	99,889	U.S. Department of Health and Human Services	ITN10113-00SC	University of California - San Francisco
93	I	3,900	U.S. Department of Health and Human Services	2-5-80344	University of Colorado Health Science Center
93	I	19,270	U.S. Department of Health and Human Services	2-5-80344/PO# 0	University of Colorado Health Science Center
93	I	8,855	U.S. Department of Health and Human Services	N/A	University Health Network
93	I	20,458	U.S. Department of Health and Human Services	PO#UMBC1-000000	University of Maryland - Baltimore
93	I	26,451	U.S. Department of Health and Human Services	S01939	University of Maryland - Baltimore
93	I	136,100	U.S. Department of Health and Human Services	N/A	University of Alabama
93	I	64,728	U.S. Department of Health and Human Services	N/A	University of Alabama - Birmingham
93	I	2,065	U.S. Department of Health and Human Services	PO# V399454	University of Arizona
93	I	15,322	U.S. Department of Health and Human Services	N/A	University of Florida
93	I	52,717	U.S. Department of Health and Human Services	PO #Z655864	University of Hawaii
93	I	9,660	U.S. Department of Health and Human Services	R01AR47711-01/S	University of Maryland
93	I	53,570	U.S. Department of Health and Human Services	S01212	University of Maryland
93	I	9,133	U.S. Department of Health and Human Services	N/A	University of Miami
93	I	-1,821	U.S. Department of Health and Human Services	PO#3000378074	University of Michigan
93	I	24,107	U.S. Department of Health and Human Services	PO#6636375204	University of Minnesota
93	I	3,251	U.S. Department of Health and Human Services	PO#H6636375202	University of Minnesota
93	I	284,260	U.S. Department of Health and Human Services	S6656567101	University of Minnesota

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93	I	75	U.S. Department of Health and Human Services	5-35123/PO#8622	University of Pennsylvania
93	I	1,040	U.S. Department of Health and Human Services	104407	University of Pittsburgh
93	I	50	U.S. Department of Health and Human Services	106908	University of Pittsburgh
93	I	-408	U.S. Department of Health and Human Services	PO# 411210-003G	University of Rochester
93	I	88,931	U.S. Department of Health and Human Services	PO# 0000121430	University of Utah
93	I	46	U.S. Department of Health and Human Services	GC10988.119471	University of Virginia
93	I	-395	U.S. Department of Health and Human Services	GC10988.119477	University of Virginia
93	I	21,554	U.S. Department of Health and Human Services	GC11146.121228	University of Virginia
93	I	40,553	U.S. Department of Health and Human Services	GC11146.121233	University of Virginia
93	I	3,375	U.S. Department of Health and Human Services	GC11146.121238	University of Virginia
93	I	158,733	U.S. Department of Health and Human Services	GC11287.123456	University of Virginia
93	I	168,497	U.S. Department of Health and Human Services	GC11287.123463	University of Virginia
93	I	238,328	U.S. Department of Health and Human Services	GC11287.123469	University of Virginia
93	I	3,015	U.S. Department of Health and Human Services	04-8132	University of Wisconsin
93	I	326,153	U.S. Department of Health and Human Services	P844060	University of Wisconsin
93	I	10,276	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	32,613	U.S. Department of Health and Human Services	GMO-010108/N01M	University of Texas Southwestern Medical Center
93	I	84,985	U.S. Department of Health and Human Services	GMO010108/N01MH	University of Texas Southwestern Medical Center
93	I	22,915	U.S. Department of Health and Human Services	GMO-010137	University of Texas Southwestern Medical Center
93	I	2,300	U.S. Department of Health and Human Services	GMO-010138	University of Texas Southwestern Medical Center
93	I	7,881	U.S. Department of Health and Human Services	GMO-500206	University of Texas Southwestern Medical Center
93	I	32	U.S. Department of Health and Human Services	N/A	Vanderbilt University Medical Center
93	I	156,798	U.S. Department of Health and Human Services	N/A	Wake Forest University School of Medicine
93	I	92,743	U.S. Department of Health and Human Services	31184 WHIMS MRI	Wake Forest University
93	I	17,833	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest University
93	I	183,408	U.S. Department of Health and Human Services	PO 29006Q/WU-04	Washington University - St. Louis
93	I	3,223	U.S. Department of Health and Human Services	N/A	White Mountain Apache Nation
93	I	85,860	U.S. Department of Health and Human Services	N/A	Wits Health Consortium
93	I	7,399	U.S. Department of Health and Human Services	184584	Battelle Memorial Institute
93	I	106,532	U.S. Department of Health and Human Services	2003-1458	Biopraxis, Inc.
93	I	-6	U.S. Department of Health and Human Services	DS638	Duke University
93	I	22,413	U.S. Department of Health and Human Services	DS655	Duke University
93	I	24,010	U.S. Department of Health and Human Services	370-NIH-1S/NCSU	Luna Innovations, Inc.
93	I	-2,004	U.S. Department of Health and Human Services	N/A	Mayo Clinic at Rochester
93	I	-1,417	U.S. Department of Health and Human Services	ORA-NCSU-9-20-2004	Optical Research Association
93	I	4,857	U.S. Department of Health and Human Services	GC11146.121235	University of Virginia
93	I	62,118	U.S. Department of Health and Human Services	GC11287.123465	University of Virginia

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93	I	3,607	U.S. Department of Health and Human Services	90YD0153-NCSU	Western Kentucky University
93.061	D	459,764	Innovations in Applied Public Health Research		
93.061	I	10,312	Innovations in Applied Public Health Research	N/A	Affinergy, Inc.
93.061	I	68,710	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	20,282	Innovations in Applied Public Health Research	1-46U-9362	RTI International
93.063	D	397,422	Centers for Genomics and Public Health		
93.103	D	67,807	Food and Drug Administration - Research		
93.103	I	88,700	Food and Drug Administration - Research	Z-179903	University of Maryland - College Park Foundation
93.103	I	117,944	Food and Drug Administration - Research	Z-179902	University of Maryland
93.107	D	733,655	Model State-Supported Area Health Education Centers		
93.110	D	3,511,639	Maternal and Child Health Federal Consolidated Programs		
93.110	I	827	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake Forest University School of Medicine
93.113	D	6,371,991	Environmental Health		
93.113	I	4,541	Environmental Health	SA4761-32122PG	University of California - Berkeley
93.113	I	16,671	Environmental Health	PG-4013-01	University of Montana
93.113	I	14,177	Environmental Health	PO#UTMBG-000009	University of Texas Medical Branch
93.113	I	82,798	Environmental Health	05-SC-NIH-1060	Duke University
93.113	I	13,530	Environmental Health	A100450	Woods Hole Oceanographic Institute
93.114	D	1,741,889	Applied Toxicological Research and Testing		
93.114	I	283,884	Applied Toxicological Research and Testing	N/A	Eno River Labs, Inc.
93.115	D	1,005,042	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.121	D	7,965,986	Oral Diseases and Disorders Research		
93.121	I	27,762	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	102,692	Oral Diseases and Disorders Research	R213888	Research Foundation of SUNY
93.121	I	28,624	Oral Diseases and Disorders Research	R213891	Research Foundation of SUNY
93.121	I	42,245	Oral Diseases and Disorders Research	R213894	Research Foundation of SUNY
93.121	I	53,823	Oral Diseases and Disorders Research	2963SC	University of California - San Francisco
93.121	I	15,242	Oral Diseases and Disorders Research	N/A	University of Alabama - Birmingham
93.121	I	21,022	Oral Diseases and Disorders Research	F011314	University of Michigan
93.121	I	37,712	Oral Diseases and Disorders Research	PO#1566158	University of Pennsylvania
93.121	I	38,207	Oral Diseases and Disorders Research	524544	University of Washington - Seattle
93.121	I	107,413	Oral Diseases and Disorders Research	892504	University of Washington - Seattle
93.127	D	182,241	Emergency Medical Services for Children		
93.134	I	151,541	Grants to Increase Organ Donations	N/A	Carolina Donor Services
93.135	D	4,734,181	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	547	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia University
93.135	I	103	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Yale-Griffin Prevention Research Center

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93.136	D	2,991,285	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	9,643	Injury Prevention and Control Research and State and Community Based Programs	3409006066	Oklahoma State Department of Health
93.136	I	96,348	Injury Prevention and Control Research and State and Community Based Programs	N/A	Society for Advancement of Violence and Injury Research
93.153	I	386	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5057/DS442	Duke University Medical Center
93.153	I	2,874	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	DS442	Duke University Medical Center
93.155	D	485,519	Rural Health Research Centers		
93.157	D	234,675	Centers of Excellence		
93.172	D	2,126,533	Human Genome Research		
93.172	I	262,847	Human Genome Research	UTA05-116	University of Texas - Austin
93.172	I	98,001	Human Genome Research	5710001798	Massachusetts Institute of Technology
93.173	D	2,610,987	Research Related to Deafness and Communication Disorders		
93.173	I	125,538	Research Related to Deafness and Communication Disorders	PO#8206-00385-0	Johns Hopkins University
93.173	I	48,405	Research Related to Deafness and Communication Disorders	2005-2832-1	University of Illinois
93.178	D	329,116	Nursing Workforce Diversity		
93.180	I	2,434	Research on Health Care Outcomes and Quality	N/A	American College of Obstetricians and Gynecologists
93.185	D	50,152	Immunization Research, Demonstration, Public Information and Education - Training and Clinical Skills Improvement Projects		
93.186	D	399,483	National Research Service Award in Primary Care Medicine		
93.191	D	175,392	Allied Health Special Projects		
93.192	D	21,062	Quentin N. Burdick Program for Rural Interdisciplinary Training		
93.213	D	2,159,624	Research and Training in Complementary and Alternative Medicine		
93.213	I	132,320	Research and Training in Complementary and Alternative Medicine	764267	University of Miami
93.217	D	-198	Family Planning - Services		
93.225	D	282,532	National Research Service Awards - Health Services Research Training		
93.226	D	1,388,766	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	66,614	Research on Healthcare Costs, Quality and Outcomes	N/A	American Academy of Pediatrics
93.226	I	2,103	Research on Healthcare Costs, Quality and Outcomes	N/A	Kaiser Foundation Research Institute
93.226	I	94,020	Research on Healthcare Costs, Quality and Outcomes	2-46U-8694	RTI International
93.226	I	349	Research on Healthcare Costs, Quality and Outcomes	002	Shaw University
93.226	I	24,797	Research on Healthcare Costs, Quality and Outcomes	003	Shaw University
93.226	I	2,676	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.226	I	2,186	Research on Healthcare Costs, Quality and Outcomes	F007085	University of Michigan
93.230	I	2,122	Consolidated Knowledge Development and Application (KD&A) Program	99-SC-SAMHSA-10	Duke University
93.230	I	-262	Consolidated Knowledge Development and Application (KD&A) Program	N/A	Pan Lutheran Ministries
93.230	I	5,593	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00	Policy Research Associates
93.230	I	1,551	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#3	Policy Research Associates
93.230	I	-955	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#4	Policy Research Associates

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93.236	D	61,448	Grants for Dental Public Health Residency Training		
93.238	D	45,376	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	-2,398	State Rural Hospital Flexibility Program		
93.242	D	13,856,923	Mental Health Research Grants		
93.242	I	-5,435	Mental Health Research Grants	465152	Albany Medical College
93.242	I	24,920	Mental Health Research Grants	68E-1080101	California Institute of Technology
93.242	I	46,069	Mental Health Research Grants	8	Columbia University
93.242	I	6,177	Mental Health Research Grants	N/A	Columbia University
93.242	I	-337	Mental Health Research Grants	PO#540688	Columbia University
93.242	I	31,321	Mental Health Research Grants	01-SC-NIH-1016	Duke University
93.242	I	49,130	Mental Health Research Grants	303-7231/DS805	Duke University
93.242	I	38,104	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	72,505	Mental Health Research Grants	PO#69409	Johns Hopkins University
93.242	I	68,330	Mental Health Research Grants	U01MH066688	Johns Hopkins University
93.242	I	136,180	Mental Health Research Grants	0255-7432-4609	Mount Sinai School of Medicine
93.242	I	76,691	Mental Health Research Grants	403968	Salk Institute
93.242	I	38,072	Mental Health Research Grants	N/A	Symtread, Inc.
93.242	I	18,831	Mental Health Research Grants	2-5-73443	University of Colorado
93.242	I	12,675	Mental Health Research Grants	3R30V	University of New Mexico
93.242	I	-829	Mental Health Research Grants	PO# 1093732	University of Pennsylvania
93.242	I	21,863	Mental Health Research Grants	109178-1	University of Pittsburgh
93.242	I	54,565	Mental Health Research Grants	110726-1	University of Pittsburgh
93.243	D	25,152	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.243	I	3,928	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	06-SC-SAMSHA-10	Duke University
93.247	D	648,246	Advanced Education Nursing Grant Program		
93.249	D	262,249	Public Health Training Centers Grant Program		
93.262	D	2,683,910	Occupational Safety and Health Program		
93.262	I	10,850	Occupational Safety and Health Program	PO# 4000520249	University of Iowa
93.262	I	989	Occupational Safety and Health Program	G-4607-5	Colorado State University
93.263	D	196,340	Occupational Safety and Health - Training Grants		
93.264	D	99,643	Nurse Faculty Loan Program (NFLP)		
93.265	D	264,261	Comprehensive Geriatric Education Program (CGEP)		
93.271	D	508,692	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	418,279	Alcohol National Research Service Awards for Research Training		
93.273	D	6,913,586	Alcohol Research Programs		
93.273	I	37,194	Alcohol Research Programs	1	Columbia University

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93.273	I	113,356	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	11,322	Alcohol Research Programs	150453.0004	Harvard University
93.273	I	158,561	Alcohol Research Programs	N/A	Harvard University
93.273	I	5,392	Alcohol Research Programs	1002164/23067	Research Foundation for Mental Hygiene
93.273	I	-2,228	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson University
93.273	I	32,245	Alcohol Research Programs	04-0741	University of Louisville
93.273	I	74,822	Alcohol Research Programs	5-34334	University of Memphis
93.273	I	31,197	Alcohol Research Programs	N/A	University of Memphis
93.273	I	80,630	Alcohol Research Programs	1-48U-9621	RTI International
93.277	D	806,675	Career Development Awards		
93.278	D	298,555	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,001,390	Drug Abuse and Addiction Research Programs		
93.279	I	28,769	Drug Abuse and Addiction Research Programs	1-R43-DA020217	Flying Bridge Technologies
93.279	I	-4,842	Drug Abuse and Addiction Research Programs	N/A	Flying Bridge Technologies
93.279	I	17,821	Drug Abuse and Addiction Research Programs	496429	Pacific Institutes for Research
93.279	I	61,740	Drug Abuse and Addiction Research Programs	496430	Pacific Institutes for Research
93.279	I	43,897	Drug Abuse and Addiction Research Programs	496446	Pacific Institutes for Research
93.279	I	13,203	Drug Abuse and Addiction Research Programs	PIRE	Pacific Institutes for Research
93.279	I	10,282	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0	Pennsylvania State University
93.279	I	18,358	Drug Abuse and Addiction Research Programs	N/A	St. Jude Children's Research Hospital
93.279	I	27,962	Drug Abuse and Addiction Research Programs	F014699	University of Michigan
93.281	D	1,518,792	Mental Health Research Career/Scientist Development Awards		
93.282	D	652,241	Mental Health National Research Service Awards for Research Training		
93.283	D	5,263,310	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	8,421	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0275-03/03	Association of American Medical Colleges
93.283	I	21,540	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0645-04/04	Association of American Medical Colleges
93.283	I	123,090	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-644-04/04	Association of American Medical Colleges
93.283	I	173,026	Centers for Disease Control and Prevention - Investigations and Technical Assistance	TS-0768	Association of Teachers of Preventive Medicine
93.283	I	62,690	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/23	Association of Schools of Public Health
93.283	I	192,064	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/24	Association of Schools of Public Health
93.283	I	63,314	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3453-23/23	Association of Schools of Public Health
93.283	I	25,002	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3460-23/23	Association of Schools of Public Health
93.283	I	116,594	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/23	Association of Schools of Public Health
93.283	I	328,200	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/24	Association of Schools of Public Health
93.283	I	124,574	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/23	Association of Schools of Public Health
93.283	I	145,667	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/24	Association of Schools of Public Health
93.283	I	302,838	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3554-24/24	Association of Schools of Public Health

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93.283	I	1,992	Centers for Disease Control and Prevention - Investigations and Technical Assistance	17-47U-8235	RTI International
93.283	I	17,414	Centers for Disease Control and Prevention - Investigations and Technical Assistance	3-44U-8264	RTI International
93.283	I	43	Centers for Disease Control and Prevention - Investigations and Technical Assistance	02-576-UNC/PO#5	West Virginia University
93.283	I	48,423	Centers for Disease Control and Prevention - Investigations and Technical Assistance	PO#50020878/02	West Virginia University
93.283	I	4,178	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	Association of American Medical Colleges
93.283	I	13,314	Centers for Disease Control and Prevention - Investigations and Technical Assistance	WFUHS 14481	Wake Forest University School of Medicine
93.286	D	4,017,153	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	206,121	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hospital
93.286	I	43,101	Discovery and Applied Research for Technological Innovations to Improve Human Health	2006-0346	Bruce Technologies, Inc.
93.286	I	18,208	Discovery and Applied Research for Technological Innovations to Improve Human Health	04-SC-NIH-1019	Duke University
93.300	D	256,475	National Center for Health Workforce Analysis		
93.306	I	22,934	Comparative Medicine	02-SC-NIH-1006	Duke University
93.307	D	1,333,058	Minority Health and Health Disparities Research		
93.310	D	10,364	Trans-NIH Research Support		
93.333	D	-4,042	Clinical Research		
93.333	I	-225	Clinical Research	303-3408/DS827	Duke University
93.333	I	400	Clinical Research	U01 CA 65157	Mayo Clinic at Rochester
93.358	D	97,812	Advanced Education Nursing Traineeships		
93.359	D	254,953	Nurse Education, Practice and Retention Grants		
93.361	D	4,301,469	Nursing Research		
93.361	I	109,663	Nursing Research	06-SC-NIH-1026	Duke University
93.361	I	20,318	Nursing Research	GSONO0086A	Oregon Health Sciences
93.361	I	-823	Nursing Research	17166/114342	University of Texas Health Science Center at San Antonio
93.375	D	1,094,531	Minority Biomedical Research Support		
93.375	I	400	Minority Biomedical Research Support	002	Shaw University
93.375	I	21,783	Minority Biomedical Research Support	003	Shaw University
93.375	I	93	Minority Biomedical Research Support	MS621	Children's Hospital and Research Center
93.381	D	576,180	Airway Biology of Acute Asthma: Translational Studies		
93.389	D	15,157,950	National Center for Research Resources		
93.389	I	63,312	National Center for Research Resources	2003-1251	University of California - Irvine
93.389	I	28,415	National Center for Research Resources	2006-1719	University of California - Irvine
93.389	I	43,175	National Center for Research Resources	2006-0345	Bruce Technologies, Inc.
93.389	I	49,796	National Center for Research Resources	UT13177	Ohio University
93.390	D	378,729	Academic Research Enhancement Award		
93.393	D	10,740,238	Cancer Cause and Prevention Research		
93.393	I	18,361	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	24,322	Cancer Cause and Prevention Research	383-5291/124095	Duke University Medical Center

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93.393	I	694	Cancer Cause and Prevention Research	303-2491/DS494	Duke University
93.393	I	530	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	96,762	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	36,155	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	16,082	Cancer Cause and Prevention Research	N/A	Indiana University
93.393	I	11,027	Cancer Cause and Prevention Research	2-R01-CA69222-0	Medical University of South Carolina
93.393	I	-39,727	Cancer Cause and Prevention Research	N/A	Triangle Labs, Inc.
93.393	I	-2,065	Cancer Cause and Prevention Research	V399261	University of Arizona
93.393	I	1,346	Cancer Cause and Prevention Research	UF06009	University of Florida
93.393	I	280,223	Cancer Cause and Prevention Research	PO#Z743595/Z709	University of Hawaii
93.393	I	-4,579	Cancer Cause and Prevention Research	Z640474	University of Hawaii
93.393	I	109,877	Cancer Cause and Prevention Research	F011807	University of Michigan
93.393	I	57,350	Cancer Cause and Prevention Research	F012359	University of Michigan
93.393	I	47,851	Cancer Cause and Prevention Research	883402	University of Washington - Seattle
93.393	I	-1,544	Cancer Cause and Prevention Research	H25986	University of Southern California
93.393	I	322	Cancer Cause and Prevention Research	H28024	University of Southern California
93.393	I	37,734	Cancer Cause and Prevention Research	H30633	University of Southern California
93.393	I	197,019	Cancer Cause and Prevention Research	H32720	University of Southern California
93.393	I	8,224	Cancer Cause and Prevention Research	P.O.#H15555	University of Southern California
93.394	D	776,284	Cancer Detection and Diagnosis Research		
93.394	I	27,304	Cancer Detection and Diagnosis Research	1R44CA85101	Alan Penn & Associates
93.394	I	3,573	Cancer Detection and Diagnosis Research	0210601	Boston Medical Center
93.394	I	36,261	Cancer Detection and Diagnosis Research	0210602	Boston Medical Center
93.394	I	-15,692	Cancer Detection and Diagnosis Research	5-37816/PO#9264	University of Pennsylvania
93.394	I	-8,720	Cancer Detection and Diagnosis Research	2112042/PO00001	University of Utah
93.394	I	152,042	Cancer Detection and Diagnosis Research	WU-06-23/PO#296	University of Washington - Seattle
93.395	D	4,951,936	Cancer Treatment Research		
93.395	I	1,395	Cancer Treatment Research	132944 FC 303-3	Duke University
93.395	I	93,823	Cancer Treatment Research	N/A	Gynecologic Oncology Group
93.395	I	15,830	Cancer Treatment Research	10-14025-02-06	H. Lee Moffitt Cancer Center
93.395	I	1,320	Cancer Treatment Research	N/A	IIT
93.395	I	70,734	Cancer Treatment Research	SA308-1105-4377	IIT
93.395	I	-211	Cancer Treatment Research	12766	National Childhood Cancer Foundation
93.395	I	-862	Cancer Treatment Research	13358	National Childhood Cancer Foundation
93.395	I	19,070	Cancer Treatment Research	14001	National Childhood Cancer Foundation
93.395	I	4,244	Cancer Treatment Research	14144	National Childhood Cancer Foundation
93.395	I	29,623	Cancer Treatment Research	071	University of Alabama - Birmingham

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93.395	I	23,973	Cancer Treatment Research	N/A	University of Chicago
93.395	I	1,101	Cancer Treatment Research	UF0269CG	University of Florida
93.395	I	156,138	Cancer Treatment Research	F008827	University of Michigan
93.395	I	-131,317	Cancer Treatment Research	6130-1017-00-B	University of South Florida
93.395	I	2,233	Cancer Treatment Research	PO #29011J/WU-0	University of Washington - Seattle
93.395	I	29,673	Cancer Treatment Research	59336	Wake Forest University
93.395	I	298,605	Cancer Treatment Research	130039	Duke University
93.395	I	77,926	Cancer Treatment Research	1 U56CA 105329-01	Health Sciences Foundation
93.395	I	1,102	Cancer Treatment Research	3051	Children's Oncology Group
93.395	I	41	Cancer Treatment Research	E2301	Eastern Cooperative Oncology Group
93.395	I	587	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group
93.395	I	332	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group
93.395	I	989	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	59	Cancer Treatment Research	ECOG E2496	Eastern Cooperative Oncology Group
93.395	I	103	Cancer Treatment Research	ECOG E3999	Eastern Cooperative Oncology Group
93.395	I	56	Cancer Treatment Research	ECOG E4101	Eastern Cooperative Oncology Group
93.395	I	60	Cancer Treatment Research	ECOG N0147	Eastern Cooperative Oncology Group
93.395	I	1,169	Cancer Treatment Research	ECOG N9831	Eastern Cooperative Oncology Group
93.395	I	1,271	Cancer Treatment Research	ECOG S0012	Eastern Cooperative Oncology Group
93.395	I	838	Cancer Treatment Research	IBCSG 24-02	Eastern Cooperative Oncology Group
93.395	I	3,592	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	25,105	Cancer Treatment Research	12886	National Childhood Cancer Foundation
93.395	I	1,601	Cancer Treatment Research	C-08	National Surgical Adjuvant Breast and Bowel Project
93.395	I	4,252	Cancer Treatment Research	FB-AX-003	National Surgical Adjuvant Breast and Bowel Project
93.395	I	-574	Cancer Treatment Research	TFED32-194	National Surgical Adjuvant Breast and Bowel Project
93.395	I	17,209	Cancer Treatment Research	TFED35-194	National Surgical Adjuvant Breast and Bowel Project
93.395	I	944	Cancer Treatment Research	M4257-194	University of Pittsburgh
93.395	I	1,747	Cancer Treatment Research	M5924-194	University of Pittsburgh
93.396	D	9,159,831	Cancer Biology Research		
93.396	I	341	Cancer Biology Research	303-2543/DS782	Duke University
93.396	I	26,281	Cancer Biology Research	N/A	Vanderbilt University Medical Center
93.396	I	-437	Cancer Biology Research	VUMC CA #8874	Vanderbilt University Medical Center
93.396	I	190,353	Cancer Biology Research	VUMC8874	Vanderbilt University Medical Center
93.396	I	-12,363	Cancer Biology Research	VUMC CA #8874	Vanderbilt University
93.397	D	11,641,700	Cancer Centers Support Grants		
93.398	D	4,356,943	Cancer Research Manpower		
93.399	D	5,433,629	Cancer Control		

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93.399	I	-1,870	Cancer Control	5-30164.575	Dartmouth College
93.399	I	41,234	Cancer Control	530190.5735	Dartmouth College
93.399	I	161,266	Cancer Control	530244.575	Dartmouth College
93.399	I	760	Cancer Control	5-30292	Dartmouth College
93.399	I	42,228	Cancer Control	530547.575	Dartmouth College
93.399	I	10,042	Cancer Control	303-2118/DS838	Duke University
93.399	I	32,589	Cancer Control	N/A	Nat'l Surgical Adj Breast and Bowel Project Foundation
93.399	I	21,324	Cancer Control	FY04.024.004	UC Health Science Center
93.399	I	45,767	Cancer Control	N/A	Vanderbilt University
93.399	I	45	Cancer Control	BC0407-194	National Surgical Adjuvant Breast and Bowel Project
93.399	I	1,258	Cancer Control	PFED21-ECU-0	National Surgical Adjuvant Breast and Bowel Project
93.399	I	4,218	Cancer Control	PFED21-ECU01	National Surgical Adjuvant Breast and Bowel Project
93.481	D	114,734	Different Bacterial Species Selectively Induce TH1 Cells		
93.600	D	565,685	Head Start		
93.631	D	348,133	Developmental Disabilities Projects of National Significance		
93.632	D	497,007	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	1,570,308	Social Services Research and Demonstration		
93.648	D	379,608	Child Welfare Services Training Grants		
93.670	D	792,447	Child Abuse and Neglect Discretionary Activities		
93.670	I	61,484	Child Abuse and Neglect Discretionary Activities	N/A	Chapel Hill Training - Outreach Project
93.779	D	72,920	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.821	D	704,295	Cell Biology and Biophysics Research		
93.822	D	534,911	Health Careers Opportunity Program		
93.837	D	14,895,793	Heart and Vascular Diseases Research		
93.837	I	26	Heart and Vascular Diseases Research	303-6137/DS620	Duke University
93.837	I	197,795	Heart and Vascular Diseases Research	303-6696/DS735	Duke University Medical Center
93.837	I	66,316	Heart and Vascular Diseases Research	303-6698/DS734	Duke University Medical Center
93.837	I	-426	Heart and Vascular Diseases Research	303-6938/DS710	Duke University Medical Center
93.837	I	164,881	Heart and Vascular Diseases Research	DS800	Duke University Medical Center
93.837	I	34,366	Heart and Vascular Diseases Research	136454	Duke University
93.837	I	20,039	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	1,107	Heart and Vascular Diseases Research	303-6463/DS734	Duke University
93.837	I	112,309	Heart and Vascular Diseases Research	303-6551/DS734	Duke University
93.837	I	137,034	Heart and Vascular Diseases Research	303-6552/DS735	Duke University
93.837	I	19,156	Heart and Vascular Diseases Research	303-6566	Duke University
93.837	I	49,498	Heart and Vascular Diseases Research	303-6686/129789	Duke University

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93.837	I	70,691	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	252,259	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Institute of Technology
93.837	I	55,906	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern California Institute
93.837	I	39,711	Heart and Vascular Diseases Research	4038	Rand Corporation, Inc.
93.837	I	23,463	Heart and Vascular Diseases Research	1107.06	SW Foundation for Biomedical Research
93.837	I	22,258	Heart and Vascular Diseases Research	3573463	Syracuse University
93.837	I	199,982	Heart and Vascular Diseases Research	02-66141	University of Mississippi Medical Center
93.837	I	2,147	Heart and Vascular Diseases Research	PO H6636266501	University of Minnesota
93.837	I	14,245	Heart and Vascular Diseases Research	Q6636266507	University of Minnesota
93.837	I	25,420	Heart and Vascular Diseases Research	S6636266506	University of Minnesota
93.837	I	41,062	Heart and Vascular Diseases Research	PO 41874/05-105	University of South Carolina
93.837	I	782,028	Heart and Vascular Diseases Research	0004524B	University of Texas - Houston
93.837	I	351,721	Heart and Vascular Diseases Research	0004524C	University of Texas - Houston
93.837	I	24,515	Heart and Vascular Diseases Research	0004575B	University of Texas - Houston
93.837	I	26,222	Heart and Vascular Diseases Research	0004575C	University of Texas - Houston
93.837	I	169,990	Heart and Vascular Diseases Research	GC11231-122810	University of Virginia
93.837	I	119,950	Heart and Vascular Diseases Research	GC11231-124755	University of Virginia
93.837	I	8,051	Heart and Vascular Diseases Research	214097	University of Washington - Seattle
93.837	I	37,025	Heart and Vascular Diseases Research	918761	University of Washington - Seattle
93.837	I	480	Heart and Vascular Diseases Research	N/A	Vascular Pharmaceutical
93.837	I	33,161	Heart and Vascular Diseases Research	P.O.#29307M/WU	Washington University - St. Louis
93.837	I	831	Heart and Vascular Diseases Research	2 R01 HL 36634-19A	Mayo Clinic at Rochester
93.837	I	2,525	Heart and Vascular Diseases Research	662126	University of Miami
93.837	I	18,059	Heart and Vascular Diseases Research	06-002	Wake Forest University
93.837	I	1,085	Heart and Vascular Diseases Research	N/A	Columbia University
93.837	I	124,468	Heart and Vascular Diseases Research	121654	Duke University
93.837	I	1,889	Heart and Vascular Diseases Research	127779	Duke University
93.837	I	5,910	Heart and Vascular Diseases Research	134682	Duke University
93.837	I	797	Heart and Vascular Diseases Research	N/A	Statistics and Epidemiology Research
93.837	I	1,039	Heart and Vascular Diseases Research	ALLHAT	University of Texas - Houston
93.838	D	15,051,913	Lung Diseases Research		
93.838	I	6,502	Lung Diseases Research	PO#0000053059	Children's Hospital of Boston
93.838	I	5,804	Lung Diseases Research	199722	University of Washington - Seattle
93.839	D	8,859,410	Blood Diseases and Resources Research		
93.839	I	138,285	Blood Diseases and Resources Research	00468(20648)-06	Children's Hospital of Philadelphia
93.839	I	1,356	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hospital of Philadelphia
93.839	I	285	Blood Diseases and Resources Research	5-P01-HL064190	Children's Hospital of Philadelphia

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93.839	I	-422	Blood Diseases and Resources Research	N/A	Children's Hospital of Philadelphia
93.839	I	88,834	Blood Diseases and Resources Research	131580/303-6657	Duke University Medical Center
93.839	I	512,908	Blood Diseases and Resources Research	131860	Duke University Medical Center
93.839	I	15,400	Blood Diseases and Resources Research	137187	Duke University Medical Center
93.839	I	8,453	Blood Diseases and Resources Research	303-6160/DS746	Duke University Medical Center
93.839	I	14,863	Blood Diseases and Resources Research	130927	Duke University
93.839	I	129,007	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	59,545	Blood Diseases and Resources Research	0600 370 F054 4	Northwestern University
93.839	I	63,346	Blood Diseases and Resources Research	24-1106-0002-20	University of Nebraska
93.839	I	32,440	Blood Diseases and Resources Research	J065240	University of Wisconsin
93.839	I	3,342	Blood Diseases and Resources Research	05-10745D1	Medical College of Georgia
93.839	I	4,985	Blood Diseases and Resources Research	PO# 7166523	St. Jude Children's Research Hospital
93.846	D	5,671,569	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	11,539	Arthritis, Musculoskeletal and Skin Diseases Research	134907 303-1558	Duke University
93.846	I	31,882	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Medical University of South Carolina
93.846	I	14,822	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Medical University of South Carolina
93.846	I	24,385	Arthritis, Musculoskeletal and Skin Diseases Research	2005-1557	Flexcell International
93.846	I	8,174	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459-PC	Medical University of South Carolina
93.847	D	6,427,731	Diabetes, Endocrinology and Metabolism Research		
93.847	I	65,688	Diabetes, Endocrinology and Metabolism Research	N/A	Archimage, Inc.
93.847	I	9,276	Diabetes, Endocrinology and Metabolism Research	N/A	Children's Research Institute
93.847	I	962	Diabetes, Endocrinology and Metabolism Research	HR.76549.109001	Children's Hospital and Regional Medical Center
93.847	I	144,801	Diabetes, Endocrinology and Metabolism Research	N/A	IGBMC
93.847	I	11,879	Diabetes, Endocrinology and Metabolism Research	S6636505205	University of Minnesota
93.847	I	30,286	Diabetes, Endocrinology and Metabolism Research	WU-03-162/29629	Washington University - St. Louis
93.847	I	60,053	Diabetes, Endocrinology and Metabolism Research	05-099	University of Texas Medical Branch - Galveston
93.848	D	10,176,659	Digestive Diseases and Nutrition Research		
93.848	I	-824	Digestive Diseases and Nutrition Research	N/A	Temple University
93.848	I	40,629	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	119,711	Digestive Diseases and Nutrition Research	TRACS25844	University of Chicago
93.848	I	1,177	Digestive Diseases and Nutrition Research	0000124638/9906	University of Utah
93.848	I	-722	Digestive Diseases and Nutrition Research	PO#0000105306/9	University of Utah
93.848	I	31,171	Digestive Diseases and Nutrition Research	PO#29472P/WU-04	Washington University - St. Louis
93.849	D	3,172,622	Kidney Diseases, Urology and Hematology Research		
93.849	I	88,128	Kidney Diseases, Urology and Hematology Research	12.7892.H-UNC	Children's Hospital of Oakland
93.849	I	147,060	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke University Medical Center
93.849	I	-3,107	Kidney Diseases, Urology and Hematology Research	303-1987/DS525	Duke University Medical Center

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93.849	I	230,356	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	156,831	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	38,180	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Institute for Medical Research
93.849	I	18,853	Kidney Diseases, Urology and Hematology Research	8502-90010-6	Johns Hopkins University
93.849	I	279,682	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	3,578	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	1,650	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts University
93.853	D	11,281,308	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	334,550	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	California Institute of Technology
93.853	I	738	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	California Institute of Technology
93.853	I	17,692	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS770	Duke University
93.853	I	30,707	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS771	Duke University
93.853	I	6,295	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	10,439	Extramural Research Programs in the Neurosciences and Neurological Disorders	13500000-32115	Stanford University
93.853	I	64,214	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.4000092925	University of Iowa
93.853	I	-46	Extramural Research Programs in the Neurosciences and Neurological Disorders	F007527	University of Michigan
93.853	I	3,696	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	University of Washington - Seattle
93.853	I	28,079	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/5-R	Vanderbilt University Medical Center
93.853	I	100	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/7-R	Vanderbilt University Medical Center
93.853	I	1,661	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake Forest University School of Medicine
93.853	I	49,175	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake Forest University
93.853	I	4,133	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29024P/WU-04	Washington University - St. Louis
93.853	I	-3,953	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29084P/WU-04	Washington University - St. Louis
93.853	I	22,281	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29881G/WU-06	Washington University - St. Louis
93.853	I	2,611	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-05-77	Washington University - St. Louis
93.853	I	107,738	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-181/PO299	Washington University - St. Louis
93.853	I	-6,900	Extramural Research Programs in the Neurosciences and Neurological Disorders	A05626	Yale University
93.853	I	62,280	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06074	Yale University
93.853	I	34,785	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000134628	Children's Hospital of Boston
93.853	I	68,236	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000093360	Children's Hospital of Boston
93.853	I	-578	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO:56571	Children's Hospital of Boston
93.853	I	4,711	Extramural Research Programs in the Neurosciences and Neurological Disorders	ECU 5-07332	Washington University
93.853	I	-8,035	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-05-69	Washington University
93.854	D	39,427	Biological Basis Research in the Neurosciences		
93.855	D	12,901,444	Allergy, Immunology and Transplantation Research		
93.855	I	52,091	Allergy, Immunology and Transplantation Research	7-R01-AI060373	Brigham Women's Hospital
93.855	I	181,765	Allergy, Immunology and Transplantation Research	131714-1	Duke University

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93.855	I	102,921	Allergy, Immunology and Transplantation Research	131714-2	Duke University
93.855	I	18,980	Allergy, Immunology and Transplantation Research	132572	Duke University
93.855	I	507	Allergy, Immunology and Transplantation Research	412A775	University of Wisconsin
93.855	I	30,549	Allergy, Immunology and Transplantation Research	132572	Duke University
93.856	D	15,084,315	Microbiology and Infectious Diseases Research		
93.856	I	10,186	Microbiology and Infectious Diseases Research	138345	Duke University Medical Center
93.856	I	123,968	Microbiology and Infectious Diseases Research	303-0012	Duke University Medical Center
93.856	I	178	Microbiology and Infectious Diseases Research	303-0798/DS767	Duke University Medical Center
93.856	I	-1	Microbiology and Infectious Diseases Research	303-0806/DS767	Duke University Medical Center
93.856	I	87,543	Microbiology and Infectious Diseases Research	DS767	Duke University Medical Center
93.856	I	929,245	Microbiology and Infectious Diseases Research	UNC-CH-COHEN-01	Duke University Medical Center
93.856	I	-617	Microbiology and Infectious Diseases Research	303-0066	Duke University
93.856	I	-26,747	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	956,838	Microbiology and Infectious Diseases Research	303-0312/130071	Duke University
93.856	I	71,043	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	9,604	Microbiology and Infectious Diseases Research	5-20313-G1	Emory University
93.856	I	28,844	Microbiology and Infectious Diseases Research	0000587725/05-1	Fred Hutchinson Cancer Research Center
93.856	I	137,704	Microbiology and Infectious Diseases Research	123273	Harvard University
93.856	I	24,800	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins University
93.856	I	65,327	Microbiology and Infectious Diseases Research	PO#8408-53607-9	Johns Hopkins University
93.856	I	8,040	Microbiology and Infectious Diseases Research	1-R01-AI060373	Medical University of South Carolina
93.856	I	25,075	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	280,628	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific Systems
93.856	I	-9,698	Microbiology and Infectious Diseases Research	203VC007	Social & Scientific Systems
93.856	I	167,628	Microbiology and Infectious Diseases Research	204VC005	Social & Scientific Systems
93.856	I	122,414	Microbiology and Infectious Diseases Research	AACTG.27.5199.0	Social & Scientific Systems
93.856	I	422	Microbiology and Infectious Diseases Research	AACTG.27.WHC02	Social & Scientific Systems
93.856	I	4,226	Microbiology and Infectious Diseases Research	AACTG.33.42	Social & Scientific Systems
93.856	I	12,171	Microbiology and Infectious Diseases Research	AACTG.33.47	Social & Scientific Systems
93.856	I	49,471	Microbiology and Infectious Diseases Research	AACTG.42.UICTU	Social & Scientific Systems
93.856	I	772,573	Microbiology and Infectious Diseases Research	AACTG.45.IICTU	Social & Scientific Systems
93.856	I	72,686	Microbiology and Infectious Diseases Research	AACTG.50.5208.0	Social & Scientific Systems
93.856	I	286,905	Microbiology and Infectious Diseases Research	N/A	Social & Scientific Systems
93.856	I	66,572	Microbiology and Infectious Diseases Research	005	University of Alabama - Birmingham
93.856	I	35	Microbiology and Infectious Diseases Research	K-1-55011/3913	University of Houston
93.856	I	623	Microbiology and Infectious Diseases Research	PO# 1000533936	University of Iowa
93.856	I	3,955	Microbiology and Infectious Diseases Research	2405074	University of Utah

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93.856	I	28,677	Microbiology and Infectious Diseases Research	236845	University of Washington - Seattle
93.856	I	81,467	Microbiology and Infectious Diseases Research	853684	University of Washington - Seattle
93.856	I	127,113	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt University Medical Center
93.856	I	2,128	Microbiology and Infectious Diseases Research	04-SC-CDC-1011	Duke University
93.856	I	156,897	Microbiology and Infectious Diseases Research	544309	Tulane University
93.856	I	15,835	Microbiology and Infectious Diseases Research	130071	Duke University
93.859	D	33,757,842	Biomedical Research and Research Training		
93.859	I	44,185	Biomedical Research and Research Training	127666	Duke University
93.859	I	15,342	Biomedical Research and Research Training	N/A	Jackson Laboratory
93.859	I	115,919	Biomedical Research and Research Training	8505-10004-X	Johns Hopkins University
93.859	I	4,417	Biomedical Research and Research Training	SA0408120	University of Arkansas
93.859	I	63,667	Biomedical Research and Research Training	S0175925	University of California
93.859	I	6,309	Biomedical Research and Research Training	Z-193001	University of Maryland
93.859	I	17,775	Biomedical Research and Research Training	10332	North Dakota State University
93.862	D	1,356,682	Genetics and Developmental Biology Research and Research Training		
93.862	I	72,644	Genetics and Developmental Biology Research and Research Training	R01 GM58260	University of Chicago
93.864	D	909,236	Population Research		
93.864	I	740	Population Research	1622-UNC-JHU-36	Pennsylvania State University
93.864	I	-8,213	Population Research	1-44U-7956/HD40	RTI International
93.864	I	61,342	Population Research	4-57U-8254/HD39	RTI International
93.864	I	29,661	Population Research	1540187/PO#0000	University of Colorado
93.864	I	18,801	Population Research	F010684	University of Michigan
93.864	I	-8,139	Population Research	PO#1391547/5-41	University of Pennsylvania
93.865	D	28,558,142	Child Health and Human Development Extramural Research		
93.865	I	-1,743	Child Health and Human Development Extramural Research	120151	Duke University
93.865	I	228,369	Child Health and Human Development Extramural Research	130643	Duke University
93.865	I	76,769	Child Health and Human Development Extramural Research	137288	Duke University
93.865	I	57,984	Child Health and Human Development Extramural Research	N/A	IntelliTools, Inc.
93.865	I	54,613	Child Health and Human Development Extramural Research	N/A	Multivariate Algor
93.865	I	59,892	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1	Pennsylvania State University
93.865	I	149,850	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	-2,338	Child Health and Human Development Extramural Research	543477	Tulane University
93.865	I	47,034	Child Health and Human Development Extramural Research	544311	Tulane University
93.865	I	14,220	Child Health and Human Development Extramural Research	F011632	University of Michigan
93.865	I	78,385	Child Health and Human Development Extramural Research	F013298	University of Michigan
93.865	I	22,352	Child Health and Human Development Extramural Research	716656	University of Washington - Seattle
93.865	I	82,026	Child Health and Human Development Extramural Research	GMO-500121	University of Texas Southwestern Medical Center

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93.866	D	4,807,042	Aging Research		
93.866	I	7,777	Aging Research	MC-501519-B-AJ	Boston University
93.866	I	148,612	Aging Research	MC510898 BAJ	Boston University
93.866	I	55,985	Aging Research	N/A	Boston University
93.866	I	-326	Aging Research	303-9369/126055	Duke University
93.866	I	102,508	Aging Research	JHU 8205-53703	Johns Hopkins University
93.866	I	124,199	Aging Research	3747SC	University of California - San Francisco
93.866	I	99	Aging Research	5-31985-B	University of Pennsylvania
93.866	I	28,178	Aging Research	N/A	University of Queensland
93.866	I	9,371	Aging Research	214115	University of Washington - Seattle
93.866	I	24,195	Aging Research	3051-NCSU-DHHS-410	Pennsylvania State University
93.866	I	12,380	Aging Research	511-1751-01	Purdue University
93.866	I	-634	Aging Research	ARIA 13431-0	University of Arkansas for Medical Sciences
93.867	D	2,834,760	Vision Research		
93.867	I	23,623	Vision Research	134236	Duke University Medical Center
93.867	I	5,009	Vision Research	EY11751	Jaeb Center for Health Research
93.867	I	12,902	Vision Research	77449	Johns Hopkins University
93.867	I	105,485	Vision Research	PO# 39603	Johns Hopkins University
93.867	I	66,512	Vision Research	22-2283320	Western Michigan University
93.867	I	40,848	Vision Research	25 2283320	Western Michigan University
93.879	D	16,586	Medical Library Assistance		
93.880	D	1,377	Minority Access to Research Careers		
93.884	D	1,073,952	Grants for Training in Primary Care Medicine and Dentistry		
93.894	D	3,781,667	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	53,606	Grants for Faculty Development in Family Medicine		
93.896	D	16,073	Pediatric Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.900	D	-1,363	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.900	I	54	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics	597734	University of Washington - Seattle
93.928	D	685,218	Special Projects of National Significance		
93.929	D	5,722	Center for Medical Rehabilitation Research		
93.929	I	3,128	Center for Medical Rehabilitation Research	N/A	University of Alabama - Birmingham
93.929	I	18,169	Center for Medical Rehabilitation Research	664939/M763444	University of Miami
93.929	I	-1,856	Center for Medical Rehabilitation Research	5-24941	University of Virginia
93.929	I	2,634	Center for Medical Rehabilitation Research	GC10817-119854	University of Virginia
93.931	D	1,631,029	Demonstration Grants to States for Community Scholarship		
93.941	D	99,146	HIV Demonstration, Research, Public and Professional Education Projects		

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93.943	D	2,234,861	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.943	I	10,303	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	303-9851/DS456	Duke University Medical Center
93.956	D	793,471	Agricultural Health and Safety Programs		
93.960	D	21,111	Special Minority Initiatives		
93.964	D	129,474	Public Health Traineeships		
93.969	D	387,746	Geriatric Education Centers		
93.989	D	2,126,285	International Research and Research Training		
93.989	I	1,398	International Research and Research Training	3D43TW00010	Johns Hopkins University
		<u>395,196,561</u>	Total — Research and Development Cluster — U.S. Department of Health and Human Services		
<u>Corporation for National and Community Service</u>					
94.005	D	579	Learn and Serve America - Higher Education		
94.005	I	16,222	Learn and Serve America - Higher Education	31-2462-321/31	Temple University
		<u>16,801</u>	Total — Research and Development Cluster — Corporation for National and Community Service		
<u>U.S. Department of Homeland Security</u>					
97	D	141,835	Department of Homeland Security		
97	I	2,072	Department of Homeland Security	EC001	DRS-TAMSCO
97.001	I	208,368	Pilot Demonstration or Earmarked Projects	N/A	MDC - Mak Diff Comm
		<u>352,275</u>	Total — Research and Development Cluster — U.S. Department of Homeland Security		
<u>U.S. Agency for International Development</u>					
98	D	22,270,234	U.S. Agency for International Development		
98	I	31,429	U.S. Agency for International Development	N/A	Association Liaison Office
98	I	231,859	U.S. Agency for International Development	CTA-0101-31-222	Elizabeth Glaser Pediatrics AIDS Foundation
98	I	-3,309	U.S. Agency for International Development	MSA-03-365	Eastern Virginia Medical School
98	I	431,922	U.S. Agency for International Development	MSA-04-392	Eastern Virginia Medical School
98	I	-3,411	U.S. Agency for International Development	N/A	EngenderHealth, Inc.
98	I	3,648	U.S. Agency for International Development	FCO 80011/HRN-A	Family Health International
98	I	53,712	U.S. Agency for International Development	FCO 213353/497	Family Health International
98	I	9,820	U.S. Agency for International Development	FCO 84078/HRN-A	Family Health International
98	I	81,184	U.S. Agency for International Development	FCO# 84078/2154	Family Health International
98	I	126,244	U.S. Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	103,118	U.S. Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	6,862	U.S. Agency for International Development	674-0320-003	Management Sciences

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98	I	-6,479	U.S. Agency for International Development	RD309-022/409054	University of Georgia
98	I	99,681	U.S. Agency for International Development	RC710-013/409254	University of Georgia
98	I	1,787	U.S. Agency for International Development	N/A	University of Georgia
98.004	I	93,987	Non-Governmental Organization Strengthening (NGO)	FPHPA043220-06	Planned Parenthood
98.004	I	93,115	Non-Governmental Organization Strengthening (NGO)	PPGM/FK2	Planned Parenthood
		<u>23,625,403</u>	Total — Research and Development Cluster — U.S. Agency for International Development		

Other Federal Assistance

99	D	13,333	Other Federal Assistance		
99	I	66,835	Other Federal Assistance	CTC/JPK-CL4409	Concurrent Technologies Corporation
99	I	-2,116	Other Federal Assistance	N/A	Korve Engineering, Inc.
99	I	99,193	Other Federal Assistance	Z976701	University of Maryland - College Park Foundation
		<u>177,245</u>	Total — Research and Development Cluster — Other Federal Assistance		
		<u>634,116,416</u>	Total — Research and Development		

Student Financial Assistance—Cluster:

U.S. Department of Education

84.007	D	9,777,437	Federal Supplemental Educational Opportunity Grants		
84.032	D	97,102,132	Federal Family Education Loans		
84.032	I	206,510	Federal Family Education Loans	05-2040-40-6169	East Carolina Workforce Development Board
84.033	D	11,296,927	Federal Work-Study Program		
84.038	D	102,566,182	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	286,054,433	Federal Pell Grant Program		
84.268	D	233,859,120	Federal Direct Student Loans		
		<u>740,862,741</u>	Total — Student Financial Assistance Cluster — U.S. Department of Education		

U.S. Department of Health and Human Services

93.342	D	3,470,998	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	346,673	Nursing Student Loans		
93.925	D	1,129,628	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>4,947,299</u>	Total — Student Financial Assistance Cluster — U.S. Department of Health and Human Services		
		<u>745,810,040</u>	Total — Student Financial Assistance		

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
<i>Special Education—Cluster:</i>					
<u>U.S. Department of Education</u>					
84.027	D	291,051,148	Special Education - Grants to States		
84.173	D	11,397,777	Special Education - Preschool Grants		
		<u>302,448,925</u>	Total — Special Education Cluster — U.S. Department of Education		
		<u>302,448,925</u>	Total — Special Education		
<i>TRIO—Cluster:</i>					
<u>U.S. Department of Education</u>					
84.042	D	7,321,632	TRIO - Student Support Services		
84.044	D	2,826,256	TRIO - Talent Search		
84.044	I	340,426	TRIO - Talent Search	WFUHS13057	Wake Forest University
84.047	D	4,922,743	TRIO - Upward Bound		
84.066	D	1,583,473	TRIO - Educational Opportunity Centers		
84.217	D	777,048	TRIO - McNair Post-Baccalaureate Achievement		
		<u>17,771,578</u>	Total — TRIO Cluster — U.S. Department of Education		
		<u>17,771,578</u>	Total — TRIO		
<i>WIA—Cluster:</i>					
<u>U.S. Department of Labor</u>					
17.258	D	29,479,839	WIA Adult Program		
17.258	I	56,958	WIA Adult Program	04-2020-33-9900	Cape Fear Council of Governments
17.258	I	3,397	WIA Adult Program	04-2020-34-9900	Capital Area
17.258	I	16,180	WIA Adult Program	04-2020-36-9900	Centralina Council of Governments
17.258	I	9,375	WIA Adult Program	04-2024-36-9900	Centralina Council of Governments
17.258	I	20,046	WIA Adult Program	04-2020-37-9900	City of Charlotte
17.258	I	13,181	WIA Adult Program	04-2020-35-9900	City of Durham
17.258	I	1,178	WIA Adult Program	04-2020-40-9900	Eastern Carolina Council of Governments
17.258	I	20,234	WIA Adult Program	04-2020-44-9900	Lumber River Council of Governments
17.258	I	144,616	WIA Adult Program	04-2020-44-9900	Lumber River Council of Governments
17.258	I	33,042	WIA Adult Program	04-2020-44-9900	Lumber River Council of Governments
17.258	I	60,950	WIA Adult Program	04-2024-44-9900	Lumber River Council of Governments
17.258	I	22,194	WIA Adult Program	04-2020-45-9900	Mid-Carolina Council of Governments
17.258	I	1,375	WIA Adult Program	04-2024-45-9900	Mid-Carolina Council of Governments
17.258	I	524	WIA Adult Program	04-2020-29-9900	Mountain Area

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For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	22,945	WIA Adult Program	04-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	10,013	WIA Adult Program	04-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	12,703	WIA Adult Program	04-2020-54-9900	Regional Partnership
17.258	I	9,464	WIA Adult Program	04-2020-55-9900	Southwestern Commission
17.258	I	585,540	WIA Adult Program	05-2020-33-9900	Cape Fear Council of Governments
17.258	I	76,594	WIA Adult Program	05-2020-34-9900	Capital Area
17.258	I	1,613,270	WIA Adult Program	05-2020-36-9900	Centralina Council of Governments
17.258	I	88,470	WIA Adult Program	05-2024-36-9900	Centralina Council of Governments
17.258	I	671,650	WIA Adult Program	05-2020-37-9900	City of Charlotte
17.258	I	109,195	WIA Adult Program	05-2020-35-9900	City of Durham
17.258	I	136,992	WIA Adult Program	05-2020-40-9900	Eastern Carolina Council of Governments
17.258	I	161,780	WIA Adult Program	05-2020-44-9900	Lumber River Council of Governments
17.258	I	981,532	WIA Adult Program	05-2020-44-9900	Lumber River Council of Governments
17.258	I	237,783	WIA Adult Program	05-2020-44-9900	Lumber River Council of Governments
17.258	I	155,371	WIA Adult Program	05-2020-45-9900	Mid-Carolina Council of Governments
17.258	I	10,387	WIA Adult Program	05-2020-29-9900	Mountain Area
17.258	I	132,225	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	188,400	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	12,057	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	14,378	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	10,872	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	293,673	WIA Adult Program	05-2020-54-9900	Regional Partnership
17.258	I	333,872	WIA Adult Program	05-2020-55-9900	Southwestern Commission
17.258	I	1,220	WIA Adult Program	WIA-2004-0412-46	Buncombe County
17.258	I	61,587	WIA Adult Program	WIA-2005-0412-46	Buncombe County
17.258	I	88,806	WIA Adult Program	WIA-2005-0421-46-01	Buncombe County
17.258	I	209,225	WIA Adult Program	02-202-40-6035-07	East Carolina Workforce Development Board
17.258	I	425,906	WIA Adult Program	05-2020-40-6169	East Carolina Workforce Development Board
17.258	I	114,192	WIA Adult Program	05-2020-49-1380	Region D - High Country Council of Governments
17.258	I	18,382	WIA Adult Program	05-2050-49-1380	Region D - High Country Council of Governments
17.258	I	42,168	WIA Adult Program	04-2020-01	Isothermal Planning and Development Commission
17.258	I	204,410	WIA Adult Program	N/A	Regional Consolidated Services
17.258	I	92,946	WIA Adult Program	04-2020-43-4236-00-13-IR	Council of Governments
17.258	I	13,671	WIA Adult Program	02-2024-43-4236-00-00	Council of Governments
17.258	I	468,072	WIA Adult Program	0-2020-33	Cape Fear Council of Governments
17.258	I	240,647	WIA Adult Program	05-2020-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments
17.258	I	2,565	WIA Adult Program	04-2020-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	303,961	WIA Adult Program	05-2020-43-4316-00-11/12RG	Kerr-Tar Regional Council of Governments
17.258	I	2,249	WIA Adult Program	04-2020-43-4316-00-11/12RG	Kerr-Tar Regional Council of Governments
17.258	I	15,911	WIA Adult Program	04-2020-49-1533	High Country Council of Governments
17.258	I	222,609	WIA Adult Program	05-2020-49-1533	High Country Council of Governments
17.258	I	8,657	WIA Adult Program	05-2020-49-1533-CRC	High Country Council of Governments
17.258	I	1,467	WIA Adult Program	05-2050-49-1533	High Country Council of Governments
17.259	D	32,030,566	WIA Youth Activities		
17.259	I	6,469	WIA Youth Activities	04-2040-45-9900	Mid-Carolina Council of Governments
17.259	I	1,405	WIA Youth Activities	04-2040-45-9900	Mid-Carolina Council of Governments
17.259	I	362	WIA Youth Activities	04-2040-45-9900	Mid-Carolina Council of Governments
17.259	I	37,223	WIA Youth Activities	WIA-2005-0421-46-01	Buncombe County
17.259	I	129,751	WIA Youth Activities	05-2040-40-6169	East Carolina Workforce Development Board
17.259	I	107,277	WIA Youth Activities	05-2040-49-1380	Region D - High Country Council of Governments
17.259	I	94,075	WIA Youth Activities	03-2040-01	Isothermal Planning and Development Commission
17.259	I	178,186	WIA Youth Activities	04-2040-43-4236-00-43-EW	Council of Governments
17.259	I	76,847	WIA Youth Activities	N/A	NW Piedmont Council of Governments
17.259	I	184,208	WIA Youth Activities	0-2020-33	Cape Fear Council of Governments
17.259	I	107,390	WIA Youth Activities	05-2040-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments
17.259	I	546	WIA Youth Activities	04-2040-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments
17.259	I	652,441	WIA Youth Activities	04-44-5467	Lumber River Council of Governments
17.260	D	62,794,524	WIA Dislocated Workers		
17.260	I	23,755	WIA Dislocated Workers	04-2030-33-9900	Cape Fear Council of Governments
17.260	I	22,650	WIA Dislocated Workers	04-2031-34-9900	Capital Area
17.260	I	2,160	WIA Dislocated Workers	04-2031-34-9900	Capital Area
17.260	I	36,657	WIA Dislocated Workers	04-2030-36-9900	Centralina Council of Governments
17.260	I	4,364	WIA Dislocated Workers	04-2034-36-9900	Centralina Council of Governments
17.260	I	30,973	WIA Dislocated Workers	04-2030-37-9900	City of Charlotte
17.260	I	33,815	WIA Dislocated Workers	04-2030-35-9900	City of Durham
17.260	I	13,565	WIA Dislocated Workers	04-2030-38-9900	Cumberland County
17.260	I	42,352	WIA Dislocated Workers	04-2030-40-9900	Eastern Carolina Council of Governments
17.260	I	26,365	WIA Dislocated Workers	04-2030-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	834	WIA Dislocated Workers	04-2034-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	6,469	WIA Dislocated Workers	04-2030-44-9900	Lumber River Council of Governments
17.260	I	19,753	WIA Dislocated Workers	04-2030-44-9900	Lumber River Council of Governments
17.260	I	6,580	WIA Dislocated Workers	04-2030-44-9900	Lumber River Council of Governments
17.260	I	2,839	WIA Dislocated Workers	04-2034-44-9900	Lumber River Council of Governments
17.260	I	13,142	WIA Dislocated Workers	04-2030-45-9900	Mid-Carolina Council of Governments

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	9,667	WIA Dislocated Workers	04-2034-45-9900	Mid-Carolina Council of Governments
17.260	I	594	WIA Dislocated Workers	04-2030-29-9900	Mountain Area
17.260	I	169,508	WIA Dislocated Workers	04-3730-29-9900	Mountain Area
17.260	I	1,233	WIA Dislocated Workers	04-2030-59-9900	Northeast
17.260	I	38,594	WIA Dislocated Workers	04-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	2,331	WIA Dislocated Workers	04-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	3,828	WIA Dislocated Workers	04-2050-58-9900	Pee Dee Regional Council of Government
17.260	I	1,945	WIA Dislocated Workers	N/A	Pee Dee Regional Council of Government
17.260	I	12,800	WIA Dislocated Workers	04-2030-54-9900	Regional Partnership
17.260	I	2,538	WIA Dislocated Workers	04-2050-54-9900	Regional Partnership
17.260	I	2,727	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	1,717	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	17,737	WIA Dislocated Workers	04-2030-55-9900	Southwestern Commission
17.260	I	361,878	WIA Dislocated Workers	04-3730-55-9900	Southwestern Commission
17.260	I	432,758	WIA Dislocated Workers	05-2030-33-9900	Cape Fear Council of Governments
17.260	I	402,303	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	36,570	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	2,059,268	WIA Dislocated Workers	05-2030-36-9900	Centralina Council of Governments
17.260	I	4,814	WIA Dislocated Workers	05-2030-36-9900	Centralina Council of Governments
17.260	I	99,158	WIA Dislocated Workers	05-2034-36-9900	Centralina Council of Governments
17.260	I	973,255	WIA Dislocated Workers	05-2030-37-9900	City of Charlotte
17.260	I	190,510	WIA Dislocated Workers	05-2030-35-9900	City of Durham
17.260	I	145,671	WIA Dislocated Workers	05-2030-38-9900	Cumberland County
17.260	I	470,820	WIA Dislocated Workers	05-2030-40-9900	Eastern Carolina Council of Governments
17.260	I	786,426	WIA Dislocated Workers	05-2030-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	-266	WIA Dislocated Workers	05-2034-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	114,385	WIA Dislocated Workers	05-2030-44-9900	Lumber River Council of Governments
17.260	I	246,105	WIA Dislocated Workers	05-2030-44-9900	Lumber River Council of Governments
17.260	I	134,003	WIA Dislocated Workers	05-2030-44-9900	Lumber River Council of Governments
17.260	I	96,225	WIA Dislocated Workers	05-2030-45-9900	Mid-Carolina Council of Governments
17.260	I	10,472	WIA Dislocated Workers	05-2034-45-9900	Mid-Carolina Council of Governments
17.260	I	41,350	WIA Dislocated Workers	05-2031-45-9900	Mid-Carolina Council of Governments
17.260	I	49,601	WIA Dislocated Workers	05-2030-29-9900	Mountain Area
17.260	I	9,478	WIA Dislocated Workers	N/A	NEG Greensboro Katrina
17.260	I	18,861	WIA Dislocated Workers	05-2030-59-9900	Northeast
17.260	I	193,586	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	162,579	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	14,378	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	13,187	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	41,105	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	1,426	WIA Dislocated Workers	05-2050-58-9900	Pee Dee Regional Council of Government
17.260	I	2,567	WIA Dislocated Workers	05-2050-58-9900	Pee Dee Regional Council of Government
17.260	I	6,503	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	402	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	301,315	WIA Dislocated Workers	05-2030-54-9900	Regional Partnership
17.260	I	3,759	WIA Dislocated Workers	05-2050-54-9900	Regional Partnership
17.260	I	17,930	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	26,701	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	603,901	WIA Dislocated Workers	05-2030-55-9900	Southwestern Commission
17.260	I	717	WIA Dislocated Workers	WIA-2004-0412-46	Buncombe County
17.260	I	58,434	WIA Dislocated Workers	WIA-2005-0412-46	Buncombe County
17.260	I	133,208	WIA Dislocated Workers	Wia-2005-0421-46-01	Buncombe County
17.260	I	513,217	WIA Dislocated Workers	AN-14299-04-60	Illinois State University
17.260	I	502,273	WIA Dislocated Workers	05-2030-40-6169	East Carolina Workforce Development Board
17.260	I	101,749	WIA Dislocated Workers	05-2031-40-6169	East Carolina Workforce Development Board
17.260	I	145,174	WIA Dislocated Workers	05-2030-49-1380	Region D - High Country Council of Governments
17.260	I	86,102	WIA Dislocated Workers	04-2031-49-1380	Region D - High Country Council of Governments
17.260	I	306,475	WIA Dislocated Workers	05-3732-49-1380	Region D - High Country Council of Governments
17.260	I	23,397	WIA Dislocated Workers	05-2068-49-1380	Region D - High Country Council of Governments
17.260	I	1,461	WIA Dislocated Workers	05-2050-49-1380	Region D - High Country Council of Governments
17.260	I	10,000	WIA Dislocated Workers	05-2034-49-1380	Region D - High Country Council of Governments
17.260	I	165,154	WIA Dislocated Workers	N/A	Regional Consolidated Services
17.260	I	259,804	WIA Dislocated Workers	04-2030-43-4236-00-00	Council of Governments
17.260	I	292,981	WIA Dislocated Workers	0-2020-33	Cape Fear Council of Governments
17.260	I	17,811	WIA Dislocated Workers	Omnibus	Kerr-Tar Regional Council of Governments
17.260	I	16,244	WIA Dislocated Workers	04-2030-49-1533	High Country Council of Governments
17.260	I	191,839	WIA Dislocated Workers	05-2030-49-1533	High Country Council of Governments
17.260	I	273,850	WIA Dislocated Workers	05-2031-49-1533	High Country Council of Governments
17.260	I	14,349	WIA Dislocated Workers	04-3732-49-1533	High Country Council of Governments
17.260	I	380,229	WIA Dislocated Workers	05-3732-49-1533	High Country Council of Governments
17.260	I	8,315	WIA Dislocated Workers	05-2068-49-1533	High Country Council of Governments

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	3,069	WIA Dislocated Workers	05-2050-49-1533	High Country Council of Governments
		146,822,504	Total — WIA Cluster — U.S. Department of Labor		
		146,822,504	Total — WIA		

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

10	D	1,829,259	U.S. Department of Agriculture		
10	I	10,753	U.S. Department of Agriculture	4.11/03	ADEC
10	I	1,731	U.S. Department of Agriculture	2518	National Center for Appropriate Technology
10	I	1,387	U.S. Department of Agriculture	6015-0000000034	University of Florida
10	I	850	U.S. Department of Agriculture	6015-0000000126	University of Florida
10	I	10,000	U.S. Department of Agriculture	6015-0000000209	University of Florida
10	I	3,000	U.S. Department of Agriculture	6015-0000000226	University of Florida
10	I	2,421	U.S. Department of Agriculture	4-68364-05-150	University of Kentucky
10	I	264	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A&M University
10	I	1,464	U.S. Department of Agriculture	N/A	Tennessee State University
10	I	33,603	U.S. Department of Agriculture	N/A	Virginia Polytechnic Institute
10	I	174	U.S. Department of Agriculture	N/A	Virginia Polytechnic Institute
10	I	13,919	U.S. Department of Agriculture	N/A	West Virginia State University
10	I	1,615	U.S. Department of Agriculture	N/A	West Virginia State University
10	I	1,213	U.S. Department of Agriculture	N/A	Colorado State University
10.001	D	568	Agricultural Research - Basic and Applied Research		
10.025	D	2,861,895	Plant and Animal Disease, Pest Control, and Animal Care		
10.072	D	4,450	Wetlands Reserve Program		
10.153	D	17,300	Market News		
10.162	D	13,455	Inspection Grading and Standardization		
10.163	D	90,368	Market Protection and Promotion		
10.200	D	4,625	Grants for Agricultural Research, Special Research Grants		
10.200	I	60,245	Grants for Agricultural Research, Special Research Grants	Z590102	University of Maryland
10.203	D	406,768	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	2,691,816	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	342,911	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	6,898	Grants for Agricultural Research - Competitive Research Grants	N/A	Alabama A&M University
10.206	I	16,907	Grants for Agricultural Research - Competitive Research Grants	N/A	Tennessee State University
10.206	I	15,793	Grants for Agricultural Research - Competitive Research Grants	2956/200200710	Institute for Ecosystem Studies
10.210	D	84,545	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		

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10.216	D	708,559	1890 Institution Capacity Building Grants		
10.216	I	1,303	1890 Institution Capacity Building Grants	36-22091-154	Tuskegee University
10.217	D	18,174	Higher Education Challenge Grants		
10.250	D	294,949	Agricultural and Rural Economic Research		
10.250	I	2,376	Agricultural and Rural Economic Research	01800032097901	Mississippi State University
10.250	I	9,130	Agricultural and Rural Economic Research	018000 320935-25	Mississippi State University
10.303	I	1,659	Integrated Programs	N/A	Texas A&M University
10.443	D	61,323	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.455	D	16,955	Community Outreach and Assistance Partnership Program		
10.455	I	7,390	Community Outreach and Assistance Partnership Program	N/A	Virginia State University
10.475	D	3,278,102	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	D	21,094,353	Cooperative Extension Service		
10.500	I	26,621	Cooperative Extension Service	04-ACES-539109NCSU	Auburn University
10.500	I	8,842	Cooperative Extension Service	2004-1363-02	Kansas State University
10.500	I	28,041	Cooperative Extension Service	S04062	Kansas State University
10.500	I	8,347	Cooperative Extension Service	S05031	Kansas State University
10.500	I	80,631	Cooperative Extension Service	S06024	Kansas State University
10.500	I	2,198	Cooperative Extension Service	622071/CATFISH	Texas A&M University
10.500	I	417	Cooperative Extension Service	622071B	Texas A&M University
10.500	I	2,628	Cooperative Extension Service	622094	Texas A&M University
10.500	I	4,527	Cooperative Extension Service	TCE 622050	Texas A&M University
10.500	I	-448	Cooperative Extension Service	TCE 622051	Texas A&M University
10.500	I	21,437	Cooperative Extension Service	TCE 622118	Texas A&M University
10.500	I	3,365	Cooperative Extension Service	RE670-054/6330237	University of Georgia
10.500	I	5,715	Cooperative Extension Service	RE675-108/5814147	University of Georgia
10.500	I	-20	Cooperative Extension Service	RE675-110/8920117	University of Georgia
10.500	I	23,153	Cooperative Extension Service	RE675-112/9039507	University of Georgia
10.500	I	9,778	Cooperative Extension Service	RE675-112/9820207	University of Georgia
10.500	I	13,526	Cooperative Extension Service	RE748-003/9038817	University of Georgia
10.500	I	23,939	Cooperative Extension Service	3046768200-04-344	University of Kentucky
10.500	I	20,456	Cooperative Extension Service	Q4299055601	University of Minnesota
10.500	I	9,195	Cooperative Extension Service	25-6321-0083-003	University of Nebraska
10.500	I	711,753	Cooperative Extension Service	26-6365-0001-401	University of Nebraska
10.500	I	33,958	Cooperative Extension Service	26-6365-0011-003	University of Nebraska
10.500	I	40,186	Cooperative Extension Service	N/A	University of Georgia
10.550	D	29,973,487	Food Donation		
10.557	D	142,222,885	Special Supplemental Nutrition Program for Women, Infants, and Children		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.558	D	81,617,386	Child and Adult Care Food Program		
10.560	D	4,983,992	State Administrative Expenses for Child Nutrition		
10.565	D	350,759	Commodity Supplemental Food Program		
10.567	D	180,476	Food Distribution Program on Indian Reservations		
10.572	D	235,743	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	52,190	Team Nutrition Grants		
10.576	D	37,065	Senior Farmers Market Nutrition Program		
10.581	D	15,000	WIC Discretionary Grant Funds		
10.652	D	621,149	Forestry Research		
10.652	I	3,182	Forestry Research	1034801	Research Foundation of SUNY
10.664	D	4,657,617	Cooperative Forestry Assistance		
10.670	D	6,147	National Forest - Dependent Rural Communities		
10.672	D	18,968	Rural Development, Forestry, and Communities		
10.672	I	44,635	Rural Development, Forestry, and Communities	05-DG-11083150	Education & Research Consortium
10.677	D	246,497	Forest Land Enhancement Program		
10.766	D	1,345,000	Community Facilities Loans and Grants		
10.855	D	171,500	Distance Learning and Telemedicine Loans and Grants		
10.914	D	292	Wildlife Habitat Incentive Program		
		<u>301,886,685</u>	Total — Other Programs — U.S. Department of Agriculture		

U.S. Department of Commerce

11	D	108,755	U.S. Department of Commerce		
11.302	I	1,335	Economic Development - Support for Planning Organizations	001056-01	University of Missouri - Rolla
11.303	D	101,624	Economic Development - Technical Assistance		
11.400	D	370,589	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.441	I	35,000	Regional Fishery Management Councils	SA-06-03-NC	South Atlantic Fishery Management Council
11.450	D	491,478	Automated Flood Warning Systems (AFWS)		
11.472	D	50,000	Unallied Science Program		
11.473	D	39,704	Coastal Services Center		
11.477	D	363,142	Fisheries Disaster Relief		
11.481	D	80,519	Educational Partnership Program		
11.550	D	49,918	Public Telecommunications Facilities Planning and Construction		
11.552	D	151,766	Technology Opportunities Program		
11.609	D	42,800	Measurement and Engineering Research and Standards		
11.611	D	2,367,346	Manufacturing Extension Partnership		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.612	I	1,000	Advanced Technology Program	N/A	IBM
		4,254,976	Total — Other Programs — U.S. Department of Commerce		
U.S. Department of Defense					
12	D	846,937	U.S. Department of Defense		
12	I	4,877	U.S. Department of Defense	05-09, 05-67	Academy of Applied Science
12	I	1,624	U.S. Department of Defense	041200192	Concurrent Technologies Corporation
12	I	76,892	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	50,537	U.S. Department of Defense	SUB1-00276	Foster-Miller, Inc.
12	I	2,224	U.S. Department of Defense	CB16001044	Serco Services, Inc.
12	I	-4,223	U.S. Department of Defense	Agreement CR-4776-430675	Virginia Polytechnic Institute
12	I	62,058	U.S. Department of Defense	N/A	Universal Technology Corporation
12	I	12	U.S. Department of Defense	N/A	Anteon Corporation
12	I	13,051	U.S. Department of Defense	Agreement #DTRA0003	Pennsylvania State University
12	I	31,311	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	16,326	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	10,024	U.S. Department of Defense	N/A	Anteon Corporation
12	I	174,971	U.S. Department of Defense	ICA-05-03-004	General Dynamics
12	I	75,279	U.S. Department of Defense	N/A	Raytheon Company
12	I	29,871	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	3,443	U.S. Department of Defense	N/A	United Negro College Fund
12	I	47,336	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	48,229	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	17,310	U.S. Department of Defense	N/A	Foster-Miller, Inc.
12	I	35,032	U.S. Department of Defense	N/A	Clarkson Aerospace
12	I	20,343	U.S. Department of Defense	N/A	DiversiTech
12	I	33,874	U.S. Department of Defense	N/A	Universal Technology Corporation
12	I	6,579	U.S. Department of Defense	N/A	Lockheed Martin Corporation
12	I	483	U.S. Department of Defense	N/A	Pittsburg State University
12	I	44,554	U.S. Department of Defense	N/A	Pittsburg State University
12	I	18,307	U.S. Department of Defense	N/A	3 Phoenix Incorporated
12	I	2,759	U.S. Department of Defense	N/A	DiversiTech
12	I	97	U.S. Department of Defense	N/A	Mississippi State University
12	I	172,672	U.S. Department of Defense	N/A	United Negro College Fund
12	I	9,124	U.S. Department of Defense	N/A	Johns Hopkins University
12	I	32,538	U.S. Department of Defense	N/A	Lockheed Martin Corporation
12.002	I	62,835	Procurement Technical Assistance For Business Firms	Memo 2005-1/206-01	Small Business and Technology Development Center

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.300	D	6,893,844	Basic and Applied Scientific Research		
12.400	D	14,556,737	Military Construction, National Guard		
12.401	D	11,929,401	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	2,075,603	National Guard Civilian Youth Opportunities		
12.420	D	244,145	Military Medical Research and Development		
12.420	I	604,870	Military Medical Research and Development	553409	Moses Cone Hospital
12.431	D	1,591,351	Basic Scientific Research		
12.431	I	9,978	Basic Scientific Research	N/A	University of Maryland
12.610	D	46,537	Community Economic Adjustment Planning Assistance for Joint Land Use Studies		
12.630	D	134,390	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	197,287	Air Force Defense Research Sciences Program		
12.901	D	223,688	Mathematical Sciences Grants Program		
12.910	D	1,483,347	Research and Technology Development		
		<u>41,938,464</u>	Total — Other Programs — U.S. Department of Defense		

U.S. Department of Housing and Urban Development

14	D	90,339	U.S. Department of Housing and Urban Development		
14	I	9,285	U.S. Department of Housing and Urban Development	2005-0337	Lumbee Tribe of North Carolina
14	I	9,949	U.S. Department of Housing and Urban Development	N/A	City of Greensboro
14.100	D	70,154	College Housing Debt Service		
14.156	D	3,630,482	Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation		
14.169	D	75,480	Housing Counseling Assistance Program		
14.171	D	115,345	Manufactured Home Construction and Safety Standards		
14.228	D	46,784,175	Community Development Block Grants/State's Program		
14.231	D	2,373,211	Emergency Shelter Grants Program		
14.237	D	412,970	Historically Black Colleges and Universities Program		
14.241	D	1,979,745	Housing Opportunities for Persons with AIDS		
14.243	D	223,756	Opportunities for Youth - Youthbuild Program		
14.246	D	273,210	Community Development Block Grants/Brownfields Economic Development Initiative		
14.401	D	341,555	Fair Housing Assistance Program - State and Local		
14.408	D	17,267	Fair Housing Initiatives Program		
14.511	D	117,208	Community Outreach Partnership Center Program		
14.512	D	97,999	Community Development Work-Study Program		
14.520	D	357,499	Historically Black Colleges and Universities Program		
14.866	I	4,832	Demolition and Revitalization of Severely Distressed Public Housing	H6-06-118	High Point Housing Authority
14.900	I	5,508	Lead-Based Paint Hazard Control in Privately-Owned Housing	553423	City of Greensboro
14.900	I	2,391	Lead-Based Paint Hazard Control in Privately-Owned Housing	553457	City of Greensboro

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.900	I	29	Lead-Based Paint Hazard Control in Privately-Owned Housing	N/A	City of Rocky Mount
14.900	I	521	Lead-Based Paint Hazard Control in Privately-Owned Housing	NCLHRB 0213-02	City of Durham
		56,992,910	Total — Other Programs — U.S. Department of Housing and Urban Development		

U.S. Department of Interior

15	D	549,359	U.S. Department of the Interior		
15	I	124,472	U.S. Department of the Interior	640 (2005)	Eastern Band of Cherokee Indians
15	I	32,256	U.S. Department of the Interior	06-000045	University of Puerto Rico
15.228	D	3,717	National Fire Plan - Wildland Urban Interface Community Fire Assistance		
15.612	D	106,324	Endangered Species Conservation		
15.615	D	2,158,378	Cooperative Endangered Species Conservation Fund		
15.616	D	17,583	Clean Vessel Act		
15.622	D	96,772	Sportfishing and Boating Safety Act		
15.623	D	36,933	North American Wetlands Conservation Fund		
15.625	D	161,762	Wildlife Conservation and Restoration		
15.630	D	4,485	Coastal Program		
15.632	D	34,501	Conservation Grants Private Stewardship for Imperiled Species		
15.633	D	61,378	Landowner Incentive		
15.634	D	1,223,959	State Wildlife Grants		
15.807	I	1,893	Earthquake Hazards Reduction Program	238841A	University of Oregon
15.808	D	518,695	U.S. Geological Survey - Research and Data Collection		
15.904	D	634,183	Historic Preservation Fund Grants-In-Aid		
15.916	D	1,276,188	Outdoor Recreation - Acquisition, Development and Planning		
15.916	I	4	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	Florida International University
15.923	D	17,394	National Center for Preservation Technology and Training		
15.924	D	37,464	Historically Black Colleges and Universities Preservation Initiative		
		7,097,700	Total — Other Programs — U.S. Department of Interior		

U.S. Department of Justice

16	D	174,330	U.S. Department of Justice		
16.220	D	176,548	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.307	D	1,587,967	Combined DNA Index System		
16.523	D	2,014,771	Juvenile Accountability Incentive Block Grants		
16.525	D	61,184	Grants to Reduce Violent Crimes Against Women on Campus		
16.540	D	1,564,679	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.543	D	312,074	Missing Children's Assistance		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.543	I	10,031	Missing Children's Assistance	N/A	National Children's Alliance
16.548	D	342,284	Title V - Delinquency Prevention Program		
16.549	D	40,484	Part E - State Challenge Activities		
16.550	D	318,913	State Justice Statistics Program for Statistical Analysis Centers		
16.560	D	640,346	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.564	D	344,904	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction		
16.572	D	2,527,797	State Criminal Alien Assistance Program		
16.575	D	13,185,540	Crime Victim Assistance		
16.579	D	5,455,099	Edward Byrne Memorial Formula Grant Program		
16.580	D	475,555	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	675,266	Drug Court Discretionary Grant Program		
16.586	D	3,585,687	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.588	D	2,705,491	Violence Against Women Formula Grants		
16.589	D	357,293	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	168,698	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.592	D	-17,140	Local Law Enforcement Block Grant Program		
16.593	D	759,271	Residential Substance Abuse Treatment for State Prisoners		
16.595	D	226,280	Community Capacity Development Office		
16.595	I	3,884	Community Capacity Development Office	553396	Greensboro Housing Authority
16.607	D	7,075	Bulletproof Vest Partnership Program		
16.609	D	1,050,019	Community Prosecution and Project Safe Neighborhoods		
16.710	D	66,632	Public Safety Partnership and Community Policing Grants		
16.712	D	777,008	Police Corps		
16.727	D	611,926	Enforcing Underage Drinking Laws Program		
16.738	D	3,630,652	Edward Byrne Memorial Justice Assistance Grant Program		
		<u>43,840,548</u>	Total — Other Programs — U.S. Department of Justice		

U.S. Department of Labor

17	I	50,718	U.S. Department of Labor	WIA-2005-0421-46-07	Buncombe County
17	I	24,006	U.S. Department of Labor	0-2020-33	Cape Fear Council of Governments
17.002	D	2,171,195	Labor Force Statistics		
17.005	D	148,601	Compensation and Working Conditions		
17.225	D	895,995,053	Unemployment Insurance		
17.235	D	1,963,345	Senior Community Service Employment Program		
17.235	I	158,695	Senior Community Service Employment Program	231	Senior Service America, Inc.
17.245	D	93,021,520	Trade Adjustment Assistance		

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
17.249	I	497	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	High Country Council of Governments
17.261	D	1,568,702	WIA Pilots, Demonstrations, and Research Projects		
17.261	I	391,831	WIA Pilots, Demonstrations, and Research Projects	AF-14518-05-60	Institute for GIS Studies
17.266	D	155,855	Work Incentive Grants		
17.266	I	32,392	Work Incentive Grants	N/A	Cape Fear Council of Governments
17.267	D	870,954	Incentive Grants - WIA Section 503		
17.267	I	128,232	Incentive Grants - WIA Section 503	05-2050-40-6169	East Carolina Workforce Development Board
17.503	D	5,591,997	Occupational Safety and Health - State Program		
17.504	D	1,389,535	Consultation Agreements		
17.600	D	172,063	Mine Health and Safety Grants		
		<u>1,003,835,191</u>	Total — Other Programs — U.S. Department of Labor		
U.S. Department of State					
19	I	21,333	U.S. Department of State	BII-G05-045	Civilian Research & Development Foundation
19.404	D	58,878	Professional Development - International Educators/Administrators		
		<u>80,211</u>	Total — Other Programs — U.S. Department of State		
U.S. Department of Transportation					
20	D	48,817	U.S. Department of Transportation		
20	I	7,772	U.S. Department of Transportation	2006-0000	AASHTO
20	I	688	U.S. Department of Transportation	99-NCA&T-E1 Task Order 1	University of Tennessee
20	I	41,551	U.S. Department of Transportation	N/A	South Carolina State University
20	I	9,157	U.S. Department of Transportation	N/A	South Carolina State University
20.106	D	24,818,712	Airport Improvement Program		
20.215	I	33,373	Highway Training and Education	DTFH61-01-X-00097	South Carolina State University
20.218	D	5,170,489	National Motor Carrier Safety		
20.219	D	591,567	Recreational Trails Program		
20.232	D	113,794	Commercial Driver License State Programs		
20.312	D	1,694,736	High Speed Ground Transportation - Next Generation High Speed Rail Program		
20.505	D	1,216,558	Federal Transit - Metropolitan Planning Grants		
20.509	D	13,390,274	Formula Grants for Other Than Urbanized Areas		
20.514	D	34,689	Public Transportation Research		
20.516	D	98,313	Job Access - Reverse Commute		
20.516	I	140,635	Job Access - Reverse Commute	OC-37-X013-00	Community Transportation Association of America
20.700	D	184,913	Pipeline Safety		
20.701	D	67,580	University Transportation Centers Program		

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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
20.703	D	169,402	Interagency Hazardous Materials Public Sector Training and Planning Grants		
		47,833,020	Total — Other Programs — U.S. Department of Transportation		
<u>U.S. Appalachian Regional Commission</u>					
23.001	D	18,556	Appalachian Regional Development		
23.011	D	657,296	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	3,999	Appalachian Research, Technical Assistance, and Demonstration Projects	5-30773-1	East Tennessee State University
		679,851	Total — Other Programs — U.S. Appalachian Regional Commission		
<u>U.S. Equal Employment Opportunity Commission</u>					
30	D	36,366	Equal Employment Opportunity Commission		
		36,366	Total — Other Programs — U.S. Equal Employment Opportunity Commission		
<u>U.S. General Services Administration</u>					
39.003	D	5,776,635	Donation of Federal Surplus Personal Property		
		5,776,635	Total — Other Programs — U.S. General Services Administration		
<u>Library of Congress</u>					
42	D	99,969	Library of Congress		
42	I	51,020	Library of Congress	Sub-Grantee Agreement	Education & Research Consortium
42	I	125,873	Library of Congress	Sub-Grantee Agreement	Education & Research Consortium
		276,862	Total — Other Programs — Library of Congress		
<u>National Aeronautics and Space Administration</u>					
43	D	845,215	National Aeronautics and Space Administration		
43	I	10,000	National Aeronautics and Space Administration	N/A	College of Charleston
43	I	2,242	National Aeronautics and Space Administration	PO60661	College of Charleston
43	I	31	National Aeronautics and Space Administration	N/A	Lockheed Martin Corporation
43	I	40,220	National Aeronautics and Space Administration	N/A	2020 Company, LLC
43	I	4,253	National Aeronautics and Space Administration	N/A	Northrop Grumman Corporation
43	I	22,686	National Aeronautics and Space Administration	Agreement No: N-20-633-55	Georgia Institute of Technology
43	I	4,250	National Aeronautics and Space Administration	N/A	United Negro College Fund
43	I	66,463	National Aeronautics and Space Administration	N/A	Modern Technology Systems, Inc.
43	I	7,560	National Aeronautics and Space Administration	N/A	Johns Hopkins University
43	I	57,994	National Aeronautics and Space Administration	N/A	NACME
43.001	D	8,161	Aerospace Education Services Program		
43.001	I	1,000	Aerospace Education Services Program	552116	NASA Scholarship

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43.001	I	-286	Aerospace Education Services Program	NCC5-411	United Negro College Fund Special Programs
43.002	D	584,648	Technology Transfer		
43.002	I	7,038	Technology Transfer	HST-G0-09430.01-A	Space Telescope Science Institute
		<u>1,661,475</u>	Total — Other Programs — National Aeronautics and Space Administration		

National Foundation on the Arts and the Humanities

45.007	D	641,037	Promotion of the Arts - State and Regional Program		
45.024	D	167,361	Promotion of the Arts - Grants to Organizations and Individuals		
45.026	D	5,518	Promotion of the Arts - Leadership Initiatives		
45.130	D	400,000	Promotion of the Humanities - Challenge Grants		
45.149	D	45,859	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	39,292	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	79,231	Promotion of the Humanities - Research		
45.163	D	171,062	Promotion of the Humanities - Professional Development		
45.301	D	16,170	Museums for America		
45.302	D	1,300	Museum Assessment Program		
45.303	D	78,343	Conservation Project Support		
45.304	D	95,000	Conservation Assessment Program		
45.310	D	3,675,231	Grants to States		
		<u>5,415,404</u>	Total — Other Programs — National Foundation on the Arts and the Humanities		

National Science Foundation

47	D	880,582	National Science Foundation		
47	I	-5,152	National Science Foundation	CR-19071-427122	Virginia Polytechnic Institute
47	I	4,109	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	58	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	727	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	93,446	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	2,134	National Science Foundation	N/A	NCETE
47	I	34,426	National Science Foundation	N/A	Sinmat, Inc.
47	I	63,738	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	225,771	National Science Foundation	557410-510	NSF (SCI MAX)
47.041	D	1,219,528	Engineering Grants		
47.041	I	58,528	Engineering Grants	N/A	University of Michigan
47.049	D	1,032,888	Mathematical and Physical Sciences		
47.049	I	12,737	Mathematical and Physical Sciences	N/A	Cornell University
47.050	D	388,862	Geosciences		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.050	I	17	Geosciences	S04-44694	University Corporation for Atmospheric Research
47.070	D	1,064,325	Computer and Information Science and Engineering		
47.074	D	925,138	Biological Sciences		
47.074	I	46,489	Biological Sciences	25281	Marine Biological Laboratory
47.074	I	40,159	Biological Sciences	46222-7761	Cornell University
47.074	I	39,119	Biological Sciences	DBI0355378	Norfolk State University
47.075	D	210,412	Social, Behavioral, and Economic Sciences		
47.075	I	250	Social, Behavioral, and Economic Sciences	05-0144	American Sociological Association
47.076	D	8,151,340	Education and Human Resources		
47.076	I	19,857	Education and Human Resources	553416	Duke University
47.076	I	33,481	Education and Human Resources	06-SC-NSF-1041	Duke University
47.076	I	33,527	Education and Human Resources	ESI 0407373	Science Museum of Minnesota
47.076	I	908	Education and Human Resources	N/A	N.C. Science and Mathematics Alliance
47.076	I	19,587	Education and Human Resources	AST-0324729	PARI
47.076	I	103,225	Education and Human Resources	N/A	Utah State University
47.076	I	500	Education and Human Resources	DMS-0241090	The Mathematical Association
47.076	I	2,794	Education and Human Resources	SUB2005292	University of Alabama
47.076	I	9,164	Education and Human Resources	DUE0525433	University of New Hampshire
47.076	I	173,657	Education and Human Resources	HRD0116000	Virginia Union University
47.078	I	34,948	Polar Programs	7074	Marine Biological Laboratory
47.078	D	47,619	Polar Programs		
47.078	I	172,262	Polar Programs	ANT0424589	University of Kansas
47.079	D	47,047	International Science and Engineering (OISE)		
47.079	I	20,774	International Science and Engineering (OISE)	N/A	Pennsylvania State University
		<u>15,208,981</u>	Total — Other Programs — National Science Foundation		

U.S. Small Business Administration

59	D	354,156	Small Business Administration		
59	I	112,399	Small Business Administration	555700-800-900	Small Business of North Carolina
59.005	D	-500	Internet-Based Technical Assistance		
59.037	I	181,155	Small Business Development Center	memo 2005-02/2006-02	Small Business and Technology Development Center
		<u>647,210</u>	Total — Other Programs — U.S. Small Business Administration		

U.S. Department of Veteran's Affairs

64.005	D	211,785	Grants to States for Construction of State Home Facilities		
64.124	D	350,379	All-Volunteer Force Educational Assistance		
		<u>562,164</u>	Total — Other Programs — U.S. Department of Veteran's Affairs		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
U.S. Environmental Protection Agency					
66	D	113,830	Environmental Protection Agency		
66	I	44,683	Environmental Protection Agency	N/A	Piedmont Triad Council of Governments
66	I	16,919	Environmental Protection Agency	RE353-144/5055687	University of Georgia
66	I	1,002	Environmental Protection Agency	RE353-145/5055757	University of Georgia
66.034	D	17,504	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		
66.202	D	1,252,612	Congressionally Mandated Projects		
66.432	D	3,548,419	State Public Water System Supervision		
66.433	D	73,080	State Underground Water Source Protection		
66.454	D	208,504	Water Quality Management Planning		
66.456	D	653,421	National Estuary Program		
66.458	D	57,772,418	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,824,628	Nonpoint Source Implementation Grants		
66.467	D	5,298	Wastewater Operator Training Grant Program (Technical Assistance)		
66.468	D	37,860,535	Capitalization Grants for Drinking Water State Revolving Funds		
66.470	D	350,781	Hardship Grants Program for Rural Communities		
66.471	D	271,197	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	348,178	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	57,508	Water Protection Grants to the States		
66.500	D	965,801	Environmental Protection - Consolidated Research		
66.509	D	215,241	Science to Achieve Results (STAR) Research Program		
66.509	I	26,393	Science to Achieve Results (STAR) Research Program	F012487	University of Michigan
66.510	D	3,004	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	40,886	Office of Research and Development Consolidated Research/Training		
66.514	D	6,202	Science to Achieve Results (STAR) Fellowship Program		
66.516	D	9,427	P3 Award: National Student Design Competition for Sustainability		
66.600	D	3,888	Environmental Protection Consolidated Grants - Program Support		
66.606	D	1,067	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	742,536	Training and Fellowships for the Environmental Protection Agency		
66.608	D	303,248	Environmental Information Exchange Network Grant Program and Related Assistance		
66.609	D	21,587	Protection of Children and Older Adults (Elderly) from Environmental Health Risks		
66.701	D	71,950	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	369,986	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.714	D	4,471	Pesticide Environmental Stewardship Regional Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.716	D	33	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach		
66.717	D	10,894	Source Reduction Assistance		
66.801	D	2,367,775	Hazardous Waste Management State Program Support		
66.802	D	1,818,247	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	223,062	State and Tribal Underground Storage Tanks Program		
66.805	D	2,796,597	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	25,560	Solid Waste Management Assistance Grants		
66.814	D	70,402	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
66.951	D	9,591	Environmental Education Grants		
		<u>119,528,365</u>	Total — Other Programs — U.S. Environmental Protection Agency		
<u>U.S. Department of Energy</u>					
81	D	9,842,620	U.S. Department of Energy		
81	I	147,265	U.S. Department of Energy	4000032009	UT - Battelle, LLC
81	I	13,369	U.S. Department of Energy	00044734	Battelle Energy Alliance
81	I	124,287	U.S. Department of Energy	GT05-324-001	Mississippi Development Authority
81	I	34,760	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Development Authority
81	I	3,963	U.S. Department of Energy	2005-0257	Mountain Housing Opportunities
81	I	132,299	U.S. Department of Energy	N/A	NASEO
81	I	-975	U.S. Department of Energy	ADO-4-33419-01	National Renewable Energy Lab
81	I	65,000	U.S. Department of Energy	AEK-6-66252-01	National Renewable Energy Lab
81	I	3,779	U.S. Department of Energy	4000010698	UT - Battelle, LLC
81	I	5,161	U.S. Department of Energy	4000046298	UT - Battelle, LLC
81	I	84,989	U.S. Department of Energy	4000042007	UT - Battelle, LLC
81	I	33,121	U.S. Department of Energy	N/A	National Renewable Energy Lab
81	I	2,055	U.S. Department of Energy	N/A	UT - Battelle, LLC
81	I	8,354	U.S. Department of Energy	N/A	NASEO
81	I	435,137	U.S. Department of Energy	N/A	UT - Battelle, LLC
81.041	D	5,117,625	State Energy Program		
81.042	D	4,594,429	Weatherization Assistance for Low-Income Persons		
81.049	D	522,552	Office of Science Financial Assistance Program		
81.089	D	25,121	Fossil Energy Research and Development		
81.117	D	46,821	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	543,475	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and	4000032096	UT - Battelle, LLC

STATE OF NORTH CAROLINA

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For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.117	I	22,950	Technical Analysis/Assistance Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and	4000032057	UT - Battelle, LLC
81.119	D	776,101	Technical Analysis/Assistance State Energy Program Special Projects		
81.123	I	58,549	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	N/A	Prairie View A&M University
		<u>22,642,807</u>	Total — Other Programs — U.S. Department of Energy		

Federal Emergency Management Agency

83.541	D	-330	Disaster Unemployment Assistance		
83.544	D	27,548,497	Public Assistance Grants		
83.548	D	6,541	Hazard Mitigation Grant		
		<u>27,554,708</u>	Total — Other Programs — Federal Emergency Management Agency		

U.S. Department of Education

84	D	7,818,692	U.S. Department of Education		
84	I	6,392	U.S. Department of Education	50657	SW Educational Development Laboratory
84	I	235,651	U.S. Department of Education	51887	SW Educational Development Laboratory
84	I	185,891	U.S. Department of Education	P052763	SW Educational Development Laboratory
84	I	15,303	U.S. Department of Education	SRVTA05009	NE Regional Education Collaborative
84	I	73,155	U.S. Department of Education	S450005013	Edvantia, Inc.
84	I	90,103	U.S. Department of Education	553447	NW Regional Education Laboratory
84	I	51,302	U.S. Department of Education	553401	Avery City Schools
84	I	5,362	U.S. Department of Education	SRVTA04005	NE Regional Education Collaborative
84	I	5,485	U.S. Department of Education	553458	NE Regional Education Collaborative
84	I	780	U.S. Department of Education	N/A	University of Florida
84	I	2,024	U.S. Department of Education	N/A	University of South Florida
84	I	2,080	U.S. Department of Education	N/A	University of South Florida
84	I	12,763	U.S. Department of Education	N/A	Reading First Teacher Education Network
84.002	D	15,444,742	Adult Education - State Grant Program		
84.003	D	18,592	Bilingual Education		
84.010	D	293,052,793	Title I Grants to Local Educational Agencies		
84.011	D	6,287,757	Migrant Education - State Grant Program		
84.013	D	776,137	Title I Program for Neglected and Delinquent Children		
84.015	I	71,261	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DED-1024	Duke University
84.015	I	4,054	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1024	Duke University
84.016	D	115,054	Undergraduate International Studies and Foreign Language Programs		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.017	D	87,342	International Research and Studies		
84.019	D	77,056	Overseas - Faculty Research Abroad		
84.031	D	25,781,623	Higher Education - Institutional Aid		
84.048	D	34,032,472	Vocational Education - Basic Grants to States		
84.116	D	942,378	Fund for the Improvement of Postsecondary Education		
84.116	I	216,907	Fund for the Improvement of Postsecondary Education	P-116Z050094	U.S. Department of Education
84.116	I	1,217	Fund for the Improvement of Postsecondary Education	OSP03128	University of Cincinnati
84.116	I	19,556	Fund for the Improvement of Postsecondary Education	734-7558-210-2093861	Clemson University
84.120	D	352,346	Minority Science and Engineering Improvement		
84.120	I	532	Minority Science and Engineering Improvement	P120A02008	Hampton University
84.126	D	86,621,949	Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.128	D	17,188	Rehabilitation Services - Service Projects		
84.129	D	224,034	Rehabilitation Long-Term Training		
84.133	I	44,352	National Institute on Disability and Rehabilitation Research	02-8300-2005-0031	Southern University A&M
84.141	D	334,684	Migrant Education - High School Equivalency Program		
84.161	D	294,681	Rehabilitation Services - Client Assistance Program		
84.169	D	301,395	Independent Living - State Grants		
84.177	D	1,194,463	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	11,180,213	Special Education - Grants for Infants and Families with Disabilities		
84.184	D	267,913	Safe and Drug-Free Schools and Communities - National Programs		
84.184	I	9,052	Safe and Drug-Free Schools and Communities - National Programs	05-0010	Higher Education Center
84.185	D	1,121,250	Byrd Honors Scholarships		
84.186	D	9,812,292	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	809,933	Supported Employment Services for Individuals with Severe Disabilities		
84.195	D	234,071	Bilingual Education - Professional Development		
84.196	D	984,351	Education for Homeless Children and Youth		
84.200	D	666,708	Graduate Assistance in Areas of National Need		
84.206	D	338,218	Javits Gifted and Talented Students Education Grant Program		
84.213	D	4,485,381	Even Start - State Educational Agencies		
84.214	D	422,618	Even Start - Migrant Education		
84.215	D	326,630	Fund for the Improvement of Education		
84.215	I	5,153	Fund for the Improvement of Education	MD-05-8017	National Council on Economic Education
84.224	D	423,207	Assistive Technology		
84.240	D	523,300	Program of Protection and Advocacy of Individual Rights		
84.243	D	3,298,855	Tech-Prep Education		
84.265	D	256,465	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
84.281	D	31,856	Eisenhower Professional Development State Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.282	D	2,284,437	Charter Schools		
84.287	D	25,164,641	Twenty-First Century Community Learning Centers		
84.293	D	26,499	Foreign Language Assistance		
84.298	D	6,531,250	State Grants for Innovative Programs		
84.302	D	516,794	Regional Technology in Education Consortia		
84.315	D	136,994	Capacity Building for Traditionally Underserved Populations		
84.318	D	12,426,634	Education Technology State Grants		
84.319	D	725,597	Eisenhower Regional Math and Science Consortia		
84.323	D	1,190,509	Special Education - State Personnel Development		
84.324	D	2,386,101	Research in Special Education		
84.324	I	36,692	Research in Special Education	H324A010003-05	University of Tennessee
84.324	I	155,679	Research in Special Education	4-68504-05-268	University of Kentucky Research Foundation
84.325	D	3,387,678	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	480,747	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	699	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	N/A	University of Florida
84.330	D	312,972	Advanced Placement Program		
84.331	D	483,408	Grants to States for Incarcerated Youth Offenders		
84.332	D	4,876,489	Comprehensive School Reform Demonstration		
84.334	D	4,066,508	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	108,960	Child Care Access Means Parents in School		
84.336	D	28,842	Teacher Quality Enhancement Grants		
84.336	I	353,511	Teacher Quality Enhancement Grants	26-200006	Commonwealth of Pennsylvania
84.338	D	27,730	Reading Excellence		
84.339	D	6,106	Learning Anytime Anywhere Partnerships		
84.340	D	30,144	Class Size Reduction		
84.342	D	194,189	Preparing Tomorrow's Teachers to Use Technology		
84.343	D	71,875	Assistive Technology - State Grants for Protection and Advocacy		
84.346	I	262,187	Vocational Education - Occupational and Employment Information State Grants	E9483936	Basic Assist Grant
84.348	D	34,019	Title I Accountability Grants		
84.350	D	1,130,664	Transition to Teaching		
84.352	D	6,393	School Renovation Grants		
84.357	D	21,923,094	Reading First State Grants		
84.358	D	5,608,139	Rural Education		
84.365	D	9,815,127	English Language Acquisition Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.366	D	4,556,334	Mathematics and Science Partnerships		
84.367	D	65,945,715	Improving Teacher Quality State Grants		
84.367	I	22,327	Improving Teacher Quality State Grants	05-NC10	NE N.C. Writing Project
84.369	D	13,551,669	Grants for State Assessments and Related Activities		
84.925	I	57,957	Advanced Certification or Advance Credentialing	SA-02-0204-012	National Board of Professional Teaching Standards
84.928	I	34,058	National Writing Project	95-NC09	National Writing Project Co
84.938	D	4,930,920	Hurricane Education Recovery		
		<u>703,907,302</u>	Total — Other Programs — U.S. Department of Education		

National Archives and Records Administration

89.003	D	23,815	National Historical Publications and Records Grants		
		<u>23,815</u>	Total — Other Programs — National Archives and Records Administration		

Other Boards and Commissions

90.401	D	31,264,557	Help America Vote Act Requirements Payments		
		<u>31,264,557</u>	Total — Other Programs — Other Boards and Commissions		

U.S. Department of Health and Human Services

93	D	527,646	U.S. Department of Health and Human Services		
93	I	37,223	U.S. Department of Health and Human Services	06-SC-NIH 1014	Duke University
93	I	16,334	U.S. Department of Health and Human Services	553454	University of Alabama
93	I	15,106	U.S. Department of Health and Human Services	N/A	University of Georgia
93	I	1,438	U.S. Department of Health and Human Services	N/A	Pennsylvania College
93	I	-31,065	U.S. Department of Health and Human Services	1 H39 OT 00077-01	Carolina Donor Services
93.003	D	11,927,482	Public Health and Social Services Emergency Fund		
93.004	I	7,424	Cooperative Agreements to Improve the Health Status of Minority Populations	N/A	Forsyth Medical Center
93.006	D	138,672	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.032	D	62,969	Community Services Block Grant - Discretionary Awards		
93.041	D	139,429	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	364,256	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		
93.043	D	542,257	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services		
93.048	D	374,513	Special Programs for the Aging - Title IV and Title II - Discretionary Projects		
93.051	D	283,933	Alzheimer's Disease Demonstration Grants to States		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.052	D	4,019,902	National Family Caregiver Support		
93.103	D	3,775	Food and Drug Administration - Research		
93.104	D	1,054,149	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.106	D	51,747	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.110	D	192,935	Maternal and Child Health Federal Consolidated Programs		
93.110	I	532	Maternal and Child Health Federal Consolidated Programs	VUMC CA #993	Vanderbilt University
93.113	D	79,024	Environmental Health		
93.115	I	42,622	Biometry and Risk Estimation - Health Risks from Environmental Exposures	WFUHSS014517	Wake Forest University
93.116	D	1,622,077	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	D	65,648	Oral Diseases and Disorders Research		
93.124	D	40,147	Nurse Anesthetist Traineeships		
93.127	D	95,409	Emergency Medical Services for Children		
93.130	D	291,422	Primary Care Services Resource Coordination and Development		
93.134	I	86,519	Grants to Increase Organ Donations	N/A	National Kidney Foundation
93.134	I	101,731	Grants to Increase Organ Donations	N/A	National Kidney Foundation
93.136	D	1,607,244	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	7,032	Injury Prevention and Control Research and State and Community Based Programs	201-6-1210 (B)	University of Texas
93.138	D	1,112,644	Protection and Advocacy for Individuals with Mental Illness		
93.150	D	718,068	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	484	Health Program for Toxic Substances and Disease Registry		
93.173	D	53,174	Research Related to Deafness and Communication Disorders		
93.192	I	4,000	Quentin N. Burdick Program for Rural Interdisciplinary Training	4 D36HP10026-04-01	Eastern Area Health Education Center
93.197	D	617,433	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.204	D	80,262	Surveillance of Hazardous Substance Emergency Events		
93.206	D	21,651	Human Health Studies - Applied Research and Development		
93.213	D	55,106	Research and Training in Complementary and Alternative Medicine		
93.217	D	6,040,108	Family Planning - Services		
93.224	D	1,658,581	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.230	D	7,234	Consolidated Knowledge Development and Application (KD&A) Program		
93.234	D	44,488	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	1,453,254	Abstinence Education Program		
93.238	D	4,958	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.240	D	1,007	State Capacity Building		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.241	D	364,222	State Rural Hospital Flexibility Program		
93.242	D	493,649	Mental Health Research Grants		
93.242	I	31,018	Mental Health Research Grants	OR57-001-02	University of Tennessee
93.242	I	28,771	Mental Health Research Grants	N/A	University of Georgia
93.242	I	55,101	Mental Health Research Grants	N/A	University of Georgia
93.243	D	167,774	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.247	D	400,659	Advanced Education Nursing Grant Program		
93.251	D	4,441	Universal Newborn Hearing Screening		
93.256	D	535,995	State Planning Grants Health Care Access for the Uninsured		
93.259	D	154,793	Rural Access to Emergency Devices Grant		
93.260	D	542,664	Family Planning - Personnel Training		
93.262	D	117,208	Occupational Safety and Health Program		
93.265	D	241,229	Comprehensive Geriatric Education Program (CGEP)		
93.268	D	57,126,384	Immunization Grants		
93.273	D	90,915	Alcohol Research Programs		
93.273	I	54,090	Alcohol Research Programs	WUHS 13057	Wake Forest University
93.273	I	48,569	Alcohol Research Programs	WUHS13057	Wake Forest University Health Science
93.277	D	60,773	Career Development Awards		
93.279	D	494,451	Drug Abuse and Addiction Research Programs		
93.281	D	97,325	Mental Health Research Career/Scientist Development Awards		
93.283	D	31,700,774	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	39,491	Centers for Disease Control and Prevention - Investigations and Technical Assistance	553410	Guilford County
93.301	D	269,539	Small Rural Hospital Improvement Grant Program		
93.307	D	584,204	Minority Health and Health Disparities Research		
93.358	D	233,108	Advanced Education Nursing Traineeships		
93.359	D	191,856	Nurse Education, Practice and Retention Grants		
93.361	D	101,329	Nursing Research		
93.375	D	1,569,867	Minority Biomedical Research Support		
93.375	I	1,219	Minority Biomedical Research Support	N/A	Indiana University
93.389	D	928,914	National Center for Research Resources		
93.390	D	86,630	Academic Research Enhancement Award		
93.393	D	166,520	Cancer Cause and Prevention Research		
93.397	D	118,134	Cancer Centers Support Grants		
93.397	I	11,400	Cancer Centers Support Grants	126643	Duke University
93.399	D	7,759	Cancer Control		
93.556	D	9,292,871	Promoting Safe and Stable Families		
93.558	D	257,731,426	Temporary Assistance for Needy Families		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.558	I	21,045	Temporary Assistance for Needy Families	K-11068	Buncombe County
93.560	D	-221,900	Family Support Payments to States - Assistance Payments		
93.563	D	83,169,781	Child Support Enforcement		
93.566	D	3,353,844	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	36,760,992	Low-Income Home Energy Assistance		
93.569	D	15,647,434	Community Services Block Grant		
93.570	D	181,767	Community Services Block Grant - Discretionary Awards		
93.570	I	62,861	Community Services Block Grant - Discretionary Awards	N/A	NCAA
93.570	I	87,106	Community Services Block Grant - Discretionary Awards	04-1112	National Youth Sports Program
93.571	D	144,321	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs		
93.576	D	745,085	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	289,037	Refugee and Entrant Assistance - Targeted Assistance Grants		
93.586	D	618,395	State Court Improvement Program		
93.590	D	602,035	Community-Based Child Abuse Prevention Grants		
93.597	D	224,394	Grants to States for Access and Visitation Programs		
93.599	D	776,688	Chafee Education and Training Vouchers Program (ETV)		
93.600	D	182,765	Head Start		
93.600	I	7,627	Head Start	04ch0265	ICS
93.600	I	1,923	Head Start	06-0687-01	Lumbee Regional Development Association
93.601	D	7,901	Child Support Enforcement Demonstrations and Special Projects		
93.603	D	11,774	Adoption Incentive Payments		
93.617	D	98,251	Voting Access for Individuals with Disabilities - Grants to States		
93.618	D	2,941	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems		
93.630	D	3,562,227	Developmental Disabilities Basic Support and Advocacy Grants		
93.643	D	137,629	Children's Justice Grants to States		
93.645	D	7,418,922	Child Welfare Services - State Grants		
93.652	D	61,609	Adoption Opportunities		
93.652	I	19,636	Adoption Opportunities	N/A	Children's Home Society of North Carolina
93.658	D	79,037,270	Foster Care - Title IV-E		
93.659	D	28,548,534	Adoption Assistance		
93.667	D	54,395,404	Social Services Block Grant		
93.669	D	765,762	Child Abuse and Neglect State Grants		
93.670	D	588,934	Child Abuse and Neglect Discretionary Activities		
93.671	D	2,212,451	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,278,266	Chafee Foster Care Independence Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.767	D	197,023,431	State Children's Insurance Program		
93.768	D	295,614	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		
93.773	D	6,381,506	Medicare - Hospital Insurance		
93.779	D	1,857,881	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.786	D	1,927,021	State Pharmaceutical Assistance Programs		
93.822	D	911,801	Health Careers Opportunity Program		
93.837	D	368,902	Heart and Vascular Diseases Research		
93.838	D	401,430	Lung Diseases Research		
93.846	D	327,872	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	D	148,110	Diabetes, Endocrinology and Metabolism Research		
93.848	D	971,178	Digestive Diseases and Nutrition Research		
93.848	I	49,959	Digestive Diseases and Nutrition Research	553355	Duke University
93.853	D	34,901	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	150,857	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8027	Duke University
93.855	D	228,382	Allergy, Immunology and Transplantation Research		
93.856	D	297,882	Microbiology and Infectious Diseases Research		
93.859	D	410,830	Biomedical Research and Research Training		
93.864	I	20,098	Population Research	DS824	Duke University
93.865	D	341,578	Child Health and Human Development Extramural Research		
93.865	I	3,920	Child Health and Human Development Extramural Research	FY2001-086ML	University of Kansas
93.865	I	5	Child Health and Human Development Extramural Research	553393	University of Alabama
93.865	I	45,066	Child Health and Human Development Extramural Research	553411	University of Alabama
93.865	I	47,447	Child Health and Human Development Extramural Research	553422	University of Alabama
93.866	D	414,824	Aging Research		
93.866	I	29,698	Aging Research	008454-04	Arizona State University
93.866	I	108,245	Aging Research	G-42-6C7-G1	Georgia Institute of Technology
93.867	D	70,754	Vision Research		
93.880	D	30,138	Minority Access to Research Careers		
93.884	D	637,767	Grants for Training in Primary Care Medicine and Dentistry		
93.889	D	636,609	National Bioterrorism Hospital Preparedness Program		
93.894	D	351,154	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	1,294	Grants for Faculty Development in Family Medicine		
93.897	D	179,607	Residencies and Advanced Education in the Practice of General Dentistry		
93.910	I	182,118	Family and Community Violence Prevention Program	FCVP 03-11-133	Central State
93.912	D	153	Rural Health Care Services Outreach and Rural Health Network Development Program		
93.913	D	113,051	Grants to States for Operation of Offices of Rural Health		
93.917	D	23,629,289	HIV Care Formula Grants		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.919	D	3,399,992	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		
93.926	D	2,438,683	Healthy Start Initiative		
93.928	I	19,163	Special Projects of National Significance	N/A	Native American Interfaith Ministries
93.938	D	845,823	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.940	D	4,931,569	HIV Prevention Activities - Health Department Based		
93.944	D	835,018	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	2,251,058	Assistance Programs for Chronic Disease Prevention and Control		
93.945	I	11,060	Assistance Programs for Chronic Disease Prevention and Control	N/A	Carolinas HealthCare System
93.952	D	145	Trauma Care Systems Planning and Development		
93.958	D	12,252,282	Block Grants for Community Mental Health Services		
93.959	D	42,723,774	Block Grants for Prevention and Treatment of Substance Abuse		
93.960	D	44,505	Special Minority Initiatives		
93.974	D	273,785	Family Planning - Service Delivery Improvement Research Grants		
93.977	D	4,428,705	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.984	D	3,824	Academic Administrative Units in Primary Care		
93.988	D	891,721	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.991	D	3,033,685	Preventive Health and Health Services Block Grant		
93.994	D	21,042,201	Maternal and Child Health Services Block Grant to the States		
		<u>1,059,647,132</u>	Total — Other Programs — U.S. Department of Health and Human Services		

Corporation for National and Community Service

94.002	D	257,375	Retired and Senior Volunteer Program		
94.003	D	314,169	State Commissions		
94.004	D	396,257	Learn and Serve America - School and Community Based Programs		
94.006	D	3,634,091	AmeriCorps		
94.007	D	51,987	Planning and Program Development Grants		
94.009	D	146,740	Training and Technical Assistance		
		<u>4,800,619</u>	Total — Other Programs — Corporation for National and Community Service		

Social Security Administration

96.007	D	-20	Social Security - Research and Demonstration		
96.008	D	239,104	Social Security - Work Incentives Planning and Assistance Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
96.009	D	82,191	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		321,275	Total — Other Programs — Social Security Administration		
<u>U.S. Department of Homeland Security</u>					
97	D	92,811	Department of Homeland Security		
97.008	D	4,788,438	Urban Areas Security Initiative		
97.012	D	1,532,957	Boating Safety Financial Assistance		
97.017	D	882	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.018	D	26,002	National Fire Academy Training Assistance		
97.023	D	271,629	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	139,783	Flood Mitigation Assistance		
97.036	D	31,055,514	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.039	D	3,735,925	Hazard Mitigation Grant		
97.041	D	172,729	National Dam Safety Program		
97.044	D	284,825	Assistance to Firefighters Grant		
97.045	D	11,167,198	Cooperating Technical Partners		
97.047	D	131,412	Pre-Disaster Mitigation		
97.051	D	-385	State and Local All Hazards Emergency Operations Planning		
97.053	D	-3,170	Citizen Corps		
97.070	D	155,448	Map Modernization Management Support		
		53,551,998	Total — Other Programs — U.S. Department of Homeland Security		
<u>U.S. Agency for International Development</u>					
98.001	I	80,148	USAID Foreign Assistance for Programs Overseas	N/A	Virginia Polytechnic Institute
98.001	I	65,532	USAID Foreign Assistance for Programs Overseas	N/A	United Negro College Fund Special Programs
98.012	D	286,945	USAID Development Partnerships for University Cooperation and Development		
98.012	I	2,285	USAID Development Partnerships for University Cooperation and Development	1435-01-02-CT-70684	Hampton University
		434,910	Total — Other Programs — U.S. Agency for International Development		
<u>Other Federal Assistance</u>					
99	D	204,796	Other Federal Assistance		
99	I	35,776	Other Federal Assistance	553418	Northeastern University
99	I	2,959	Other Federal Assistance	N/A	Overseas Cambodian Investment Corp
99	I	10,766	Other Federal Assistance	N/A	University of Alabama

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
99	I	8,562	Other Federal Assistance	N/A	City of Fayetteville
		262,859	Total — Other Programs — Other Federal Assistance		
		3,561,965,000	Total — Other Programs		
		<u>\$ 13,777,711,079</u>	TOTAL EXPENDITURES OF FEDERAL AWARDS		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

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STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

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>					
16.580	D	142,372	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	675,266	Drug Court Discretionary Grant Program		
16.609	D	136,641	Community Prosecution and Project Safe Neighborhoods		
93.586	D	618,395	State Court Improvement Program		
93.652	D	61,609	Adoption Opportunities		
		<u>1,634,283</u>	Total — N.C. Administrative Office of the Courts		
<u>N.C. Department of Administration</u>					
14.156	D	3,630,482	Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation		
14.401	D	341,555	Fair Housing Assistance Program - State and Local		
17.251	D	191,280	Native American Employment and Training Programs		
39.003	D	5,776,635	Donation of Federal Surplus Personal Property		
64.005	D	211,785	Grants to States for Construction of State Home Facilities		
81.041	D	5,117,625	State Energy Program		
81.119	D	776,101	State Energy Program Special Projects		
84.044	D	303,611	TRIO - Talent Search		
84.240	D	523,300	Program of Protection and Advocacy of Individual Rights		
84.343	D	71,875	Assistive Technology - State Grants for Protection and Advocacy		
93.138	D	1,112,644	Protection and Advocacy for Individuals with Mental Illness		
93.234	D	44,488	Traumatic Brain Injury State Demonstration Grant Program		
93.618	D	2,941	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems		
93.630	D	1,296,528	Developmental Disabilities Basic Support and Advocacy Grants		
96.009	D	82,191	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>19,483,041</u>	Total — N.C. Department of Administration		
<u>N.C. Department of Agriculture and Consumer Services</u>					
10	D	79,756	U.S. Department of Agriculture		
10.025	D	2,794,333	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	17,300	Market News		
10.162	D	13,455	Inspection Grading and Standardization		
10.163	D	90,368	Market Protection and Promotion		
10.203	D	406,768	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.250	D	291,755	Agricultural and Rural Economic Research		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.475	D	3,278,102	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.550	D	29,973,487	Food Donation		
10.559	D	31,993	Summer Food Service Program for Children		
10.560	D	717,432	State Administrative Expenses for Child Nutrition		
10.565	D	350,759	Commodity Supplemental Food Program		
10.567	D	180,476	Food Distribution Program on Indian Reservations		
10.568	D	1,704,879	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	8,701,148	Emergency Food Assistance Program (Food Commodities)		
10.664	D	344,258	Cooperative Forestry Assistance		
15.615	D	77,681	Cooperative Endangered Species Conservation Fund		
66.500	D	965,801	Environmental Protection - Consolidated Research		
66.714	D	4,471	Pesticide Environmental Stewardship Regional Grants		
		<u>50,024,222</u>	Total — N.C. Department of Agriculture and Consumer Services		

N.C. Department of Commerce

10.250	D	3,194	Agricultural and Rural Economic Research		
11.307	D	200,000	Economic Adjustment Assistance		
12.610	D	46,537	Community Economic Adjustment Planning Assistance for Joint Land Use Studies		
14.228	D	46,784,175	Community Development Block Grants/State's Program		
17.258	D	27,325,877	WIA Adult Program		
17.259	D	30,826,063	WIA Youth Activities		
17.260	D	60,287,739	WIA Dislocated Workers		
17.261	D	83,269	WIA Pilots, Demonstrations, and Research Projects		
17.266	D	155,855	Work Incentive Grants		
17.267	D	860,388	Incentive Grants - WIA Section 503		
20.700	D	184,913	Pipeline Safety		
23.011	D	637,867	Appalachian Research, Technical Assistance, and Demonstration Projects		
		<u>167,395,877</u>	Total — N.C. Department of Commerce		

N.C. Community College System

84.002	D	15,241,244	Adult Education - State Grant Program		
93.859	D	120,415	Biomedical Research and Research Training		
		<u>15,361,659</u>	Total — N.C. Community College System		

N.C. Department of Correction

16.572	D	2,527,797	State Criminal Alien Assistance Program		
16.586	D	3,387,517	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, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.331	D	483,408	Grants to States for Incarcerated Youth Offenders		
		6,398,722	Total — N.C. Department of Correction		

N.C. Department of Crime Control and Public Safety

11.450	D	491,478	Automated Flood Warning Systems (AFWS)
12.400	D	14,556,737	Military Construction, National Guard
12.401	D	11,929,401	National Guard Military Operations and Maintenance (O&M) Projects
12.404	D	2,075,603	National Guard Civilian Youth Opportunities
15.808	D	518,695	U.S. Geological Survey - Research and Data Collection
16.307	D	1,587,967	Combined DNA Index System
16.523	D	2,014,771	Juvenile Accountability Incentive Block Grants
16.540	D	1,564,679	Juvenile Justice and Delinquency Prevention - Allocation to States
16.548	D	342,284	Title V - Delinquency Prevention Program
16.549	D	40,484	Part E - State Challenge Activities
16.550	D	318,913	State Justice Statistics Program for Statistical Analysis Centers
16.575	D	13,185,540	Crime Victim Assistance
16.579	D	5,455,099	Edward Byrne Memorial Formula Grant Program
16.588	D	2,673,222	Violence Against Women Formula Grants
16.589	D	357,293	Rural Domestic Violence and Child Victimization Enforcement Grant Program
16.590	D	168,698	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.592	D	-17,140	Local Law Enforcement Block Grant Program
16.593	D	759,271	Residential Substance Abuse Treatment for State Prisoners
16.607	D	7,075	Bulletproof Vest Partnership Program
16.609	D	779,102	Community Prosecution and Project Safe Neighborhoods
16.710	D	4,670	Public Safety Partnership and Community Policing Grants
16.712	D	777,008	Police Corps
16.738	D	3,630,652	Edward Byrne Memorial Justice Assistance Grant Program
20.703	D	169,402	Interagency Hazardous Materials Public Sector Training and Planning Grants
83.544	D	27,548,497	Public Assistance Grants
83.548	D	6,541	Hazard Mitigation Grant
93.643	D	137,629	Children's Justice Grants to States
97.004	D	43,678,256	State Domestic Preparedness Equipment Support Program
97.008	D	4,788,438	Urban Areas Security Initiative
97.017	D	882	Pre-Disaster Mitigation (PDM) Competitive Grants
97.023	D	271,629	Community Assistance Program State Support Services Element (CAP-SSSE)
97.029	D	139,783	Flood Mitigation Assistance
97.036	D	31,055,514	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.039	D	3,735,925	Hazard Mitigation Grant		
97.044	D	227,529	Assistance to Firefighters Grant		
97.045	D	11,167,198	Cooperating Technical Partners		
97.047	D	131,412	Pre-Disaster Mitigation		
97.051	D	-385	State and Local - All Hazards Emergency Operations Planning		
97.053	D	-3,170	Citizen Corps		
97.067	D	9,895,406	Homeland Security Grant Program		
97.070	D	155,448	Map Modernization Management Support		
		<u>196,327,436</u>	Total — N.C. Department of Crime Control and Public Safety		
<u>N.C. Department of Cultural Resources</u>					
15	D	372,435	U.S. Department of the Interior		
15.904	D	634,183	Historic Preservation Fund Grants-In-Aid		
45.007	D	641,037	Promotion of the Arts - State and Regional Program		
45.024	D	37,900	Promotion of the Arts - Grants to Organizations and Individuals		
45.163	D	171,062	Promotion of the Humanities - Professional Development		
45.301	D	16,170	Museums for America		
45.304	D	95,000	Conservation Assessment Program		
45.310	D	3,675,231	Grants to States		
89.003	D	23,815	National Historical Publications and Records Grants		
		<u>5,666,833</u>	Total — N.C. Department of Cultural Resources		
<u>N.C. Department of Environment and Natural Resources</u>					
10.072	D	4,450	Wetlands Reserve Program		
10.664	D	4,304,440	Cooperative Forestry Assistance		
10.672	D	18,968	Rural Development, Forestry, and Communities		
10.677	D	246,497	Forest Land Enhancement Program		
10.902	D	69,096	Soil and Water Conservation		
11	D	29,066	U.S. Department of Commerce		
11.400	D	307,885	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	1,295	Anadromous Fish Conservation Act Program		
11.407	D	142,455	Interjurisdictional Fisheries Act of 1986		
11.419	D	2,930,100	Coastal Zone Management Administration Awards		
11.420	D	479,798	Coastal Zone Management Estuarine Research Reserves		
11.434	D	117,573	Cooperative Fishery Statistics		
11.441	I	35,000	Regional Fishery Management Councils	SA-06-03-NC	South Atlantic Fishery Management Council

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.452	D	442,846	Unallied Industry Projects		
11.474	D	172,233	Atlantic Coastal Fisheries Cooperative Management Act		
11.477	D	363,142	Fisheries Disaster Relief		
15	D	1,643	U.S. Department of the Interior		
15.605	D	1,471,751	Sport Fish Restoration		
15.608	I	8,992	Fish and Wildlife Management Assistance	T-4-1	South Carolina Dept of Natural Resources
15.615	D	7,839	Cooperative Endangered Species Conservation Fund		
15.616	D	34,677	Clean Vessel Act		
15.622	D	51,512	Sportfishing and Boating Safety Act		
15.808	D	339,976	U.S. Geological Survey - Research and Data Collection		
15.809	D	21,766	National Spatial Data Infrastructure Cooperative Agreements Program		
15.916	D	1,276,188	Outdoor Recreation - Acquisition, Development and Planning		
43.002	D	117,869	Technology Transfer		
47.074	D	16,481	Biological Sciences		
66.001	D	2,294,544	Air Pollution Control Program Support		
66.032	D	188,091	State Indoor Radon Grants		
66.202	D	1,252,612	Congressionally Mandated Projects		
66.419	D	7,879,910	Water Pollution Control State, Interstate, and Tribal Program Support		
66.432	D	3,548,419	State Public Water System Supervision		
66.433	D	73,080	State Underground Water Source Protection		
66.454	D	208,504	Water Quality Management Planning		
66.456	D	653,421	National Estuary Program		
66.458	D	57,772,418	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,824,628	Nonpoint Source Implementation Grants		
66.461	D	406,486	Regional Wetland Program Development Grants		
66.463	D	348,129	Water Quality Cooperative Agreements		
66.467	D	5,298	Wastewater Operator Training Grant Program (Technical Assistance)		
66.468	D	37,860,535	Capitalization Grants for Drinking Water State Revolving Funds		
66.470	D	350,781	Hardship Grants Program for Rural Communities		
66.471	D	271,197	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	348,178	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	57,508	Water Protection Grants to the States		
66.511	D	40,886	Office of Research and Development Consolidated Research/Training		
66.600	D	3,888	Environmental Protection Consolidated Grants - Program Support		
66.608	D	303,248	Environmental Information Exchange Network Grant Program and Related Assistance		
66.708	D	217,084	Pollution Prevention Grants Program		
66.717	D	10,894	Source Reduction Assistance		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.801	D	2,367,775	Hazardous Waste Management State Program Support		
66.802	D	1,818,247	Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements		
66.804	D	223,062	State and Tribal Underground Storage Tanks Program		
66.805	D	2,796,597	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	14,716	Solid Waste Management Assistance Grants		
66.809	D	348,474	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.810	D	20,000	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program		
93	D	260,276	U.S. Department of Health and Human Services		
93.197	D	617,433	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
97.041	D	172,729	National Dam Safety Program		
		<u>142,572,586</u>	Total — N.C. Department of Environment and Natural Resources		

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

10	D	212,000	U.S. Department of Agriculture
10.025	D	67,562	Plant and Animal Disease, Pest Control, and Animal Care
11.472	D	50,000	Unallied Science Program
15	D	22,000	U.S. Department of the Interior
15.605	D	5,350,499	Sport Fish Restoration
15.611	D	5,640,573	Wildlife Restoration
15.612	D	106,324	Endangered Species Conservation
15.615	D	2,080,697	Cooperative Endangered Species Conservation Fund
15.616	D	17,583	Clean Vessel Act
15.622	D	45,260	Sportfishing and Boating Safety Act
15.623	D	36,933	North American Wetlands Conservation Fund
15.625	D	161,762	Wildlife Conservation and Restoration
15.632	D	16,553	Conservation Grants Private Stewardship for Imperiled Species
15.633	D	61,378	Landowner Incentive
15.634	D	1,223,959	State Wildlife Grants
97.012	D	1,532,957	Boating Safety Financial Assistance
		<u>16,626,040</u>	Total — N.C. Department of Environment and Natural Resources - Wildlife

N.C. Department of Health and Human Services

10.551	D	903,891,674	Food Stamps
10.557	D	142,222,885	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	D	81,603,819	Child and Adult Care Food Program

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.560	D	2,410,528	State Administrative Expenses for Child Nutrition		
10.561	D	62,633,061	State Administrative Matching Grants for Food Stamp Program		
10.572	D	235,743	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	52,190	Team Nutrition Grants		
10.576	D	37,065	Senior Farmers Market Nutrition Program		
14.231	D	2,373,211	Emergency Shelter Grants Program		
14.241	D	1,979,745	Housing Opportunities for Persons with AIDS		
16.580	D	43,562	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.727	D	611,926	Enforcing Underage Drinking Laws Program		
17.235	D	1,963,345	Senior Community Service Employment Program		
66.609	D	21,587	Protection of Children and Older Adults (Elderly) from Environmental Health Risks		
66.701	D	71,950	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	369,986	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
81.042	D	4,594,429	Weatherization Assistance for Low-Income Persons		
84.126	D	86,621,949	Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.161	D	294,681	Rehabilitation Services - Client Assistance Program		
84.169	D	301,395	Independent Living - State Grants		
84.177	D	1,194,463	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	11,180,213	Special Education - Grants for Infants and Families with Disabilities		
84.186	D	1,663,097	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	809,933	Supported Employment Services for Individuals with Severe Disabilities		
84.224	D	423,207	Assistive Technology		
84.265	D	256,465	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
93.003	D	11,927,482	Public Health and Social Services Emergency Fund		
93.006	D	138,672	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	139,429	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	364,256	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		
93.043	D	542,257	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services		
93.044	D	13,258,187	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	12,775,262	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.048	D	232,157	Special Programs for the Aging - Title IV and Title II - Discretionary Projects		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.051	D	283,933	Alzheimer's Disease Demonstration Grants to States		
93.052	D	4,019,902	National Family Caregiver Support		
93.053	D	3,059,445	Nutrition Services Incentive Program		
93.103	D	3,775	Food and Drug Administration - Research		
93.104	D	1,054,149	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.110	D	192,935	Maternal and Child Health Federal Consolidated Programs		
93.116	D	1,622,077	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.127	D	95,409	Emergency Medical Services for Children		
93.130	D	291,422	Primary Care Services Resource Coordination and Development		
93.136	D	1,607,244	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	718,068	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	484	Health Program for Toxic Substances and Disease Registry		
93.204	D	80,262	Surveillance of Hazardous Substance Emergency Events		
93.206	D	21,651	Human Health Studies - Applied Research and Development		
93.217	D	6,040,108	Family Planning - Services		
93.224	D	1,658,581	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.230	D	7,234	Consolidated Knowledge Development and Application (KD&A) Program		
93.235	D	1,283,696	Abstinence Education Program		
93.238	D	4,958	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.240	D	1,007	State Capacity Building		
93.241	D	364,222	State Rural Hospital Flexibility Program		
93.243	D	160,597	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.251	D	4,441	Universal Newborn Hearing Screening		
93.256	D	535,995	State Planning Grants Health Care Access for the Uninsured		
93.259	D	154,793	Rural Access to Emergency Devices Grant		
93.262	D	94,734	Occupational Safety and Health Program		
93.268	D	57,126,384	Immunization Grants		
93.283	D	31,700,774	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.301	D	269,539	Small Rural Hospital Improvement Grant Program		
93.556	D	9,292,871	Promoting Safe and Stable Families		
93.558	D	257,731,426	Temporary Assistance for Needy Families		
93.560	D	-221,900	Family Support Payments to States - Assistance Payments		
93.563	D	83,169,781	Child Support Enforcement		
93.566	D	3,353,844	Refugee and Entrant Assistance - State Administered Programs		

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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
93.568	D	36,760,992	Low-Income Home Energy Assistance		
93.569	D	15,647,434	Community Services Block Grant		
93.570	D	49,920	Community Services Block Grant - Discretionary Awards		
93.571	D	123,736	Community Services Block Grant Formula and Discretionary Awards - Community Food and Nutrition Programs		
93.575	D	156,721,661	Child Care and Development Block Grant		
93.576	D	715,054	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	289,037	Refugee and Entrant Assistance - Targeted Assistance Grants		
93.590	D	602,035	Community-Based Child Abuse Prevention Grants		
93.596	D	115,975,224	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	224,394	Grants to States for Access and Visitation Programs		
93.599	D	776,688	Chafee Education and Training Vouchers Program (ETV)		
93.600	D	180,288	Head Start		
93.601	D	7,901	Child Support Enforcement Demonstrations and Special Projects		
93.603	D	11,774	Adoption Incentive Payments		
93.630	D	2,265,699	Developmental Disabilities Basic Support and Advocacy Grants		
93.645	D	7,418,922	Child Welfare Services - State Grants		
93.658	D	79,037,270	Foster Care - Title IV-E		
93.659	D	28,548,534	Adoption Assistance		
93.667	D	54,395,404	Social Services Block Grant		
93.669	D	765,762	Child Abuse and Neglect State Grants		
93.670	D	588,934	Child Abuse and Neglect Discretionary Activities		
93.671	D	2,212,451	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,278,266	Chafee Foster Care Independence Program		
93.767	D	197,023,431	State Children's Insurance Program		
93.768	D	295,614	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		
93.773	D	6,381,506	Medicare - Hospital Insurance		
93.777	D	5,011,049	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	5,665,477,300	Medical Assistance Program		
93.779	D	1,193,481	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.786	D	1,927,021	State Pharmaceutical Assistance Programs		
93.889	D	636,609	National Bioterrorism Hospital Preparedness Program		
93.913	D	113,051	Grants to States for Operation of Offices of Rural Health		
93.917	D	23,629,289	HIV Care Formula Grants		
93.919	D	3,399,992	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		

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
93.926	D	2,079,220	Healthy Start Initiative		
93.940	D	4,926,587	HIV Prevention Activities - Health Department Based		
93.944	D	835,018	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	2,251,058	Assistance Programs for Chronic Disease Prevention and Control		
93.952	D	145	Trauma Care Systems Planning and Development		
93.958	D	12,252,282	Block Grants for Community Mental Health Services		
93.959	D	42,723,774	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	4,428,705	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.988	D	891,721	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.991	D	3,033,685	Preventive Health and Health Services Block Grant		
93.994	D	21,042,201	Maternal and Child Health Services Block Grant to the States		
94.011	D	23,233	Foster Grandparent Program		
96.001	D	50,324,099	Social Security - Disability Insurance		
96.007	D	-20	Social Security - Research and Demonstration		
96.008	D	239,104	Social Security - Work Incentives Planning and Assistance Program		
99	D	141,448	Other Federal Assistance		
		<u>8,368,901,635</u>	Total — N.C. Department of Health and Human Services		

N.C. Department of Insurance

14.171	D	115,345	Manufactured Home Construction and Safety Standards		
93.048	D	142,356	Special Programs for the Aging - Title IV and Title II - Discretionary Projects		
93.779	D	664,400	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
97.018	D	26,002	National Fire Academy Training Assistance		
97.044	D	57,296	Assistance to Firefighters Grant		
		<u>1,005,399</u>	Total — N.C. Department of Insurance		

N.C. Department of Justice

16.220	D	176,548	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.543	D	312,074	Missing Children's Assistance		
16.560	D	145,643	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.564	D	344,904	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction		
16.580	D	289,621	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.609	D	75,433	Community Prosecution and Project Safe Neighborhoods		

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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
16.710	D	61,962	Public Safety Partnership and Community Policing Grants		
93.775	D	1,528,955	State Medicaid Fraud Control Units		
		<u>2,935,140</u>	Total — N.C. Department of Justice		

N.C. Department of Labor

17.005	D	148,601	Compensation and Working Conditions		
17.503	D	5,591,997	Occupational Safety and Health - State Program		
17.504	D	1,389,535	Consultation Agreements		
17.600	D	172,063	Mine Health and Safety Grants		
		<u>7,302,196</u>	Total — N.C. Department of Labor		

N.C. Department of Public Instruction

10	D	901,304	U.S. Department of Agriculture		
10.553	D	72,975,155	School Breakfast Program		
10.555	D	234,111,411	National School Lunch Program		
10.556	D	195,939	Special Milk Program for Children		
10.560	D	1,856,032	State Administrative Expenses for Child Nutrition		
12	D	148,457	U.S. Department of Defense		
84	D	108,441	U.S. Department of Education		
84.010	D	293,052,793	Title I Grants to Local Educational Agencies		
84.011	D	6,287,757	Migrant Education - State Grant Program		
84.013	D	776,137	Title I Program for Neglected and Delinquent Children		
84.027	D	290,907,644	Special Education - Grants to States		
84.048	D	34,032,472	Vocational Education - Basic Grants to States		
84.173	D	11,397,777	Special Education - Preschool Grants		
84.184	D	267,913	Safe and Drug-Free Schools and Communities - National Programs		
84.185	D	1,121,250	Byrd Honors Scholarships		
84.186	D	8,149,195	Safe and Drug-Free Schools and Communities - State Grants		
84.196	D	984,351	Education for Homeless Children and Youth		
84.206	D	336,193	Javits Gifted and Talented Students Education Grant Program		
84.213	D	4,485,381	Even Start - State Educational Agencies		
84.243	D	3,168,741	Tech-Prep Education		
84.281	D	31,856	Eisenhower Professional Development State Grants		
84.282	D	2,284,437	Charter Schools		
84.287	D	25,072,042	Twenty-First Century Community Learning Centers		
84.293	D	26,499	Foreign Language Assistance		
84.298	D	6,531,250	State Grants for Innovative Programs		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.318	D	12,426,634	Education Technology State Grants		
84.323	D	1,190,509	Special Education - State Personnel Development		
84.326	D	377,207	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	312,972	Advanced Placement Program		
84.332	D	4,876,489	Comprehensive School Reform Demonstration		
84.336	D	22,578	Teacher Quality Enhancement Grants		
84.338	D	27,730	Reading Excellence		
84.340	D	30,144	Class Size Reduction		
84.348	D	34,019	Title I Accountability Grants		
84.352	D	6,393	School Renovation Grants		
84.357	D	21,923,094	Reading First State Grants		
84.358	D	5,608,139	Rural Education		
84.365	D	9,815,127	English Language Acquisition Grants		
84.366	D	3,151,742	Mathematics and Science Partnerships		
84.367	D	64,349,382	Improving Teacher Quality State Grants		
84.369	D	13,551,669	Grants for State Assessments and Related Activities		
84.938	D	4,930,920	Hurricane Education Recovery		
93.235	D	169,558	Abstinence Education Program		
93.576	D	30,031	Refugee and Entrant Assistance - Discretionary Grants		
93.938	D	845,823	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
94.004	D	396,257	Learn and Serve America - School and Community Based Programs		
		<u>1,143,286,844</u>	Total — N.C. Department of Public Instruction		

N.C. Department of Transportation

20.106	D	24,818,712	Airport Improvement Program
20.205	D	931,650,377	Highway Planning and Construction
20.218	D	5,170,489	National Motor Carrier Safety
20.219	D	591,567	Recreational Trails Program
20.232	D	113,794	Commercial Driver License State Programs
20.312	D	1,694,736	High Speed Ground Transportation - Next Generation High Speed Rail Program
20.500	D	-2	Federal Transit - Capital Investment Grants
20.505	D	1,216,558	Federal Transit - Metropolitan Planning Grants
20.509	D	13,390,274	Formula Grants for Other Than Urbanized Areas
20.514	D	34,689	Public Transportation Research
20.516	D	98,313	Job Access - Reverse Commute

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.516	I	140,635	Job Access - Reverse Commute	OC-37-X013-00	Community Transportation Association of America
20.600	D	6,217,616	State and Community Highway Safety		
20.601	D	1,326,477	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	524,370	Occupant Protection		
20.604	D	596,529	Safety Incentive Grants for Use of Seatbelts		
20.605	D	4,045,002	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
23.003	D	1,621,663	Appalachian Development Highway System		
		<u>993,251,799</u>	Total — N.C. Department of Transportation		

N.C. Employment Security Commission

17.002	D	2,171,195	Labor Force Statistics		
17.207	D	35,242,318	Employment Service/Wagner-Peyser Funded Activities		
17.225	D	895,995,053	Unemployment Insurance		
17.245	D	93,021,520	Trade Adjustment Assistance		
17.258	I	56,958	WIA Adult Program	04-2020-33-9900	Cape Fear Council of Governments
17.258	I	3,397	WIA Adult Program	04-2020-34-9900	Capital Area
17.258	I	16,180	WIA Adult Program	04-2020-36-9900	Centralina Council of Governments
17.258	I	9,375	WIA Adult Program	04-2024-36-9900	Centralina Council of Governments
17.258	I	20,046	WIA Adult Program	04-2020-37-9900	City of Charlotte
17.258	I	13,181	WIA Adult Program	04-2020-35-9900	City of Durham
17.258	I	1,178	WIA Adult Program	04-2020-40-9900	Eastern Carolina Council of Governments
17.258	I	20,234	WIA Adult Program	04-2020-44-9900	Lumber River Council of Governments
17.258	I	144,616	WIA Adult Program	04-2020-44-9900	Lumber River Council of Governments
17.258	I	33,042	WIA Adult Program	04-2020-44-9900	Lumber River Council of Governments
17.258	I	60,950	WIA Adult Program	04-2024-44-9900	Lumber River Council of Governments
17.258	I	22,194	WIA Adult Program	04-2020-45-9900	Mid-Carolina Council of Governments
17.258	I	1,375	WIA Adult Program	04-2024-45-9900	Mid-Carolina Council of Governments
17.258	I	524	WIA Adult Program	04-2020-29-9900	Mountain Area
17.258	I	22,945	WIA Adult Program	04-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	10,013	WIA Adult Program	04-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	12,703	WIA Adult Program	04-2020-54-9900	Regional Partnership
17.258	I	9,464	WIA Adult Program	04-2020-55-9900	Southwestern Commission
17.258	I	585,540	WIA Adult Program	05-2020-33-9900	Cape Fear Council of Governments
17.258	I	76,594	WIA Adult Program	05-2020-34-9900	Capital Area
17.258	I	1,613,270	WIA Adult Program	05-2020-36-9900	Centralina Council of Governments
17.258	I	88,470	WIA Adult Program	05-2024-36-9900	Centralina Council of Governments
17.258	I	671,650	WIA Adult Program	05-2020-37-9900	City of Charlotte

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	109,195	WIA Adult Program	05-2020-35-9900	City of Durham
17.258	I	136,992	WIA Adult Program	05-2020-40-9900	Eastern Carolina Council of Governments
17.258	I	161,780	WIA Adult Program	05-2020-44-9900	Lumber River Council of Governments
17.258	I	981,532	WIA Adult Program	05-2020-44-9900	Lumber River Council of Governments
17.258	I	237,783	WIA Adult Program	05-2020-44-9900	Lumber River Council of Governments
17.258	I	155,371	WIA Adult Program	05-2020-45-9900	Mid-Carolina Council of Governments
17.258	I	10,387	WIA Adult Program	05-2020-29-9900	Mountain Area
17.258	I	132,225	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	188,400	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	12,057	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	14,378	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	10,872	WIA Adult Program	05-2020-58-9900	Pee Dee Regional Council of Government
17.258	I	293,673	WIA Adult Program	05-2020-54-9900	Regional Partnership
17.258	I	333,872	WIA Adult Program	05-2020-55-9900	Southwestern Commission
17.259	I	6,469	WIA Youth Activities	04-2040-45-9900	Mid-Carolina Council of Governments
17.259	I	1,405	WIA Youth Activities	04-2040-45-9900	Mid-Carolina Council of Governments
17.259	I	362	WIA Youth Activities	04-2040-45-9900	Mid-Carolina Council of Governments
17.260	D	-48,764	WIA Dislocated Workers		
17.260	I	23,755	WIA Dislocated Workers	04-2030-33-9900	Cape Fear Council of Governments
17.260	I	22,650	WIA Dislocated Workers	04-2031-34-9900	Capital Area
17.260	I	2,160	WIA Dislocated Workers	04-2031-34-9900	Capital Area
17.260	I	36,657	WIA Dislocated Workers	04-2030-36-9900	Centralina Council of Governments
17.260	I	4,364	WIA Dislocated Workers	04-2034-36-9900	Centralina Council of Governments
17.260	I	30,973	WIA Dislocated Workers	04-2030-37-9900	City of Charlotte
17.260	I	33,815	WIA Dislocated Workers	04-2030-35-9900	City of Durham
17.260	I	13,565	WIA Dislocated Workers	04-2030-38-9900	Cumberland County
17.260	I	42,352	WIA Dislocated Workers	04-2030-40-9900	Eastern Carolina Council of Governments
17.260	I	26,365	WIA Dislocated Workers	04-2030-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	834	WIA Dislocated Workers	04-2034-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	6,469	WIA Dislocated Workers	04-2030-44-9900	Lumber River Council of Governments
17.260	I	19,753	WIA Dislocated Workers	04-2030-44-9900	Lumber River Council of Governments
17.260	I	6,580	WIA Dislocated Workers	04-2030-44-9900	Lumber River Council of Governments
17.260	I	2,839	WIA Dislocated Workers	04-2034-44-9900	Lumber River Council of Governments
17.260	I	13,142	WIA Dislocated Workers	04-2030-45-9900	Mid-Carolina Council of Governments
17.260	I	9,667	WIA Dislocated Workers	04-2034-45-9900	Mid-Carolina Council of Governments
17.260	I	594	WIA Dislocated Workers	04-2030-29-9900	Mountain Area
17.260	I	169,508	WIA Dislocated Workers	04-3730-29-9900	Mountain Area

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	1,233	WIA Dislocated Workers	04-2030-59-9900	Northeast
17.260	I	38,594	WIA Dislocated Workers	04-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	2,331	WIA Dislocated Workers	04-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	3,828	WIA Dislocated Workers	04-2050-58-9900	Pee Dee Regional Council of Government
17.260	I	1,945	WIA Dislocated Workers	N/A	Pee Dee Regional Council of Government
17.260	I	12,800	WIA Dislocated Workers	04-2030-54-9900	Regional Partnership
17.260	I	2,538	WIA Dislocated Workers	04-2050-54-9900	Regional Partnership
17.260	I	2,727	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	1,717	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	17,737	WIA Dislocated Workers	04-2030-55-9900	Southwestern Commission
17.260	I	361,878	WIA Dislocated Workers	04-3730-55-9900	Southwestern Commission
17.260	I	432,758	WIA Dislocated Workers	05-2030-33-9900	Cape Fear Council of Governments
17.260	I	402,303	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	36,570	WIA Dislocated Workers	05-2031-34-9900	Capital Area
17.260	I	2,059,268	WIA Dislocated Workers	05-2030-36-9900	Centralina Council of Governments
17.260	I	4,814	WIA Dislocated Workers	05-2030-36-9900	Centralina Council of Governments
17.260	I	99,158	WIA Dislocated Workers	05-2034-36-9900	Centralina Council of Governments
17.260	I	973,255	WIA Dislocated Workers	05-2030-37-9900	City of Charlotte
17.260	I	190,510	WIA Dislocated Workers	05-2030-35-9900	City of Durham
17.260	I	145,671	WIA Dislocated Workers	05-2030-38-9900	Cumberland County
17.260	I	470,820	WIA Dislocated Workers	05-2030-40-9900	Eastern Carolina Council of Governments
17.260	I	786,426	WIA Dislocated Workers	05-2030-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	-266	WIA Dislocated Workers	05-2034-43-9900	Kerr-Tar Regional Council of Governments
17.260	I	114,385	WIA Dislocated Workers	05-2030-44-9900	Lumber River Council of Governments
17.260	I	246,105	WIA Dislocated Workers	05-2030-44-9900	Lumber River Council of Governments
17.260	I	134,003	WIA Dislocated Workers	05-2030-44-9900	Lumber River Council of Governments
17.260	I	96,225	WIA Dislocated Workers	05-2030-45-9900	Mid-Carolina Council of Governments
17.260	I	10,472	WIA Dislocated Workers	05-2034-45-9900	Mid-Carolina Council of Governments
17.260	I	41,350	WIA Dislocated Workers	05-2031-45-9900	Mid-Carolina Council of Governments
17.260	I	49,601	WIA Dislocated Workers	05-2030-29-9900	Mountain Area
17.260	I	9,478	WIA Dislocated Workers	N/A	NEG Greensboro Katrina
17.260	I	18,861	WIA Dislocated Workers	05-2030-59-9900	Northeast
17.260	I	193,586	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	162,579	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	14,378	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	13,187	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	41,105	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government

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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
17.260	I	1,426	WIA Dislocated Workers	05-2050-58-9900	Pee Dee Regional Council of Government
17.260	I	2,567	WIA Dislocated Workers	05-2050-58-9900	Pee Dee Regional Council of Government
17.260	I	6,503	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	402	WIA Dislocated Workers	05-2030-58-9900	Pee Dee Regional Council of Government
17.260	I	301,315	WIA Dislocated Workers	05-2030-54-9900	Regional Partnership
17.260	I	3,759	WIA Dislocated Workers	05-2050-54-9900	Regional Partnership
17.260	I	17,930	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	26,701	WIA Dislocated Workers	N/A	Regional Partnership
17.260	I	603,901	WIA Dislocated Workers	05-2030-55-9900	Southwestern Commission
17.801	D	1,157,841	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,704,401	Local Veterans' Employment Representative Program		
83.541	D	-330	Disaster Unemployment Assistance		
84.346	I	262,187	Vocational Education - Occupational and Employment Information State Grants	E9483936	Basic Assist Grant
		<u>1,046,410,549</u>	Total — N.C. Employment Security Commission		

N.C. Office of Administrative Hearings

30	D	36,366	Equal Employment Opportunity Commission
		<u>36,366</u>	Total — N.C. Office of Administrative Hearings

N.C. Office of the Governor

23.011	D	19,429	Appalachian Research, Technical Assistance, and Demonstration Projects
94.002	D	30,818	Retired and Senior Volunteer Program
94.003	D	314,169	State Commissions
94.006	D	3,634,091	AmeriCorps
94.007	D	51,987	Planning and Program Development Grants
94.009	D	146,740	Training and Technical Assistance
		<u>4,197,234</u>	Total — N.C. Office of the Governor

N.C. School of Science and Mathematics

84.215	D	207,222	Fund for the Improvement of Education
		<u>207,222</u>	Total — N.C. School of Science and Mathematics

N.C. Office of Juvenile Justice

16.586	D	198,170	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
		<u>198,170</u>	Total — N.C. Office of Juvenile Justice

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
State Board of Elections					
90.401	D	31,264,557	Help America Vote Act Requirements Payments		
93.617	D	98,251	Voting Access for Individuals with Disabilities - Grants to States		
		<u>31,362,808</u>	Total — State Board of Elections		
		<u>12,220,586,061</u>	Total — Primary Government		

Component Units

University of North Carolina System:

Appalachian State University

10.200	I	60,245	Grants for Agricultural Research, Special Research Grants	Z590102	University of Maryland
10.206	D	80,277	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	15,793	Grants for Agricultural Research - Competitive Research Grants	2956/200200710	Institute for Ecosystem Studies
10.652	I	3,182	Forestry Research	1034801	Research Foundation of SUNY
11.609	D	15,400	Measurement and Engineering Research and Standards		
12.431	D	297,324	Basic Scientific Research		
14.100	D	70,154	College Housing Debt Service		
15.807	I	1,893	Earthquake Hazards Reduction Program	238841A	University of Oregon
23.001	D	18,556	Appalachian Regional Development		
23.011	I	3,999	Appalachian Research, Technical Assistance, and Demonstration Projects	5-30773-1	East Tennessee State University
45.024	D	10,372	Promotion of the Arts - Grants to Organizations and Individuals		
45.130	D	400,000	Promotion of the Humanities - Challenge Grants		
45.302	D	1,300	Museum Assessment Program		
47.049	D	95,541	Mathematical and Physical Sciences		
47.050	D	331,806	Geosciences		
47.074	D	195,608	Biological Sciences		
47.074	I	40,159	Biological Sciences	46222-7761	Cornell University
47.075	I	250	Social, Behavioral, and Economic Sciences	05-0144	American Sociological Association
47.076	D	217,659	Education and Human Resources		
47.078	D	9,619	Polar Programs		
47.079	D	7,541	International Science and Engineering (OISE)		
66.510	D	3,004	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.516	D	7,458	P3 Award: National Student Design Competition for Sustainability		
84.007	D	250,792	Federal Supplemental Educational Opportunity Grants		
84.032	D	15,046,499	Federal Family Education Loans		
84.033	D	479,557	Federal Work-Study Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.038	D	4,600,820	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	264,309	TRIO - Student Support Services		
84.047	D	363,707	TRIO - Upward Bound		
84.063	D	6,042,239	Federal Pell Grant Program		
84.116	D	39,036	Fund for the Improvement of Postsecondary Education		
84.116	I	19,556	Fund for the Improvement of Postsecondary Education	734-7558-210-2093861	Clemson University
84.184	I	9,052	Safe and Drug-Free Schools and Communities - National Programs	05-0010	Higher Education Center
84.324	D	227,346	Research in Special Education		
84.334	D	368,557	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.350	D	295,477	Transition to Teaching		
93.273	I	48,569	Alcohol Research Programs	WUHS13057	Wake Forest University Health Science
93.865	D	33,296	Child Health and Human Development Extramural Research		
93.866	I	108,245	Aging Research	G-42-6C7-G1	Georgia Institute of Technology
94.002	D	20,673	Retired and Senior Volunteer Program		
94.011	D	413,445	Foster Grandparent Program		
94.016	D	288,740	Senior Companion Program		
		<u>30,807,055</u>	Total — Appalachian State University		

East Carolina University

10	D	15,603	U.S. Department of Agriculture		
10.206	D	32,105	Grants for Agricultural Research - Competitive Research Grants		
10.217	D	18,174	Higher Education Challenge Grants		
10.250	I	29,381	Agricultural and Rural Economic Research	F184542	University of Wisconsin
10.303	D	140,884	Integrated Programs		
11	D	3,021	U.S. Department of Commerce		
11.302	I	1,335	Economic Development - Support for Planning Organizations	001056-01	University of Missouri - Rolla
11.417	I	955	Sea Grant Support	N/A	S.C. Sea Grant Consortium
11.433	I	1,531	Marine Fisheries Initiative	2500-1020-00	University of South Florida
11.460	D	69,950	Special Oceanic and Atmospheric Projects		
11.478	D	118,315	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
12	D	177,884	U.S. Department of Defense		
12	I	50,537	U.S. Department of Defense	SUB1-00276	Foster-Miller, Inc.
12	I	2,224	U.S. Department of Defense	CB16001044	Serco Services, Inc.
12.300	D	232,451	Basic and Applied Scientific Research		
12.420	D	548,056	Military Medical Research and Development		
12.901	D	11,818	Mathematical Sciences Grants Program		
14.511	D	117,208	Community Outreach Partnership Center Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.512	D	21,942	Community Development Work-Study Program		
14.900	I	29	Lead-Based Paint Hazard Control in Privately-Owned Housing	N/A	City of Rocky Mount
15	D	179,934	U.S. Department of the Interior		
15	I	32,256	U.S. Department of the Interior	06-000045	University of Puerto Rico
15.630	D	5,582	Coastal Program		
15.810	D	3,763	National Cooperative Geologic Mapping Program		
16.543	I	10,031	Missing Children's Assistance	N/A	National Children's Alliance
43	D	257,357	National Aeronautics and Space Administration		
43	I	2,242	National Aeronautics and Space Administration	PO60661	College of Charleston
45.026	D	5,518	Promotion of the Arts - Leadership Initiatives		
47.041	D	11,537	Engineering Grants		
47.049	D	616,703	Mathematical and Physical Sciences		
47.049	I	22,584	Mathematical and Physical Sciences	501-1337-01	Purdue University
47.050	D	217,530	Geosciences		
47.050	I	15,913	Geosciences	SUB# 16-2002	American Museum of Natural History
47.050	I	1,341	Geosciences	03SC-NSF1042	Duke University
47.074	D	509,450	Biological Sciences		
47.074	I	33,099	Biological Sciences	50105-1	Field Museum
47.074	I	15,464	Biological Sciences	N/A	Field Museum
47.074	I	7,428	Biological Sciences	532700	Northeastern University
47.074	I	431	Biological Sciences	52238A P2724	San Diego State University
47.074	I	42,985	Biological Sciences	10167-112939	University of Virginia
47.074	I	13,578	Biological Sciences	10167-112940	University of Virginia
47.075	D	236,470	Social, Behavioral, and Economic Sciences		
47.076	D	147,883	Education and Human Resources		
47.076	I	71,110	Education and Human Resources	ERD63	Florida Atlantic University
47.076	I	25,208	Education and Human Resources	19347-545408	Virginia Polytechnic Institute and State University
47.078	D	69,906	Polar Programs		
66.500	I	33,554	Environmental Protection - Consolidated Research	00ECUEPA8401	Pennsylvania State University
66.516	D	1,969	P3 Award: National Student Design Competition for Sustainability		
66.607	D	1,004	Training and Fellowships for the Environmental Protection Agency		
81.049	D	25,873	Office of Science Financial Assistance Program		
81.049	I	6,185	Office of Science Financial Assistance Program	011213-IU A2	Indiana University
81.049	I	21,712	Office of Science Financial Assistance Program	RF01020192	Ohio State University
84.007	D	1,330,789	Federal Supplemental Educational Opportunity Grants		
84.016	D	1,040	Undergraduate International Studies and Foreign Language Programs		
84.019	D	47,803	Overseas - Faculty Research Abroad		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.032	D	9,372,778	Federal Family Education Loans		
84.033	D	647,647	Federal Work-Study Program		
84.038	D	12,664,240	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	13,179,550	Federal Pell Grant Program		
84.133	I	44,352	National Institute on Disability and Rehabilitation Research	02-8300-2005-0031	Southern University A&M
84.215	I	5,153	Fund for the Improvement of Education	MD-05-8017	National Council on Economic Education
84.325	D	664,594	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
93	D	7,611	U.S. Department of Health and Human Services		
93.110	I	532	Maternal and Child Health Federal Consolidated Programs	VUMC CA #993	Vanderbilt University
93.124	D	6,769	Nurse Anesthetist Traineeships		
93.173	D	390,889	Research Related to Deafness and Communication Disorders		
93.180	I	2,434	Research on Health Care Outcomes and Quality	N/A	American College of Obstetricians and Gynecologists
93.213	D	64,622	Research and Training in Complementary and Alternative Medicine		
93.247	D	444,275	Advanced Education Nursing Grant Program		
93.262	I	989	Occupational Safety and Health Program	G-4607-5	Colorado State University
93.263	D	124	Occupational Safety and Health - Training Grants		
93.272	D	28,953	Alcohol National Research Service Awards for Research Training		
93.273	D	453,976	Alcohol Research Programs		
93.273	I	80,630	Alcohol Research Programs	1-48U-9621	RTI International
93.279	D	39,016	Drug Abuse and Addiction Research Programs		
93.283	D	52,710	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	4,178	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	Association of American Medical Colleges
93.283	I	13,314	Centers for Disease Control and Prevention - Investigations and Technical Assistance	WFUHS 14481	Wake Forest University School of Medicine
93.333	I	400	Clinical Research	U01 CA 65157	Mayo Clinic at Rochester
93.342	D	141,152	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	79,671	Advanced Education Nursing Traineeships		
93.361	D	80,988	Nursing Research		
93.361	I	-823	Nursing Research	17166/114342	University of Texas Health Science Center at San Antonio
93.364	D	273,113	Nursing Student Loans		
93.375	I	93	Minority Biomedical Research Support	MS621	Children's Hospital and Research Center
93.389	I	49,796	National Center for Research Resources	UT13177	Ohio University
93.395	D	498,386	Cancer Treatment Research		
93.395	I	1,102	Cancer Treatment Research	3051	Children's Oncology Group
93.395	I	41	Cancer Treatment Research	E2301	Eastern Cooperative Oncology Group
93.395	I	587	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group

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93.395	I	332	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group
93.395	I	989	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	59	Cancer Treatment Research	ECOG E2496	Eastern Cooperative Oncology Group
93.395	I	103	Cancer Treatment Research	ECOG E3999	Eastern Cooperative Oncology Group
93.395	I	56	Cancer Treatment Research	ECOG E4101	Eastern Cooperative Oncology Group
93.395	I	60	Cancer Treatment Research	ECOG N0147	Eastern Cooperative Oncology Group
93.395	I	1,169	Cancer Treatment Research	ECOG N9831	Eastern Cooperative Oncology Group
93.395	I	1,271	Cancer Treatment Research	ECOG S0012	Eastern Cooperative Oncology Group
93.395	I	838	Cancer Treatment Research	IBCSG 24-02	Eastern Cooperative Oncology Group
93.395	I	3,592	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	25,105	Cancer Treatment Research	12886	National Childhood Cancer Foundation
93.395	I	1,601	Cancer Treatment Research	C-08	National Surgical Adjuvant Breast and Bowel Project
93.395	I	4,252	Cancer Treatment Research	FB-AX-003	National Surgical Adjuvant Breast and Bowel Project
93.395	I	-574	Cancer Treatment Research	TFED32-194	National Surgical Adjuvant Breast and Bowel Project
93.395	I	17,209	Cancer Treatment Research	TFED35-194	National Surgical Adjuvant Breast and Bowel Project
93.395	I	944	Cancer Treatment Research	M4257-194	University of Pittsburgh
93.395	I	1,747	Cancer Treatment Research	M5924-194	University of Pittsburgh
93.396	D	45,891	Cancer Biology Research		
93.399	I	45	Cancer Control	BC0407-194	National Surgical Adjuvant Breast and Bowel Project
93.399	I	1,258	Cancer Control	PFED21-ECU-0	National Surgical Adjuvant Breast and Bowel Project
93.399	I	4,218	Cancer Control	PFED21-ECU01	National Surgical Adjuvant Breast and Bowel Project
93.652	I	19,636	Adoption Opportunities	N/A	Children's Home Society of North Carolina
93.821	D	49,080	Cell Biology and Biophysics Research		
93.822	D	108,531	Health Careers Opportunity Program		
93.837	D	88,251	Heart and Vascular Diseases Research		
93.837	I	1,085	Heart and Vascular Diseases Research	N/A	Columbia University
93.837	I	124,468	Heart and Vascular Diseases Research	121654	Duke University
93.837	I	1,889	Heart and Vascular Diseases Research	127779	Duke University
93.837	I	5,910	Heart and Vascular Diseases Research	134682	Duke University
93.837	I	797	Heart and Vascular Diseases Research	N/A	Statistics and Epidemiology Research
93.837	I	1,039	Heart and Vascular Diseases Research	ALLHAT	University of Texas - Houston
93.839	I	3,342	Blood Diseases and Resources Research	05-10745D1	Medical College of Georgia
93.839	I	4,985	Blood Diseases and Resources Research	PO# 7166523	St. Jude Children's Research Hospital
93.846	D	483,852	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	8,174	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459-PC	Medical University of South Carolina
93.847	D	734,790	Diabetes, Endocrinology and Metabolism Research		
93.847	I	60,053	Diabetes, Endocrinology and Metabolism Research	05-099	University of Texas Medical Branch - Galveston

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.848	D	238,077	Digestive Diseases and Nutrition Research		
93.849	D	293,999	Kidney Diseases, Urology and Hematology Research		
93.849	I	3,578	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	1,650	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts University
93.853	D	341,350	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	34,785	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000134628	Children's Hospital of Boston
93.853	I	68,236	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000093360	Children's Hospital of Boston
93.853	I	-578	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO:56571	Children's Hospital of Boston
93.853	I	4,711	Extramural Research Programs in the Neurosciences and Neurological Disorders	ECU 5-07332	Washington University
93.853	I	-8,035	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-05-69	Washington University
93.855	D	88,558	Allergy, Immunology and Transplantation Research		
93.856	D	822,012	Microbiology and Infectious Diseases Research		
93.856	I	15,835	Microbiology and Infectious Diseases Research	130071	Duke University
93.859	D	88,671	Biomedical Research and Research Training		
93.865	D	56,015	Child Health and Human Development Extramural Research		
93.866	D	557,414	Aging Research		
93.866	I	-634	Aging Research	ARIA 13431-0	University of Arkansas for Medical Sciences
93.884	D	637,767	Grants for Training in Primary Care Medicine and Dentistry		
93.895	D	1,294	Grants for Faculty Development in Family Medicine		
93.925	D	168,316	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.956	D	793,471	Agricultural Health and Safety Programs		
93.984	D	3,824	Academic Administrative Units in Primary Care		
		<u>50,928,840</u>	Total — East Carolina University		

Elizabeth City State University

11.481	D	80,519	Educational Partnership Program		
12.300	D	217,331	Basic and Applied Scientific Research		
12.431	D	9,000	Basic Scientific Research		
12.901	D	64,259	Mathematical Sciences Grants Program		
14.169	D	75,480	Housing Counseling Assistance Program		
14.237	D	122,722	Historically Black Colleges and Universities Program		
14.408	D	17,267	Fair Housing Initiatives Program		
15.632	D	17,948	Conservation Grants Private Stewardship for Imperiled Species		
15.924	D	16,714	Historically Black Colleges and Universities Preservation Initiative		
16.588	D	32,269	Violence Against Women Formula Grants		
20.215	I	33,373	Highway Training and Education	DTFH61-01-X-00097	South Carolina State University
43.001	D	8,161	Aerospace Education Services Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.024	D	217	Promotion of the Arts - Grants to Organizations and Individuals		
47.070	D	16,334	Computer and Information Science and Engineering		
47.074	I	39,119	Biological Sciences	DBI0355378	Norfolk State University
47.076	D	163,006	Education and Human Resources		
47.076	I	2,794	Education and Human Resources	SUB2005292	University of Alabama
47.076	I	9,164	Education and Human Resources	DUE0525433	University of New Hampshire
47.076	I	173,657	Education and Human Resources	HRD0116000	Virginia Union University
47.078	I	172,262	Polar Programs	ANT0424589	University of Kansas
66.716	D	33	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach		
81.049	D	194,745	Office of Science Financial Assistance Program		
84	D	-1,369	U.S. Department of Education		
84.007	D	361,288	Federal Supplemental Educational Opportunity Grants		
84.031	D	2,276,651	Higher Education - Institutional Aid		
84.033	D	434,575	Federal Work-Study Program		
84.038	D	881,690	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	283,794	TRIO - Student Support Services		
84.044	D	361,390	TRIO - Talent Search		
84.047	D	310,390	TRIO - Upward Bound		
84.063	D	5,129,023	Federal Pell Grant Program		
84.120	D	108,057	Minority Science and Engineering Improvement		
84.120	I	532	Minority Science and Engineering Improvement	P120A02008	Hampton University
84.217	D	266,522	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	8,596,468	Federal Direct Student Loans		
84.325	D	57,662	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	266,445	Transition to Teaching		
84.367	I	22,327	Improving Teacher Quality State Grants	05-NC10	NE N.C. Writing Project
93.307	D	127,005	Minority Health and Health Disparities Research		
93.570	D	65,304	Community Services Block Grant - Discretionary Awards		
93.571	D	20,585	Community Services Block Grant Formula and Discretionary Awards - Community Food and Nutrition Programs		
93.865	D	26,942	Child Health and Human Development Extramural Research		
93.940	D	4,982	HIV Prevention Activities - Health Department Based		
98.012	D	286,945	USAID Development Partnerships for University Cooperation and Development		
98.012	I	2,285	USAID Development Partnerships for University Cooperation and Development	1435-01-02-CT-70684	Hampton University
		<u>21,355,867</u>	Total — Elizabeth City State University		

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<u>Fayetteville State University</u>					
11.550	D	49,918	Public Telecommunications Facilities Planning and Construction		
12.420	D	124,267	Military Medical Research and Development		
12.431	D	54,770	Basic Scientific Research		
14.218	I	1,526	Community Development Block Grants/Entitlement Grants	N/A	City of Fayetteville
20.600	D	35,466	State and Community Highway Safety		
43	D	68,002	National Aeronautics and Space Administration		
47.049	D	14,540	Mathematical and Physical Sciences		
47.076	D	557,006	Education and Human Resources		
81.047	D	8,247	Pre-Freshman Enrichment		
84.007	D	824,077	Federal Supplemental Educational Opportunity Grants		
84.027	D	107,635	Special Education - Grants to States		
84.031	D	3,288,232	Higher Education - Institutional Aid		
84.033	D	225,523	Federal Work-Study Program		
84.038	D	2,917,651	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	326,720	TRIO - Student Support Services		
84.044	D	249,824	TRIO - Talent Search		
84.047	D	277,500	TRIO - Upward Bound		
84.063	D	8,857,733	Federal Pell Grant Program		
84.066	D	361,325	TRIO - Educational Opportunity Centers		
84.268	D	22,404,084	Federal Direct Student Loans		
84.334	D	877,951	Gaining Early Awareness and Readiness for Undergraduate Programs		
93.307	D	457,199	Minority Health and Health Disparities Research		
93.375	D	339,108	Minority Biomedical Research Support		
93.570	D	66,543	Community Services Block Grant - Discretionary Awards		
99	D	26,415	Other Federal Assistance		
99	I	10,766	Other Federal Assistance	N/A	University of Alabama
99	I	8,562	Other Federal Assistance	N/A	City of Fayetteville
		<u>42,540,590</u>	Total — Fayetteville State University		
<u>North Carolina Agricultural & Technical State University</u>					
10	D	442,230	U.S. Department of Agriculture		
10	I	264	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A&M University
10	I	1,464	U.S. Department of Agriculture	N/A	Tennessee State University
10	I	33,603	U.S. Department of Agriculture	N/A	Virginia Polytechnic Institute
10	I	174	U.S. Department of Agriculture	N/A	Virginia Polytechnic Institute
10	I	13,919	U.S. Department of Agriculture	N/A	West Virginia State University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	1,615	U.S. Department of Agriculture	N/A	West Virginia State University
10	I	1,213	U.S. Department of Agriculture	N/A	Colorado State University
10.200	D	4,625	Grants for Agricultural Research, Special Research Grants		
10.200	I	18,892	Grants for Agricultural Research, Special Research Grants	N/A	University of Georgia
10.205	D	2,802,871	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	I	6,898	Grants for Agricultural Research - Competitive Research Grants	N/A	Alabama A&M University
10.206	I	16,907	Grants for Agricultural Research - Competitive Research Grants	N/A	Tennessee State University
10.210	D	37,500	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.216	D	1,043,056	1890 Institution Capacity Building Grants		
10.302	D	7,762	Initiative for Future Agriculture and Food Systems		
10.302	I	488	Initiative for Future Agriculture and Food Systems	332.77-02.448	Tennessee State University
10.302	I	8,682	Initiative for Future Agriculture and Food Systems	N/A	Fort Valley State University
10.303	D	67,441	Integrated Programs		
10.303	I	1,659	Integrated Programs	N/A	Texas A&M University
10.443	D	61,323	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.455	D	16,955	Community Outreach and Assistance Partnership Program		
10.455	I	7,390	Community Outreach and Assistance Partnership Program	N/A	Virginia State University
10.500	D	4,583,072	Cooperative Extension Service		
10.500	I	40,186	Cooperative Extension Service	N/A	University of Georgia
10.500	I	37,151	Cooperative Extension Service	N/A	University of Georgia
10.960	D	294,107	Technical Agricultural Assistance		
11.400	D	121,801	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
12	D	2,170,891	U.S. Department of Defense		
12	I	4,223	U.S. Department of Defense	Agreement CR-4776-430675	Virginia Polytechnic Institute
12	I	62,058	U.S. Department of Defense	N/A	Universal Technology Corporation
12	I	12	U.S. Department of Defense	N/A	Anteon Corporation
12	I	13,051	U.S. Department of Defense	Agreement #DTRA0003	Pennsylvania State University
12	I	31,311	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	16,326	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	10,024	U.S. Department of Defense	N/A	Anteon Corporation
12	I	174,971	U.S. Department of Defense	ICA-05-03-004	General Dynamics
12	I	75,279	U.S. Department of Defense	N/A	Raytheon Company
12	I	29,871	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	3,443	U.S. Department of Defense	N/A	United Negro College Fund
12	I	47,336	U.S. Department of Defense	N/A	Pennsylvania State University
12	I	48,229	U.S. Department of Defense	N/A	Pennsylvania State University

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12	I	17,310	U.S. Department of Defense	N/A	Foster-Miller, Inc.
12	I	35,032	U.S. Department of Defense	N/A	Clarkson Aerospace
12	I	20,343	U.S. Department of Defense	N/A	DiversiTech
12	I	33,874	U.S. Department of Defense	N/A	Universal Technology Corporation
12	I	6,579	U.S. Department of Defense	N/A	Lockheed Martin Corporation
12	I	483	U.S. Department of Defense	N/A	Pittsburg State University
12	I	44,554	U.S. Department of Defense	N/A	Pittsburg State University
12	I	18,307	U.S. Department of Defense	N/A	3 Phoenix Incorporated
12	I	2,759	U.S. Department of Defense	N/A	DiversiTech
12	I	97	U.S. Department of Defense	N/A	Mississippi State University
12	I	172,672	U.S. Department of Defense	N/A	United Negro College Fund
12	I	9,124	U.S. Department of Defense	N/A	Johns Hopkins University
12	I	32,538	U.S. Department of Defense	N/A	Lockheed Martin Corporation
12	I	814	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	1,780	U.S. Department of Defense	N/A	Virginia Polytechnic Institute
12	I	41,547	U.S. Department of Defense	N/A	Universal Technology Corporation
12	I	2,059	U.S. Department of Defense	N/A	UT - Battelle, LLC
12	I	11,702	U.S. Department of Defense	N/A	Pennsylvania State University
12.300	D	1,453,323	Basic and Applied Scientific Research		
12.431	D	1,093,610	Basic Scientific Research		
12.431	I	9,978	Basic Scientific Research	N/A	University of Maryland
12.431	I	138,914	Basic Scientific Research	N/A	Duke University
12.630	D	113,213	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	207,461	Air Force Defense Research Sciences Program		
14	I	9,949	U.S. Department of Housing and Urban Development	N/A	City of Greensboro
14	I	-214	U.S. Department of Housing and Urban Development	N/A	City of Greensboro
14.520	D	306,010	Historically Black Colleges and Universities Program		
20	D	295,337	U.S. Department of Transportation		
20	I	688	U.S. Department of Transportation	99-NCA&T-E1 Task Order 1	University of Tennessee
20	I	41,551	U.S. Department of Transportation	N/A	South Carolina State University
20	I	9,157	U.S. Department of Transportation	N/A	South Carolina State University
20	I	83,236	U.S. Department of Transportation	437-25-46	Iowa State University
43	D	1,269,821	National Aeronautics and Space Administration		
43	I	31	National Aeronautics and Space Administration	N/A	Lockheed Martin Corporation
43	I	40,220	National Aeronautics and Space Administration	N/A	2020 Company, LLC
43	I	4,253	National Aeronautics and Space Administration	N/A	Northrop Grumman Corporation
43	I	22,686	National Aeronautics and Space Administration	Agreement No: N-20-633-55	Georgia Institute of Technology

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	4,250	National Aeronautics and Space Administration	N/A	United Negro College Fund
43	I	66,463	National Aeronautics and Space Administration	N/A	Modern Technology Systems Inc.
43	I	7,560	National Aeronautics and Space Administration	N/A	Johns Hopkins University
43	I	57,994	National Aeronautics and Space Administration	N/A	NACME
43	I	37,199	National Aeronautics and Space Administration	N/A	University of Florida
43	I	167,740	National Aeronautics and Space Administration	N/A	University of Maryland
43	I	280,213	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	3,036	National Aeronautics and Space Administration	N/A	Howard University
47	D	1,147,805	National Science Foundation		
47	I	4,109	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	58	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	727	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	93,446	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	2,134	National Science Foundation	N/A	NCETE
47	I	34,426	National Science Foundation	N/A	Sinmat, Inc.
47	I	63,738	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	51,062	National Science Foundation	Sub-grant No. 2	Hampton University
47	I	136,643	National Science Foundation	N/A	University of Illinois
47.041	D	37,956	Engineering Grants		
47.041	I	58,528	Engineering Grants	N/A	University of Michigan
47.049	D	340,261	Mathematical and Physical Sciences		
47.049	I	12,737	Mathematical and Physical Sciences	N/A	Cornell University
47.050	D	103,741	Geosciences		
47.070	D	207,042	Computer and Information Science and Engineering		
47.070	I	21,354	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.075	D	6,435	Social, Behavioral, and Economic Sciences		
47.076	D	2,404,936	Education and Human Resources		
47.076	I	103,225	Education and Human Resources	N/A	Utah State University
47.078	D	38,000	Polar Programs		
47.079	I	20,774	International Science and Engineering (OISE)	N/A	Pennsylvania State University
66	D	108,569	Environmental Protection Agency		
81	D	281,700	U.S. Department of Energy		
81	I	33,121	U.S. Department of Energy	N/A	National Renewable Energy Lab
81	I	2,055	U.S. Department of Energy	N/A	UT - Battelle, LLC
81	I	8,354	U.S. Department of Energy	N/A	NASEO
81	I	1,325	U.S. Department of Energy	MOU	Worcester Polytechnic Institute
81	I	5,758	U.S. Department of Energy	SURA-96D1805	Southeast University

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81	I	34,211	U.S. Department of Energy	02C0004201	Southeast University
81	I	7,807	U.S. Department of Energy	N/A	MRI-NREL
81	I	48,472	U.S. Department of Energy	N/A	Howard University
81	I	40,331	U.S. Department of Energy	N/A	UT - Battelle, LLC
81.089	D	130,798	Fossil Energy Research and Development		
81.123	I	58,549	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	N/A	Prairie View A&M University
84	D	259,498	U.S. Department of Education		
84	I	780	U.S. Department of Education	N/A	University of Florida
84	I	2,024	U.S. Department of Education	N/A	University of South Florida
84	I	2,080	U.S. Department of Education	N/A	University of South Florida
84	I	12,763	U.S. Department of Education	N/A	Reading First Teacher Education Network
84.007	D	619,888	Federal Supplemental Educational Opportunity Grants		
84.031	D	7,818,162	Higher Education - Institutional Aid		
84.033	D	343,879	Federal Work-Study Program		
84.038	D	2,079,133	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	186,840	TRIO - Student Support Services		
84.047	D	465,672	TRIO - Upward Bound		
84.063	D	13,352,602	Federal Pell Grant Program		
84.120	D	44,633	Minority Science and Engineering Improvement		
84.200	D	2,510	Graduate Assistance in Areas of National Need		
84.217	D	256,441	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	65,304,776	Federal Direct Student Loans		
84.315	D	136,994	Capacity Building for Traditionally Underserved Populations		
84.324	I	13,846	Research in Special Education	N/A	University of Hawaii
84.325	D	349,393	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	I	699	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	N/A	University of Florida
84.334	D	114,590	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.342	D	4,993	Preparing Tomorrow's Teachers to Use Technology		
93	D	136,433	U.S. Department of Health and Human Services		
93	I	15,106	U.S. Department of Health and Human Services	N/A	University of Georgia
93	I	1,438	U.S. Department of Health and Human Services	N/A	Pennsylvania College
93	I	-31,065	U.S. Department of Health and Human Services	1 H39 OT 00077-01	Carolina Donor Services
93.004	I	7,424	Cooperative Agreements to Improve the Health Status of Minority Populations	N/A	Forsyth Medical Center
93.134	I	86,519	Grants to Increase Organ Donations	N/A	National Kidney Foundation
93.134	I	101,731	Grants to Increase Organ Donations	N/A	National Kidney Foundation

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.242	I	28,771	Mental Health Research Grants	N/A	University of Georgia
93.242	I	55,101	Mental Health Research Grants	N/A	University of Georgia
93.262	D	22,474	Occupational Safety and Health Program		
93.273	D	39,916	Alcohol Research Programs		
93.359	D	191,856	Nurse Education, Practice and Retention Grants		
93.361	D	27,024	Nursing Research		
93.375	D	1,099,404	Minority Biomedical Research Support		
93.570	I	62,861	Community Services Block Grant - Discretionary Awards	N/A	NCAA
93.779	D	72,920	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.880	D	4,162	Minority Access to Research Careers		
98	I	-6,479	United States Agency for International Development	RD309-022/409054	University of Georgia
98	I	99,681	United States Agency for International Development	RC710-013/409254	University of Georgia
98	I	1,787	United States Agency for International Development	N/A	University of Georgia
98.001	I	80,148	USAID Foreign Assistance for Programs Overseas	N/A	Virginia Polytechnic Institute
99	D	1,962	Other Federal Assistance		
99	I	2,959	Other Federal Assistance	N/A	Overseas Cambodian Investment Corp
		<u>117,651,596</u>	Total — North Carolina Agricultural & Technical State University		

North Carolina Central University

10.001	D	568	Agricultural Research - Basic and Applied Research		
10.250	I	9,130	Agricultural and Rural Economic Research	018000 320935-25	Mississippi State University
10.652	D	23	Forestry Research		
11.552	D	151,766	Technology Opportunities Program		
12.420	I	18,831	Military Medical Research and Development	128327	Duke University
12.431	D	364,269	Basic Scientific Research		
12.800	D	25,056	Air Force Defense Research Sciences Program		
12.901	D	3,045	Mathematical Sciences Grants Program		
14.237	D	143,198	Historically Black Colleges and Universities Program		
14.246	D	136,373	Community Development Block Grants/Brownfields Economic Development Initiative		
14.512	D	39,293	Community Development Work-Study Program		
14.900	I	521	Lead-Based Paint Hazard Control in Privately-Owned Housing	NCLHRB 0213-02	City of Durham
15.924	D	20,750	Historically Black Colleges and Universities Preservation Initiative		
17.235	I	158,695	Senior Community Service Employment Program	231	Senior Service America, Inc.
43.001	I	-286	Aerospace Education Services Program	NCC5-411	United Negro College Fund Special Programs
43.002	D	466,779	Technology Transfer		
45.024	D	20,000	Promotion of the Arts - Grants to Organizations and Individuals		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.167	D	-161	Promotion of the Humanities - Extending the Reach Grants to Presidentially-Designated Minority Institutions		
47.049	D	56,124	Mathematical and Physical Sciences		
47.076	D	381,333	Education and Human Resources		
47.076	I	77,501	Education and Human Resources	640-3	Shodor Education Foundation
64.014	D	30,694	Veterans State Domiciliary Care		
66.500	D	786,016	Environmental Protection - Consolidated Research		
66.607	D	8,635	Training and Fellowships for the Environmental Protection Agency		
81	I	9,129	U.S. Department of Energy	SURA-97-C5414	SE University Research
81.049	D	111,590	Office of Science Financial Assistance Program		
81.087	I	45,829	Renewable Energy Research and Development	RAA-8-18675-03	National Renewable Energy Lab
81.097	D	57,355	Science and Engineering Research Semester		
84.007	D	901,034	Federal Supplemental Educational Opportunity Grants		
84.015	I	4,054	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1024	Duke University
84.031	D	7,140,169	Higher Education - Institutional Aid		
84.033	D	738,367	Federal Work-Study Program		
84.038	D	6,224,295	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	10,681,308	Federal Pell Grant Program		
84.215	D	76,301	Fund for the Improvement of Education		
84.268	D	54,043,924	Federal Direct Student Loans		
84.325	D	305,727	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.336	D	6,264	Teacher Quality Enhancement Grants		
84.350	D	307,808	Transition to Teaching		
93.178	D	148,770	Nursing Workforce Diversity		
93.273	D	-1,355	Alcohol Research Programs		
93.277	D	482,045	Career Development Awards		
93.279	D	205,204	Drug Abuse and Addiction Research Programs		
93.307	D	280,404	Minority Health and Health Disparities Research		
93.361	D	37,834	Nursing Research		
93.364	D	29,589	Nursing Student Loans		
93.375	D	725,441	Minority Biomedical Research Support		
93.393	D	459,407	Cancer Cause and Prevention Research		
93.397	D	67,450	Cancer Centers Support Grants		
93.397	I	11,400	Cancer Centers Support Grants	126643	Duke University
93.399	D	87,856	Cancer Control		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.570	I	87,106	Community Services Block Grant - Discretionary Awards	04-1112	National Youth Sports Program
93.837	D	592,656	Heart and Vascular Diseases Research		
93.853	D	325,841	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	225,148	Allergy, Immunology and Transplantation Research		
93.859	D	946,796	Biomedical Research and Research Training		
93.864	I	20,098	Population Research	DS824	Duke University
93.865	D	147,285	Child Health and Human Development Extramural Research		
93.879	D	9,232	Medical Library Assistance		
93.880	D	115	Minority Access to Research Careers		
93.960	D	28,825	Special Minority Initiatives		
98.001	I	65,532	USAID Foreign Assistance for Programs Overseas	N/A	United Negro College Fund Special Programs
		<u>88,533,986</u>	Total — North Carolina Central University		

North Carolina School of the Arts

84.007	D	58,962	Federal Supplemental Educational Opportunity Grants
84.033	D	38,315	Federal Work-Study Program
84.038	D	614,952	Federal Perkins Loan Program - Federal Capital Contributions
84.063	D	456,000	Federal Pell Grant Program
84.268	D	4,408,080	Federal Direct Student Loans
		<u>5,576,309</u>	Total — North Carolina School of the Arts

North Carolina State University

10	D	4,296,463	U.S. Department of Agriculture		
10	I	10,753	U.S. Department of Agriculture	4.11/03	ADEC
10	I	1,731	U.S. Department of Agriculture	2518	National Center for Appropriate Technology
10	I	1,387	U.S. Department of Agriculture	6015-0000000034	University of Florida
10	I	850	U.S. Department of Agriculture	6015-0000000126	University of Florida
10	I	10,000	U.S. Department of Agriculture	6015-0000000209	University of Florida
10	I	3,000	U.S. Department of Agriculture	6015-0000000226	University of Florida
10	I	2,421	U.S. Department of Agriculture	4-68364-05-150	University of Kentucky
10	I	97,835	U.S. Department of Agriculture	22-1-128	BRDC
10	I	10,480	U.S. Department of Agriculture	2006-0410	Forecon, Inc.
10	I	8,721	U.S. Department of Agriculture	412-30-40	Iowa State University
10	I	14,073	U.S. Department of Agriculture	N/A	IPM Development Company
10	I	11,733	U.S. Department of Agriculture	330544-080300-06	Mississippi State University
10	I	11,227	U.S. Department of Agriculture	2003-33610-13012	Norcarex Bio Corporation
10	I	24,298	U.S. Department of Agriculture	911403 740050	Ohio State University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	163,572	U.S. Department of Agriculture	RF00908498 #741927	Ohio State University
10	I	243,542	U.S. Department of Agriculture	2-42U-9230	RTI International
10	I	4,546	U.S. Department of Agriculture	36-220911 17276190	Tuskegee University
10	I	2,069	U.S. Department of Agriculture	529182	University of Florida
10	I	4,126	U.S. Department of Agriculture	6015-0000000035	University of Florida
10	I	-9	U.S. Department of Agriculture	6015-0000000036	University of Florida
10	I	2,480	U.S. Department of Agriculture	6015-0000000058	University of Florida
10	I	3,129	U.S. Department of Agriculture	6015-0000000079	University of Florida
10	I	400	U.S. Department of Agriculture	6015-0000000080	University of Florida
10	I	454	U.S. Department of Agriculture	6015-0000000081	University of Florida
10	I	1,000	U.S. Department of Agriculture	6015-0000000127	University of Florida
10	I	1,271	U.S. Department of Agriculture	6015-0000000160	University of Florida
10	I	6,894	U.S. Department of Agriculture	6015-0000000255	University of Florida
10	I	20,421	U.S. Department of Agriculture	6015-0000000261	University of Florida
10	I	2,918	U.S. Department of Agriculture	6015-0000000273	University of Florida
10	I	15,000	U.S. Department of Agriculture	6015-0000000278	University of Florida
10	I	3,955	U.S. Department of Agriculture	6015-0000000310	University of Florida
10	I	5,788	U.S. Department of Agriculture	6015-0000000323	University of Florida
10	I	8,914	U.S. Department of Agriculture	6015-0000000333	University of Florida
10	I	4,528	U.S. Department of Agriculture	6015-0000000380	University of Florida
10	I	1,241	U.S. Department of Agriculture	72890	University of Tennessee
10	I	4,229	U.S. Department of Agriculture	Z3730-01/UT83812	University of Tennessee
10	I	29,880	U.S. Department of Agriculture	CR-19071-428025	Virginia Polytechnic Institute
10	I	-736	U.S. Department of Agriculture	CR-19071-428071	Virginia Polytechnic Institute
10.001	D	1,165,053	Agricultural Research - Basic and Applied Research		
10.001	I	12,417	Agricultural Research - Basic and Applied Research	PO36289/51304	Langston University
10.001	I	48,221	Agricultural Research - Basic and Applied Research	61-4666A	Michigan State University
10.001	I	13,033	Agricultural Research - Basic and Applied Research	V194736	University of Wisconsin
10.025	D	188,286	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	2,315,969	Grants for Agricultural Research, Special Research Grants		
10.200	I	3,047	Grants for Agricultural Research, Special Research Grants	04-EPP-534070-NCSU	Auburn University
10.200	I	4,550	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	353	Grants for Agricultural Research, Special Research Grants	42405-7042	Cornell University
10.200	I	20,567	Grants for Agricultural Research, Special Research Grants	46747-7588	Cornell University
10.200	I	64,851	Grants for Agricultural Research, Special Research Grants	416-30-15	Iowa State University
10.200	I	18,063	Grants for Agricultural Research, Special Research Grants	N/A	Mississippi State University
10.200	I	200	Grants for Agricultural Research, Special Research Grants	2002-38500-11805	Mississippi State University

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10.200	I	7,479	Grants for Agricultural Research, Special Research Grants	G028-06-Z3399	Montana State University
10.200	I	43,765	Grants for Agricultural Research, Special Research Grants	2004-NCSU-MBA	Rutgers State University
10.200	I	19,954	Grants for Agricultural Research, Special Research Grants	N/A	University of Arkansas
10.200	I	60,881	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00056073	University of Florida
10.200	I	62,291	Grants for Agricultural Research, Special Research Grants	UF-IFAS-0004918101	University of Florida
10.200	I	19,610	Grants for Agricultural Research, Special Research Grants	UF-IFAS-0004918102	University of Florida
10.200	I	13,443	Grants for Agricultural Research, Special Research Grants	2003-1035-02	University of Georgia
10.200	I	23,382	Grants for Agricultural Research, Special Research Grants	RD309-036/1789767	University of Georgia
10.200	I	74,635	Grants for Agricultural Research, Special Research Grants	RD309-036/1789777	University of Georgia
10.200	I	23,860	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	University of Georgia
10.200	I	6,592	Grants for Agricultural Research, Special Research Grants	RD309-055/7877177	University of Georgia
10.200	I	-526	Grants for Agricultural Research, Special Research Grants	RD309-055/7877197	University of Georgia
10.200	I	78,417	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	University of Georgia
10.200	I	41,127	Grants for Agricultural Research, Special Research Grants	RD309-055/7877237	University of Georgia
10.200	I	836	Grants for Agricultural Research, Special Research Grants	RD309-055/9820117	University of Georgia
10.200	I	18,602	Grants for Agricultural Research, Special Research Grants	RD309-055/9820247	University of Georgia
10.200	I	1,250	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	University of Georgia
10.200	I	57,429	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	University of Georgia
10.200	I	986	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	University of Georgia
10.200	I	-197	Grants for Agricultural Research, Special Research Grants	UM-S553	University of Maine
10.200	I	5,649	Grants for Agricultural Research, Special Research Grants	AES3806-001.02	University of Tennessee
10.200	I	14,673	Grants for Agricultural Research, Special Research Grants	CR-19071-428201	Virginia Polytechnic Institute
10.200	I	5,302	Grants for Agricultural Research, Special Research Grants	98-464E-NCSU	West Virginia University
10.202	D	601,720	Cooperative Forestry Research		
10.203	D	6,626,686	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	4,935,677	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	11,063	Grants for Agricultural Research - Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	27,248	Grants for Agricultural Research - Competitive Research Grants	416-41-63	Iowa State University
10.206	I	34,799	Grants for Agricultural Research - Competitive Research Grants	2902-NCSU-USDA-539	Pennsylvania State University
10.206	I	5,111	Grants for Agricultural Research - Competitive Research Grants	PO# Y712508	University of Arizona
10.206	I	11,289	Grants for Agricultural Research - Competitive Research Grants	II RA014534-01	University of California - Davis
10.206	I	44,439	Grants for Agricultural Research - Competitive Research Grants	O6706392222	University of Minnesota
10.206	I	5,782	Grants for Agricultural Research - Competitive Research Grants	AES4078-001.01	University of Tennessee
10.206	I	13,958	Grants for Agricultural Research - Competitive Research Grants	CR-19071-428157	Virginia Polytechnic Institute
10.207	D	140,632	Animal Health and Disease Research		
10.210	D	47,045	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	7,669	Small Business Innovation Research	2004-1415	Embrex, Inc.

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10.212	I	-552	Small Business Innovation Research	N/A	IPM Development Company
10.212	I	4,127	Small Business Innovation Research	2005-0485	Newman Machine Company
10.212	I	3,805	Small Business Innovation Research	NCSU 1	PhytoMyco Research Corporation
10.216	I	1,303	1890 Institution Capacity Building Grants	36-22091-154	Tuskegee University
10.217	D	31,567	Higher Education Challenge Grants		
10.224	D	-13,483	Fund for Rural America - Research, Education, and Extension Activities		
10.250	D	35,001	Agricultural and Rural Economic Research		
10.302	D	1,073,560	Initiative for Future Agriculture and Food Systems		
10.302	I	2,247	Initiative for Future Agriculture and Food Systems	UF-IFAS-01041805-3	University of Florida
10.302	I	5,382	Initiative for Future Agriculture and Food Systems	RD321-156/4183137	University of Georgia
10.303	D	2,618,043	Integrated Programs		
10.303	I	7,702	Integrated Programs	586-75572072002775	Clemson University
10.303	I	4,301	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	34,845	Integrated Programs	44387-7362	Cornell University
10.303	I	1,040	Integrated Programs	48228-7941	Cornell University
10.303	I	93,404	Integrated Programs	RF00972641	Ohio State University
10.303	I	4,508	Integrated Programs	RF01005380/63630	Ohio State University
10.303	I	55,440	Integrated Programs	1327 ACT. # 4	Rutgers State University
10.303	I	92,077	Integrated Programs	450005	Texas A&M University
10.303	I	-9	Integrated Programs	450140-10	Texas A&M University
10.303	I	4,526	Integrated Programs	TCE 450140-24	Texas A&M University
10.303	I	6,005	Integrated Programs	00RA6835-NC	University of California
10.303	I	846	Integrated Programs	SC000453-1-5	University of Florida
10.303	I	39,669	Integrated Programs	RC299-338/8920807	University of Georgia
10.303	I	33,894	Integrated Programs	02-284	University of Illinois
10.303	I	13,865	Integrated Programs	Z - 5060101	University of Maryland
10.304	I	49,988	Homeland Security - Agricultural	SC02062150-1-10	University of Florida
10.305	D	7,515	International Science and Education Grants		
10.450	I	75,637	Crop Insurance	320946-010500-04	Mississippi State University
10.500	D	16,511,281	Cooperative Extension Service		
10.500	I	26,621	Cooperative Extension Service	04-ACES-539109NCSU	Auburn University
10.500	I	8,842	Cooperative Extension Service	2004-1363-02	Kansas State University
10.500	I	28,041	Cooperative Extension Service	S04062	Kansas State University
10.500	I	8,347	Cooperative Extension Service	S05031	Kansas State University
10.500	I	80,631	Cooperative Extension Service	S06024	Kansas State University
10.500	I	2,198	Cooperative Extension Service	622071/CATFISH	Texas A&M University
10.500	I	417	Cooperative Extension Service	622071B	Texas A&M University

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10.500	I	2,628	Cooperative Extension Service	622094	Texas A&M University
10.500	I	4,527	Cooperative Extension Service	TCE 622050	Texas A&M University
10.500	I	-448	Cooperative Extension Service	TCE 622051	Texas A&M University
10.500	I	21,437	Cooperative Extension Service	TCE 622118	Texas A&M University
10.500	I	3,365	Cooperative Extension Service	RE670-054/6330237	University of Georgia
10.500	I	5,715	Cooperative Extension Service	RE675-108/5814147	University of Georgia
10.500	I	-20	Cooperative Extension Service	RE675-110/8920117	University of Georgia
10.500	I	23,153	Cooperative Extension Service	RE675-112/9039507	University of Georgia
10.500	I	9,778	Cooperative Extension Service	RE675-112/9820207	University of Georgia
10.500	I	13,526	Cooperative Extension Service	RE748-003/9038817	University of Georgia
10.500	I	23,939	Cooperative Extension Service	3046768200-04-344	University of Kentucky
10.500	I	20,456	Cooperative Extension Service	Q4299055601	University of Minnesota
10.500	I	9,195	Cooperative Extension Service	25-6321-0083-003	University of Nebraska
10.500	I	711,753	Cooperative Extension Service	26-6365-0001-401	University of Nebraska
10.500	I	33,958	Cooperative Extension Service	26-6365-0011-003	University of Nebraska
10.562	D	4,000	Nutritional Training and Education		
10.581	D	15,000	WIC Discretionary Grant Funds		
10.652	D	676,282	Forestry Research		
10.652	I	8,940	Forestry Research	RR272-081/9823197	University of Georgia
10.664	D	210,771	Cooperative Forestry Assistance		
10.670	D	6,147	National Forest - Dependent Rural Communities		
10.672	D	28,842	Rural Development, Forestry, and Communities		
10.673	D	5,967	Wood in Transportation Program		
10.912	D	495	Environmental Quality Incentives Program		
10.961	D	9,158	Scientific Cooperation and Research		
10.962	D	6,103	Cochran Fellowship Program - International Training - Foreign Participant		
11	D	216,428	U.S. Department of Commerce		
11	I	3,481	U.S. Department of Commerce	N/A	National Textile Center
11.113	I	192,195	ITA Special Projects	Admin	Clemson University
11.113	I	-2,934	ITA Special Projects	C01-CL01	Clemson University
11.113	I	-17,216	ITA Special Projects	C01-NS08	Clemson University
11.113	I	-3,987	ITA Special Projects	C01-S08	Clemson University
11.113	I	5,579	ITA Special Projects	C02-GT09A YR3	Clemson University
11.113	I	-2,241	ITA Special Projects	C02-PH03	Clemson University
11.113	I	169,824	ITA Special Projects	C04-NS01	Clemson University
11.113	I	168,973	ITA Special Projects	C04-NS07 YR1	Clemson University
11.113	I	25,793	ITA Special Projects	C02-GT09X	Clemson University

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11.113	I	170,123	ITA Special Projects	CO4-NS11 YR1	Clemson University
11.113	I	-5,867	ITA Special Projects	F01-NS14	Clemson University
11.113	I	29,626	ITA Special Projects	F02-NS05	Clemson University
11.113	I	59,517	ITA Special Projects	F02-NS08	Clemson University
11.113	I	67,528	ITA Special Projects	F03-043004	Clemson University
11.113	I	1,371	ITA Special Projects	F03-MD016	Clemson University
11.113	I	113,825	ITA Special Projects	F04-NS17	Clemson University
11.113	I	152,113	ITA Special Projects	F04-NS26	Clemson University
11.113	I	69,382	ITA Special Projects	F04-NS26 YR1	Clemson University
11.113	I	21,742	ITA Special Projects	F05-NS04	Clemson University
11.113	I	33,310	ITA Special Projects	F0R-NS17 YR1	Clemson University
11.113	I	-26,009	ITA Special Projects	M01-NS03	Clemson University
11.113	I	11,807	ITA Special Projects	M02-NS01	Clemson University
11.113	I	1,262	ITA Special Projects	M02-S01	Clemson University
11.113	I	-206	ITA Special Projects	NTC Subagreement/10	Clemson University
11.113	I	-3,047	ITA Special Projects	S01-AE32	Clemson University
11.113	I	-3,830	ITA Special Projects	S01-NS12	Clemson University
11.113	I	37,815	ITA Special Projects	S03-PH02	Clemson University
11.113	I	77,614	ITA Special Projects	S04-NS02	Clemson University
11.113	I	71,903	ITA Special Projects	S04-NS02 YR1	Clemson University
11.113	I	1,506	ITA Special Projects	YEAR 1 - 02-07400	Clemson University
11.405	I	7,283	Anadromous Fish Conservation Act Program	710900-12683	Virginia Institute of Marine Science
11.417	D	2,248,992	Sea Grant Support		
11.439	D	12,261	Marine Mammal Data Program		
11.440	D	535,248	Environmental Sciences, Applications, Data, and Education		
11.455	I	42,788	Cooperative Science and Education Program	1886	Rutgers State University
11.457	D	35,737	Chesapeake Bay Studies		
11.457	I	6,898	Chesapeake Bay Studies	SC03-27565D	University of Maryland
11.457	I	26,639	Chesapeake Bay Studies	SC035-27565D	University of Maryland
11.460	I	1,055,637	Special Oceanic and Atmospheric Projects	03-741/22146J	University of South Carolina
11.463	I	40,876	Habitat Conservation	2004-0011-023	National Fish and Wildlife Foundation
11.467	I	1,145	Meteorologic and Hydrologic Modernization Development	S04-44684	University Corporation for Atmospheric Research
11.468	D	93,824	Applied Meteorological Research		
11.478	D	69,387	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.609	D	51,306	Measurement and Engineering Research and Standards		
11.611	D	2,367,346	Manufacturing Extension Partnership		
12	D	2,831,851	U.S. Department of Defense		

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12	I	4,877	U.S. Department of Defense	05-09, 05-67	Academy of Applied Science
12	I	1,624	U.S. Department of Defense	041200192	Concurrent Technologies Corporation
12	I	76,892	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	11,341	U.S. Department of Defense	06-NCST-001	3 Phoenix Incorporated
12	I	39	U.S. Department of Defense	06-35	Academy of Applied Science
12	I	58,748	U.S. Department of Defense	2005-1367	Advanced BioNutrition
12	I	34,716	U.S. Department of Defense	2005-1941	AP Solutions, Inc.
12	I	55	U.S. Department of Defense	DAAG55-98-D0003-9	Army Research Office
12	I	43,658	U.S. Department of Defense	206168	BAE Systems
12	I	-1,904	U.S. Department of Defense	TCN 02133 DO 0136	Battelle Columbus Div
12	I	61,478	U.S. Department of Defense	F3060200C0178NCSUB	BBNT Solutions, LLC
12	I	2,444	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	11,577	U.S. Department of Defense	907308	CH2M Hill
12	I	262,323	U.S. Department of Defense	050400357	Concurrent Technologies Corporation
12	I	144,751	U.S. Department of Defense	050400357 MOD. #00	Concurrent Technologies Corporation
12	I	50,216	U.S. Department of Defense	05-002	Cree Research, Inc.
12	I	81,645	U.S. Department of Defense	06-004	Cree Research, Inc.
12	I	31	U.S. Department of Defense	2006-1175	Firebird Advanced
12	I	108,937	U.S. Department of Defense	B-12-M06-S6	Georgia Institute of Technology
12	I	-702	U.S. Department of Defense	PS 7074-00	Gentex Corporation
12	I	72,831	U.S. Department of Defense	PS7287	Gentex Corporation
12	I	69,076	U.S. Department of Defense	N00014-03-C-0157	HexaTech, Inc.
12	I	-4,223	U.S. Department of Defense	B09360065	Honeywell International
12	I	155,532	U.S. Department of Defense	421-1	Intelligent Automation
12	I	388,419	U.S. Department of Defense	N/A	International Technology Center
12	I	111,057	U.S. Department of Defense	19814	Irvine Sensors Corporation
12	I	27,615	U.S. Department of Defense	21929	Irvine Sensors Corporation
12	I	45,793	U.S. Department of Defense	2005-0538	Kyma Technologies
12	I	163,678	U.S. Department of Defense	794ARM-2T-1037-001	Luna Innovations, Inc.
12	I	-3,415	U.S. Department of Defense	SC0244000004/NCSU1	Mission Resources Corporation
12	I	8,097	U.S. Department of Defense	N/A	Natick Soldier Center
12	I	87,820	U.S. Department of Defense	150-1947A	New York State University
12	I	42,558	U.S. Department of Defense	75846QRS5S	Northrop Grumman Corporation
12	I	809	U.S. Department of Defense	EH02-059NCS	Northwestern University
12	I	33,315	U.S. Department of Defense	0062	Optical Research Association
12	I	327,154	U.S. Department of Defense	EP51257	Parametric Technology Corporation
12	I	186,996	U.S. Department of Defense	6604-5-0129	Pennsylvania State University

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12	I	45,499	U.S. Department of Defense	6604-SC-0151	Pennsylvania State University
12	I	103,592	U.S. Department of Defense	2003-0692	Power Technology Services
12	I	577	U.S. Department of Defense	2004-1096	Power Technology Services
12	I	2,335	U.S. Department of Defense	2002-1504	Protean Devices, Inc.
12	I	-441	U.S. Department of Defense	2003-1496	Protean Devices, Inc.
12	I	33,604	U.S. Department of Defense	2004-0391	Qortek, Inc.
12	I	-23,011	U.S. Department of Defense	R13535-41600001	Rice University
12	I	16,276	U.S. Department of Defense	R14621-41600005	Rice University
12	I	32,228	U.S. Department of Defense	R15162	Rice University
12	I	104,638	U.S. Department of Defense	2006-0629	Sara Lee Corporation
12	I	2,195	U.S. Department of Defense	2004-1898	Snow Aviation International
12	I	-153	U.S. Department of Defense	NCSU04-01	Soar Technology
12	I	115,370	U.S. Department of Defense	527826-05	Stevens Institute of Technology
12	I	14,716	U.S. Department of Defense	701-19486	SVT Associates
12	I	34,120	U.S. Department of Defense	TO02-34-001	Taitech, Inc.
12	I	60,706	U.S. Department of Defense	N/A	Tao of Systems Integration, Inc.
12	I	-103	U.S. Department of Defense	03-08	University of California
12	I	197,779	U.S. Department of Defense	S-00136	University of California
12	I	27,394	U.S. Department of Defense	S00054	University of California - Riverside
12	I	5,085	U.S. Department of Defense	S-00054	University of California - Riverside
12	I	24,356	U.S. Department of Defense	UF-EIES-0502037-NC	University of Florida
12	I	63,961	U.S. Department of Defense	C00005071-5	University of Missouri - Columbia
12	I	294,141	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	474	U.S. Department of Defense	710571-712683	Virginia Institute of Marine Science
12	I	76,808	U.S. Department of Defense	05-326-NCSU	West Virginia University
12.300	D	3,171,486	Basic and Applied Scientific Research		
12.300	I	85,126	Basic and Applied Scientific Research	B-01-6A6-G3	Georgia Institute of Technology
12.300	I	37,975	Basic and Applied Scientific Research	E-21-6-RU-G9	Georgia Institute of Technology
12.300	I	337	Basic and Applied Scientific Research	PO# 10173846	University of California
12.300	I	10,740	Basic and Applied Scientific Research	KK5151	University of California - Santa Barbara
12.300	I	445,238	Basic and Applied Scientific Research	S0149517	University of California - Santa Cruz
12.420	D	12,278	Military Medical Research and Development		
12.420	I	-13,469	Military Medical Research and Development	EH02-281NCS	Northwestern University
12.431	D	2,329,193	Basic Scientific Research		
12.431	I	98	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	40,766	Basic Scientific Research	04-SC-ARO-1076	Duke University
12.431	I	52,253	Basic Scientific Research	N/A	L. C. Pegasus Corporation

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12.431	I	53,996	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	97,217	Basic Scientific Research	2004-1922	Ventana Research
12.431	I	17,278	Basic Scientific Research	C00006389-1	University of Missouri - Columbia
12.630	D	221,578	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	-10	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AF0-1019	Duke University
12.630	I	19,185	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.630	I	-366	Basic, Applied, and Advanced Research in Science and Engineering	F003525	University of Michigan
12.800	D	3,148,119	Air Force Defense Research Sciences Program		
12.800	I	191	Air Force Defense Research Sciences Program	R14861	Rice University
12.800	I	87,325	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.901	D	133,749	Mathematical Sciences Grants Program		
12.910	D	45,691	Research and Technology Development		
12.910	I	186,335	Research and Technology Development	531-0226-1	Purdue University
14	I	9,285	U.S. Department of Housing and Urban Development	2005-0337	Lumbee Tribe of North Carolina
14.506	D	7,151	General Research and Technology Activity		
15	D	530,546	U.S. Department of the Interior		
15	I	124,472	U.S. Department of the Interior	640 (2005)	Eastern Band of Cherokee Indians
15	I	779	U.S. Department of the Interior	1468003801	Nature Conservancy
15	I	28,821	U.S. Department of the Interior	NCSU0816-2	Nature Conservancy
15.228	D	3,717	National Fire Plan - Wildland Urban Interface Community Fire Assistance		
15.605	I	110,934	Sport Fish Restoration	133-05-000768	Puerto Rico Dept of Natural Resources
15.611	I	144,562	Wildlife Restoration	133-06-000916	Puerto Rico Dept of Natural Resources
15.611	I	-77,165	Wildlife Restoration	050-00-000249-E	Puerto Rico Dept of Natural Resources
15.611	I	38,301	Wildlife Restoration	PC PNB-129-2004	Virgin Islands Dept of Natural Resources
15.615	D	20,581	Cooperative Endangered Species Conservation Fund		
15.632	D	4,800	Conservation Grants Private Stewardship for Imperiled Species		
15.805	D	91,883	Assistance to State Water Resources Research Institutes		
15.808	D	845,896	U.S. Geological Survey - Research and Data Collection		
15.812	D	253,162	Cooperative Research Units Program		
16	D	8,649	U.S. Department of Justice		
16.560	D	22,763	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.562	D	16,939	Criminal Justice Research and Development - Graduate Research Fellowships		
16.589	I	33,105	Rural Domestic Violence and Child Victimization Enforcement Grant Program	2005-10	NCJFCJ
19	I	21,333	U.S. Department of State	BIJ-G05-045	Civilian Research & Development Foundation
19.404	D	58,878	Professional Development - International Educators/Administrators		
20	D	191,741	U.S. Department of Transportation		
20	I	7,772	U.S. Department of Transportation	2006-0000	AASHTO

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20	I	104,864	U.S. Department of Transportation	HR 03-78A	National Academy of Science
20	I	20,156	U.S. Department of Transportation	DTRS99-G-0004/05-N	University of Tennessee
20.701	D	622,635	University Transportation Centers Program		
20.701	I	61,629	University Transportation Centers Program	RES-05-001	Alaska DOT
20.701	I	8,521	University Transportation Centers Program	S900193	Texas A&M Research Foundation
20.701	I	12,307	University Transportation Centers Program	KLK120-PO014625	University of Idaho
20.701	I	66,014	University Transportation Centers Program	99-NCSU-E1	University of Tennessee
39	I	69,418	General Services Administration	4-92U-9606	RTI International
42	D	99,969	Library of Congress		
43	D	929,995	National Aeronautics and Space Administration		
43	I	10,000	National Aeronautics and Space Administration	N/A	College of Charleston
43	I	51,343	National Aeronautics and Space Administration	3K02530	Boeing, Inc.
43	I	2,021	National Aeronautics and Space Administration	1276758	California Institute of Technology
43	I	44,083	National Aeronautics and Space Administration	04-002	Hampton University
43	I	7,818	National Aeronautics and Space Administration	385-3	Intelligent Automation
43	I	27,419	National Aeronautics and Space Administration	2005-0346	KalScott Engineering
43	I	-7,013	National Aeronautics and Space Administration	642731	Michigan State University
43	I	70,882	National Aeronautics and Space Administration	NCSU-03-01-2598-NC	National Institute of Aerospace
43	I	154,558	National Aeronautics and Space Administration	NCSU-03-01-3520	National Institute of Aerospace
43	I	14,787	National Aeronautics and Space Administration	NCSU-03-01-4811-NC	National Institute of Aerospace
43	I	14,787	National Aeronautics and Space Administration	NCSU-03-01-4812-NC	National Institute of Aerospace
43	I	11,085	National Aeronautics and Space Administration	NCSU-03-01-4813-NC	National Institute of Aerospace
43	I	14,642	National Aeronautics and Space Administration	NCSU-03-01-4814-NC	National Institute of Aerospace
43	I	35,004	National Aeronautics and Space Administration	NCSU-03-01-4825-NC	National Institute of Aerospace
43	I	30,727	National Aeronautics and Space Administration	NCSU-03-01-4827-NC	National Institute of Aerospace
43	I	34,345	National Aeronautics and Space Administration	NCSU-03-01-4832-NC	National Institute of Aerospace
43	I	35,061	National Aeronautics and Space Administration	NCSU-05-JPL	National Institute of Aerospace
43	I	24,438	National Aeronautics and Space Administration	NSCU-03-01-2581-NC	National Institute of Aerospace
43	I	22,617	National Aeronautics and Space Administration	T05-6000-NC - 6046	National Institute of Aerospace
43	I	41,361	National Aeronautics and Space Administration	T05-6000-NC-6055-N	National Institute of Aerospace
43	I	24,233	National Aeronautics and Space Administration	2003-1399	Qortek, Inc.
43	I	7,347	National Aeronautics and Space Administration	06 S TO-400-000008	Smithsonian Astrophysical Observatory
43	I	1,572	National Aeronautics and Space Administration	69709	Smithsonian Astrophysical Observatory
43	I	46,074	National Aeronautics and Space Administration	AR5-6007X	Smithsonian Astrophysical Observatory
43	I	26,206	National Aeronautics and Space Administration	AR5-6009X	Smithsonian Astrophysical Observatory
43	I	9,779	National Aeronautics and Space Administration	GO5-6051A	Smithsonian Astrophysical Observatory
43	I	11,016	National Aeronautics and Space Administration	GO5-6053A	Smithsonian Astrophysical Observatory

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43	I	272	National Aeronautics and Space Administration	HST-AR-09915.02-A	Space Telescope Science Institute
43	I	29,517	National Aeronautics and Space Administration	177298	University of Washington
43	I	106,454	National Aeronautics and Space Administration	07605-003-052	USRA
43.001	D	970,103	Aerospace Education Services Program		
43.001	I	1,856	Aerospace Education Services Program	05ACES539119NCSU	Auburn University
43.001	I	1,948	Aerospace Education Services Program	1264893	California Institute of Technology
43.001	I	55,586	Aerospace Education Services Program	1265236	California Institute of Technology
43.001	I	-19,344	Aerospace Education Services Program	NCSU-03-01	National Institute of Aerospace
43.001	I	28,174	Aerospace Education Services Program	NCSU-03-01/3019-NC	National Institute of Aerospace
43.001	I	17,418	Aerospace Education Services Program	NCSU-03-01/3045-NC	National Institute of Aerospace
43.001	I	1,946	Aerospace Education Services Program	NCSU-03-01/3047-NC	National Institute of Aerospace
43.001	I	7,796	Aerospace Education Services Program	NCSU-03-01/3048-NC	National Institute of Aerospace
43.001	I	-2,224	Aerospace Education Services Program	NCSU-03-01/3049-NC	National Institute of Aerospace
43.001	I	2,489	Aerospace Education Services Program	NCSU-03-01/3101-NC	National Institute of Aerospace
43.001	I	2,489	Aerospace Education Services Program	NCSU-03-01/3103-NC	National Institute of Aerospace
43.001	I	2,490	Aerospace Education Services Program	NCSU-03-01/3104-NC	National Institute of Aerospace
43.001	I	88,930	Aerospace Education Services Program	NCSU-03-01-2536-NC	National Institute of Aerospace
43.001	I	4,480	Aerospace Education Services Program	NCSU-03-01-2570-NC	National Institute of Aerospace
43.001	I	133,670	Aerospace Education Services Program	NCSU03013061NC #15	National Institute of Aerospace
43.001	I	461	Aerospace Education Services Program	NCSU-03-01-3514-NC	National Institute of Aerospace
43.001	I	69,672	Aerospace Education Services Program	NCSU-03-01-3520-NC	National Institute of Aerospace
43.001	I	40,978	Aerospace Education Services Program	NCSU-03-01-4806-NC	National Institute of Aerospace
43.001	I	3,743	Aerospace Education Services Program	NCSU-03-01-4808-NC	National Institute of Aerospace
43.001	I	4,534	Aerospace Education Services Program	NCSU-03-01-4822-NC	National Institute of Aerospace
43.001	I	1,848	Aerospace Education Services Program	1314/C140-01	Texas Tech University
43.001	I	74,371	Aerospace Education Services Program	00030877	University of Florida
43.001	I	-14	Aerospace Education Services Program	Q359108	University of Maryland
45.160	D	-4	Promotion of the Humanities - Fellowships and Stipends		
47	D	398,100	National Science Foundation		
47	I	-5,152	National Science Foundation	CR-19071-427122	Virginia Polytechnic Institute
47	I	-889	National Science Foundation	2002-1858	CCL Biomedical, Inc.
47	I	13,834	National Science Foundation	2004-1112	Sisu Chemical, LLC
47	I	21,354	National Science Foundation	C101	S.C. Sea Grant Consortium
47.041	D	4,921,931	Engineering Grants		
47.041	I	66,270	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	61,833	Engineering Grants	420-20-78	Iowa State University
47.041	I	88,996	Engineering Grants	5710001766	Massachusetts Institute of Technology

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47.041	I	16,105	Engineering Grants	RF00942532	Ohio State University
47.041	I	7,946	Engineering Grants	N/A	OroBridge, Inc.
47.041	I	14,091	Engineering Grants	V354/SEC-1	S.C. Sea Grant Consortium
47.041	I	31,955	Engineering Grants	2005-1946	Southeast Technivent
47.041	I	20,550	Engineering Grants	8306	University of Delaware
47.041	I	132,372	Engineering Grants	H31506	University of Southern California
47.041	I	-429	Engineering Grants	OR2220-001.01	University of Tennessee
47.049	D	7,078,376	Mathematical and Physical Sciences		
47.049	I	394,647	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	6,047	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State University
47.049	I	19,719	Mathematical and Physical Sciences	GA10153-121489	University of Virginia
47.049	I	68,650	Mathematical and Physical Sciences	N/A	Western Michigan University
47.050	D	1,494,198	Geosciences		
47.050	I	12,384	Geosciences	202601552-02	Florida International University
47.070	D	4,694,130	Computer and Information Science and Engineering		
47.070	I	45,339	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	30,139	Computer and Information Science and Engineering	501-1409-1	Purdue University
47.070	I	15,162	Computer and Information Science and Engineering	S-00100	University of California - Riverside
47.070	I	-114	Computer and Information Science and Engineering	UF-EIES-0305004NCS	University of Florida
47.070	I	101,170	Computer and Information Science and Engineering	UF-EIES-0305006NCS	University of Florida
47.074	D	5,549,085	Biological Sciences		
47.074	I	200,857	Biological Sciences	1454-26413	Brown University
47.074	I	5,140	Biological Sciences	39023-6456	Cornell University
47.074	I	3,756	Biological Sciences	02-SC-NSF-1031	Duke University
47.074	I	222,119	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	211,018	Biological Sciences	420-40-29	Iowa State University
47.074	I	-3,682	Biological Sciences	5710001654	Massachusetts Institute of Technology
47.074	I	83,228	Biological Sciences	II-RR 014195-NCST	University of California - Davis
47.074	I	34,541	Biological Sciences	00-158	University of Illinois
47.074	I	17,207	Biological Sciences	00-349	University of Illinois
47.074	I	224,060	Biological Sciences	T4146359201	University of Minnesota
47.074	I	102,578	Biological Sciences	646G203	University of Wisconsin
47.074	I	1,290	Biological Sciences	19071-477392	Virginia Polytechnic Institute
47.074	I	140,710	Biological Sciences	CR-19071-477208	Virginia Polytechnic Institute
47.075	D	623,338	Social, Behavioral, and Economic Sciences		
47.075	I	21,412	Social, Behavioral, and Economic Sciences	04-209	Association for Institutional Research
47.075	I	25,698	Social, Behavioral, and Economic Sciences	05-211	Association for Institutional Research

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47.075	I	-9,016	Social, Behavioral, and Economic Sciences	N/A	National Research Council
47.076	D	4,587,861	Education and Human Resources		
47.076	I	828	Education and Human Resources	N/A	AAAS
47.076	I	37,959	Education and Human Resources	2003-0919	Bay Area Discovery Museum
47.076	I	3,665	Education and Human Resources	N/A	Carleton College
47.076	I	16,708	Education and Human Resources	693-75572062003627	Clemson University
47.076	I	18,710	Education and Human Resources	804-75582062004160	Clemson University
47.076	I	25,909	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	36,350	Education and Human Resources	745421	Ohio State University
47.076	I	60,665	Education and Human Resources	21827-561402-01075	Syracuse University
47.076	I	5,937	Education and Human Resources	3-27752-7810	University of New Mexico
47.078	D	3,555	Polar Programs		
47.079	D	34,720	International Science and Engineering (OISE)		
59	D	354,156	Small Business Administration		
59.005	D	-500	Internet-Based Technical Assistance		
66	D	451,928	Environmental Protection Agency		
66	I	44,683	Environmental Protection Agency	N/A	Piedmont Triad Council of Governments
66	I	16,919	Environmental Protection Agency	RE353-144/5055687	University of Georgia
66	I	1,002	Environmental Protection Agency	RE353-145/5055757	University of Georgia
66	I	3,234	Environmental Protection Agency	BLA 1174496	Alion Science & Technology
66	I	3,498	Environmental Protection Agency	1-42U-8892	RTI International
66	I	559	Environmental Protection Agency	236H994	University of Wisconsin
66.034	D	17,504	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		
66.460	I	2,315	Nonpoint Source Implementation Grants	03-SC-DENR-1011	Duke University
66.500	D	363,531	Environmental Protection - Consolidated Research		
66.500	I	10,857	Environmental Protection - Consolidated Research	RE353-131/2002457	University of Georgia
66.500	I	179	Environmental Protection - Consolidated Research	00118791-14	University of Missouri
66.500	I	2,820	Environmental Protection - Consolidated Research	2000-0802-02	Washington University
66.500	I	-10,220	Environmental Protection - Consolidated Research	WU-HT-01-05/29465U	Washington University
66.509	D	226,995	Science to Achieve Results (STAR) Research Program		
66.509	I	32,818	Science to Achieve Results (STAR) Research Program	4915 - 523792	University of Connecticut
66.511	D	154,614	Office of Research and Development Consolidated Research/Training		
66.514	D	6,202	Science to Achieve Results (STAR) Fellowship Program		
66.606	D	19,926	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	110,046	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.607	D	741,532	Training and Fellowships for the Environmental Protection Agency		

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66.611	D	21,022	Environmental Policy and Innovation Grants		
66.808	D	10,844	Solid Waste Management Assistance Grants		
66.951	D	9,591	Environmental Education Grants		
81	D	13,282,276	U.S. Department of Energy		
81	I	13,369	U.S. Department of Energy	00044734	Battelle Energy Alliance
81	I	124,287	U.S. Department of Energy	GT05-324-001	Mississippi Development Authority
81	I	34,760	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Development Authority
81	I	3,963	U.S. Department of Energy	2005-0257	Mountain Housing Opportunities
81	I	132,299	U.S. Department of Energy	N/A	NASEO
81	I	-975	U.S. Department of Energy	ADO-4-33419-01	National Renewable Energy Lab
81	I	65,000	U.S. Department of Energy	AEK-6-66252-01	National Renewable Energy Lab
81	I	3,779	U.S. Department of Energy	4000010698	UT - Battelle, LLC
81	I	5,161	U.S. Department of Energy	4000046298	UT - Battelle, LLC
81	I	84,989	U.S. Department of Energy	4000042007	UT - Battelle, LLC
81	I	-4,843	U.S. Department of Energy	2F-01181	Argonne National Laboratory
81	I	89,904	U.S. Department of Energy	00042959 #00001	Battelle Energy Alliance
81	I	13,386	U.S. Department of Energy	00042959 #2	Battelle Energy Alliance
81	I	86,551	U.S. Department of Energy	00042959 #3	Battelle Energy Alliance
81	I	24,733	U.S. Department of Energy	00042959 #5	Battelle Energy Alliance
81	I	31,683	U.S. Department of Energy	00039633	Bechtel BWXT Idaho, LLC
81	I	-10,918	U.S. Department of Energy	4300027343	BWX Technologies
81	I	1,903	U.S. Department of Energy	2005-0173	Envirosafe Technologies
81	I	40,241	U.S. Department of Energy	C09040197	Honeywell International
81	I	53,675	U.S. Department of Energy	03-03/23/05	Instrumentation Association
81	I	31,510	U.S. Department of Energy	IREC-NCSCP4YOU799	Interstate Renewable Energy Council
81	I	21,269	U.S. Department of Energy	KN6002761	Knolls Atomic Power Laboratory
81	I	34,093	U.S. Department of Energy	N/A	Krell Institute
81	I	4,052	U.S. Department of Energy	6464866	Lawrence Berkeley National Laboratory
81	I	127,087	U.S. Department of Energy	6720489	Lawrence Berkeley National Laboratory
81	I	48,426	U.S. Department of Energy	02942-001-04	Los Alamos National Laboratory
81	I	41,352	U.S. Department of Energy	7665-001-05	Los Alamos National Laboratory
81	I	148	U.S. Department of Energy	04-0421-04-14-2004	Medical University of South Carolina
81	I	68,886	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	17,398	U.S. Department of Energy	N/A	Oak Ridge Institute for Science and Education
81	I	18,512	U.S. Department of Energy	A30449	Rensselaer Polytechnic Institute
81	I	18,039	U.S. Department of Energy	393666	Sandia National Laboratories
81	I	24,676	U.S. Department of Energy	501291	Sandia National Laboratories

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81	I	28,668	U.S. Department of Energy	PO 8898	Sandia National Laboratories
81	I	20,944	U.S. Department of Energy	4500489551	Siemens Westinghouse
81	I	3,245	U.S. Department of Energy	483139	South Dakota State University
81	I	-348	U.S. Department of Energy	B540203	University of California - Lawrence Livermore NL
81	I	312,114	U.S. Department of Energy	0008224-01	University of Missouri - Rolla
81	I	-28,104	U.S. Department of Energy	000943-02	University of Missouri - Rolla
81	I	-1,245	U.S. Department of Energy	4000001555	UT - Battelle, LLC
81	I	40,879	U.S. Department of Energy	4000003388	UT - Battelle, LLC
81	I	82,262	U.S. Department of Energy	4000006079	UT - Battelle, LLC
81	I	68,402	U.S. Department of Energy	4000009052	UT - Battelle, LLC
81	I	41,457	U.S. Department of Energy	4000018765	UT - Battelle, LLC
81	I	67,820	U.S. Department of Energy	4000028105	UT - Battelle, LLC
81	I	4,935	U.S. Department of Energy	4000029406	UT - Battelle, LLC
81	I	19,869	U.S. Department of Energy	4000033697	UT - Battelle, LLC
81	I	2	U.S. Department of Energy	4000035392	UT - Battelle, LLC
81	I	26,009	U.S. Department of Energy	4000036260	UT - Battelle, LLC
81	I	57,546	U.S. Department of Energy	4000040729	UT - Battelle, LLC
81	I	15,670	U.S. Department of Energy	4000041044	UT - Battelle, LLC
81	I	34,100	U.S. Department of Energy	4000045612	UT - Battelle, LLC
81	I	2,226	U.S. Department of Energy	4000047024	UT - Battelle, LLC
81	I	132	U.S. Department of Energy	4000048326	UT - Battelle, LLC
81	I	74,537	U.S. Department of Energy	2006-0205	Yolo County, California
81.041	I	54,745	State Energy Program	C05-6061	Virginia DMME
81.049	D	805,446	Office of Science Financial Assistance Program		
81.049	I	45,044	Office of Science Financial Assistance Program	03-SC-DOE-1040	Duke University
81.049	I	62,125	Office of Science Financial Assistance Program	5710001893	Massachusetts Institute of Technology
81.049	I	78,521	Office of Science Financial Assistance Program	G0081A-A	Oregon State University
81.049	I	18,458	Office of Science Financial Assistance Program	19071-429224	Virginia Polytechnic Institute
81.079	I	72,999	Regional Biomass Energy Programs	UM-S478	University of Maine
81.086	D	488,484	Conservation Research and Development		
81.087	D	61,645	Renewable Energy Research and Development		
81.087	I	68,511	Renewable Energy Research and Development	GO12026-171	CPBR, Inc.
81.087	I	18,278	Renewable Energy Research and Development	GO12026-172	CPBR, Inc.
81.087	I	25,663	Renewable Energy Research and Development	GO12026-199	CPBR, Inc.
81.087	I	25,830	Renewable Energy Research and Development	GO12026-200	CPBR, Inc.
81.087	I	1,497	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.112	D	26,234	Stewardship Science Grant Program		

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81.114	D	1,926,739	University Reactor Infrastructure and Education Support		
81.117	D	46,821	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.121	D	126,194	Nuclear Energy Research, Development and Demonstration		
84	D	1,239,065	U.S. Department of Education		
84.015	I	71,261	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DED-1024	Duke University
84.016	D	37,294	Undergraduate International Studies and Foreign Language Programs		
84.017	D	87,342	International Research and Studies		
84.032	D	32,426,495	Federal Family Education Loans		
84.038	D	12,734,231	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	364,527	TRIO - Talent Search		
84.047	D	479,904	TRIO - Upward Bound		
84.063	D	25,819	Federal Pell Grant Program		
84.116	D	67,827	Fund for the Improvement of Postsecondary Education		
84.116	I	1,217	Fund for the Improvement of Postsecondary Education	OSP03128	University of Cincinnati
84.195	D	213,084	Bilingual Education - Professional Development		
84.200	D	664,198	Graduate Assistance in Areas of National Need		
84.215	D	8,131	Fund for the Improvement of Education		
84.325	D	111,545	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.342	D	187,031	Preparing Tomorrow's Teachers to Use Technology		
84.928	I	34,058	National Writing Project	95-NC09	National Writing Project Co
93	D	316,236	U.S. Department of Health and Human Services		
93	I	7,399	U.S. Department of Health and Human Services	184584	Battelle Memorial Institute
93	I	106,532	U.S. Department of Health and Human Services	2003-1458	Biopraxis, Inc.
93	I	-6	U.S. Department of Health and Human Services	DS638	Duke University
93	I	22,413	U.S. Department of Health and Human Services	DS655	Duke University
93	I	24,010	U.S. Department of Health and Human Services	370-NIH-1S/NCSU	Luna Innovations, Inc.
93	I	-2,004	U.S. Department of Health and Human Services	N/A	Mayo Clinic at Rochester
93	I	-1,417	U.S. Department of Health and Human Services	ORA-NCSU-9-20-2004	Optical Research Association
93	I	4,857	U.S. Department of Health and Human Services	GC11146.121235	University of Virginia
93	I	62,118	U.S. Department of Health and Human Services	GC11287.123465	University of Virginia
93	I	3,607	U.S. Department of Health and Human Services	90YD0153-NCSU	Western Kentucky University
93.103	D	9,996	Food and Drug Administration - Research		
93.103	I	117,944	Food and Drug Administration - Research	Z-179902	University of Maryland
93.113	D	590,389	Environmental Health		

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93.113	I	82,798	Environmental Health	05-SC-NIH-1060	Duke University
93.113	I	13,530	Environmental Health	A100450	Woods Hole Oceanographic Institute
93.172	D	236,059	Human Genome Research		
93.172	I	98,001	Human Genome Research	5710001798	Massachusetts Institute of Technology
93.173	I	48,405	Research Related to Deafness and Communication Disorders	2005-2832-1	University of Illinois
93.262	D	532,892	Occupational Safety and Health Program		
93.273	D	156,072	Alcohol Research Programs		
93.282	D	29,696	Mental Health National Research Service Awards for Research Training		
93.286	D	89,877	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	43,101	Discovery and Applied Research for Technological Innovations to Improve Human Health	2006-0346	Bruce Technologies, Inc.
93.286	I	18,208	Discovery and Applied Research for Technological Innovations to Improve Human Health	04-SC-NIH-1019	Duke University
93.306	I	22,934	Comparative Medicine	02-SC-NIH-1006	Duke University
93.389	I	43,175	National Center for Research Resources	2006-0345	Bruce Technologies, Inc.
93.393	D	718,119	Cancer Cause and Prevention Research		
93.394	D	62,432	Cancer Detection and Diagnosis Research		
93.395	D	255,375	Cancer Treatment Research		
93.395	I	298,605	Cancer Treatment Research	130039	Duke University
93.396	D	506,627	Cancer Biology Research		
93.399	I	45,767	Cancer Control	N/A	Vanderbilt University
93.600	I	1,923	Head Start	06-0687-01	Lumbie Regional Development Association
93.821	D	653,339	Cell Biology and Biophysics Research		
93.837	D	860,923	Heart and Vascular Diseases Research		
93.837	I	831	Heart and Vascular Diseases Research	2 R01 HL 36634-19A	Mayo Clinic at Rochester
93.837	I	2,525	Heart and Vascular Diseases Research	662126	University of Miami
93.837	I	18,059	Heart and Vascular Diseases Research	06-002	Wake Forest University
93.838	D	751,225	Lung Diseases Research		
93.846	D	150,637	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	24,385	Arthritis, Musculoskeletal and Skin Diseases Research	2005-1557	Flexcell International
93.848	D	419,735	Digestive Diseases and Nutrition Research		
93.853	D	194,831	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	158,464	Allergy, Immunology and Transplantation Research		
93.855	I	30,549	Allergy, Immunology and Transplantation Research	132572	Duke University
93.856	D	2,455,611	Microbiology and Infectious Diseases Research		
93.856	I	2,128	Microbiology and Infectious Diseases Research	04-SC-CDC-1011	Duke University
93.856	I	156,897	Microbiology and Infectious Diseases Research	544309	Tulane University
93.859	D	2,406,839	Biomedical Research and Research Training		
93.859	I	6,309	Biomedical Research and Research Training	Z-193001	University of Maryland

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.862	D	1,354,767	Genetics and Developmental Biology Research and Research Training		
93.862	I	72,644	Genetics and Developmental Biology Research and Research Training	R01 GM58260	University of Chicago
93.864	D	293,646	Population Research		
93.865	D	224,330	Child Health and Human Development Extramural Research		
93.866	D	343,223	Aging Research		
93.866	I	24,195	Aging Research	3051-NCSU-DHHS-410	Pennsylvania State University
93.866	I	12,380	Aging Research	511-1751-01	Purdue University
93.867	D	822,078	Vision Research		
93.867	I	40,848	Vision Research	25 2283320	Western Michigan University
93.880	D	-540	Minority Access to Research Careers		
93.894	D	351,154	Resource and Manpower Development in the Environmental Health Sciences		
93.897	D	179,607	Residencies and Advanced Education in the Practice of General Dentistry		
93.960	D	44,505	Special Minority Initiatives		
93.989	D	2,858	International Research and Research Training		
97	D	92,811	Department of Homeland Security		
97	I	2,072	Department of Homeland Security	EC001	DRS-TAMSCO
99	D	24,515	Other Federal Assistance		
		<u>196,307,284</u>	Total — North Carolina State University		

University of North Carolina - General Administration

10.855	D	171,500	Distance Learning and Telemedicine Loans and Grants		
11.473	D	39,704	Coastal Services Center		
12.300	D	5,489,216	Basic and Applied Scientific Research		
14.246	D	1,459	Community Development Block Grants/Brownfields Economic Development Initiative		
47.076	D	1,802,581	Education and Human Resources		
64.124	D	350,379	All-Volunteer Force Educational Assistance		
84.334	D	2,092,408	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.366	D	1,404,592	Mathematics and Science Partnerships		
84.367	D	1,494,213	Improving Teacher Quality State Grants		
		<u>12,846,052</u>	Total — University of North Carolina - General Administration		

University of North Carolina at Asheville

10.072	D	7,012	Wetlands Reserve Program		
10.202	D	13,058	Cooperative Forestry Research		
10.206	D	91,112	Grants for Agricultural Research - Competitive Research Grants		
10.207	D	3,734	Animal Health and Disease Research		
10.664	D	8,919	Cooperative Forestry Assistance		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.431	D	2,754	Climate and Atmospheric Research		
43.001	D	501,910	Aerospace Education Services Program		
45.161	D	33,369	Promotion of the Humanities - Research		
47.049	D	167,192	Mathematical and Physical Sciences		
47.049	I	15,901	Mathematical and Physical Sciences	RR551-209/6330977	University of Georgia
47.074	D	4,991	Biological Sciences		
47.076	I	19,587	Education and Human Resources	AST-0324729	PARI
66.951	D	52,933	Environmental Education Grants		
81.036	I	26,532	Inventions and Innovations	4000046282	UT - Battelle, LLC
81.117	I	543,475	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000032096	UT - Battelle, LLC
81.117	I	22,950	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000032057	UT - Battelle, LLC
84.007	D	93,227	Federal Supplemental Educational Opportunity Grants		
84.033	D	107,480	Federal Work-Study Program		
84.038	D	1,380,390	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	1,972,643	Federal Pell Grant Program		
84.268	D	7,846,246	Federal Direct Student Loans		
93.575	D	13,963	Child Care and Development Block Grant		
99	D	26	Other Federal Assistance		
		<u>12,929,404</u>	Total — University of North Carolina at Asheville		

University of North Carolina at Chapel Hill

10	D	91,981	U.S. Department of Agriculture		
10	I	-147	U.S. Department of Agriculture	N/A	American Egg Board
10	I	14,821	U.S. Department of Agriculture	018000 320935-2	Mississippi State University
10.001	D	38,142	Agricultural Research - Basic and Applied Research		
10.200	I	5,230	Grants for Agricultural Research, Special Research Grants	RD309-055/90371	University of Georgia
10.206	D	453,062	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	55,183	Grants for Agricultural Research - Competitive Research Grants	F041300	University of Wisconsin
10.250	I	-90	Agricultural and Rural Economic Research	018000320935-14	Mississippi State University
10.652	D	20,872	Forestry Research		
11	D	141,916	U.S. Department of Commerce		
11	I	8,492	U.S. Department of Commerce	SURA-2005-202	SURA (Southeastern University Research)
11.312	D	826	Research and Evaluation Program		
11.419	I	43,497	Coastal Zone Management Administration Awards	04-818	University of New Hampshire
11.420	D	17,421	Coastal Zone Management Estuarine Research Reserves		

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11.430	I	870	Undersea Research	425224/1946/591	Rutgers State University
11.430	I	3,363	Undersea Research	06-08-015	University of Mississippi
11.430	I	69,972	Undersea Research	06-09-021	University of Mississippi
11.430	I	11,423	Undersea Research	03-05-090	University of Mississippi
11.430	I	69,647	Undersea Research	05-09-022	University of Mississippi
11.431	D	31,903	Climate and Atmospheric Research		
11.457	D	39,938	Chesapeake Bay Studies		
11.457	I	9,675	Chesapeake Bay Studies	710221/01	Virginia Institute of Marine Science
11.460	I	11,343	Special Oceanic and Atmospheric Projects	F014525	University of Michigan
11.478	D	70,062	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.550	D	32,798	Public Telecommunications Facilities Planning and Construction		
12	D	2,865,260	U.S. Department of Defense		
12	I	14	U.S. Department of Defense	728-7558-203-20	Clemson University
12	I	45,000	U.S. Department of Defense	05-P-0085/C249	Combustion Research and Flow Technology
12	I	23,966	U.S. Department of Defense	N/A	Debby Cryer & Associates
12	I	649,206	U.S. Department of Defense	GSTI-05-UNC-001	Geospatial Technology
12	I	39,931	U.S. Department of Defense	N/A	Lambda Technologies
12	I	7,650	U.S. Department of Defense	0509/SP0103-04	Logistics Management Institute
12	I	3,509	U.S. Department of Defense	N/A	Roswell Park Cancer Institute
12	I	10,000	U.S. Department of Defense	N/A	S.C. Sea Grant Consortium
12	I	124,314	U.S. Department of Defense	1382-UNC	Scientific Systems Corporation
12	I	7,779	U.S. Department of Defense	02-32-941-840-9	Shaw University
12	I	81,493	U.S. Department of Defense	55-000681	SRI International
12	I	14,391	U.S. Department of Defense	SURA-2006-302	SURA (Southeastern University Research)
12	I	163,406	U.S. Department of Defense	SURA-2005-202	SURA (Southeastern University Research)
12	I	158,048	U.S. Department of Defense	KT3408	The Boeing Company
12	I	28,084	U.S. Department of Defense	01505-1	TRC Garrow Associate
12	I	-645	U.S. Department of Defense	N/A	University of Virginia
12	I	64,102	U.S. Department of Defense	N/A	Xintek, Inc.
12.002	D	314,954	Procurement Technical Assistance for Business Firms		
12.100	I	64,159	Aquatic Plant Control	880-7558-203-20	Clemson University
12.300	D	1,700,896	Basic and Applied Scientific Research		
12.300	I	8,329	Basic and Applied Scientific Research	66057G/PO#77739	University of Miami
12.300	I	216	Basic and Applied Scientific Research	F007030	University of Michigan
12.300	I	16,158	Basic and Applied Scientific Research	200978	University of Notre Dame
12.420	D	3,504,049	Military Medical Research and Development		
12.420	I	101	Military Medical Research and Development	PO# 8001-21024	Johns Hopkins University

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12.420	I	14,959	Military Medical Research and Development	0258-2931-4609	Mount Sinai School of Medicine
12.420	I	-555	Military Medical Research and Development	N/A	Mount Sinai School of Medicine
12.420	I	49,488	Military Medical Research and Development	1-46U-9054	RTI International
12.431	D	632,856	Basic Scientific Research		
12.431	I	16,262	Basic Scientific Research	949-7558-201-20	Clemson University
12.630	D	441,815	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	410,844	Air Force Defense Research Sciences Program		
12.901	D	21,481	Mathematical Sciences Grants Program		
12.910	D	1,298,749	Research and Technology Development		
12.910	I	-11,645	Research and Technology Development	PO#GC178659NGD	Boston University
12.910	I	27,826	Research and Technology Development	00001110	Princeton University
12.910	I	209,314	Research and Technology Development	130379	University of Washington - Seattle
14	D	26,951	U.S. Department of Housing and Urban Development		
14	I	67,763	U.S. Department of Housing and Urban Development	N/A	Durham Housing Authority
15	D	211,958	U.S. Department of the Interior		
15	I	35,368	U.S. Department of the Interior	N/A	Association of Research Libraries
15	I	24,985	U.S. Department of the Interior	WFUHS 12077	Wake Forest University School of Medicine
15	I	12,059	U.S. Department of the Interior	12070	Wake Forest University School of Medicine
15.608	D	3,228	Fish and Wildlife Management Assistance		
15.808	I	54,072	U.S. Geological Survey - Research and Data Collection	4000516990	University of Iowa
15.904	D	19,555	Historic Preservation Fund Grants-In-Aid		
16	D	291,735	U.S. Department of Justice		
16	I	4,025	U.S. Department of Justice	496459	Pacific Institutes for Research
19	I	267,434	U.S. Department of State	N/A	Institute of International Education, Inc.
19	I	942	U.S. Department of State	N/A	Pathfinder International
19	I	117,613	U.S. Department of State	S-NEAPI-04-CA-1	Southeast Consortium for International Development
19	I	27,398	U.S. Department of State	S-LMAQM-04-GR-1	Southeast Consortium for International Development
19	I	19,830	U.S. Department of State	N/A	Southeast Consortium for International Development
19.300	I	23,039	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-9	National Council for Eurasian and East European Res
19.300	I	19,369	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-19	National Council for Eurasian and East European Res
19.405	D	61,430	Educational Partnerships Program		
20	D	2,371,293	U.S. Department of Transportation		
20	I	61,602	U.S. Department of Transportation	37769.00	Bellomo-McGee, Inc.
20	I	3,305	U.S. Department of Transportation	Task #BM05C004	Bellomo-McGee, Inc.
20	I	51,602	U.S. Department of Transportation	Task BMISG05B03	Bellomo-McGee, Inc.
20	I	45,243	U.S. Department of Transportation	Task BMISG05B02	Bellomo-McGee, Inc.
20	I	6,717	U.S. Department of Transportation	902040	CH2M Hill

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20	I	2,091	U.S. Department of Transportation	N/A	El Pueblo, Inc.
20	I	7,813	U.S. Department of Transportation	ITE-05-01	Institute of Transportation Engineers
20	I	84,219	U.S. Department of Transportation	HR3-67	National Academy of Science
20	I	164,648	U.S. Department of Transportation	HR 3-62	National Academy of Science
20	I	112,862	U.S. Department of Transportation	HR17-25	National Academy of Science
20	I	12,731	U.S. Department of Transportation	HR03-78	National Academy of Science
20	I	128	U.S. Department of Transportation	DTNH22-98-H-051	National Association of State EMS Directors
20	I	196,746	U.S. Department of Transportation	DTNH22-01-H-052	National Association of State EMS Directors
20	I	39,946	U.S. Department of Transportation	N/A	National Safety Council
20	I	41,899	U.S. Department of Transportation	S040043	Texas A&M Research Foundation
20	I	33,737	U.S. Department of Transportation	NTS-01-5-05127	Transanalytics
20	I	8,583	U.S. Department of Transportation	N/A	Transanalytics
20	I	12,232	U.S. Department of Transportation	06-UNCCH-R2	University of Tennessee
20	I	-5	U.S. Department of Transportation	02-UNCCH-R-S3	University of Tennessee
20	I	68,376	U.S. Department of Transportation	2506020	University of Utah
20.200	D	6,687	Highway Research and Development Program		
20.205	D	19,350	Highway Planning and Construction		
21	I	10,919	U.S. Department of the Treasury	14151/GS-10F-00	ABT Associates, Inc.
42	I	101,122	Library of Congress	F011777	University of Michigan
43	D	1,951,185	National Aeronautics and Space Administration		
43	I	-4,726	National Aeronautics and Space Administration	5-36276	Dartmouth College
43	I	68,462	National Aeronautics and Space Administration	N/A	Linda Loma University
43	I	18,028	National Aeronautics and Space Administration	PO#21179	Marine Biological Laboratory
43	I	613,676	National Aeronautics and Space Administration	00000534	Princeton University
43	I	4,950	National Aeronautics and Space Administration	HST-ED-90260.01	Space Telescope Science Institute
43	I	17,688	National Aeronautics and Space Administration	S50502	Swales Aerospace
43	I	77,847	National Aeronautics and Space Administration	ACK774	University of Idaho
43.001	I	66,219	Aerospace Education Services Program	5-36969	Dartmouth College
43.002	I	84,961	Technology Transfer	072402/535842	University of Rhode Island
45	D	40,266	National Foundation on the Arts and the Humanities		
45.024	D	58,373	Promotion of the Arts - Grants to Organizations and Individuals		
45.129	I	9,283	Promotion of the Humanities - Federal/State Partnership	W06-02	N.C. Humanities Council
45.149	D	40,101	Promotion of the Humanities - Division of Preservation and Access		
45.161	D	64,576	Promotion of the Humanities - Research		
45.301	D	3,427	Museums for America		
45.301	I	17,296	Museums for America	R00237	Florida State
45.312	D	134,145	National Leadership Grants		

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45.312	I	2,401	National Leadership Grants	02-239	University of Illinois - Champaign
45.313	D	556,678	Laura Bush 21st Century Librarian Program		
47	D	487,724	National Science Foundation		
47	I	9,917	National Science Foundation	N/A	American Physical Society
47	I	93,568	National Science Foundation	N/A	Conference Board of the Mathematical Sciences
47	I	-1,646	National Science Foundation	98-SC-NSF-1016	Duke University
47	I	6,914	National Science Foundation	775/4765	Institute for Ecosystem Studies
47	I	-468	National Science Foundation	R3650B-73900004	Rice University
47	I	-1,843	National Science Foundation	R3814B-79200004	Rice University
47	I	122,179	National Science Foundation	R38719-73900004	Rice University
47	I	162,523	National Science Foundation	A6734	University of Illinois - Champaign
47	I	3,959	National Science Foundation	A100178	Woods Hole Oceanographic Institute
47.041	D	646,053	Engineering Grants		
47.041	I	10,270	Engineering Grants	02-093	Arizona State University
47.041	I	-146	Engineering Grants	PO#RF00946953/7	Ohio State University Research Foundation
47.049	D	8,599,323	Mathematical and Physical Sciences		
47.049	I	194,606	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	15,313	Mathematical and Physical Sciences	R5286056107	University of Minnesota
47.049	I	70,609	Mathematical and Physical Sciences	919690	University of Washington - Seattle
47.050	D	1,866,637	Geosciences		
47.050	I	27,446	Geosciences	PO# T301A12	Joint Oceanographic Institutions
47.050	I	-12,578	Geosciences	010535-01	University of California - Davis
47.050	I	53,237	Geosciences	S06-59359	University Corporation for Atmospheric Research
47.050	I	20,941	Geosciences	05-652	University of Texas - Austin
47.050	I	5,051	Geosciences	17611-2 Initial	University of Vermont
47.050	I	10,259	Geosciences	PO# 094796	University of Southern California
47.070	D	2,410,379	Computer and Information Science and Engineering		
47.070	I	2,898	Computer and Information Science and Engineering	1219-26215	Brown University
47.070	I	16,814	Computer and Information Science and Engineering	235388	Drexel University
47.070	I	26,127	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	47,093	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	138,370	Computer and Information Science and Engineering	30085-J	University of Chicago
47.070	I	146,791	Computer and Information Science and Engineering	824	University of Illinois - Champaign
47.070	I	220,460	Computer and Information Science and Engineering	A6118/2003-6198	University of Illinois - Champaign
47.070	I	4,648	Computer and Information Science and Engineering	A920522	University of Wisconsin - Madison
47.074	D	5,136,699	Biological Sciences		
47.074	I	85,208	Biological Sciences	01-02	Boyce Thompson Institute for Plant Research

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47.074	I	60,888	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	30,307	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	185,409	Biological Sciences	05-SC-NSF-1042	Duke University
47.074	I	61,111	Biological Sciences	2919/200200632	Institute for Ecosystem Studies
47.074	I	9,808	Biological Sciences	02-0285	University of Louisiana - Lafayette
47.074	I	3,574	Biological Sciences	30602	University of Chicago
47.074	I	4,563	Biological Sciences	RR194-284/89203	University of Georgia
47.074	I	91,420	Biological Sciences	FY2003-028	University of Kansas
47.074	I	116,558	Biological Sciences	X105335	University of Wisconsin - Madison
47.074	I	65,637	Biological Sciences	G001594-001	Washington State University
47.075	D	1,723,654	Social, Behavioral, and Economic Sciences		
47.075	I	11,351	Social, Behavioral, and Economic Sciences	KYG1-2634-BI-04	Civilian Research & Development Foundation
47.075	I	628	Social, Behavioral, and Economic Sciences	2958/200200735	Institute for Ecosystem Studies
47.075	I	53,068	Social, Behavioral, and Economic Sciences	2811-UNC-NSF-14	Pennsylvania State University
47.075	I	1,116	Social, Behavioral, and Economic Sciences	2005-01042-01	University of Illinois - Champaign
47.076	D	2,778,527	Education and Human Resources		
47.076	I	8,634	Education and Human Resources	6126902	Michigan State University
47.076	I	-242	Education and Human Resources	UTA02-118	University of Texas - Austin
47.078	D	50,419	Polar Programs		
59	D	95,000	Small Business Administration		
59.037	D	1,632,734	Small Business Development Center		
64	D	15,000	U.S. Department of Veterans Affairs		
66	D	2,621,753	Environmental Protection Agency		
66	I	585	Environmental Protection Agency	2579	AWWA Research Foundation
66	I	38,036	Environmental Protection Agency	2666/2741	AWWA Research Foundation
66	I	60,728	Environmental Protection Agency	3177	AWWA Research Foundation
66	I	2,980	Environmental Protection Agency	04-0707-RPO-012	Central Region Air Plan
66	I	-184	Environmental Protection Agency	68-D-00-265/WA	E. H. Pechan & Associates
66	I	-3,527	Environmental Protection Agency	01-3	Health Effects Institute
66	I	63,895	Environmental Protection Agency	23BL00031	ICF Consulting
66	I	-1,884	Environmental Protection Agency	24BL00196	ICF Consulting
66	I	7	Environmental Protection Agency	23BL00031	ICF Consulting
66.500	D	3,262,060	Environmental Protection - Consolidated Research		
66.500	I	-754	Environmental Protection - Consolidated Research	N/A	Pennsylvania State University
66.501	D	947	Air Pollution Control Research		
66.509	D	1,124,488	Science to Achieve Results (STAR) Research Program		
66.511	D	34,337	Office of Research and Development Consolidated Research/Training		

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66.514	D	42,749	Science to Achieve Results (STAR) Fellowship Program		
66.606	D	334,584	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	1,229,373	Training and Fellowships for the Environmental Protection Agency		
81	D	2,438,767	U.S. Department of Energy		
81	I	173	U.S. Department of Energy	51118-001-02-3N	Los Alamos National Laboratory
81	I	3,844	U.S. Department of Energy	05C722CR	MSE Technology Applications, Inc.
81	I	234,263	U.S. Department of Energy	R7A12J/R7B12J	Rice University
81	I	51,173	U.S. Department of Energy	B542708	University of California - Lawrence Livermore
81	I	8,973	U.S. Department of Energy	B552869	University of California - Lawrence Livermore
81	I	29,826	U.S. Department of Energy	B555268	University of California - Lawrence Livermore
81	I	8,882	U.S. Department of Energy	6505094	University of California - Berkeley
81	I	17,253	U.S. Department of Energy	5F-00428	University of Chicago
81	I	140,555	U.S. Department of Energy	2003-02379-1/A8	University of Illinois - Champaign
81	I	203,947	U.S. Department of Energy	2003-02384-1/A8	University of Illinois - Champaign
81	I	38,027	U.S. Department of Energy	412781-G	University of Rochester
81	I	70,016	U.S. Department of Energy	4000016791	UT - Battelle/ORNL
81	I	5,163	U.S. Department of Energy	4000018979	UT - Battelle/ORNL
81	I	82,468	U.S. Department of Energy	4000036179	UT - Battelle/ORNL
81	I	174	U.S. Department of Energy	4000036180	UT - Battelle/ORNL
81.049	D	476,744	Office of Science Financial Assistance Program		
81.049	I	22,638	Office of Science Financial Assistance Program	03-SC-DOE-1017	Duke University
81.049	I	123,408	Office of Science Financial Assistance Program	2121GFF377/4-44	University of California
81.049	I	39,403	Office of Science Financial Assistance Program	N/A	Xintek, Inc.
83	I	14,851	Federal Emergency Management Agency	68469/75355	URS Corporation
84	D	4,942,355	U.S. Department of Education		
84	I	2,784	U.S. Department of Education	RX 4285-842-UNC	Georgetown University
84	I	14,386	U.S. Department of Education	N/A	National Center for Technology Innovation
84	I	104,310	U.S. Department of Education	51-000244	SRI International
84	I	87,390	U.S. Department of Education	N/A	Wake County Public School System
84	I	1,168,903	U.S. Department of Education	ED-01-CO-0120	Westat
84	I	551	U.S. Department of Education	N/A	Yale University
84.007	D	553,767	Federal Supplemental Educational Opportunity Grants		
84.015	D	1,396,385	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	254	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke University

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84.015	I	198,533	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	03-SC-DED-1044	Duke University
84.015	I	97,388	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	04-SC-DED-1010	Duke University
84.015	I	63,979	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1025	Duke University
84.015	I	129,819	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	05-SC-DOE-1027	Duke University
84.017	D	323,517	International Research and Studies		
84.019	D	-16,250	Overseas - Faculty Research Abroad		
84.022	D	28,125	Overseas - Doctoral Dissertation		
84.033	D	1,968,283	Federal Work-Study Program		
84.038	D	30,383,802	Federal Perkins Loan Program - Federal Capital Contributions		
84.047	D	443,481	TRIO - Upward Bound		
84.063	D	6,108,324	Federal Pell Grant Program		
84.116	D	98,868	Fund for the Improvement of Postsecondary Education		
84.116	I	37,481	Fund for the Improvement of Postsecondary Education	C00001253-1	University of Missouri - Columbia
84.116	I	28,235	Fund for the Improvement of Postsecondary Education	N/A	University of Wisconsin - Eau Claire
84.133	D	99,550	National Institute on Disability and Rehabilitation Research		
84.170	D	114,251	Javits Fellowships		
84.195	D	256,415	Bilingual Education - Professional Development		
84.200	D	6,055	Graduate Assistance in Areas of National Need		
84.206	D	616,005	Javits Gifted and Talented Students Education Grant Program		
84.220	D	258,229	Centers for International Business Education		
84.229	I	34,560	Language Resource Centers	N/A	Duke University
84.229	I	9,224	Language Resource Centers	00-SC-DED-1002	Duke University
84.229	I	152,218	Language Resource Centers	03-SC-DED-1014	Duke University
84.305	D	3,351,590	Education Research, Development and Dissemination		
84.307	D	80	National Institute on Early Childhood Development and Education		
84.324	D	1,184,272	Research in Special Education		
84.324	I	744	Research in Special Education	PO#10209-0139	Indiana University
84.324	I	141,306	Research in Special Education	51-000476	SRI International
84.324	I	-678	Research in Special Education	000016	University of Connecticut Health Center
84.325	D	1,468,720	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	I	88,417	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000681	SRI International

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84.326	I	109,187	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000682	SRI International
84.327	D	72,014	Special Education - Technology and Media Services for Individuals with Disabilities		
84.349	D	336,517	Early Childhood Educator Professional Development		
84.349	I	169,640	Early Childhood Educator Professional Development	331060	Nova Southeast University
89.003	D	112,632	National Historical Publications and Records Grants		
93	D	9,958,252	U.S. Department of Health and Human Services		
93	I	157,904	U.S. Department of Health and Human Services	N/A	AcademyHealth
93	I	4,176	U.S. Department of Health and Human Services	9-526-1660	Albert Einstein College
93	I	37,237	U.S. Department of Health and Human Services	7-U18-HS013721	American Academy of Pediatrics
93	I	44,748	U.S. Department of Health and Human Services	N/A	American Academy of Pediatrics
93	I	43,522	U.S. Department of Health and Human Services	6667	American College of Radiology Imaging Network
93	I	2,955	U.S. Department of Health and Human Services	N/A	American Medical Student Association Foundation
93	I	45,473	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	49,139	U.S. Department of Health and Human Services	6666	American College of Radiology
93	I	27,784	U.S. Department of Health and Human Services	CA80098-S1	American College of Radiology
93	I	4,030	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	631	U.S. Department of Health and Human Services	N/A	American College of Radiology
93	I	33,610	U.S. Department of Health and Human Services	N/A	Association of Teachers of Preventive Medicine
93	I	-161	U.S. Department of Health and Human Services	A1011-21/22	Association of Schools of Public Health
93	I	1,174	U.S. Department of Health and Human Services	S1217-19/20	Association of Schools of Public Health
93	I	43	U.S. Department of Health and Human Services	S1326-20/20	Association of Schools of Public Health
93	I	119	U.S. Department of Health and Human Services	S1539-20/20	Association of Schools of Public Health
93	I	1,292	U.S. Department of Health and Human Services	S1709-21/21	Association of Schools of Public Health
93	I	19,341	U.S. Department of Health and Human Services	S1734-21/23	Association of Schools of Public Health
93	I	84,268	U.S. Department of Health and Human Services	S1935-21/23	Association of Schools of Public Health
93	I	7,481	U.S. Department of Health and Human Services	S1938-21/21	Association of Schools of Public Health
93	I	136,396	U.S. Department of Health and Human Services	S1938-21/23	Association of Schools of Public Health
93	I	18,813	U.S. Department of Health and Human Services	S1958-21/23	Association of Schools of Public Health
93	I	14,968	U.S. Department of Health and Human Services	S2224-22/22	Association of Schools of Public Health
93	I	34,940	U.S. Department of Health and Human Services	S2233-22/23	Association of Schools of Public Health
93	I	689	U.S. Department of Health and Human Services	S230-15/16	Association of Schools of Public Health
93	I	56	U.S. Department of Health and Human Services	S2804-22/22	Association of Schools of Public Health
93	I	59,243	U.S. Department of Health and Human Services	S2804-22/23	Association of Schools of Public Health
93	I	2,149	U.S. Department of Health and Human Services	S3244-23/23	Association of Schools of Public Health
93	I	27,908	U.S. Department of Health and Human Services	S3244-23/24	Association of Schools of Public Health
93	I	204,475	U.S. Department of Health and Human Services	S3253-23/23	Association of Schools of Public Health

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93	I	185,659	U.S. Department of Health and Human Services	S3253-23/24	Association of Schools of Public Health
93	I	97,467	U.S. Department of Health and Human Services	S3521-24/24	Association of Schools of Public Health
93	I	1,881	U.S. Department of Health and Human Services	S386-16/16	Association of Schools of Public Health
93	I	8,496	U.S. Department of Health and Human Services	S738-18/18	Association of Schools of Public Health
93	I	4,207	U.S. Department of Health and Human Services	N/A	AXIO Research Corporation
93	I	-7,479	U.S. Department of Health and Human Services	PO#168880TASK B	Battelle, Inc.
93	I	26	U.S. Department of Health and Human Services	P.O.160807	Battelle, Inc.
93	I	97,314	U.S. Department of Health and Human Services	BRC-55502-4	BioReliance Corporation
93	I	62,861	U.S. Department of Health and Human Services	79184CBS36/TO1	Booz Allen Hamilton
93	I	145,003	U.S. Department of Health and Human Services	79184CBS36/TO2	Booz Allen Hamilton
93	I	46,807	U.S. Department of Health and Human Services	N/A	CALGB/University of Chicago
93	I	45,901	U.S. Department of Health and Human Services	MMVT-III-P-47	CancerVax
93	I	19,640	U.S. Department of Health and Human Services	MMVT-IV-47	CancerVax
93	I	106,690	U.S. Department of Health and Human Services	RES421126	Case Western Reserve University
93	I	445,736	U.S. Department of Health and Human Services	N/A	Center Line Products
93	I	32,488	U.S. Department of Health and Human Services	N/A	Chapel Hill Training - Outreach Project
93	I	8,486	U.S. Department of Health and Human Services	N/A	Chatham Research
93	I	41,780	U.S. Department of Health and Human Services	0000137702	Children's Hospital of Boston
93	I	39,043	U.S. Department of Health and Human Services	PO# 0000056572	Children's Hospital of Boston
93	I	43,879	U.S. Department of Health and Human Services	PO# 0000094479	Children's Hospital of Boston
93	I	26,588	U.S. Department of Health and Human Services	PO#S13950/662-9	Children's Hospital and Research Center
93	I	-8,129	U.S. Department of Health and Human Services	UNC-2001-02	CODA, Inc.
93	I	-4,630	U.S. Department of Health and Human Services	N/A	Columbia University
93	I	11,029	U.S. Department of Health and Human Services	680430119	Consortium for Children
93	I	-4,187	U.S. Department of Health and Human Services	N/A	Courtesy Assoc
93	I	1,138	U.S. Department of Health and Human Services	N/A	DarPharma, Inc.
93	I	28,440	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	160	U.S. Department of Health and Human Services	N/A	Directors of Health Promotion and Education
93	I	122,088	U.S. Department of Health and Human Services	117161	Duke University
93	I	-3,034	U.S. Department of Health and Human Services	303-2127/DS811	Duke University
93	I	44,847	U.S. Department of Health and Human Services	303-2178/DS754	Duke University
93	I	64	U.S. Department of Health and Human Services	303-7355/DS604	Duke University
93	I	-64	U.S. Department of Health and Human Services	N/A	Duke University Medical Center
93	I	52,050	U.S. Department of Health and Human Services	125466	Duke University Medical Center
93	I	2,187	U.S. Department of Health and Human Services	125466	Duke University Medical Center
93	I	1,523	U.S. Department of Health and Human Services	303-6085	Duke University Medical Center
93	I	118	U.S. Department of Health and Human Services	303-6126	Duke University Medical Center

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93	I	22,003	U.S. Department of Health and Human Services	3036656/131860	Duke University Medical Center
93	I	9,877	U.S. Department of Health and Human Services	353-7190/DS656	Duke University Medical Center
93	I	8,619	U.S. Department of Health and Human Services	DS 442	Duke University Medical Center
93	I	82,854	U.S. Department of Health and Human Services	N/A	Duke University Medical Center
93	I	10,064	U.S. Department of Health and Human Services	117161	Duke University
93	I	-5,388	U.S. Department of Health and Human Services	125446	Duke University
93	I	15,198	U.S. Department of Health and Human Services	125466	Duke University
93	I	44,056	U.S. Department of Health and Human Services	17270	Duke University
93	I	7,329	U.S. Department of Health and Human Services	303.7374.73870	Duke University
93	I	29,361	U.S. Department of Health and Human Services	303-8546/129578	Duke University
93	I	5,082	U.S. Department of Health and Human Services	DS603/100528	Duke University
93	I	19,899	U.S. Department of Health and Human Services	N/A	Duke University
93	I	3,049	U.S. Department of Health and Human Services	N/A	EMMES Corporation
93	I	185,436	U.S. Department of Health and Human Services	5-20210-G1	Emory University
93	I	128,359	U.S. Department of Health and Human Services	N/A	Emory University
93	I	19,678	U.S. Department of Health and Human Services	N/A	Encelle, Inc.
93	I	240,397	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc.
93	I	32,680	U.S. Department of Health and Human Services	630-4	Family Health International
93	I	12,669	U.S. Department of Health and Human Services	N/A	Fred Hutchinson Cancer Research Center
93	I	-36	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State University
93	I	333,229	U.S. Department of Health and Human Services	2005-013	H. Lee Moffitt Cancer Center
93	I	1,174	U.S. Department of Health and Human Services	N/A	Harvard University
93	I	215	U.S. Department of Health and Human Services	03-006	Health Systems Research, Inc.
93	I	3,937	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	221	U.S. Department of Health and Human Services	UNC 3634-03/02	Hospital for Joint Diseases
93	I	437	U.S. Department of Health and Human Services	5-R01-AR46505-0	Hospital for Special Surgery
93	I	-548	U.S. Department of Health and Human Services	23BL00150	ICF Consulting
93	I	-1,498	U.S. Department of Health and Human Services	N/A	Icoria, Inc.
93	I	34,766	U.S. Department of Health and Human Services	N/A	Icoria, Inc.
93	I	20,769	U.S. Department of Health and Human Services	39504-0083	Indiana University
93	I	44,549	U.S. Department of Health and Human Services	PO#39503-0207	Indiana University
93	I	163,788	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	2,231	U.S. Department of Health and Human Services	R44HD043639-01	IntelliTools, Inc.
93	I	40,037	U.S. Department of Health and Human Services	2005-9090-3	ISED Solutions
93	I	36,272	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State University
93	I	24,736	U.S. Department of Health and Human Services	PO#P0007321/N01	Jackson State University
93	I	8,122	U.S. Department of Health and Human Services	N/A	Jaeb Center for Health Research

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93	I	1,413	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins University
93	I	3,037	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins University
93	I	55,300	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins University
93	I	72	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	3,779,543	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins University
93	I	1,799	U.S. Department of Health and Human Services	5-R01-NS041483	Karolinska Institute
93	I	34,534	U.S. Department of Health and Human Services	N/A	Kitware, Inc.
93	I	38	U.S. Department of Health and Human Services	N/A	Lambda Technologies
93	I	29,935	U.S. Department of Health and Human Services	5710001391	Massachusetts Institute of Technology
93	I	32,953	U.S. Department of Health and Human Services	N/A	Maryland Medical Research Institute
93	I	7,500	U.S. Department of Health and Human Services	N/A	McKing Consulting Corporation
93	I	91,963	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	606,118	U.S. Department of Health and Human Services	N/A	Medical College of Wisconsin
93	I	2,840	U.S. Department of Health and Human Services	80624	Mecklenburg County
93	I	246,310	U.S. Department of Health and Human Services	HHSN26120042201	Mi-Corporation
93	I	30	U.S. Department of Health and Human Services	N/A	Mount Sinai School of Medicine
93	I	753	U.S. Department of Health and Human Services	40-4083-00-0-85	National Bureau of Economic Research
93	I	312	U.S. Department of Health and Human Services	01H056077	National Association of State EMS Directors
93	I	58,288	U.S. Department of Health and Human Services	98543-1067	National Childhood Cancer Foundation
93	I	63,884	U.S. Department of Health and Human Services	N/A	New Hanover Regional Medical Center
93	I	11,802	U.S. Department of Health and Human Services	N/A	New York Medical College
93	I	21	U.S. Department of Health and Human Services	N/A	New York University
93	I	51,410	U.S. Department of Health and Human Services	N/A	NPI, Inc.
93	I	55,831	U.S. Department of Health and Human Services	TFED29-117	Nat'l Surgical Adj Breast and Bowel Project Foundation
93	I	-1,461	U.S. Department of Health and Human Services	7-6295 Release	Oak Ridge Institute for Science and Education
93	I	12,687	U.S. Department of Health and Human Services	N/A	Oak Ridge Institute for Science and Education
93	I	12,933	U.S. Department of Health and Human Services	PO#3409004200	Oklahoma State Department of Health
93	I	18,428	U.S. Department of Health and Human Services	N/A	Oregon Social Learn
93	I	6,544	U.S. Department of Health and Human Services	N/A	Rho, Inc.
93	I	610,264	U.S. Department of Health and Human Services	701-7515	Rhode Island Hospital
93	I	152,920	U.S. Department of Health and Human Services	1-312-0208290	RTI International
93	I	496,015	U.S. Department of Health and Human Services	1-312-0208452/2	RTI International
93	I	30,118	U.S. Department of Health and Human Services	1-312-0209350/G	RTI International
93	I	9,606	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	3,630	U.S. Department of Health and Human Services	13-46U-7147	RTI International
93	I	37,988	U.S. Department of Health and Human Services	1-46U-9322/GS-1	RTI International

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93	I	32,131	U.S. Department of Health and Human Services	1-48U-7901	RTI International
93	I	74	U.S. Department of Health and Human Services	1-51U-7778	RTI International
93	I	52,945	U.S. Department of Health and Human Services	2-312-0207049	RTI International
93	I	14,085	U.S. Department of Health and Human Services	3-46U-7578	RTI International
93	I	11,379	U.S. Department of Health and Human Services	4-312-0207897	RTI International
93	I	4,278	U.S. Department of Health and Human Services	6-312-0208654	RTI International
93	I	3,653	U.S. Department of Health and Human Services	PO# 14502S	RTI International
93	I	5,924	U.S. Department of Health and Human Services	250-03-0022	Rural EMS and Trauma Technical Assistance
93	I	8,066	U.S. Department of Health and Human Services	1431	Rutgers State University
93	I	203,916	U.S. Department of Health and Human Services	5-74897	Scripps Research Institute
93	I	3,224	U.S. Department of Health and Human Services	PO# 5-74967	Scripps Research Institute
93	I	31,983	U.S. Department of Health and Human Services	PO#75115	SE Alaska Regional Health
93	I	18,833	U.S. Department of Health and Human Services	PO073490	SE Alaska Regional Health
93	I	-8,228	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Institute for Cancer Research
93	I	992	U.S. Department of Health and Human Services	96VD006	Social & Scientific Systems
93	I	6,354	U.S. Department of Health and Human Services	N/A	Southeast Regional Genetics Group
93	I	220,399	U.S. Department of Health and Human Services	N/A	St. Louis University
93	I	57,151	U.S. Department of Health and Human Services	N/A	Tanglewood Research, Inc.
93	I	5,329	U.S. Department of Health and Human Services	N/A	Tohomo O'odham Nation
93	I	-6,580	U.S. Department of Health and Human Services	N/A	Tulane University
93	I	22,903	U.S. Department of Health and Human Services	2000 G FT666	University of California - Los Angeles
93	I	75,592	U.S. Department of Health and Human Services	N/A	University of Medicine and Dentistry of New Jersey
93	I	37,942	U.S. Department of Health and Human Services	PO#P0242352	University of Medicine and Dentistry of New Jersey
93	I	33,817	U.S. Department of Health and Human Services	N/A	University of Kentucky
93	I	99,889	U.S. Department of Health and Human Services	ITN10113-00SC	University of California - San Francisco
93	I	3,900	U.S. Department of Health and Human Services	2-5-80344	University of Colorado Health Science Center
93	I	19,270	U.S. Department of Health and Human Services	2-5-80344/PO# 0	University of Colorado Health Science Center
93	I	8,855	U.S. Department of Health and Human Services	N/A	University Health Network
93	I	20,458	U.S. Department of Health and Human Services	PO#UMBC1-000000	University of Maryland - Baltimore
93	I	26,451	U.S. Department of Health and Human Services	S01939	University of Maryland - Baltimore
93	I	136,100	U.S. Department of Health and Human Services	N/A	University of Alabama
93	I	64,728	U.S. Department of Health and Human Services	N/A	University of Alabama - Birmingham
93	I	2,065	U.S. Department of Health and Human Services	PO# V399454	University of Arizona
93	I	15,322	U.S. Department of Health and Human Services	N/A	University of Florida
93	I	52,717	U.S. Department of Health and Human Services	PO #Z655864	University of Hawaii
93	I	9,660	U.S. Department of Health and Human Services	R01AR47711-01/S	University of Maryland
93	I	53,570	U.S. Department of Health and Human Services	S01212	University of Maryland

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93	I	9,133	U.S. Department of Health and Human Services	N/A	University of Miami
93	I	-1,821	U.S. Department of Health and Human Services	PO#3000378074	University of Michigan
93	I	24,107	U.S. Department of Health and Human Services	PO#6636375204	University of Minnesota
93	I	3,251	U.S. Department of Health and Human Services	PO#H6636375202	University of Minnesota
93	I	284,260	U.S. Department of Health and Human Services	S6656567101	University of Minnesota
93	I	75	U.S. Department of Health and Human Services	5-35123/PO#8622	University of Pennsylvania
93	I	1,040	U.S. Department of Health and Human Services	104407	University of Pittsburgh
93	I	50	U.S. Department of Health and Human Services	106908	University of Pittsburgh
93	I	-408	U.S. Department of Health and Human Services	PO# 411210-003G	University of Rochester
93	I	88,931	U.S. Department of Health and Human Services	PO# 0000121430	University of Utah
93	I	46	U.S. Department of Health and Human Services	GC10988.119471	University of Virginia
93	I	-395	U.S. Department of Health and Human Services	GC10988.119477	University of Virginia
93	I	21,554	U.S. Department of Health and Human Services	GC11146.121228	University of Virginia
93	I	40,553	U.S. Department of Health and Human Services	GC11146.121233	University of Virginia
93	I	3,375	U.S. Department of Health and Human Services	GC11146.121238	University of Virginia
93	I	158,733	U.S. Department of Health and Human Services	GC11287.123456	University of Virginia
93	I	168,497	U.S. Department of Health and Human Services	GC11287.123463	University of Virginia
93	I	238,328	U.S. Department of Health and Human Services	GC11287.123469	University of Virginia
93	I	3,015	U.S. Department of Health and Human Services	04-8132	University of Wisconsin
93	I	326,153	U.S. Department of Health and Human Services	P844060	University of Wisconsin
93	I	10,276	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	32,613	U.S. Department of Health and Human Services	GMO-010108/N01M	University of Texas Southwestern Medical Center
93	I	84,985	U.S. Department of Health and Human Services	GMO010108/N01MH	University of Texas Southwestern Medical Center
93	I	22,915	U.S. Department of Health and Human Services	GMO-010137	University of Texas Southwestern Medical Center
93	I	2,300	U.S. Department of Health and Human Services	GMO-010138	University of Texas Southwestern Medical Center
93	I	7,881	U.S. Department of Health and Human Services	GMO-500206	University of Texas Southwestern Medical Center
93	I	32	U.S. Department of Health and Human Services	N/A	Vanderbilt University Medical Center
93	I	156,798	U.S. Department of Health and Human Services	N/A	Wake Forest University School of Medicine
93	I	92,743	U.S. Department of Health and Human Services	31184 WHIMS MRI	Wake Forest University
93	I	17,833	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest University
93	I	183,408	U.S. Department of Health and Human Services	PO 29006Q/WU-04	Washington University - St. Louis
93	I	3,223	U.S. Department of Health and Human Services	N/A	White Mountain Apache Nation
93	I	85,860	U.S. Department of Health and Human Services	N/A	Wits Health Consortium
93.061	D	459,764	Innovations in Applied Public Health Research		
93.061	I	10,312	Innovations in Applied Public Health Research	N/A	Affinity, Inc.
93.061	I	68,710	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	20,282	Innovations in Applied Public Health Research	1-46U-9362	RTI International

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93.063	D	397,422	Centers for Genomics and Public Health		
93.103	D	57,811	Food and Drug Administration - Research		
93.103	I	88,700	Food and Drug Administration - Research	Z-179903	University of Maryland - College Park
93.107	D	733,655	Model State-Supported Area Health Education Centers		
93.110	D	3,511,639	Maternal and Child Health Federal Consolidated Programs		
93.110	I	827	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake Forest University School of Medicine
93.113	D	5,340,644	Environmental Health		
93.113	I	4,541	Environmental Health	SA4761-32122PG	University of California - Berkeley
93.113	I	16,671	Environmental Health	PG-4013-01	University of Montana
93.113	I	14,177	Environmental Health	PO#UTMBG-000009	University of Texas Medical Branch
93.114	D	1,741,889	Applied Toxicological Research and Testing		
93.114	I	283,884	Applied Toxicological Research and Testing	N/A	Eno River Labs, Inc.
93.115	D	1,005,042	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.121	D	7,965,986	Oral Diseases and Disorders Research		
93.121	I	27,762	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	102,692	Oral Diseases and Disorders Research	R213888	Research Foundation of SUNY
93.121	I	28,624	Oral Diseases and Disorders Research	R213891	Research Foundation of SUNY
93.121	I	42,245	Oral Diseases and Disorders Research	R213894	Research Foundation of SUNY
93.121	I	53,823	Oral Diseases and Disorders Research	2963SC	University of California - San Francisco
93.121	I	15,242	Oral Diseases and Disorders Research	N/A	University of Alabama - Birmingham
93.121	I	21,022	Oral Diseases and Disorders Research	F011314	University of Michigan
93.121	I	37,712	Oral Diseases and Disorders Research	PO#1566158	University of Pennsylvania
93.121	I	38,207	Oral Diseases and Disorders Research	524544	University of Washington - Seattle
93.121	I	107,413	Oral Diseases and Disorders Research	892504	University of Washington - Seattle
93.127	D	182,241	Emergency Medical Services for Children		
93.134	I	151,541	Grants to Increase Organ Donations	N/A	Carolina Donor Services
93.135	D	4,734,181	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	547	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia University
93.135	I	103	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Yale-Griffin Prevention Research Center
93.136	D	2,991,285	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	9,643	Injury Prevention and Control Research and State and Community Based Programs	3409006066	Oklahoma State Department of Health
93.136	I	96,348	Injury Prevention and Control Research and State and Community Based Programs	N/A	Society for Advancement of Violence and Injury Research
93.153	I	386	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5057/DS442	Duke University Medical Center
93.153	I	2,874	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	DS442	Duke University Medical Center
93.155	D	485,519	Rural Health Research Centers		
93.157	D	234,675	Centers of Excellence		
93.172	D	1,890,474	Human Genome Research		

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93.172	I	262,847	Human Genome Research	UTA05-116	University of Texas - Austin
93.173	D	2,220,098	Research Related to Deafness and Communication Disorders		
93.173	I	125,538	Research Related to Deafness and Communication Disorders	PO#8206-00385-0	Johns Hopkins University
93.178	D	180,346	Nursing Workforce Diversity		
93.185	D	50,152	Immunization Research, Demonstration, Public Information and Education - Training and Clinical Skills Improvement Projects		
93.186	D	399,483	National Research Service Award in Primary Care Medicine		
93.191	D	175,392	Allied Health Special Projects		
93.192	D	21,062	Quentin N. Burdick Program for Rural Interdisciplinary Training		
93.213	D	2,095,002	Research and Training in Complementary and Alternative Medicine		
93.213	I	132,320	Research and Training in Complementary and Alternative Medicine	764267	University of Miami
93.217	D	-198	Family Planning - Services		
93.225	D	282,532	National Research Service Awards - Health Services Research Training		
93.226	D	1,388,766	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	66,614	Research on Healthcare Costs, Quality and Outcomes	N/A	American Academy of Pediatrics
93.226	I	2,103	Research on Healthcare Costs, Quality and Outcomes	N/A	Kaiser Foundation Research Institute
93.226	I	94,020	Research on Healthcare Costs, Quality and Outcomes	2-46U-8694	RTI International
93.226	I	349	Research on Healthcare Costs, Quality and Outcomes	002	Shaw University
93.226	I	24,797	Research on Healthcare Costs, Quality and Outcomes	003	Shaw University
93.226	I	2,676	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.226	I	2,186	Research on Healthcare Costs, Quality and Outcomes	F007085	University of Michigan
93.230	I	2,122	Consolidated Knowledge Development and Application (KD&A) Program	99-SC-SAMHSA-10	Duke University
93.230	I	-262	Consolidated Knowledge Development and Application (KD&A) Program	N/A	Pan Lutheran Ministries
93.230	I	5,593	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00	Policy Research Associates
93.230	I	1,551	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#3	Policy Research Associates
93.230	I	-955	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#4	Policy Research Associates
93.236	D	61,448	Grants for Dental Public Health Residency Training		
93.238	D	45,376	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	-2,398	State Rural Hospital Flexibility Program		
93.242	D	13,548,564	Mental Health Research Grants		
93.242	I	-5,435	Mental Health Research Grants	465152	Albany Medical College
93.242	I	24,920	Mental Health Research Grants	68E-1080101	California Institute of Technology
93.242	I	46,069	Mental Health Research Grants	8	Columbia University
93.242	I	6,177	Mental Health Research Grants	N/A	Columbia University
93.242	I	-337	Mental Health Research Grants	PO#540688	Columbia University
93.242	I	31,321	Mental Health Research Grants	01-SC-NIH-1016	Duke University

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93.242	I	49,130	Mental Health Research Grants	303-7231/DS805	Duke University
93.242	I	38,104	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	72,505	Mental Health Research Grants	PO#69409	Johns Hopkins University
93.242	I	68,330	Mental Health Research Grants	U01MH066688	Johns Hopkins University
93.242	I	136,180	Mental Health Research Grants	0255-7432-4609	Mount Sinai School of Medicine
93.242	I	76,691	Mental Health Research Grants	403968	Salk Institute
93.242	I	38,072	Mental Health Research Grants	N/A	Symtread, Inc.
93.242	I	18,831	Mental Health Research Grants	2-5-73443	University of Colorado
93.242	I	12,675	Mental Health Research Grants	3R30V	University of New Mexico
93.242	I	-829	Mental Health Research Grants	PO# 1093732	University of Pennsylvania
93.242	I	21,863	Mental Health Research Grants	109178-1	University of Pittsburgh
93.242	I	54,565	Mental Health Research Grants	110726-1	University of Pittsburgh
93.243	D	25,152	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.243	I	3,928	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	06-SC-SAMSHA-10	Duke University
93.247	D	203,971	Advanced Education Nursing Grant Program		
93.249	D	262,249	Public Health Training Centers Grant Program		
93.262	D	2,151,018	Occupational Safety and Health Program		
93.262	I	10,850	Occupational Safety and Health Program	PO# 4000520249	University of Iowa
93.263	D	196,216	Occupational Safety and Health - Training Grants		
93.264	D	99,643	Nurse Faculty Loan Program (NFLP)		
93.265	D	264,261	Comprehensive Geriatric Education Program (CGEP)		
93.271	D	508,692	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	389,326	Alcohol National Research Service Awards for Research Training		
93.273	D	6,151,687	Alcohol Research Programs		
93.273	I	37,194	Alcohol Research Programs	1	Columbia University
93.273	I	113,356	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	11,322	Alcohol Research Programs	150453.0004	Harvard University
93.273	I	158,561	Alcohol Research Programs	N/A	Harvard University
93.273	I	5,392	Alcohol Research Programs	1002164/23067	Research Foundation for Mental Hygiene
93.273	I	-2,228	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson University
93.273	I	32,245	Alcohol Research Programs	04-0741	University of Louisville
93.273	I	74,822	Alcohol Research Programs	5-34334	University of Memphis
93.273	I	31,197	Alcohol Research Programs	N/A	University of Memphis
93.277	D	324,630	Career Development Awards		
93.278	D	298,555	Drug Abuse National Research Service Awards for Research Training		
93.279	D	3,695,030	Drug Abuse and Addiction Research Programs		
93.279	I	28,769	Drug Abuse and Addiction Research Programs	1-R43-DA020217	Flying Bridge Technologies

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93.279	I	-4,842	Drug Abuse and Addiction Research Programs	N/A	Flying Bridge Technologies
93.279	I	17,821	Drug Abuse and Addiction Research Programs	496429	Pacific Institutes for Research
93.279	I	61,740	Drug Abuse and Addiction Research Programs	496430	Pacific Institutes for Research
93.279	I	43,897	Drug Abuse and Addiction Research Programs	496446	Pacific Institutes for Research
93.279	I	13,203	Drug Abuse and Addiction Research Programs	PIRE	Pacific Institutes for Research
93.279	I	10,282	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0	Pennsylvania State University
93.279	I	18,358	Drug Abuse and Addiction Research Programs	N/A	St. Jude Children's Research Hospital
93.279	I	27,962	Drug Abuse and Addiction Research Programs	F014699	University of Michigan
93.281	D	1,518,792	Mental Health Research Career/Scientist Development Awards		
93.282	D	622,545	Mental Health National Research Service Awards for Research Training		
93.283	D	5,210,600	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	8,421	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0275-03/03	Association of American Medical Colleges
93.283	I	21,540	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0645-04/04	Association of American Medical Colleges
93.283	I	123,090	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-644-04/04	Association of American Medical Colleges
93.283	I	173,026	Centers for Disease Control and Prevention - Investigations and Technical Assistance	TS-0768	Association of Teachers of Preventive Medicine
93.283	I	62,690	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/23	Association of Schools of Public Health
93.283	I	192,064	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3407-23/24	Association of Schools of Public Health
93.283	I	63,314	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3453-23/23	Association of Schools of Public Health
93.283	I	25,002	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3460-23/23	Association of Schools of Public Health
93.283	I	116,594	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/23	Association of Schools of Public Health
93.283	I	328,200	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3486-23/24	Association of Schools of Public Health
93.283	I	124,574	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/23	Association of Schools of Public Health
93.283	I	145,667	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3493-23/24	Association of Schools of Public Health
93.283	I	302,838	Centers for Disease Control and Prevention - Investigations and Technical Assistance	S3554-24/24	Association of Schools of Public Health
93.283	I	1,992	Centers for Disease Control and Prevention - Investigations and Technical Assistance	17-47U-8235	RTI International
93.283	I	17,414	Centers for Disease Control and Prevention - Investigations and Technical Assistance	3-44U-8264	RTI International
93.283	I	43	Centers for Disease Control and Prevention - Investigations and Technical Assistance	02-576-UNC/PO#5	West Virginia University
93.283	I	48,423	Centers for Disease Control and Prevention - Investigations and Technical Assistance	PO#50020878/02	West Virginia University
93.286	D	3,927,276	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	206,121	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hospital
93.300	D	256,475	National Center for Health Workforce Analysis		
93.307	D	1,052,654	Minority Health and Health Disparities Research		
93.310	D	10,364	Trans-NIH Research Support		
93.333	D	-4,042	Clinical Research		
93.333	I	-225	Clinical Research	303-3408/DS827	Duke University
93.342	D	3,329,846	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		

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93.358	D	97,812	Advanced Education Nursing Traineeships		
93.359	D	254,953	Nurse Education, Practice and Retention Grants		
93.361	D	4,155,623	Nursing Research		
93.361	I	109,663	Nursing Research	06-SC-NIH-1026	Duke University
93.361	I	20,318	Nursing Research	GSONO0086A	Oregon Health Sciences
93.375	D	-202	Minority Biomedical Research Support		
93.375	I	400	Minority Biomedical Research Support	002	Shaw University
93.375	I	21,783	Minority Biomedical Research Support	003	Shaw University
93.381	D	576,180	Airway Biology of Acute Asthma: Translational Studies		
93.389	D	15,157,950	National Center for Research Resources		
93.389	I	63,312	National Center for Research Resources	2003-1251	University of California - Irvine
93.389	I	28,415	National Center for Research Resources	2006-1719	University of California - Irvine
93.390	D	291,508	Academic Research Enhancement Award		
93.393	D	9,562,712	Cancer Cause and Prevention Research		
93.393	I	18,361	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	24,322	Cancer Cause and Prevention Research	383-5291/124095	Duke University Medical Center
93.393	I	694	Cancer Cause and Prevention Research	303-2491/DS494	Duke University
93.393	I	530	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	96,762	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	36,155	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	16,082	Cancer Cause and Prevention Research	N/A	Indiana University
93.393	I	11,027	Cancer Cause and Prevention Research	2-R01-CA69222-0	Medical University of South Carolina
93.393	I	-39,727	Cancer Cause and Prevention Research	N/A	Triangle Labs, Inc.
93.393	I	-2,065	Cancer Cause and Prevention Research	V399261	University of Arizona
93.393	I	1,346	Cancer Cause and Prevention Research	UF06009	University of Florida
93.393	I	280,223	Cancer Cause and Prevention Research	PO#Z743595/Z709	University of Hawaii
93.393	I	-4,579	Cancer Cause and Prevention Research	Z640474	University of Hawaii
93.393	I	109,877	Cancer Cause and Prevention Research	F011807	University of Michigan
93.393	I	57,350	Cancer Cause and Prevention Research	F012359	University of Michigan
93.393	I	47,851	Cancer Cause and Prevention Research	883402	University of Washington - Seattle
93.393	I	-1,544	Cancer Cause and Prevention Research	H25986	University of Southern California
93.393	I	322	Cancer Cause and Prevention Research	H28024	University of Southern California
93.393	I	37,734	Cancer Cause and Prevention Research	H30633	University of Southern California
93.393	I	197,019	Cancer Cause and Prevention Research	H32720	University of Southern California
93.393	I	8,224	Cancer Cause and Prevention Research	P.O.#H15555	University of Southern California
93.394	D	713,852	Cancer Detection and Diagnosis Research		
93.394	I	27,304	Cancer Detection and Diagnosis Research	1R44CA85101	Alan Penn & Associates

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93.394	I	3,573	Cancer Detection and Diagnosis Research	0210601	Boston Medical Center
93.394	I	36,261	Cancer Detection and Diagnosis Research	0210602	Boston Medical Center
93.394	I	-15,692	Cancer Detection and Diagnosis Research	5-37816/PO#9264	University of Pennsylvania
93.394	I	-8,720	Cancer Detection and Diagnosis Research	2112042/PO00001	University of Utah
93.394	I	152,042	Cancer Detection and Diagnosis Research	WU-06-23/PO#296	University of Washington - Seattle
93.395	D	4,198,175	Cancer Treatment Research		
93.395	I	1,395	Cancer Treatment Research	132944 FC 303-3	Duke University
93.395	I	93,823	Cancer Treatment Research	N/A	Gynecologic Oncology Group
93.395	I	15,830	Cancer Treatment Research	10-14025-02-06	H. Lee Moffitt Cancer Center
93.395	I	1,320	Cancer Treatment Research	N/A	IIT
93.395	I	70,734	Cancer Treatment Research	SA308-1105-4377	IIT
93.395	I	-211	Cancer Treatment Research	12766	National Childhood Cancer Foundation
93.395	I	-862	Cancer Treatment Research	13358	National Childhood Cancer Foundation
93.395	I	19,070	Cancer Treatment Research	14001	National Childhood Cancer Foundation
93.395	I	4,244	Cancer Treatment Research	14144	National Childhood Cancer Foundation
93.395	I	29,623	Cancer Treatment Research	071	University of Alabama - Birmingham
93.395	I	23,973	Cancer Treatment Research	N/A	University of Chicago
93.395	I	1,101	Cancer Treatment Research	UF0269CG	University of Florida
93.395	I	156,138	Cancer Treatment Research	F008827	University of Michigan
93.395	I	-131,317	Cancer Treatment Research	6130-1017-00-B	University of South Florida
93.395	I	2,233	Cancer Treatment Research	PO #29011J/WU-0	University of Washington - Seattle
93.395	I	29,673	Cancer Treatment Research	59336	Wake Forest University
93.396	D	8,607,313	Cancer Biology Research		
93.396	I	341	Cancer Biology Research	303-2543/DS782	Duke University
93.396	I	26,281	Cancer Biology Research	N/A	Vanderbilt University Medical Center
93.396	I	-437	Cancer Biology Research	VUMC CA #8874	Vanderbilt University Medical Center
93.396	I	190,353	Cancer Biology Research	VUMC8874	Vanderbilt University Medical Center
93.396	I	-12,363	Cancer Biology Research	VUMC CA #8874	Vanderbilt University
93.397	D	11,574,250	Cancer Centers Support Grants		
93.398	D	4,356,943	Cancer Research Manpower		
93.399	D	5,345,773	Cancer Control		
93.399	I	-1,870	Cancer Control	5-30164.575	Dartmouth College
93.399	I	41,234	Cancer Control	530190.5735	Dartmouth College
93.399	I	161,266	Cancer Control	530244.575	Dartmouth College
93.399	I	760	Cancer Control	5-30292	Dartmouth College
93.399	I	42,228	Cancer Control	530547.575	Dartmouth College
93.399	I	10,042	Cancer Control	303-2118/DS838	Duke University

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93.399	I	32,589	Cancer Control	N/A	Nat'l Surgical Adj Breast and Bowel Project Foundation
93.399	I	21,324	Cancer Control	FY04.024.004	UC Health Science Center
93.481	D	114,734	Different Bacterial Species Selectively Induce TH1 Cells		
93.600	D	565,685	Head Start		
93.631	D	348,133	Developmental Disabilities Projects of National Significance		
93.632	D	497,007	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	1,570,308	Social Services Research and Demonstration		
93.648	D	379,608	Child Welfare Services Training Grants		
93.670	D	792,447	Child Abuse and Neglect Discretionary Activities		
93.670	I	61,484	Child Abuse and Neglect Discretionary Activities	N/A	Chapel Hill Training - Outreach Project
93.821	D	1,876	Cell Biology and Biophysics Research		
93.822	D	534,911	Health Careers Opportunity Program		
93.837	D	13,515,747	Heart and Vascular Diseases Research		
93.837	I	26	Heart and Vascular Diseases Research	303-6137/DS620	Duke University
93.837	I	197,795	Heart and Vascular Diseases Research	303-6696/DS735	Duke University Medical Center
93.837	I	66,316	Heart and Vascular Diseases Research	303-6698/DS734	Duke University Medical Center
93.837	I	-426	Heart and Vascular Diseases Research	303-6938/DS710	Duke University Medical Center
93.837	I	164,881	Heart and Vascular Diseases Research	DS800	Duke University Medical Center
93.837	I	34,366	Heart and Vascular Diseases Research	136454	Duke University
93.837	I	20,039	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	1,107	Heart and Vascular Diseases Research	303-6463/DS734	Duke University
93.837	I	112,309	Heart and Vascular Diseases Research	303-6551/DS734	Duke University
93.837	I	137,034	Heart and Vascular Diseases Research	303-6552/DS735	Duke University
93.837	I	19,156	Heart and Vascular Diseases Research	303-6566	Duke University
93.837	I	49,498	Heart and Vascular Diseases Research	303-6686/129789	Duke University
93.837	I	70,691	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	252,259	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Institute of Technology
93.837	I	55,906	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern California Institute
93.837	I	39,711	Heart and Vascular Diseases Research	4038	Rand Corporation, Inc.
93.837	I	23,463	Heart and Vascular Diseases Research	1107.06	SW Foundation for Biomedical Research
93.837	I	22,258	Heart and Vascular Diseases Research	3573463	Syracuse University
93.837	I	199,982	Heart and Vascular Diseases Research	02-66141	University of Mississippi Medical Center
93.837	I	2,147	Heart and Vascular Diseases Research	PO H6636266501	University of Minnesota
93.837	I	14,245	Heart and Vascular Diseases Research	Q6636266507	University of Minnesota
93.837	I	25,420	Heart and Vascular Diseases Research	S6636266506	University of Minnesota
93.837	I	41,062	Heart and Vascular Diseases Research	PO 41874/05-105	University of South Carolina

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93.837	I	782,028	Heart and Vascular Diseases Research	0004524B	University of Texas - Houston
93.837	I	351,721	Heart and Vascular Diseases Research	0004524C	University of Texas - Houston
93.837	I	24,515	Heart and Vascular Diseases Research	0004575B	University of Texas - Houston
93.837	I	26,222	Heart and Vascular Diseases Research	0004575C	University of Texas - Houston
93.837	I	169,990	Heart and Vascular Diseases Research	GC11231-122810	University of Virginia
93.837	I	119,950	Heart and Vascular Diseases Research	GC11231-124755	University of Virginia
93.837	I	8,051	Heart and Vascular Diseases Research	214097	University of Washington - Seattle
93.837	I	37,025	Heart and Vascular Diseases Research	918761	University of Washington - Seattle
93.837	I	480	Heart and Vascular Diseases Research	N/A	Vascular Pharmaceutical
93.837	I	33,161	Heart and Vascular Diseases Research	P.O.#29307M/WU	Washington University - St. Louis
93.838	D	14,300,688	Lung Diseases Research		
93.838	I	6,502	Lung Diseases Research	PO#0000053059	Children's Hospital of Boston
93.838	I	5,804	Lung Diseases Research	199722	University of Washington - Seattle
93.839	D	8,859,410	Blood Diseases and Resources Research		
93.839	I	138,285	Blood Diseases and Resources Research	00468(20648)-06	Children's Hospital of Philadelphia
93.839	I	1,356	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hospital of Philadelphia
93.839	I	285	Blood Diseases and Resources Research	5-P01-HL064190	Children's Hospital of Philadelphia
93.839	I	-422	Blood Diseases and Resources Research	N/A	Children's Hospital of Philadelphia
93.839	I	88,834	Blood Diseases and Resources Research	131580/303-6657	Duke University Medical Center
93.839	I	512,908	Blood Diseases and Resources Research	131860	Duke University Medical Center
93.839	I	15,400	Blood Diseases and Resources Research	137187	Duke University Medical Center
93.839	I	8,453	Blood Diseases and Resources Research	303-6160/DS746	Duke University Medical Center
93.839	I	14,863	Blood Diseases and Resources Research	130927	Duke University
93.839	I	129,007	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	59,545	Blood Diseases and Resources Research	0600 370 F054 4	Northwestern University
93.839	I	63,346	Blood Diseases and Resources Research	24-1106-0002-20	University of Nebraska
93.839	I	32,440	Blood Diseases and Resources Research	J065240	University of Wisconsin
93.846	D	5,037,080	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	11,539	Arthritis, Musculoskeletal and Skin Diseases Research	134907 303-1558	Duke University
93.846	I	31,882	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Medical University of South Carolina
93.846	I	14,822	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Medical University of South Carolina
93.847	D	5,692,941	Diabetes, Endocrinology and Metabolism Research		
93.847	I	65,688	Diabetes, Endocrinology and Metabolism Research	N/A	Archimage, Inc.
93.847	I	9,276	Diabetes, Endocrinology and Metabolism Research	N/A	Children's Research Institute
93.847	I	962	Diabetes, Endocrinology and Metabolism Research	HR.76549.109001	Children's Hospital and Regional Medical Center
93.847	I	144,801	Diabetes, Endocrinology and Metabolism Research	N/A	IGBMC
93.847	I	11,879	Diabetes, Endocrinology and Metabolism Research	S6636505205	University of Minnesota

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93.847	I	30,286	Diabetes, Endocrinology and Metabolism Research	WU-03-162/29629	Washington University - St. Louis
93.848	D	9,518,847	Digestive Diseases and Nutrition Research		
93.848	I	-824	Digestive Diseases and Nutrition Research	N/A	Temple University
93.848	I	40,629	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	119,711	Digestive Diseases and Nutrition Research	TRACS25844	University of Chicago
93.848	I	1,177	Digestive Diseases and Nutrition Research	0000124638/9906	University of Utah
93.848	I	-722	Digestive Diseases and Nutrition Research	PO#0000105306/9	University of Utah
93.848	I	31,171	Digestive Diseases and Nutrition Research	PO#29472P/WU-04	Washington University - St. Louis
93.849	D	2,878,623	Kidney Diseases, Urology and Hematology Research		
93.849	I	88,128	Kidney Diseases, Urology and Hematology Research	12.7892.H-UNC	Children's Hospital of Oakland
93.849	I	147,060	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke University Medical Center
93.849	I	-3,107	Kidney Diseases, Urology and Hematology Research	303-1987/DS525	Duke University Medical Center
93.849	I	230,356	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	156,831	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	38,180	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Institute for Medical Research
93.849	I	18,853	Kidney Diseases, Urology and Hematology Research	8502-90010-6	Johns Hopkins University
93.849	I	279,682	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.853	D	10,419,286	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	334,550	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	California Institute of Technology
93.853	I	738	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	California Institute of Technology
93.853	I	17,692	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS770	Duke University
93.853	I	30,707	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS771	Duke University
93.853	I	6,295	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	10,439	Extramural Research Programs in the Neurosciences and Neurological Disorders	13500000-32115	Stanford University
93.853	I	64,214	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.4000092925	University of Iowa
93.853	I	-46	Extramural Research Programs in the Neurosciences and Neurological Disorders	F007527	University of Michigan
93.853	I	3,696	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	University of Washington - Seattle
93.853	I	28,079	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/5-R	Vanderbilt University Medical Center
93.853	I	100	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/7-R	Vanderbilt University Medical Center
93.853	I	1,661	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake Forest University School of Medicine
93.853	I	49,175	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake Forest University
93.853	I	4,133	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29024P/WU-04	Washington University - St. Louis
93.853	I	-3,953	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29084P/WU-04	Washington University - St. Louis
93.853	I	22,281	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29881G/WU-06	Washington University - St. Louis
93.853	I	2,611	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-05-77	Washington University - St. Louis
93.853	I	107,738	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-181/PO299	Washington University - St. Louis
93.853	I	-6,900	Extramural Research Programs in the Neurosciences and Neurological Disorders	A05626	Yale University

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93.853	I	62,280	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06074	Yale University
93.854	D	39,427	Biological Basis Research in the Neurosciences		
93.855	D	12,429,274	Allergy, Immunology and Transplantation Research		
93.855	I	52,091	Allergy, Immunology and Transplantation Research	7-R01-AI060373	Brigham Women's Hospital
93.855	I	181,765	Allergy, Immunology and Transplantation Research	131714-1	Duke University
93.855	I	102,921	Allergy, Immunology and Transplantation Research	131714-2	Duke University
93.855	I	18,980	Allergy, Immunology and Transplantation Research	132572	Duke University
93.855	I	507	Allergy, Immunology and Transplantation Research	412A775	University of Wisconsin
93.856	D	11,806,692	Microbiology and Infectious Diseases Research		
93.856	I	10,186	Microbiology and Infectious Diseases Research	138345	Duke University Medical Center
93.856	I	123,968	Microbiology and Infectious Diseases Research	303-0012	Duke University Medical Center
93.856	I	178	Microbiology and Infectious Diseases Research	303-0798/DS767	Duke University Medical Center
93.856	I	-1	Microbiology and Infectious Diseases Research	303-0806/DS767	Duke University Medical Center
93.856	I	87,543	Microbiology and Infectious Diseases Research	DS767	Duke University Medical Center
93.856	I	929,245	Microbiology and Infectious Diseases Research	UNC-CH-COHEN-01	Duke University Medical Center
93.856	I	-617	Microbiology and Infectious Diseases Research	303-0066	Duke University
93.856	I	-26,747	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	956,838	Microbiology and Infectious Diseases Research	303-0312/130071	Duke University
93.856	I	71,043	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	9,604	Microbiology and Infectious Diseases Research	5-20313-G1	Emory University
93.856	I	28,844	Microbiology and Infectious Diseases Research	0000587725/05-1	Fred Hutchinson Cancer Research Center
93.856	I	137,704	Microbiology and Infectious Diseases Research	123273	Harvard University
93.856	I	24,800	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins University
93.856	I	65,327	Microbiology and Infectious Diseases Research	PO#8408-53607-9	Johns Hopkins University
93.856	I	8,040	Microbiology and Infectious Diseases Research	1-R01-AI060373	Medical University of South Carolina
93.856	I	25,075	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	280,628	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific Systems
93.856	I	-9,698	Microbiology and Infectious Diseases Research	203VC007	Social & Scientific Systems
93.856	I	167,628	Microbiology and Infectious Diseases Research	204VC005	Social & Scientific Systems
93.856	I	122,414	Microbiology and Infectious Diseases Research	AACTG.27.5199.0	Social & Scientific Systems
93.856	I	422	Microbiology and Infectious Diseases Research	AACTG.27.WHC02	Social & Scientific Systems
93.856	I	4,226	Microbiology and Infectious Diseases Research	AACTG.33.42	Social & Scientific Systems
93.856	I	12,171	Microbiology and Infectious Diseases Research	AACTG.33.47	Social & Scientific Systems
93.856	I	49,471	Microbiology and Infectious Diseases Research	AACTG.42.UICTU	Social & Scientific Systems
93.856	I	772,573	Microbiology and Infectious Diseases Research	AACTG.45.IICTU	Social & Scientific Systems
93.856	I	72,686	Microbiology and Infectious Diseases Research	AACTG.50.5208.0	Social & Scientific Systems
93.856	I	286,905	Microbiology and Infectious Diseases Research	N/A	Social & Scientific Systems

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93.856	I	66,572	Microbiology and Infectious Diseases Research	005	University of Alabama - Birmingham
93.856	I	35	Microbiology and Infectious Diseases Research	K-1-55011/3913	University of Houston
93.856	I	623	Microbiology and Infectious Diseases Research	PO# 1000533936	University of Iowa
93.856	I	3,955	Microbiology and Infectious Diseases Research	2405074	University of Utah
93.856	I	28,677	Microbiology and Infectious Diseases Research	236845	University of Washington - Seattle
93.856	I	81,467	Microbiology and Infectious Diseases Research	853684	University of Washington - Seattle
93.856	I	127,113	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt University Medical Center
93.859	D	30,276,819	Biomedical Research and Research Training		
93.859	I	44,185	Biomedical Research and Research Training	127666	Duke University
93.859	I	15,342	Biomedical Research and Research Training	N/A	Jackson Laboratory
93.859	I	115,919	Biomedical Research and Research Training	8505-10004-X	Johns Hopkins University
93.859	I	4,417	Biomedical Research and Research Training	SA0408120	University of Arkansas
93.859	I	63,667	Biomedical Research and Research Training	S0175925	University of California
93.862	D	1,915	Genetics and Developmental Biology Research and Research Training		
93.864	D	615,590	Population Research		
93.864	I	740	Population Research	1622-UNC-JHU-36	Pennsylvania State University
93.864	I	-8,213	Population Research	1-44U-7956/HD40	RTI International
93.864	I	61,342	Population Research	4-57U-8254/HD39	RTI International
93.864	I	29,661	Population Research	1540187/PO#0000	University of Colorado
93.864	I	18,801	Population Research	F010684	University of Michigan
93.864	I	-8,139	Population Research	PO#1391547/5-41	University of Pennsylvania
93.865	D	28,277,797	Child Health and Human Development Extramural Research		
93.865	I	-1,743	Child Health and Human Development Extramural Research	120151	Duke University
93.865	I	228,369	Child Health and Human Development Extramural Research	130643	Duke University
93.865	I	76,769	Child Health and Human Development Extramural Research	137288	Duke University
93.865	I	57,984	Child Health and Human Development Extramural Research	N/A	IntelliTools Inc.
93.865	I	54,613	Child Health and Human Development Extramural Research	N/A	Multivariate Algor
93.865	I	59,892	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1	Pennsylvania State University
93.865	I	149,850	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	-2,338	Child Health and Human Development Extramural Research	543477	Tulane University
93.865	I	47,034	Child Health and Human Development Extramural Research	544311	Tulane University
93.865	I	14,220	Child Health and Human Development Extramural Research	F011632	University of Michigan
93.865	I	78,385	Child Health and Human Development Extramural Research	F013298	University of Michigan
93.865	I	22,352	Child Health and Human Development Extramural Research	716656	University of Washington - Seattle
93.865	I	82,026	Child Health and Human Development Extramural Research	GMO-500121	University of Texas Southwestern Medical Center
93.866	D	4,183,338	Aging Research		
93.866	I	7,777	Aging Research	MC-501519-B-AJ	Boston University

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93.866	I	148,612	Aging Research	MC510898 BAJ	Boston University
93.866	I	55,985	Aging Research	N/A	Boston University
93.866	I	-326	Aging Research	303-9369/126055	Duke University
93.866	I	102,508	Aging Research	JHU 8205-53703	Johns Hopkins University
93.866	I	124,199	Aging Research	3747SC	University of California - San Francisco
93.866	I	99	Aging Research	5-31985-B	University of Pennsylvania
93.866	I	28,178	Aging Research	N/A	University of Queensland
93.866	I	9,371	Aging Research	214115	University of Washington - Seattle
93.867	D	2,012,682	Vision Research		
93.867	I	23,623	Vision Research	134236	Duke University Medical Center
93.867	I	5,009	Vision Research	EY11751	Jaeb Center for Health Research
93.867	I	12,902	Vision Research	77449	Johns Hopkins University
93.867	I	105,485	Vision Research	PO# 39603	Johns Hopkins University
93.867	I	66,512	Vision Research	22-2283320	Western Michigan University
93.879	D	7,354	Medical Library Assistance		
93.880	D	1,262	Minority Access to Research Careers		
93.884	D	1,073,952	Grants for Training in Primary Care Medicine and Dentistry		
93.894	D	3,781,667	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	53,606	Grants for Faculty Development in Family Medicine		
93.896	D	16,073	Pediatric Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.900	D	-1,363	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.900	I	54	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics	597734	University of Washington - Seattle
93.928	D	685,218	Special Projects of National Significance		
93.929	D	5,722	Center for Medical Rehabilitation Research		
93.929	I	3,128	Center for Medical Rehabilitation Research	N/A	University of Alabama - Birmingham
93.929	I	18,169	Center for Medical Rehabilitation Research	664939/M763444	University of Miami
93.929	I	-1,856	Center for Medical Rehabilitation Research	5-24941	University of Virginia
93.929	I	2,634	Center for Medical Rehabilitation Research	GC10817-119854	University of Virginia
93.931	D	1,631,029	Demonstration Grants to States for Community Scholarship		
93.941	D	99,146	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	2,234,861	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.943	I	10,303	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	303-9851/DS456	Duke University Medical Center
93.960	D	-7,714	Special Minority Initiatives		
93.964	D	129,474	Public Health Traineeships		

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93.969	D	387,746	Geriatric Education Centers		
93.989	D	2,123,427	International Research and Research Training		
93.989	I	1,398	International Research and Research Training	3D43TW00010	Johns Hopkins University
94.005	D	579	Learn and Serve America - Higher Education		
94.005	I	16,222	Learn and Serve America - Higher Education	31-2462-321/31	Temple University
97	D	141,835	Department of Homeland Security		
97.001	I	208,368	Pilot Demonstration or Earmarked Projects	N/A	MDC - Mak Diff Comm
98	D	22,270,234	United States Agency for International Development		
98	I	31,429	United States Agency for International Development	N/A	Association Liaison Office
98	I	231,859	United States Agency for International Development	CTA-0101-31-222	Elizabeth Glaser Pediatrics AIDS Foundation
98	I	-3,309	United States Agency for International Development	MSA-03-365	Eastern Virginia Medical School
98	I	431,922	United States Agency for International Development	MSA-04-392	Eastern Virginia Medical School
98	I	-3,411	United States Agency for International Development	N/A	EngenderHealth, Inc.
98	I	3,648	United States Agency for International Development	FCO 80011/HRN-A	Family Health International
98	I	53,712	United States Agency for International Development	FCO 213353/497	Family Health International
98	I	9,820	United States Agency for International Development	FCO 84078/HRN-A	Family Health International
98	I	81,184	United States Agency for International Development	FCO# 84078/2154	Family Health International
98	I	126,244	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	103,118	United States Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	6,862	United States Agency for International Development	674-0320-003	Management Sciences
98.004	I	93,987	Non-Governmental Organization Strengthening (NGO)	FPHPA043220-06	Planned Parenthood
98.004	I	93,115	Non-Governmental Organization Strengthening (NGO)	PPGM/FK2	Planned Parenthood
99	D	4,505	Other Federal Assistance		
99	I	66,835	Other Federal Assistance	CTC/JPK-CL4409	Concurrent Technologies Corporation
99	I	-2,116	Other Federal Assistance	N/A	Korve Engineering, Inc.
99	I	99,193	Other Federal Assistance	Z976701	University of Maryland - College Park Foundation
		<u>513,506,667</u>	Total — University of North Carolina at Chapel Hill		

University of North Carolina at Charlotte

10.652	D	106,605	Forestry Research		
10.914	D	292	Wildlife Habitat Incentive Program		
11.609	D	27,400	Measurement and Engineering Research and Standards		
11.612	I	1,000	Advanced Technology Program	N/A	IBM
12.002	I	62,835	Procurement Technical Assistance for Business Firms	Memo 2005-1/206-01	Small Business and Technology Development Center
12.300	D	17,029	Basic and Applied Scientific Research		
12.420	D	3,425	Military Medical Research and Development		
12.431	D	268,560	Basic Scientific Research		

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12.800	D	28,507	Air Force Defense Research Sciences Program		
12.901	D	147,611	Mathematical Sciences Grants Program		
12.910	D	1,458,235	Research and Technology Development		
16.560	D	41,276	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.609	D	37,810	Community Prosecution and Project Safe Neighborhoods		
43.002	I	7,038	Technology Transfer	HST-G0-09430.01-A	Space Telescope Science Institute
45.149	D	863	Promotion of the Humanities - Division of Preservation and Access		
47.041	D	1,181,572	Engineering Grants		
47.049	D	351,270	Mathematical and Physical Sciences		
47.050	D	11,206	Geosciences		
47.050	I	17	Geosciences	S04-44694	University Corporation for Atmospheric Research
47.070	D	546,240	Computer and Information Science and Engineering		
47.074	D	231,248	Biological Sciences		
47.075	D	198,249	Social, Behavioral, and Economic Sciences		
47.076	D	1,864,943	Education and Human Resources		
47.076	I	908	Education and Human Resources	N/A	N.C. Science and Mathematics Alliance
47.079	D	39,506	International Science and Engineering (OISE)		
59.037	I	181,155	Small Business Development Center	Memo 2005-02/2006-02	Small Business and Technology Development Center
66.814	D	70,402	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
81.049	D	106,766	Office of Science Financial Assistance Program		
84.007	D	383,480	Federal Supplemental Educational Opportunity Grants		
84.016	D	76,720	Undergraduate International Studies and Foreign Language Programs		
84.019	D	29,253	Overseas - Faculty Research Abroad		
84.033	D	512,026	Federal Work-Study Program		
84.038	D	6,518,873	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	214,188	TRIO - Student Support Services		
84.063	D	11,681,244	Federal Pell Grant Program		
84.116	D	229,433	Fund for the Improvement of Postsecondary Education		
84.195	D	20,987	Bilingual Education - Professional Development		
84.206	D	2,025	Javits Gifted and Talented Students Education Grant Program		
84.217	D	254,085	TRIO - McNair Post-Baccalaureate Achievement		
84.324	D	2,158,755	Research in Special Education		
84.324	I	155,679	Research in Special Education	4-68504-05-268	University of Kentucky Research Foundation
84.325	D	339,365	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	103,540	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		

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93.121	D	55,607	Oral Diseases and Disorders Research		
93.124	D	10,982	Nurse Anesthetist Traineeships		
93.242	D	49,415	Mental Health Research Grants		
93.247	D	2,515	Advanced Education Nursing Grant Program		
93.273	D	1,879	Alcohol Research Programs		
93.279	D	211,690	Drug Abuse and Addiction Research Programs		
93.358	D	47,072	Advanced Education Nursing Traineeships		
93.393	D	166,520	Cancer Cause and Prevention Research		
93.838	D	401,430	Lung Diseases Research		
93.846	D	327,872	Arthritis, Musculoskeletal and Skin Diseases Research		
93.848	D	716,994	Digestive Diseases and Nutrition Research		
93.853	D	34,901	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	228,382	Allergy, Immunology and Transplantation Research		
93.856	D	297,882	Microbiology and Infectious Diseases Research		
93.859	D	224,577	Biomedical Research and Research Training		
93.865	D	13,737	Child Health and Human Development Extramural Research		
93.866	D	86,526	Aging Research		
93.867	D	70,754	Vision Research		
93.925	D	32,916	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.945	I	11,060	Assistance Programs for Chronic Disease Prevention and Control	N/A	Carolinas HealthCare System
		<u>32,664,332</u>	Total — University of North Carolina at Charlotte		

University of North Carolina at Greensboro

10.206	D	234,119	Grants for Agricultural Research - Competitive Research Grants		
10.250	I	2,376	Agricultural and Rural Economic Research	01800032097901	Mississippi State University
12.420	D	12,569	Military Medical Research and Development		
12.420	I	604,870	Military Medical Research and Development	553409	Moses Cone Hospital
14.218	I	1,266	Community Development Block Grants/Entitlement Grants	553387	City of High Point
14.243	D	223,756	Opportunities for Youth - Youthbuild Program		
14.512	D	36,764	Community Development Work-Study Program		
14.866	I	4,832	Demolition and Revitalization of Severely Distressed Public Housing	H6-06-118	High Point Housing Authority
14.900	I	5,508	Lead-Based Paint Hazard Control in Privately-Owned Housing	553423	City of Greensboro
14.900	I	2,391	Lead-Based Paint Hazard Control in Privately-Owned Housing	553457	City of Greensboro
15	D	18,969	U.S. Department of the Interior		
16.595	I	3,884	Community Capacity Development Office	553396	Greensboro Housing Authority
16.609	D	21,033	Community Prosecution and Project Safe Neighborhoods		
45.024	D	79,302	Promotion of the Arts - Grants to Organizations and Individuals		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.149	D	44,996	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	39,292	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	79,231	Promotion of the Humanities - Research		
45.303	D	78,343	Conservation Project Support		
47	D	50,817	National Science Foundation		
47.049	D	206,818	Mathematical and Physical Sciences		
47.070	D	445,773	Computer and Information Science and Engineering		
47.074	D	460,803	Biological Sciences		
47.074	I	46,489	Biological Sciences	25281	Marine Biological Laboratory
47.075	D	5,728	Social, Behavioral, and Economic Sciences		
47.076	D	144,582	Education and Human Resources		
47.076	I	19,857	Education and Human Resources	553416	Duke University
47.076	I	33,481	Education and Human Resources	06-SC-NSF-1041	Duke University
47.076	I	33,527	Education and Human Resources	ESI 0407373	Science Museum of Minnesota
47.078	I	34,948	Polar Programs	7074	Marine Biological Laboratory
66.509	D	215,241	Science to Achieve Results (STAR) Research Program		
66.509	I	26,393	Science to Achieve Results (STAR) Research Program	F012487	University of Michigan
66.606	D	1,067	Surveys, Studies, Investigations and Special Purpose Grants		
84	D	5,751,376	U.S. Department of Education		
84	I	6,392	U.S. Department of Education	50657	SW Educational Development Laboratory
84	I	235,651	U.S. Department of Education	51887	SW Educational Development Laboratory
84	I	185,891	U.S. Department of Education	P052763	SW Educational Development Laboratory
84	I	15,303	U.S. Department of Education	SRVTA05009	NE Regional Education Collaborative
84	I	73,155	U.S. Department of Education	S450005013	Edvantia, Inc.
84	I	90,103	U.S. Department of Education	553447	NW Regional Education Laboratory
84	I	51,302	U.S. Department of Education	553401	Avery City Schools
84	I	5,362	U.S. Department of Education	SRVTA04005	NE Regional Education Collaborative
84	I	5,485	U.S. Department of Education	553458	NE Regional Education Collaborative
84.007	D	575,281	Federal Supplemental Educational Opportunity Grants		
84.032	D	9,523,004	Federal Family Education Loans		
84.033	D	378,301	Federal Work-Study Program		
84.038	D	6,234,393	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	291,071	TRIO - Student Support Services		
84.063	D	9,423,648	Federal Pell Grant Program		
84.128	D	17,188	Rehabilitation Services - Service Projects		
84.214	D	422,618	Even Start - Migrant Education		
84.215	D	34,976	Fund for the Improvement of Education		

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For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.302	D	516,794	Regional Technology in Education Consortia		
84.319	D	725,597	Eisenhower Regional Math and Science Consortia		
84.325	D	984,879	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.336	I	353,511	Teacher Quality Enhancement Grants	26-200006	Commonwealth of Pennsylvania
84.339	D	6,106	Learning Anytime Anywhere Partnerships		
84.925	I	57,957	Advanced Certification or Advance Credentialing	SA-02-0204-012	National Board of Professional Teaching Standards
93	D	54,971	U.S. Department of Health and Human Services		
93	I	37,223	U.S. Department of Health and Human Services	06-SC-NIH 1014	Duke University
93	I	16,334	U.S. Department of Health and Human Services	553454	University of Alabama
93.113	D	79,024	Environmental Health		
93.115	I	42,622	Biometry and Risk Estimation - Health Risks from Environmental Exposures	WFUHSS014517	Wake Forest University
93.121	D	10,041	Oral Diseases and Disorders Research		
93.124	D	22,396	Nurse Anesthetist Traineeships		
93.136	I	7,032	Injury Prevention and Control Research and State and Community Based Programs	201-6-1210 (B)	University of Texas
93.173	D	42,588	Research Related to Deafness and Communication Disorders		
93.213	D	55,106	Research and Training in Complementary and Alternative Medicine		
93.242	D	444,234	Mental Health Research Grants		
93.242	I	31,018	Mental Health Research Grants	OR57-001-02	University of Tennessee
93.243	D	7,177	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.247	D	398,144	Advanced Education Nursing Grant Program		
93.260	D	542,664	Family Planning - Personnel Training		
93.265	D	241,229	Comprehensive Geriatric Education Program (CGEP)		
93.273	I	54,090	Alcohol Research Programs	WFUHS 13057	Wake Forest University
93.277	D	60,773	Career Development Awards		
93.279	D	282,761	Drug Abuse and Addiction Research Programs		
93.281	D	97,325	Mental Health Research Career/Scientist Development Awards		
93.283	I	39,491	Centers for Disease Control and Prevention - Investigations and Technical Assistance	553410	Guilford County
93.358	D	81,361	Advanced Education Nursing Traineeships		
93.361	D	61,041	Nursing Research		
93.375	D	390,059	Minority Biomedical Research Support		
93.390	D	86,630	Academic Research Enhancement Award		
93.399	D	7,759	Cancer Control		
93.600	D	2,477	Head Start		
93.837	D	97,140	Heart and Vascular Diseases Research		
93.847	D	148,110	Diabetes, Endocrinology and Metabolism Research		
93.848	D	254,184	Digestive Diseases and Nutrition Research		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.848	I	49,959	Digestive Diseases and Nutrition Research	553355	Duke University
93.853	I	150,857	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8027	Duke University
93.859	D	65,838	Biomedical Research and Research Training		
93.865	D	120,318	Child Health and Human Development Extramural Research		
93.865	I	3,920	Child Health and Human Development Extramural Research	FY2001-086ML	University of Kansas
93.865	I	5	Child Health and Human Development Extramural Research	553393	University of Alabama
93.865	I	45,066	Child Health and Human Development Extramural Research	553411	University of Alabama
93.865	I	47,447	Child Health and Human Development Extramural Research	553422	University of Alabama
93.866	D	51,365	Aging Research		
93.866	I	29,698	Aging Research	008454-04	Arizona State University
93.974	D	273,785	Family Planning - Service Delivery Improvement Research Grants		
99	I	35,776	Other Federal Assistance	553418	Northeastern University
		<u>43,753,407</u>	Total — University of North Carolina at Greensboro		

University of North Carolina at Pembroke

14	D	19,506	U.S. Department of Housing and Urban Development		
17.259	I	652,441	WIA Youth Activities	04-44-5467	Lumber River Council of Governments
47.049	D	253,301	Mathematical and Physical Sciences		
84.007	D	83,148	Federal Supplemental Educational Opportunity Grants		
84.032	D	884,839	Federal Family Education Loans		
84.033	D	186,749	Federal Work-Study Program		
84.038	D	1,796,970	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	253,211	TRIO - Student Support Services		
84.047	D	317,369	TRIO - Upward Bound		
84.063	D	6,081,525	Federal Pell Grant Program		
84.287	D	92,599	Twenty-First Century Community Learning Centers		
84.367	D	102,120	Improving Teacher Quality State Grants		
93.375	I	1,219	Minority Biomedical Research Support	N/A	Indiana University
93.822	D	418,080	Health Careers Opportunity Program		
93.910	I	182,118	Family and Community Violence Prevention Program	FCVP 03-11-133	Central State
93.926	D	359,463	Healthy Start Initiative		
93.928	I	19,163	Special Projects of National Significance	N/A	Native American Interfaith Ministries
		<u>11,703,821</u>	Total — University of North Carolina at Pembroke		

University of North Carolina at Wilmington

10.200	D	210,338	Grants for Agricultural Research, Special Research Grants		
10.206	D	39,937	Grants for Agricultural Research - Competitive Research Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.417	I	6	Sea Grant Support	V1A3	S.C. Marine Research Institute
11.417	I	15,094	Sea Grant Support	745837	University of Washington
11.417	I	45,705	Sea Grant Support	RR746-007-75121	University of Georgia
11.417	I	20,916	Sea Grant Support	3033	University of Delaware
11.417	I	16,170	Sea Grant Support	R-122-1-04	University of Puerto Rico
11.417	I	56,896	Sea Grant Support	R-UNCW-6-05	University of Puerto Rico
11.429	D	10,049	Marine Sanctuary Program		
11.430	D	2,484,362	Undersea Research		
11.430	I	36,124	Undersea Research	05-07-008	University of Mississippi
11.430	I	16,242	Undersea Research	USM-GR02072-001	University of Southern Mississippi
11.432	I	24,012	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	6-6126G-3712	University of Miami
11.433	D	28,377	Marine Fisheries Initiative		
11.439	D	83,814	Marine Mammal Data Program		
11.455	I	35,442	Cooperative Science and Education Program	1887/RU#425255	Rutgers State University
11.455	I	49,851	Cooperative Science and Education Program	2137	Rutgers State University
11.455	I	5,136	Cooperative Science and Education Program	06-124	University of New Hampshire
11.460	D	1,756,290	Special Oceanic and Atmospheric Projects		
11.472	I	8,582	Unallied Science Program	A100402	WHOI
11.478	D	182,999	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.478	I	73,267	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	MML-106390A	Mote Marine Laboratory
12.109	D	317,817	Protection, Clearing and Straightening Channels		
12.300	D	18,467	Basic and Applied Scientific Research		
15.608	D	103	Fish and Wildlife Management Assistance		
15.630	D	6,804	Coastal Program		
15.916	I	4	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	Florida International University
45.024	D	19,570	Promotion of the Arts - Grants to Organizations and Individuals		
47.041	D	23,000	Engineering Grants		
47.049	D	46,868	Mathematical and Physical Sciences		
47.049	I	12,227	Mathematical and Physical Sciences	TUL153-03/04	Tulane University
47.050	D	353,480	Geosciences		
47.050	I	36,131	Geosciences	10228241	University of California - San Diego
47.050	I	76,086	Geosciences	09201902	Princeton University
47.050	I	114,903	Geosciences	OCE-0603790	University of California - Merced
47.074	D	211,602	Biological Sciences		
47.074	I	22,217	Biological Sciences	02-285	University of Louisiana - Lafayette
47.075	D	12,228	Social, Behavioral, and Economic Sciences		
47.076	D	266,649	Education and Human Resources		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.078	D	59,556	Polar Programs		
66.436	D	-125	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.456	I	-1,488	National Estuary Program	MCBP-CWA-03	Maryland Coastal Bays
66.509	I	140	Science to Achieve Results (STAR) Research Program	751U9185	RTI International
66.514	D	7,775	Science to Achieve Results (STAR) Fellowship Program		
84.007	D	283,042	Federal Supplemental Educational Opportunity Grants		
84.033	D	364,654	Federal Work-Study Program		
84.038	D	5,378,384	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	5,345,366	Federal Pell Grant Program		
84.116	D	50,536	Fund for the Improvement of Postsecondary Education		
84.184	D	86,160	Safe and Drug-Free Schools and Communities - National Programs		
84.268	D	43,693,651	Federal Direct Student Loans		
84.335	D	-39	Child Care Access Means Parents in School		
84.342	D	2,165	Preparing Tomorrow's Teachers to Use Technology		
84.350	D	260,934	Transition to Teaching		
93.113	D	440,958	Environmental Health		
93.242	D	308,359	Mental Health Research Grants		
93.273	D	153,206	Alcohol Research Programs		
93.279	D	62,140	Drug Abuse and Addiction Research Programs		
93.390	D	87,221	Academic Research Enhancement Award		
93.395	I	77,926	Cancer Treatment Research	1 U56CA 105329-01	Health Sciences Foundation
93.859	D	38,717	Biomedical Research and Research Training		
93.859	I	17,775	Biomedical Research and Research Training	10332	North Dakota State University
93.880	D	26,516	Minority Access to Research Careers		
93.912	D	153	Rural Health Care Services Outreach and Rural Health Network Development Program		
		<u>63,481,447</u>	Total — University of North Carolina at Wilmington		

Western Carolina University

10.652	D	514,544	Forestry Research		
11.303	D	101,624	Economic Development - Technical Assistance		
12.300	D	20,322	Basic and Applied Scientific Research		
12.910	D	25,112	Research and Technology Development		
14.246	D	106,057	Community Development Block Grants/Brownfields Economic Development Initiative		
15	D	6,691	U.S. Department of the Interior		
15.630	D	4,485	Coastal Program		
15.923	D	17,394	National Center for Preservation Technology and Training		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16	D	83,495	U.S. Department of Justice		
42	I	51,020	Library of Congress	Sub-Grantee Agreement	Education & Research Consortium
42	I	125,873	Library of Congress	Sub-Grantee Agreement	Education & Research Consortium
47.050	D	45,850	Geosciences		
47.074	D	37,479	Biological Sciences		
47.076	D	20,242	Education and Human Resources		
47.076	I	500	Education and Human Resources	DMS-0241090	The Mathematical Association
81	I	435,137	U.S. Department of Energy	N/A	UT - Battelle, LLC
81.049	D	221,041	Office of Science Financial Assistance Program		
84.007	D	139,861	Federal Supplemental Educational Opportunity Grants		
84.033	D	404,175	Federal Work-Study Program		
84.038	D	6,838,926	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	287,017	TRIO - Student Support Services		
84.044	I	340,426	TRIO - Talent Search	WFUHS13057	Wake Forest University
84.047	D	243,010	TRIO - Upward Bound		
84.063	D	4,692,447	Federal Pell Grant Program		
84.268	D	27,561,891	Federal Direct Student Loans		
84.325	D	574,513	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
93.173	D	10,586	Research Related to Deafness and Communication Disorders		
93.273	D	49,120	Alcohol Research Programs		
93.364	D	2,350	Nursing Student Loans		
		<u>42,961,188</u>	Total — Western Carolina University		

Winston-Salem State University

10.206	D	28,515	Grants for Agricultural Research - Competitive Research Grants		
12.420	D	103,884	Military Medical Research and Development		
14	D	70,833	U.S. Department of Housing and Urban Development		
14.237	D	147,050	Historically Black Colleges and Universities Program		
14.520	D	51,489	Historically Black Colleges and Universities Program		
16	D	90,835	U.S. Department of Justice		
16.595	D	226,280	Community Capacity Development Office		
43	D	72,715	National Aeronautics and Space Administration		
43.001	I	1,000	Aerospace Education Services Program	552116	NASA Scholarship
47	I	225,771	National Science Foundation	557410-510	NSF (SCI MAX)
47.076	D	407,375	Education and Human Resources		
59	I	112,399	Small Business Administration	555700-800-900	Small Business of North Carolina

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.007	D	467,638	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,372,499	Higher Education - Institutional Aid		
84.032	D	10,450,593	Federal Family Education Loans		
84.033	D	605,068	Federal Work-Study Program		
84.038	D	1,297,543	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	167,226	TRIO - Student Support Services		
84.047	D	411,285	TRIO - Upward Bound		
84.063	D	8,178,311	Federal Pell Grant Program		
84.120	D	203,924	Minority Science and Engineering Improvement		
84.129	D	224,034	Rehabilitation Long-Term Training		
93.032	D	62,969	Community Services Block Grant - Discretionary Awards		
93.106	D	51,747	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.358	D	25,004	Advanced Education Nursing Traineeships		
93.361	D	40,288	Nursing Research		
93.364	D	6,945	Nursing Student Loans		
93.375	D	110,588	Minority Biomedical Research Support		
93.389	D	928,914	National Center for Research Resources		
93.397	D	118,134	Cancer Centers Support Grants		
93.822	D	385,190	Health Careers Opportunity Program		
93.837	D	109,978	Heart and Vascular Diseases Research		
93.925	D	928,396	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
99	D	19,258	Other Federal Assistance		
		<u>29,703,678</u>	Total — Winston-Salem State University		
		<u>1,317,251,523</u>	Total — University of North Carolina System		

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

84.007	D	69,151	Federal Supplemental Educational Opportunity Grants		
84.033	D	78,578	Federal Work-Study Program		
84.063	D	3,167,000	Federal Pell Grant Program		
		<u>3,314,729</u>	Total — Alamance Community College		

Asheville-Buncombe Community College

10.672	I	44,635	Rural Development, Forestry, and Communities	05-DG-11083150	Education & Research Consortium
17.258	I	1,220	WIA Adult Program	WIA-2004-0412-46	Buncombe County
17.258	I	61,587	WIA Adult Program	WIA-2005-0412-46	Buncombe County

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	717	WIA Dislocated Workers	WIA-2004-0412-46	Buncombe County
17.260	I	58,434	WIA Dislocated Workers	WIA-2005-0412-46	Buncombe County
81	I	147,265	U.S. Department of Energy	4000032009	UT - Battelle, LLC
84.007	D	75,471	Federal Supplemental Educational Opportunity Grants		
84.032	D	134,245	Federal Family Education Loans		
84.033	D	62,227	Federal Work-Study Program		
84.063	D	3,084,724	Federal Pell Grant Program		
93.558	I	21,045	Temporary Assistance for Needy Families	K-11068	Buncombe County
		<u>3,691,570</u>	Total — Asheville-Buncombe Community College		

Beaufort County Community College

84	D	461,310	U.S. Department of Education		
84.007	D	19,127	Federal Supplemental Educational Opportunity Grants		
84.032	D	2,125	Federal Family Education Loans		
84.033	D	42,016	Federal Work-Study Program		
84.042	D	243,574	TRIO - Student Support Services		
84.063	D	1,709,374	Federal Pell Grant Program		
		<u>2,477,526</u>	Total — Beaufort County Community College		

Bladen Community College

17.258	D	282,859	WIA Adult Program		
17.259	D	286,415	WIA Youth Activities		
17.260	D	144,930	WIA Dislocated Workers		
84.007	D	36,239	Federal Supplemental Educational Opportunity Grants		
84.033	D	39,321	Federal Work-Study Program		
84.063	D	3,057,540	Federal Pell Grant Program		
		<u>3,847,304</u>	Total — Bladen Community College		

Blue Ridge Community College

17	I	50,718	U.S. Department of Labor	WIA-2005-0421-46-07	Buncombe County
17.258	I	88,806	WIA Adult Program	WIA-2005-0421-46-01	Buncombe County
17.259	I	37,223	WIA Youth Activities	WIA-2005-0421-46-01	Buncombe County
17.260	I	133,208	WIA Dislocated Workers	Wia-2005-0421-46-01	Buncombe County
84.007	D	14,924	Federal Supplemental Educational Opportunity Grants		
84.032	D	7,580	Federal Family Education Loans		
84.033	D	30,000	Federal Work-Study Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	1,209,089	Federal Pell Grant Program		
		1,571,548	Total — Blue Ridge Community College		
<u>Brunswick Community College</u>					
84.063	D	1,027,434	Federal Pell Grant Program		
		1,027,434	Total — Brunswick Community College		
<u>Caldwell Community College</u>					
84.007	D	55,800	Federal Supplemental Educational Opportunity Grants		
84.031	D	80,564	Higher Education - Institutional Aid		
84.033	D	89,843	Federal Work-Study Program		
84.042	D	286,610	TRIO - Student Support Services		
84.044	D	197,293	TRIO - Talent Search		
84.063	D	2,911,311	Federal Pell Grant Program		
		3,621,421	Total — Caldwell Community College		
<u>Cape Fear Community College</u>					
84.007	D	114,904	Federal Supplemental Educational Opportunity Grants		
84.032	D	258,012	Federal Family Education Loans		
84.033	D	148,302	Federal Work-Study Program		
84.063	D	5,117,592	Federal Pell Grant Program		
		5,638,810	Total — Cape Fear Community College		
<u>Carteret Community College</u>					
17.258	D	72,418	WIA Adult Program		
84.007	D	22,250	Federal Supplemental Educational Opportunity Grants		
84.033	D	36,448	Federal Work-Study Program		
84.042	D	19,820	TRIO - Student Support Services		
84.063	D	1,418,513	Federal Pell Grant Program		
		1,569,449	Total — Carteret Community College		
<u>Catawba Valley Community College</u>					
84.007	D	67,830	Federal Supplemental Educational Opportunity Grants		
84.031	D	168,578	Higher Education - Institutional Aid		
84.033	D	40,471	Federal Work-Study Program		
84.063	D	3,112,301	Federal Pell Grant Program		

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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
84.116	D	219,277	Fund for the Improvement of Postsecondary Education		
		3,608,457	Total — Catawba Valley Community College		
<u>Central Carolina Community College</u>					
84.007	D	41,823	Federal Supplemental Educational Opportunity Grants		
84.033	D	67,490	Federal Work-Study Program		
84.063	D	3,461,742	Federal Pell Grant Program		
84.335	D	23,675	Child Care Access Means Parents in School		
		3,594,730	Total — Central Carolina Community College		
<u>Central Piedmont Community College</u>					
14.246	D	29,321	Community Development Block Grants/Brownfields Economic Development Initiative		
16.560	D	453,427	National Institute of Justice Research, Evaluation, and Development Project Grants		
17.260	I	513,217	WIA Dislocated Workers	AN-14299-04-60	Illinois State University
17.261	I	391,831	WIA Pilots, Demonstrations, and Research Projects	AF-14518-05-60	Institute for GIS Studies
84.007	D	236,346	Federal Supplemental Educational Opportunity Grants		
84.031	D	360,118	Higher Education - Institutional Aid		
84.033	D	274,495	Federal Work-Study Program		
84.042	D	268,908	TRIO - Student Support Services		
84.044	D	275,967	TRIO - Talent Search		
84.047	D	222,296	TRIO - Upward Bound		
84.063	D	7,987,941	Federal Pell Grant Program		
84.116	D	81,572	Fund for the Improvement of Postsecondary Education		
84.324	I	36,692	Research in Special Education	H324A010003-05	University of Tennessee
		11,132,131	Total — Central Piedmont Community College		
<u>Cleveland Community College</u>					
84.007	D	30,381	Federal Supplemental Educational Opportunity Grants		
84.033	D	50,070	Federal Work-Study Program		
84.063	D	2,984,443	Federal Pell Grant Program		
		3,064,894	Total — Cleveland Community College		
<u>Coastal Carolina Community College</u>					
17.258	I	209,225	WIA Adult Program	02-202-40-6035-07	East Carolina Workforce Development Board
84.007	D	82,509	Federal Supplemental Educational Opportunity Grants		
84.033	D	148,636	Federal Work-Study Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	3,813,375	Federal Pell Grant Program		
		4,253,745	Total — Coastal Carolina Community College		
<u>College of the Albemarle</u>					
84.007	D	52,071	Federal Supplemental Educational Opportunity Grants		
84.033	D	37,412	Federal Work-Study Program		
84.042	D	260,159	TRIO - Student Support Services		
84.063	D	1,705,410	Federal Pell Grant Program		
84.066	D	168,707	TRIO - Educational Opportunity Centers		
		2,223,759	Total — College of the Albemarle		
<u>Craven Community College</u>					
84.007	D	97,034	Federal Supplemental Educational Opportunity Grants		
84.032	D	18,981	Federal Family Education Loans		
84.033	D	69,290	Federal Work-Study Program		
84.063	D	2,469,371	Federal Pell Grant Program		
		2,654,676	Total — Craven Community College		
<u>Davidson Community College</u>					
84.007	D	60,130	Federal Supplemental Educational Opportunity Grants		
84.031	D	427,643	Higher Education - Institutional Aid		
84.033	D	38,629	Federal Work-Study Program		
84.042	D	184,117	TRIO - Student Support Services		
84.063	D	2,807,666	Federal Pell Grant Program		
		3,518,185	Total — Davidson Community College		
<u>Durham Technical Community College</u>					
84.007	D	38,075	Federal Supplemental Educational Opportunity Grants		
84.033	D	67,435	Federal Work-Study Program		
84.063	D	3,423,819	Federal Pell Grant Program		
94.002	D	59,895	Retired and Senior Volunteer Program		
		3,589,224	Total — Durham Technical Community College		
<u>Edgecombe Community College</u>					
17.258	D	99,483	WIA Adult Program		
17.259	D	84,022	WIA Youth Activities		
17.260	D	1,543,561	WIA Dislocated Workers		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	13,637	Federal Work-Study Program		
84.063	D	3,560,141	Federal Pell Grant Program		
		<u>5,300,844</u>	Total — Edgecombe Community College		
<u>Fayetteville Technical Community College</u>					
84.007	D	130,012	Federal Supplemental Educational Opportunity Grants		
84.032	D	8,537,769	Federal Family Education Loans		
84.033	D	156,643	Federal Work-Study Program		
84.038	D	891	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	12,208,394	Federal Pell Grant Program		
84.116	D	160,910	Fund for the Improvement of Postsecondary Education		
84.335	D	28,456	Child Care Access Means Parents in School		
		<u>21,223,075</u>	Total — Fayetteville Technical Community College		
<u>Forsyth Community College</u>					
17.261	D	1,203,101	WIA Pilots, Demonstrations, and Research Projects		
84.007	D	121,070	Federal Supplemental Educational Opportunity Grants		
84.031	D	132,777	Higher Education - Institutional Aid		
84.033	D	95,917	Federal Work-Study Program		
84.063	D	4,665,251	Federal Pell Grant Program		
		<u>6,218,116</u>	Total — Forsyth Community College		
<u>Gaston College</u>					
84.007	D	97,961	Federal Supplemental Educational Opportunity Grants		
84.033	D	83,211	Federal Work-Study Program		
84.063	D	4,190,545	Federal Pell Grant Program		
		<u>4,371,717</u>	Total — Gaston College		
<u>Guilford Technical Community College</u>					
84.007	D	191,545	Federal Supplemental Educational Opportunity Grants		
84.032	D	4,947,171	Federal Family Education Loans		
84.033	D	255,208	Federal Work-Study Program		
84.063	D	9,654,269	Federal Pell Grant Program		
		<u>15,048,193</u>	Total — Guilford Technical Community College		
<u>Halifax Community College</u>					
17.258	D	359,738	WIA Adult Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.259	D	72,278	WIA Youth Activities		
84.007	D	45,812	Federal Supplemental Educational Opportunity Grants		
84.032	D	5,055	Federal Family Education Loans		
84.033	D	65,212	Federal Work-Study Program		
84.042	D	286,936	TRIO - Student Support Services		
84.063	D	2,421,248	Federal Pell Grant Program		
84.066	D	189,369	TRIO - Educational Opportunity Centers		
84.335	D	442	Child Care Access Means Parents in School		
		<u>3,446,090</u>	Total — Halifax Community College		
<u>Haywood Community College</u>					
17.261	D	282,332	WIA Pilots, Demonstrations, and Research Projects		
47.076	D	157,922	Education and Human Resources		
84.007	D	31,290	Federal Supplemental Educational Opportunity Grants		
84.033	D	46,837	Federal Work-Study Program		
84.063	D	1,717,736	Federal Pell Grant Program		
		<u>2,236,117</u>	Total — Haywood Community College		
<u>Isothermal Community College</u>					
84.007	D	23,297	Federal Supplemental Educational Opportunity Grants		
84.033	D	27,193	Federal Work-Study Program		
84.063	D	2,569,310	Federal Pell Grant Program		
84.116	D	84,320	Fund for the Improvement of Postsecondary Education		
		<u>2,704,120</u>	Total — Isothermal Community College		
<u>James Sprunt Community College</u>					
17.258	D	411,221	WIA Adult Program		
17.260	D	346,998	WIA Dislocated Workers		
17.267	D	10,566	Incentive Grants - WIA Section 503		
84.007	D	25,240	Federal Supplemental Educational Opportunity Grants		
84.033	D	48,055	Federal Work-Study Program		
84.042	D	327,217	TRIO - Student Support Services		
84.044	D	243,241	TRIO - Talent Search		
84.047	D	292,269	TRIO - Upward Bound		
84.063	D	1,499,710	Federal Pell Grant Program		
93.364	D	7,596	Nursing Student Loans		
		<u>3,212,113</u>	Total — James Sprunt Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Johnston Community College</u>					
84.007	D	20,915	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,000	Federal Work-Study Program		
84.042	D	210,072	TRIO - Student Support Services		
84.063	D	2,186,522	Federal Pell Grant Program		
		<u>2,462,509</u>	Total — Johnston Community College		
<u>Lenoir Community College</u>					
11.300	D	506,661	Grants for Public Works and Economic Development Facilities		
17.258	I	425,906	WIA Adult Program	05-2020-40-6169	East Carolina Workforce Development Board
17.259	I	129,751	WIA Youth Activities	05-2040-40-6169	East Carolina Workforce Development Board
17.260	I	502,273	WIA Dislocated Workers	05-2030-40-6169	East Carolina Workforce Development Board
17.260	I	101,749	WIA Dislocated Workers	05-2031-40-6169	East Carolina Workforce Development Board
17.267	I	128,232	Incentive Grants - WIA Section 503	05-2050-40-6169	East Carolina Workforce Development Board
84.032	I	206,510	Federal Family Education Loans	05-2040-40-6169	East Carolina Workforce Development Board
84.033	D	80,814	Federal Work-Study Program		
84.063	D	3,576,493	Federal Pell Grant Program		
84.116	I	216,907	Fund for the Improvement of Postsecondary Education	P-116Z050094	U.S. Department of Education
93.192	I	4,000	Quentin N. Burdick Program for Rural Interdisciplinary Training	4 D36HP10026-04-01	Eastern Area Health Education Center
		<u>5,879,296</u>	Total — Lenoir Community College		
<u>Martin Community College</u>					
84.007	D	16,850	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,852,268	Federal Family Education Loans		
84.033	D	27,311	Federal Work-Study Program		
84.063	D	1,644,972	Federal Pell Grant Program		
		<u>3,541,401</u>	Total — Martin Community College		
<u>Mayland Community College</u>					
10.559	D	45,030	Summer Food Service Program for Children		
17.258	I	114,192	WIA Adult Program	05-2020-49-1380	Region D - High Country Council of Governments
17.258	I	18,382	WIA Adult Program	05-2050-49-1380	Region D - High Country Council of Governments
17.259	I	107,277	WIA Youth Activities	05-2040-49-1380	Region D - High Country Council of Governments
17.260	I	145,174	WIA Dislocated Workers	05-2030-49-1380	Region D - High Country Council of Governments
17.260	I	86,102	WIA Dislocated Workers	04-2031-49-1380	Region D - High Country Council of Governments
17.260	I	306,475	WIA Dislocated Workers	05-3732-49-1380	Region D - High Country Council of Governments

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
17.260	I	23,397	WIA Dislocated Workers	05-2068-49-1380	Region D - High Country Council of Governments
17.260	I	1,461	WIA Dislocated Workers	05-2050-49-1380	Region D - High Country Council of Governments
17.260	I	10,000	WIA Dislocated Workers	05-2034-49-1380	Region D - High Country Council of Governments
84.007	D	26,835	Federal Supplemental Educational Opportunity Grants		
84.033	D	27,093	Federal Work-Study Program		
84.042	D	247,612	TRIO - Student Support Services		
84.063	D	847,796	Federal Pell Grant Program		
93.600	I	7,627	Head Start	04ch0265	ICS
		<u>2,014,453</u>	Total — Mayland Community College		
<u>McDowell Community College</u>					
17.258	I	42,168	WIA Adult Program	04-2020-01	Isothermal Planning and Development Commission
17.259	I	94,075	WIA Youth Activities	03-2040-01	Isothermal Planning and Development Commission
84.003	D	18,592	Bilingual Education		
84.007	D	9,891	Federal Supplemental Educational Opportunity Grants		
84.063	D	1,277,341	Federal Pell Grant Program		
		<u>1,442,067</u>	Total — McDowell Community College		
<u>Mitchell Community College</u>					
84.007	D	19,372	Federal Supplemental Educational Opportunity Grants		
84.033	D	29,727	Federal Work-Study Program		
84.063	D	1,841,506	Federal Pell Grant Program		
		<u>1,890,605</u>	Total — Mitchell Community College		
<u>Montgomery Community College</u>					
17.258	I	204,410	WIA Adult Program	N/A	Regional Consolidated Services
17.260	I	165,154	WIA Dislocated Workers	N/A	Regional Consolidated Services
84.007	D	15,378	Federal Supplemental Educational Opportunity Grants		
84.033	D	24,101	Federal Work-Study Program		
84.063	D	980,917	Federal Pell Grant Program		
		<u>1,389,960</u>	Total — Montgomery Community College		
<u>Nash Community College</u>					
11.300	D	351,256	Grants for Public Works and Economic Development Facilities		
17.258	D	178,174	WIA Adult Program		
17.259	D	71,728	WIA Youth Activities		
84.007	D	12,000	Federal Supplemental Educational Opportunity Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	21,687	Federal Work-Study Program		
84.042	D	253,769	TRIO - Student Support Services		
84.063	D	1,781,009	Federal Pell Grant Program		
		<u>2,669,623</u>	Total — Nash Community College		
<u>Pamlico Community College</u>					
17.258	D	118,898	WIA Adult Program		
17.260	D	14,805	WIA Dislocated Workers		
84.007	D	18,644	Federal Supplemental Educational Opportunity Grants		
84.033	D	5,175	Federal Work-Study Program		
84.063	D	347,585	Federal Pell Grant Program		
		<u>505,107</u>	Total — Pamlico Community College		
<u>Piedmont Community College</u>					
14.219	I	5,524	Community Development Block Grants/Small Cities Program	N/A	Person County
17.258	I	92,946	WIA Adult Program	04-2020-43-4236-00-13-IR	Council of Governments
17.258	I	13,671	WIA Adult Program	02-2024-43-4236-00-00	Council of Governments
17.259	I	178,186	WIA Youth Activities	04-2040-43-4236-00-43-EW	Council of Governments
17.260	I	259,804	WIA Dislocated Workers	04-2030-43-4236-00-00	Council of Governments
84.007	D	29,552	Federal Supplemental Educational Opportunity Grants		
84.033	D	28,296	Federal Work-Study Program		
84.042	D	349,995	TRIO - Student Support Services		
84.063	D	2,108,291	Federal Pell Grant Program		
84.066	D	673,293	TRIO - Educational Opportunity Centers		
		<u>3,739,558</u>	Total — Piedmont Community College		
<u>Pitt Community College</u>					
10.558	D	13,567	Child and Adult Care Food Program		
17.258	D	329,201	WIA Adult Program		
17.259	D	92,308	WIA Youth Activities		
17.260	D	326,487	WIA Dislocated Workers		
84.007	D	211,897	Federal Supplemental Educational Opportunity Grants		
84.032	D	74,235	Federal Family Education Loans		
84.033	D	215,685	Federal Work-Study Program		
84.038	D	4,533	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	5,266,475	Federal Pell Grant Program		
84.335	D	4,869	Child Care Access Means Parents in School		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.364	D	2,657	Nursing Student Loans		
		6,541,914	Total — Pitt Community College		
<u>Randolph Community College</u>					
84.007	D	17,572	Federal Supplemental Educational Opportunity Grants		
84.033	D	38,425	Federal Work-Study Program		
84.042	D	261,917	TRIO - Student Support Services		
84.063	D	1,799,967	Federal Pell Grant Program		
		2,117,881	Total — Randolph Community College		
<u>Richmond Community College</u>					
84.007	D	19,851	Federal Supplemental Educational Opportunity Grants		
84.033	D	49,468	Federal Work-Study Program		
84.063	D	2,309,052	Federal Pell Grant Program		
		2,378,371	Total — Richmond Community College		
<u>Roanoke-Chowan Community College</u>					
84.007	D	45,932	Federal Supplemental Educational Opportunity Grants		
84.033	D	60,320	Federal Work-Study Program		
84.042	D	336,087	TRIO - Student Support Services		
84.063	D	1,992,296	Federal Pell Grant Program		
		2,434,635	Total — Roanoke-Chowan Community College		
<u>Robeson Community College</u>					
17.259	D	335,355	WIA Youth Activities		
84.007	D	29,529	Federal Supplemental Educational Opportunity Grants		
84.033	D	32,612	Federal Work-Study Program		
84.042	D	137,340	TRIO - Student Support Services		
84.063	D	4,163,959	Federal Pell Grant Program		
		4,698,795	Total — Robeson Community College		
<u>Rockingham Community College</u>					
17.259	I	76,847	WIA Youth Activities	N/A	NW Piedmont Council of Governments
84.007	D	18,824	Federal Supplemental Educational Opportunity Grants		
84.031	D	425,505	Higher Education - Institutional Aid		
84.033	D	53,218	Federal Work-Study Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	1,625,890	Federal Pell Grant Program		
		2,200,284	Total — Rockingham Community College		
Rowan-Cabarrus Community College					
84.007	D	12,431	Federal Supplemental Educational Opportunity Grants		
84.033	D	5,732	Federal Work-Study Program		
84.063	D	5,308,092	Federal Pell Grant Program		
		5,326,255	Total — Rowan-Cabarrus Community College		
Sampson Community College					
84.002	D	203,498	Adult Education - State Grant Program		
84.007	D	43,250	Federal Supplemental Educational Opportunity Grants		
84.033	D	68,142	Federal Work-Study Program		
84.042	D	257,300	TRIO - Student Support Services		
84.063	D	1,975,531	Federal Pell Grant Program		
84.243	D	130,114	Tech-Prep Education		
84.335	D	771	Child Care Access Means Parents in School		
		2,678,606	Total — Sampson Community College		
Sandhills Community College					
84.007	D	66,818	Federal Supplemental Educational Opportunity Grants		
84.032	D	3,081	Federal Family Education Loans		
84.033	D	120,889	Federal Work-Study Program		
84.042	D	264,076	TRIO - Student Support Services		
84.063	D	3,679,958	Federal Pell Grant Program		
		4,134,822	Total — Sandhills Community College		
Southeastern Community College					
17	I	24,006	U.S. Department of Labor	0-2020-33	Cape Fear Council of Governments
17.258	I	468,072	WIA Adult Program	0-2020-33	Cape Fear Council of Governments
17.259	I	184,208	WIA Youth Activities	0-2020-33	Cape Fear Council of Governments
17.260	I	292,981	WIA Dislocated Workers	0-2020-33	Cape Fear Council of Governments
17.266	I	32,392	Work Incentive Grants	N/A	Cape Fear Council of Governments
84.007	D	72,435	Federal Supplemental Educational Opportunity Grants		
84.032	D	69,006	Federal Family Education Loans		
84.033	D	57,880	Federal Work-Study Program		
84.038	D	12,804	Federal Perkins Loan Program - Federal Capital Contributions		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.044	D	325,054	TRIO - Talent Search		
84.047	D	385,862	TRIO - Upward Bound		
84.063	D	3,246,503	Federal Pell Grant Program		
93.364	D	24,423	Nursing Student Loans		
94.002	D	105,136	Retired and Senior Volunteer Program		
		<u>5,300,762</u>	Total — Southeastern Community College		
<u>South Piedmont Community College</u>					
84.007	D	29,836	Federal Supplemental Educational Opportunity Grants		
84.033	D	71,089	Federal Work-Study Program		
84.063	D	2,132,246	Federal Pell Grant Program		
		<u>2,233,171</u>	Total — South Piedmont Community College		
<u>Southwestern Community College</u>					
84.007	D	30,661	Federal Supplemental Educational Opportunity Grants		
84.031	D	11,653	Higher Education - Institutional Aid		
84.033	D	55,400	Federal Work-Study Program		
84.042	D	264,628	TRIO - Student Support Services		
84.047	D	212,885	TRIO - Upward Bound		
84.063	D	1,684,960	Federal Pell Grant Program		
84.334	D	613,002	Gaining Early Awareness and Readiness for Undergraduate Programs		
		<u>2,873,189</u>	Total — Southwestern Community College		
<u>Stanly Community College</u>					
84.007	D	14,805	Federal Supplemental Educational Opportunity Grants		
84.031	D	279,072	Higher Education - Institutional Aid		
84.033	D	36,130	Federal Work-Study Program		
84.063	D	1,368,488	Federal Pell Grant Program		
		<u>1,698,495</u>	Total — Stanly Community College		
<u>Surry Community College</u>					
84.007	D	40,036	Federal Supplemental Educational Opportunity Grants		
84.033	D	87,755	Federal Work-Study Program		
84.047	D	221,873	TRIO - Upward Bound		
84.063	D	1,877,720	Federal Pell Grant Program		
84.066	D	190,779	TRIO - Educational Opportunity Centers		
		<u>2,418,163</u>	Total — Surry Community College		

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
<u>Tri-County Community College</u>					
84.007	D	20,849	Federal Supplemental Educational Opportunity Grants		
84.027	D	35,869	Special Education - Grants to States		
84.033	D	33,821	Federal Work-Study Program		
84.063	D	1,122,214	Federal Pell Grant Program		
		<u>1,212,753</u>	Total — Tri-County Community College		
<u>Vance-Granville Community College</u>					
17.258	I	240,647	WIA Adult Program	05-2020-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments
17.258	I	2,565	WIA Adult Program	04-2020-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments
17.258	I	303,961	WIA Adult Program	05-2020-43-4316-00-11/12RG	Kerr-Tar Regional Council of Governments
17.258	I	2,249	WIA Adult Program	04-2020-43-4316-00-11/12RG	Kerr-Tar Regional Council of Governments
17.259	I	107,390	WIA Youth Activities	05-2040-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments
17.259	I	546	WIA Youth Activities	04-2040-43-4316-00-13-IR	Kerr-Tar Regional Council of Governments
17.260	I	17,811	WIA Dislocated Workers	Omnibus	Kerr-Tar Regional Council of Governments
84.007	D	64,132	Federal Supplemental Educational Opportunity Grants		
84.033	D	149,532	Federal Work-Study Program		
84.042	D	31,761	TRIO - Student Support Services		
84.063	D	4,637,291	Federal Pell Grant Program		
		<u>5,557,885</u>	Total — Vance-Granville Community College		
<u>Wake Technical Community College</u>					
47.076	D	188,567	Education and Human Resources		
84.007	D	43,985	Federal Supplemental Educational Opportunity Grants		
84.032	D	3,088,470	Federal Family Education Loans		
84.033	D	65,582	Federal Work-Study Program		
84.063	D	4,812,329	Federal Pell Grant Program		
84.116	D	60,003	Fund for the Improvement of Postsecondary Education		
84.141	D	334,684	Migrant Education - High School Equivalency Program		
84.335	D	26,216	Child Care Access Means Parents in School		
		<u>8,619,836</u>	Total — Wake Technical Community College		
<u>Wayne Community College</u>					
17.258	D	301,970	WIA Adult Program		
17.259	D	262,397	WIA Youth Activities		
17.260	D	178,768	WIA Dislocated Workers		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.007	D	58,301	Federal Supplemental Educational Opportunity Grants		
84.032	D	112,537	Federal Family Education Loans		
84.033	D	105,810	Federal Work-Study Program		
84.038	D	1,661	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	3,425,111	Federal Pell Grant Program		
94.002	D	40,853	Retired and Senior Volunteer Program		
		<u>4,487,408</u>	Total — Wayne Community College		

Western Piedmont Community College

84.007	D	19,330	Federal Supplemental Educational Opportunity Grants		
84.032	D	189,790	Federal Family Education Loans		
84.033	D	69,515	Federal Work-Study Program		
84.044	D	275,685	TRIO - Talent Search		
84.063	D	3,312,704	Federal Pell Grant Program		
84.335	D	24,570	Child Care Access Means Parents in School		
		<u>3,891,594</u>	Total — Western Piedmont Community College		

Wilkes Community College

16.525	D	61,184	Grants to Reduce Violent Crimes Against Women on Campus		
17.249	I	497	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	High Country Council of Governments
17.258	I	15,911	WIA Adult Program	04-2020-49-1533	High Country Council of Governments
17.258	I	222,609	WIA Adult Program	05-2020-49-1533	High Country Council of Governments
17.258	I	8,657	WIA Adult Program	05-2020-49-1533-CRC	High Country Council of Governments
17.258	I	1,467	WIA Adult Program	05-2050-49-1533	High Country Council of Governments
17.260	I	16,244	WIA Dislocated Workers	04-2030-49-1533	High Country Council of Governments
17.260	I	191,839	WIA Dislocated Workers	05-2030-49-1533	High Country Council of Governments
17.260	I	273,850	WIA Dislocated Workers	05-2031-49-1533	High Country Council of Governments
17.260	I	14,349	WIA Dislocated Workers	04-3732-49-1533	High Country Council of Governments
17.260	I	380,229	WIA Dislocated Workers	05-3732-49-1533	High Country Council of Governments
17.260	I	8,315	WIA Dislocated Workers	05-2068-49-1533	High Country Council of Governments
17.260	I	3,069	WIA Dislocated Workers	05-2050-49-1533	High Country Council of Governments
47.076	D	26,256	Education and Human Resources		
84	D	371	U.S. Department of Education		
84.007	D	15,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	97,599	Federal Family Education Loans		
84.033	D	36,000	Federal Work-Study Program		
84.042	D	293,420	TRIO - Student Support Services		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2006

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	2,417,219	Federal Pell Grant Program		
		4,084,085	Total — Wilkes Community College		
<u>Wilson Technical Community College</u>					
84.007	D	25,960	Federal Supplemental Educational Opportunity Grants		
84.033	D	47,543	Federal Work-Study Program		
84.042	D	261,938	TRIO - Student Support Services		
84.044	D	229,664	TRIO - Talent Search		
84.047	D	275,240	TRIO - Upward Bound		
84.063	D	3,140,965	Federal Pell Grant Program		
		3,981,310	Total — Wilson Technical Community College		
		232,564,770	Total — Community Colleges		
<i>Other Component Units:</i>					
<u>Global TransPark</u>					
10.766	D	1,345,000	Community Facilities Loans and Grants		
		1,345,000	Total — Global TransPark		
<u>N.C. State Ports Authority</u>					
97.067	D	5,963,725	Homeland Security Grant Program		
		5,963,725	Total — N.C. State Ports Authority		
		7,308,725	Total — Other Component Units		
		1,557,125,018	Total — Component Units		
		13,777,711,079	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, 2006

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, 2006

- 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.
- State Administrative Matching Grants for Food Stamp Program (CFDA 10.561) – 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 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	\$100,198,199
Capitalization Grants for Clean Water State Revolving Funds	66.458	57,124,156
Capitalization Grants for Drinking Water State Revolving Funds	66.468	35,148,456
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	3,434,183
Economic Adjustment Assistance	11.307	200,000
Nursing Student Loans	93.364	339,700
Highway Planning and Construction (State Infrastructure Bank)	20.205	210,873
Nurse Faculty Loan Program	93.264	71,452

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 \$816,099,100 and \$79,895,953, respectively.

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**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2006**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

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 partial 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. 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 partial 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-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. 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</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		to the workpapers and was granted partial 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.
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. 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 partial 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>
98-SA-64	Health and Human Services	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 10, 2006, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 10, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2001 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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-72	Health and Human Services	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 10, 2006, 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-77	Health and Human Services	<p><u>Nursing Facility Desk Audits Were Not Completed</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, 2006, 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.
02-SA-6	Health and Human Services	<p><u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 4, 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 Agriculture is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
02-SA-46	Health and Human Services	<p><u>TANF Monitoring Procedures Contained Weaknesses</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
02-SA-48	Health and Human Services	<p><u>Fixed Asset Records Were Not Properly Updated</u></p> <p>Full corrective action has been taken, however awaiting management</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Health and Human Services.
02-SA-49	Health and Human Services	<p><u>Controls Over Physical Inspection of Fixed Assets Were Inadequate</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</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. Statewide Self-Assessment scores for Establishment, Enforcement and Interstate continue to improve each quarter. Iowa Child Support Enforcement (CSE) developed training presentations to train child support workers to utilize personal contact with NCPs. NC CSE obtained these presentations from Iowa and will utilize them to further the initiative to increase personal contact in order to increase collections. The pilot project in which central office staff provides location services to local offices was completed in August, 2006; however, court hearings resulting from the project have not concluded. All activities were completed by November 2006.</p> <p>The Child Support and Enforcement Section is aware of the regulatory requirements for meeting various compliance timelines. However, the CSE staff will continue to utilize the OCSE Action Transmittal 98-12 as their benchmark for improvement.</p>
02-SA-60	Health and Human Services	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 10, 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-61	Health and Human Services	<p><u>One Employee Had Improper Access to the Medicaid Management Information System</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 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 Health and Human Services is not currently

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		following up with the Department on the audit finding; and
		3. A management decision has not been issued.
02-SA-62	Health and Human Services	<u>Nursing Facility Desk Audits Were Not Completed</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 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 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-63	Health and Human Services	<u>Medical Audits of Health Maintenance Organizations Were Not Performed Annually</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 16, 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.
03-SA-1	Agriculture and Consumer Services	<u>Inadequate Monitoring of Subrecipient Audit Reports</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, March 20, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-2	Health and Human Services	<u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Agriculture.
03-SA-4	Health and Human Services	<p><u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 4, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-5	Commerce	<p><u>Federal Report Contained Erroneous Data</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 23, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department of Housing and Urban Development is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-8	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-12	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		March 31, 2004 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.
03-SA-14	Employment Security Commission	<u>Insufficient Documentation to Determine Claimant Eligibility</u> Full corrective action has been taken.
03-SA-16	Employment Security Commission	<u>Significant Weaknesses Over Information Systems General Controls</u> The audit finding does not warrant further action because: 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-19	Employment Security Commission	<u>Significant Weaknesses Over Information Systems General Controls</u> The audit finding does not warrant further action because: 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on March, 31, 2004 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.
03-SA-21	Employment Security Commission	<u>Significant Weaknesses Over Information Systems General Controls</u> The audit finding does not warrant further action because: 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department of Labor 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, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		3. A management decision has not been issued.
03-SA-23	Employment Security Commission	<u>Significant Weaknesses Over Information Systems General Controls</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-25	Employment Security Commission	<u>Significant Weaknesses Over Information Systems General Controls</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-27	Employment Security Commission	<u>Significant Weaknesses Over Information Systems General Controls</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, January 17, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-31	Transportation	<u>Required Suspension and 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, December 12, 2006, two years have passed since the audit report in which the finding occurred was submitted on

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		March 31, 2004 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.
03-SA-32	Transportation	<u>Required Information Not Filed With the Federal Aviation Administration (FAA)</u>
		The audit finding does not warrant further action because:
		1. As of today, December 12, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-33	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u>
		The audit finding does not warrant further action because:
		1. As of today, December 12, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-38	Transportation	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u>
		The audit finding does not warrant further action because:
		1. As of today, December 12, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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 FINDINGS

For the Fiscal Year Ended June 30, 2006

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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 18, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The Environmental Protection Agency is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-40	Crime Control and Public Safety	<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, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-41	Crime Control and Public Safety	<p><u>Required 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, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-42	Crime Control and Public Safety	<p><u>Public Assistance Grants Progress Reports Not Submitted</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department Homeland Security is not currently following

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		up with the Department on the audit finding; and
		3. A management decision has not been issued.
03-SA-43	Crime Control and Public Safety	<u>Inadequate Tracking of Subrecipient Audit Reports</u> The audit finding does not warrant further action because: 1. As of today, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-44	Transportation	<u>Inaccurate Labor Rates Used in Calculation of Grant Charges</u> The audit finding does not warrant further action because: 1. As of today, December 12, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-45	Transportation	<u>Required Suspension and Debarment Certifications Were Not Obtained</u> The audit finding does not warrant further action because: 1. As of today, December 12, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-46	Crime Control and Public Safety	<u>Federal Funds Not Drawn in Accordance With Agreement</u> The audit finding does not warrant further action because: 1. As of today, February, 1, 2007, two years have passed since the

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse;
		2. The U.S. Department Homeland Security is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
03-SA-47	Crime Control and Public Safety	<u>Weaknesses Noted in Controls Over Fixed Assets</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-48	Crime Control and Public Safety	<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, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-49	Crime Control and Public Safety	<u>Financial Status Reports Not in Agreement With Accounting Records</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department 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, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-50	Crime Control and Public Safety	<p><u>Inadequate Tracking of Subrecipient Audit Reports</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February, 1, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
03-SA-51	N.C. Community College System	<p><u>Inappropriate Access to Critical NCAS Screens</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 13, 2007 two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-52	N.C. Community College System	<p><u>Weaknesses Noted in Program Change Control Procedures</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 13, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-53	Public Instruction	<p><u>Disbursements Not Adequately Supported</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 16, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		the Department on the audit finding; and
		3. A management decision has not been issued.
03-SA-54	Public Instruction	<u>Level of Effort Not Maintained for State Administration</u> The audit finding does not warrant further action because: 1. As of today, November 16, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-55	Public Instruction	<u>Reallocations to Local Education Agencies (LEAs) Not Performed in Accordance With Federal Regulations</u> The audit finding does not warrant further action because: 1. As of today, November 16, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-59	Health and Human Services	<u>Basic Support Claims Not Properly Paid</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
03-SA-60	Health and Human Services	<u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
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-72	Health and Human Services	<u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-87	Health and Human Services	<u>Inadequate Monitoring of Social Services Block Grant Program</u> Full corrective action has been taken.
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.
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.
03-SA-90	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, February 23, 2007, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-91	Health and Human Services	<u>Final Cost-Settlements Not Performed</u> Partial corrective action has been taken. The cost settlements for the 1997-2002 years are fully resolved due to the legally binding settlement agreement that was signed between the appropriate agencies. The 2003 year finding is open because it is still in negotiation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-92	Health and Human Services	<p><u>The Division Ceded Control of the DSH and Supplemental Payment Program Which Created a Conflict of Interest</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, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-93	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>
03-SA-94	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>
03-SA-95	Health and Human Services	<p><u>The Division Made Excessive Medicaid Inpatient Supplemental Payments</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-96	Health and Human Services	<p><u>Medicare Costs Inappropriately Included in Medicaid Cost Determination</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, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-97	Health and Human Services	<p><u>Failure to Adjust Interim Payment Rates Used to Calculate Payments to Hospitals</u></p> <p>The audit finding does not warrant further action because:</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 1. As of today, August 15, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-98	Health and Human Services	<p><u>Duties Not Adequately Segregated</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, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.
03-SA-99	Health and Human Services	<p><u>Claims Payment System Has Weaknesses</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-100	Health and Human Services	<p><u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</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-101	Health and Human Services	<p><u>Control Environment Over Certain Fiscal Operations Was Seriously Deficient</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, 2006, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-103	Health and Human Services	<p><u>Inadequate Documentation of Federal Drawdown Estimates</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-104	Health and Human Services	<p><u>Documentation Lacking in Medicaid 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>
03-SA-105	Health and Human Services	<p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. The Division has implemented the following policies and procedures to strengthen the provider enrollment process:</p> <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>
03-SA-106	Health and Human Services	<p><u>Inpatient Hospital and Long-Term Care Facility 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.</p>
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</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Health and Human Services.
04-SA-1	Health and Human Services	<u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
04-SA-2	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 U. S. Department of Agriculture.
04-SA-3	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-4	Commerce	<u>Community Development Block Grant Report Contained Inaccurate Data</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.
04-SA-5	Commerce	<u>Monitoring Visits and Closeout Procedures Were Not Performed Timely</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.
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-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-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-18	Transportation	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u> Partial corrective action has been taken. Employee training and monitoring is ongoing to identify problems and encourage compliance. Reorganization of the Independent Assurance section is addressing the previous shortcomings. The Construction Unit section has added resources to

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		provide additional training to field personnel regarding proper procedures to validate sampling and testing frequency. An enhancement of the Highway Construction and Materials System (HiCAMS) has been requested to provide a notification when data is recorded and the technician does not have required certifications.
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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</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 controls have been strengthened to ensure that federal funds are drawn in accordance with The Cash Management Improvement Act (CMIA) Agreement. Personnel have been reassigned and responsibilities have been shifted to allow greater focus on federal draw down requirements. In January 2007, the Federal Grants Accounting Manager's position was filled. This will allow for closer coordination and over-sight of grant accounting functions.</p>
04-SA-29	Crime Control and Public Safety	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</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>Partial corrective action has been taken. In prior years, the Department implemented procedures to improve tracking of sub-recipient audit reports,</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		however, we agree that the exception noted in the audit findings occurred. The Department will continue to work towards full compliance and ensure that all required audit reports are received and reviewed.
04-SA-32	Public Instruction	<u>Internal Control Over the Comparability Reviews Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-33	Durham Technical Community College	<u>Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-34	N.C. Community College System	<u>Weaknesses Noted in Program Change Control Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-35	Public Instruction	<u>Cash Disbursement Control Procedures Not Consistently Performed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-36	Health and Human Services	<u>Basic Support Claims Not Properly Paid</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-37	Health and Human Services	<u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-38	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.
04-SA-39	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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
04-SA-40	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.
04-SA-41	Health and Human Services	<u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-42	Health and Human Services	<u>Controls Over Fixed Assets Need Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-43	Health and Human Services	<u>Maintenance of Effort Not Met</u> 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.
04-SA-44	Health and Human Services	<u>Expenditures Were Made After the Period of Availability Ended</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-45	Health and Human Services	<u>Financial Status and Program Cost Reports Not in Agreement With Accounting Records</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
04-SA-46	Health and Human Services	<u>Excessive Cash Balances in the Temporary Assistance for Needy Families Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
04-SA-47	Health and Human Services	<u>Documentation Lacking in TANF Case Files</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

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
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>
04-SA-49	Health and Human Services	<p><u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</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-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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
04-SA-52	Health and Human Services	<p><u>Weaknesses in Control Over Physical Inventory of Fixed Assets</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-53	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Statewide Self-Assessment scores for Establishment, Enforcement and Interstate continue to improve each quarter. Iowa Child Support Enforcement (CSE) developed training presentations to train child support workers to utilize personal contact with NCPs. NC CSE obtained these presentations from Iowa and will utilize them to further the initiative to increase personal contact in order to increase collections. The pilot project in which central office staff provides location services to local offices was completed in August, 2006; however, court hearings resulting from the project have not concluded. All activities were completed by November 2006.</p> <p>The Child Support and Enforcement Section is aware of the regulatory requirements for meeting various compliance timelines. However, the CSE staff will continue to utilize the OCSE Action Transmittal 98-12 as their benchmark for improvement.</p>

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For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
04-SA-54	Information Technology Services	<p><u>Error in Federal Refunds Allocation</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-58	Health and Human Services	<p><u>Ineligible Payments Charged to Foster Care IV-E 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-59	Health and Human Services	<p><u>Errors in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report</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-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.</p>
04-SA-62	Health and Human Services	<p><u>Final Cost-Settlements Not Performed</u></p> <p>Partial corrective action has been taken. A Settlement Agreement has been signed on August 17, 2006 between N.C. Department of Health and Human Services, Central Management Services, U.S. Department of Justice, and the Office of Inspector General for settlement of the 1997-2002 cost report years. The Settlement Agreement outlined the amounts and responsibilities of affected hospitals and the State as well as an arranged payment plan to complete the Agreement.</p> <p>State Audit Finding 04-SA-62 relates to the cost report years 1997-2003; DMA considers the portion of the audit finding related to the 1997-2002 as resolved and closed. Settlement of the 2003 cost report year remains open and is expected to be completed within SFY07.</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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
04-SA-66	Health and Human Services	<p><u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</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-67	Health and Human Services	<p><u>Federal Funds Not Drawn in Accordance With Agreement and Federal Drawdown Estimates Inadequately Documented</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-68	Health and Human Services	<p><u>Documentation Lacking in County Medicaid 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-69	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>
04-SA-70	Health and Human Services	<p><u>Inpatient Hospital and Long-Term Care Facility 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.</p>
04-SA-71	Health and Human Services	<p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. The Division has implemented the following policies and procedures to strengthen the provider enrollment process:</p> <p>DMA continues to contract with an outside credentialing agency to</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		credential all individual practitioners before enrollment occurs.
		DMA continues to use the application form for individual providers to reflect all disclosures required by 42 CFR Part 455.
		All organizations and individuals on the OIG Exclusion list are being reviewed and compared to the provider enrollment file on a continuing basis.
		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.
		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.
04-SA-73	Crime Control and Public Safety	<p><u>Accounting Records Did Not Identify Federal Expenditures</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
04-SA-74	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-75	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 controls have been strengthened to ensure that federal funds are drawn in accordance with The Cash Management Improvement Act (CMIA) Agreement. Personnel have been reassigned and responsibilities have been shifted to allow greater focus on federal draw down requirements. In January 2007, the Federal Grants Accounting Manager's position was filled. This will allow for closer coordination and over-sight of grant accounting functions.</p>
04-SA-76	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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
05-SA-1	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Partial corrective action has been taken. DPI purchased a New Child Nutrition System and began processing claims on the new system on November 6, 2006. An acceptable audit trail of all claim transactions is a major component of the new system.</p>
05-SA-2	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Partial corrective action has been taken. DPI purchased a New Child Nutrition System and began processing claims on the new system on November 6, 2006. An acceptable audit trail of all claim transactions is a major component of the new system.</p>
05-SA-3	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Partial corrective action has been taken. DPI purchased a New Child Nutrition System and began processing claims on the new system on November 6, 2006. An acceptable audit trail of all claim transactions is a major component of the new system.</p>
05-SA-4	Health and Human Services	<p><u>Documentation Lacking in WIC Program Case Files</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
05-SA-5	Health and Human Services	<p><u>Failure to Perform Timely Monitoring of Local Agencies for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
05-SA-6	Health and Human Services	<p><u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program</u></p> <p>Partial corrective action has been taken. Monthly and annual food instrument reconciliation has been completed by the Nutrition Services Branch (NSB) for FFY 2005 and January 2004 through September 2004 (FFY2004). Because records were inadvertently purged, the NSB is in the process of receiving copies of the local agency reports for October 2003 through December 2003. It is anticipated that all reconciliations will be completed by the end of 2006. Monthly reconciliation for FFY 2006 has been completed and a procedure is in place to continue monthly and annual food instrument reconciliation.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
05-SA-7	Health and Human Services	<p><u>Insufficient Documentation of Program Changes and Authorization for System Users for the NC CARES Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
05-SA-8	Commerce	<p><u>Erroneous Amounts Reported on the Performance and Evaluation Report</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.</p>
05-SA-9	Commerce	<p><u>Program Change Controls Need to be Implemented</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.</p>
05-SA-10	Commerce	<p><u>Monitoring Procedures Were Not Performed Timely</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.</p>
05-SA-11	Employment Security Commission	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Partial corrective action has been taken.</p> <p>Bullet 1&2: Procedures have been changed to reflect that an annual inventory will be done each calendar year beginning July 1st with all reconciliation completed by the end of the year, starting with the 2006 Inventory.</p> <p>Bullet 3: All hard drives are removed by Information Systems prior to computers/laptops being surplus.</p>
05-SA-12	Employment Security Commission	<p><u>Errors Found in Benefit Payments for Trade Readjustment Allowances</u></p> <p>Partial corrective action has been taken. Documentation was provided to the Department of Labor on December 14, 2006 to resolve this finding. We are currently waiting for their response.</p>
05-SA-13	Employment Security Commission	<p><u>Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete</u></p> <p>Full corrective action has been taken.</p>
05-SA-14	Commerce	<p><u>Unnecessary Costs Charged to the Workforce Investment Act Program</u></p> <p>Partial corrective action has been taken. The U.S. Department of Labor requested additional information on this issue as to why this should be an</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		allowable cost. The follow up was sent to them in January of 2007. The Department is waiting for a response from the USDOL that will determine if the cost is going to be allowable or what corrective action needs to be taken if it is determined that this is cost is not allowable.
05-SA-15	Commerce	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
05-SA-16	Commerce	<u>Unnecessary Costs Charged to the Workforce Investment Act Program</u> Partial corrective action has been taken. The U.S. Department of Labor requested additional information on this issue as to why this should be an allowable cost. The follow up was sent to them in January of 2007. The Department is waiting for a response from the USDOL that will determine if the cost is going to be allowable or what corrective action needs to be taken if it is determined that this is cost is not allowable.
05-SA-17	Commerce	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
05-SA-18	Commerce	<u>Unnecessary Costs Charged to the Workforce Investment Act Program</u> Partial corrective action has been taken. The U.S. Department of Labor requested additional information on this issue as to why this should be an allowable cost. The follow up was sent to them in January of 2007. The Department is waiting for a response from the USDOL that will determine if the cost is going to be allowable or what corrective action needs to be taken if it is determined that this is cost is not allowable.
05-SA-19	Commerce	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
05-SA-20	Labor	<u>Costs Billed Outside of the Period of Availability</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
05-SA-21	Labor	<p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
05-SA-22	Transportation	<p><u>Time Records Not Approved</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Federal Highway Administration.</p>
05-SA-23	Transportation	<p><u>Expenditures Billed to Federal Highway Projects Incorrectly</u></p> <p>Full corrective action has been taken.</p>
05-SA-24	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. Reorganization of the Independent Assurance section is addressing the previous shortcomings. The Construction Unit section has added resources to provide additional training to field personnel regarding proper procedures to validate sampling and testing frequency. An enhancement of the Highway Construction and Materials System (HiCAMS) has been requested to provide a notification when data is recorded and the technician does not have required certifications.</p>
05-SA-25	Transportation	<p><u>Weakness in Control Over Disaster Recovery</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Federal Highway Administration.</p>
05-SA-26	Transportation	<p><u>Financial Status Reports Contain Inaccurate Data</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Federal Transit Administration.</p>
05-SA-27	State Board of Elections	<p><u>Required Contracting Procedures Not Followed</u></p> <p>Partial corrective action has been taken. General counsel checked the vendor ES&S against the list in January 2006 in anticipation of their making voting system sales. PrintElect, the agent of ES&S, was participating in the voting system vendor process as the agent for ES&S and at such time that they undertook a vendor role they were not immediately cross checked as a vendor. In October 2006 general counsel did that check and found no disbarment.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
05-SA-28	State Board of Elections	<p><u>Subrecipient Monitoring Procedures Incomplete</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Election Assistance Commission.</p>
05-SA-29	Environment and Natural Resources	<p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
05-SA-30	Environment and Natural Resources	<p><u>Progress Reports Not Obtained Prior to Payment</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
05-SA-31	Environment and Natural Resources	<p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
05-SA-32	Crime Control and Public Safety	<p><u>Controls Over Reporting Federal Drawdowns Need Improving</u></p> <p>Partial corrective action has been taken. Procedures have been developed and controls have been strengthened to ensure that federal funds are drawn in accordance with The Cash Management Improvement Act (CMIA) Agreement. Personnel have been reassigned and responsibilities have been shifted to allow greater focus on federal draw down requirements. In January 2007, the Federal Grants Accounting Manager's position was filled. This will allow for closer coordination and over-sight of grant accounting functions.</p>
05-SA-33	Crime Control and Public Safety	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>Partial corrective action has been taken. Procedures have been developed and controls have been strengthened to ensure that financial reports are accurate and complete. Personnel have been reassigned and responsibilities have been shifted. These moves allow greater focus on financial reporting. In January 2007, the Federal Grants Accounting Manager's position was filled. This will allow for closer coordination and over-sight of grant accounting functions.</p>
05-SA-34	Crime Control and Public Safety	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>Partial corrective action has been taken. In prior years, the Department implemented procedures to improve tracking of sub-recipient audit reports, however, we agree that the exception noted in the audit findings occurred. The Department will continue to work towards full compliance and ensure</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		that all required audit reports are received and reviewed.
05-SA-35	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Partial corrective action has been taken. Procedures have been developed to strengthen this process and progress has been made to improve SEFA reporting. A master list of all active cost centers was developed to cross reference CFDA numbers to cost center numbers. A Federal Grants Accounting Manager was hired in January 2007. This will further strengthen this area allowing greater focus and attention to grant matters including the cross walk of CFDA numbers and the relationship of CFDA clusters and non-cluster categories.</p>
05-SA-36	Public Instruction	<p><u>Internal Controls Over Maintenance of Effort Need Strengthening</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-37	Public Instruction	<p><u>Failure to Comply With Federal Suspension and Debarment Requirement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-38	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Partial corrective action has been taken. Each claim exception identified within the audit has been recalculated and adjusted appropriately. All vendors that received overpayments have been notified and the funds recovered. All underpayments have been appropriately processed and paid. The questioned costs of \$9,322 (\$7,336 federal share) have been resolved.</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. Effective 11-7-06, the Division revised its policy and procedures to reflect how the Division will calculate a rate for paying a claim 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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
05-SA-39	Health and Human Services	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>Partial corrective action has been taken. The missing Services for the Blind voucher has been located and forwarded to the State Auditor for review. On August 17, 2006 the auditor indicated that the item was reviewed and no issues were noted. No efforts have been made to obtain the missing vendor signature based on the DVR position that their policy was not intended for this type invoice and their intention to rewrite the policy.</p> <p>Each claim exception identified within the audit has been recalculated and appropriately adjusted/ resolved. All vendors that received overpayments have been notified and the funds recovered. All underpayments have been appropriately processed and paid. The questioned costs of \$2,078 (\$1,636 federal share) have been resolved.</p>
05-SA-40	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-41	Health and Human Services	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken.</p> <ul style="list-style-type: none"> • Required Agreement to Extend Eligibility – The tracking system for the 60-day eligibility count on the automated case management system (CATS) has been corrected to increase the accuracy of the tracking. Regional Directors and Unit Managers are using the statewide error report to monitor timeliness of eligibility decisions. We are awaiting additional documentation. • Required Certificates of Eligibility forms – Increased monitoring began March 2006. Quality Development Specialists are reviewing six additional cases per month from their respective coverage areas. An edit has been added to the automated case management system which requires that the eligibility decision is printed from the file if this hasn't occurred already. Concerning the \$31,575 in questioned costs that resulted from missing Certificates of Eligibility forms for five clients, the Division verified that the five clients were eligible for the services. Therefore, the \$31,575 (federal share = \$24,849) should no longer be identified as questioned costs. • Financial need was not documented – Additional training is planned regarding completion of Individual Plan for Employment (IPE) and DVR – 0116. Concerning the \$10,901 in questioned costs that resulted from inadequate documentation of the individual's financial status, the Division has subsequently determined that no payments were made for

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		services that were subject to the financial need test. Therefore, the \$10,901 (\$8,579 federal share) should no longer be identified as questioned costs.
05-SA-42	Health and Human Services	<p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-43	Health and Human Services	<p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-44	Health and Human Services	<p><u>Maintenance of Effort Not Met</u></p> <p>Partial corrective action has been taken. 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 (MOE) 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>
05-SA-45	Public Instruction	<p><u>Internal Controls Over Maintenance of Effort Need Strengthening</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-46	Public Instruction	<p><u>Unallowable Costs Charged to Reading First State Grants Program</u></p> <p>Full corrective action has been taken.</p>
05-SA-47	Public Instruction	<p><u>Internal Control Weaknesses Over Determination of Eligibility</u></p> <p>Full corrective action has been taken.</p>
05-SA-48	Public Instruction	<p><u>Funds Reallocated After Period of Availability</u></p> <p>Full corrective action has been taken.</p>
05-SA-49	Public Instruction	<p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</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
05-SA-50	Public Instruction	<u>Controls Need Improvement Over Purchasing</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
05-SA-51	Public Instruction	<u>State Compliance Supplements Not Prepared in the Prescribed Format</u> Full corrective action has been taken.
05-SA-52	Health and Human Services	<u>Inadequate Subrecipient Monitoring for Center for Disease Control and Prevention Program</u> Full corrective action has been taken.
05-SA-53	Health and Human Services	<u>Improper Access to the Eligibility Information System</u> Partial corrective action has been taken. The DHHS Security Officer is reviewing the Divisions'/Offices' security corrective action plans submitted as a result of this audit finding and will provide technical assistance as needed to strengthen internal controls over security access.
05-SA-54	Health and Human Services	<u>Ineligible Payments Charged to the Temporary Assistance to Needy Families Program at County DSS</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-55	Health and Human Services	<u>Weaknesses in the Temporary Assistance for Needy Families Program Monitoring Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-56	Health and Human Services	<u>Fixed Asset Records Incomplete/Inaccurate</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-57	Health and Human Services	<u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-58	Health and Human Services	<u>Appropriate Action Not Taken in Child Support Cases</u> Partial corrective action has been taken. Statewide Self-Assessment scores for Establishment, Enforcement and Interstate continue to improve each quarter. Iowa Child Support Enforcement (CSE) developed training

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For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>presentations to train child support workers to utilize personal contact with NCPs. NC CSE obtained these presentations from Iowa and will utilize them to further the initiative to increase personal contact in order to increase collections. The pilot project in which central office staff provides location services to local offices was completed in August, 2006; however, court hearings resulting from the project have not concluded. All activities were completed by November 2006.</p> <p>The Child Support and Enforcement Section is aware of the regulatory requirements for meeting various compliance timelines. However, the CSE staff will continue to utilize the OCSE Action Transmittal 98-12 as their benchmark for improvement.</p>
05-SA-59	Health and Human Services	<p><u>Foster Care IV-E Files Lacking Documentation at County DSS</u></p> <p>Full corrective action has been taken.</p>
05-SA-60	Health and Human Services	<p><u>Errors in the Foster Care and Adoption Assistance Financial Report</u></p> <p>Full corrective action has been taken.</p>
05-SA-61	Health and Human Services	<p><u>Ineligible Payments Charged to the State Children's Insurance Program at County DSS</u></p> <p>Partial corrective action has been taken. The Division of Medical Assistance (DMA) has contacted the Auditors to obtain the client names/case identification numbers for the two children who received benefits while ineligible. When that information is received and reviewed, it is possible that some amount of questioned costs (\$484) will be disallowed for reimbursement from federal and/or State appropriations and will thus require recoupment from the County. When we have received the required information to enable us to make a final determination, the Department will send a follow-up letter to the County describing any additional corrective action recommended with respect to this finding.</p> <p>In regards to the missing case file, the Medicaid Program Representative for the County is following up with the County to assure that the County has procedures in place to track and retrieve case files as needed. There is no action recommended with respect to the questioned costs (\$1450) because the file was located and the client was deemed eligible. Additionally, the DMA has addressed both the importance of verification of termination of insurance prior to authorization of NC Health Choice and having procedures in place to track and retrieve files in a letter to the County DSS Director dated May 12, 2006.</p>
05-SA-62	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</p>

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For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Health and Human Services.
05-SA-63	Health and Human Services	<p><u>Final Cost-Settlements Not Settled</u></p> <p>Partial corrective action has been taken. A Settlement Agreement has been signed on August 17, 2006 between NC DHHS, CMS, US Department of Justice, and the Office of Inspector General for settlement of the 1997-2002 cost report years. The Settlement Agreement outlined the amounts and responsibilities of affected hospitals and the State as well as an arranged payment plan to complete the Agreement.</p> <p>State Audit Finding 05-SA-63 relates to the cost report years 1997-2003; DMA considers the portion of the audit finding related to the 1997-2002 as resolved and closed. Settlement of the 2003 cost report year remains open and is expected to be completed within SFY07.</p>
05-SA-64	Health and Human Services	<p><u>Provider Billing and Payment System Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
05-SA-65	Health and Human Services	<p><u>Inadequate Communication of Rate Changes Between Divisions</u></p> <p>Partial corrective action has been taken. 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 is being 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. <p>Both DVR and DSB have current rate information and are receiving updated rate information in a timely manner.</p>
05-SA-66	Health and Human Services	<p><u>Deficiencies in the Rate Setting Process</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
05-SA-67	Health and Human Services	<p><u>Documentation Lacking in County DSS Medicaid Files</u></p> <p>Partial corrective action has been taken. The DHHS/Division of Medical Assistance (DMA) Medicaid Program Representative for Mecklenburg County will follow-up to stress the importance of verification of eligibility and to discuss changes that will assist in monitoring eligibility for transportation services. The DMA plans to compose a letter to all county DSS directors reviewing audit findings and stressing the importance of these issues. The questioned costs have been refunded.</p>
05-SA-68	Health and Human Services	<p><u>Long-Term Care Facility Audits Were Not Timely Completed</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
05-SA-69	Health and Human Services	<p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. The Division has implemented the following policies and procedures to strengthen the provider enrollment process:</p> <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>
05-SA-70	Crime Control and Public Safety	<p><u>Homeland Security Grant Administrative Costs Exceeded Allowable Amounts</u></p> <p>Partial corrective action has been taken. Procedures have been developed and controls have been strengthened to ensure that administrative costs are cutoff and assigned to the next year's allocation in a timely manner. Fiscal</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		and program staff will closely monitor budget reports to ensure timely and accurate reallocation of administrative cost. Management will require adherence to procedures for reviewing and monitoring program budget reports and Management will strongly reemphasized the consequences of non-compliance.
05-SA-71	Crime Control and Public Safety	<p><u>SF-272 Reports Not Filed and SF-269 Reports Not Reviewed for Homeland Security Grant</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
05-SA-72	Crime Control and Public Safety	<p><u>Controls Over Reporting Federal Drawdowns Need Improving</u></p> <p>Partial corrective action has been taken. Procedures have been developed and controls have been strengthened to ensure that federal funds are drawn in accordance with The Cash Management Improvement Act (CMIA) Agreement. Personnel have been reassigned and responsibilities have been shifted to allow greater focus on federal draw down requirements. In January 2007, the Federal Grants Accounting Manager's position was filled. This will allow for closer coordination and over-sight of grant accounting functions.</p>
05-SA-73	Crime Control and Public Safety	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>Partial corrective action has been taken. Procedures have been developed and controls have been strengthened to ensure that financial reports are accurate and complete. Personnel have been reassigned and responsibilities have been shifted. These moves allow greater focus on financial reporting. In January 2007, the Federal Grants Accounting Manager's position was filled. This will allow for closer coordination and over-sight of grant accounting functions.</p>
05-SA-74	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Partial corrective action has been taken. Procedures have been developed to strengthen this process and progress has been made to improve SEFA reporting. A master list of all active cost centers was developed to cross reference CFDA numbers to cost center numbers. A Federal Grants Accounting Manager was hired in January 2007. This will further strengthen this area allowing greater focus and attention to grant matters including the cross walk of CFDA numbers and the relationship of CFDA clusters and non-cluster categories.</p>
05-SA-75	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Partial corrective action has been taken. Procedures have been developed</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2006

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		to strengthen this process and progress has been made to improve SEFA reporting. A master list of all active cost centers was developed to cross reference CFDA numbers to cost center numbers. A Federal Grants Accounting Manager was hired in January 2007. This will further strengthen this area allowing greater focus and attention to grant matters including the cross walk of CFDA numbers and the relationship of CFDA clusters and non-cluster categories.

** 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, 2006**

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-1	Health and Human Services Jane Schwartz (919) 733-7831	<u>Improper Access to the Food Stamps Information System</u> The Section Chief is requesting a semi-annual query from the Customer Service Help Desk to identify all DSS state level employees who have system access other than 'Inquiry'. The report will be used to determine the business need to have Food Stamp Information System update; any individuals with inappropriate update access will immediately be changed to Inquiry. The query used for this audit will be the basis for the first state level DSS review. <i>Anticipated Completion Date:</i> March 31, 2007
06-SA-2	Public Instruction Larry McLamb (919) 807-3611	<u>Inadequate Segregation of Duties Over Claims Processing</u> The responsibility for entering application/renewal grant information into the Child Nutrition claims system has been segregated from the responsibility for processing monthly claims. <i>Anticipated Completion Date:</i> Corrective action was completed on November 6, 2006 (the date the new claims system was implemented.)
06-SA-3	Public Instruction Larry McLamb (919) 807-3611	<u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> A new claims payment system was implemented that provides a viable audit trail to document all claim transaction processed. <i>Anticipated Completion Date:</i> Corrective action was completed on November 6, 2006.
06-SA-4	Public Instruction Larry McLamb (919) 807-3611	<u>Inadequate Segregation of Duties Over Claims Processing</u> See 06-SA-2 for Corrective Action Plan.
06-SA-5	Public Instruction Larry McLamb (919) 807-3611	<u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> See 06-SA-3 for Corrective Action Plan.
06-SA-6	Public Instruction Larry McLamb (919) 807-3611	<u>Inadequate Segregation of Duties Over Claims Processing</u> See 06-SA-2 for Corrective Action Plan.
06-SA-7	Public Instruction Larry McLamb (919) 807-3611	<u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> See 06-SA-3 for Corrective Action Plan.

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-8	Health and Human Services Alice Lenihan (919) 707-5740	<u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program Within the Designated Timeframe</u> Effective April 2006, the WIC Program began the process to complete the reconciliation of food instruments for Fiscal Years 2004 through 2005. The process was transferred from the DHHS Office of the Controller to the WIC Program in June 2006. All work for the previous Fiscal Years was completed on August 16, 2006. At this time the WIC Program staff has completed all reconciliation and the activity is up to date. <i>Anticipated Completion Date:</i> Corrective action was completed on August 16, 2006.
06-SA-9	Agriculture and Consumer Services Gary W. Gay (919) 575-4490	<u>Inadequate Monitoring of Subrecipient Audit Reports</u> We have implemented policies and procedures at the Food Distribution Division of the Department of Agriculture and Consumer Services that will ensure compliance with OMB Circular A-133 for the Emergency Food Assistance Program. <i>Anticipated Completion Date:</i> Corrective action was completed on July 5, 2006.
06-SA-10	Agriculture and Consumer Services Gary W. Gay (919) 575-4490	<u>Inadequate Monitoring of Subrecipient Audit Reports</u> See 06-SA-9 for Corrective Action Plan.
06-SA-11	Wildlife Resources Commission Karen Walden (919) 707-0083	<u>Schedule of Expenditures of Federal Awards Misstated</u> The Wildlife Resources Commission had identified the deficiencies associated with the manual procedure in which capital improvement invoices were processed and corrective action was taken in August, 2006. Federally funded capital improvement expenditures are now captured in FAMRS (Federal Assistance and Management Reporting System) at the time they are processed in the North Carolina Accounting System through the use of the same 12 digit cost center structure used to capture all other federally funded expenditures. <i>Anticipated Completion Date:</i> August 18, 2006

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-12	Wildlife Resources Commission Karen Walden (919) 707-0083	<u>Schedule of Expenditures of Federal Awards Misstated</u> See 06-SA-11 for Corrective Action Plan.
06-SA-13	Employment Security Commission Mary Carol Lewis (919) 733-7310	<u>Controls Over Equipment Management Need Improvement</u> Our policy now states that we will do an annual inventory each calendar year. We began our inventory on July 1, 2006 and it was completed and reconciled by December 31, 2006. <i>Anticipated Completion Date:</i> December 31, 2006
06-SA-14	Employment Security Commission Mary Carol Lewis (919) 733-7310	<u>Controls Over Federal Debarment Verification Need Improvement</u> The Purchase Request form (BM-36) was revised to include a check-off for Federal Debarment. Our Agency delegation is \$25,000. Vendor selection is determined by either State Purchase & Contract or ITS for all purchases over \$25,000; however, we have put controls in place (by modification of our form) to ensure that vendors who are selected are not debarred by the State or the Federal Govt. <i>Anticipated Completion Date:</i> October 31, 2006
06-SA-15	Employment Security Commission David Canady (919) 707-1437	<u>One Recipient Received Excessive Payments for Trade Readjustment Allowances</u> The State of North Carolina does not revise monetary determinations which are over a year old which this claim was at the time of the audit. G.S. 96-15 (b)(1) provided that at any time within one year from the date of the making of an initial determination, the Commission on its own initiative may reconsider such determination if it finds that an error in computation or identity has occurred in connection therewith or that additional wages pertinent to the claimant's benefits status have become available, or if such determination of benefits status was made as a result of a nondisclosure or misrepresentation of material fact. Based on this, no recoupment of the monies paid in excess could occur. The training of our personnel who are responsible for TRA benefit calculation is stringent and based on TTA/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 have initiated automating our monetary processing system in an effort to decrease human intervention to help alleviate the possibility of human error.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
<i>Anticipated Completion Date:</i> December 31, 2007		
06-SA-16	Commerce Graham Watt (919) 329-5260	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u> This finding is a direct result of the Division of Employment and Training having staff turnover in a number of critical positions. The Workforce Investment Act Program has taken immediate action to ensure that the PSC 272-E Report and the ETA 9076 A-F Reports are prepared, reviewed, and approved by appropriate staff in a timely manner. <i>Anticipated Completion Date:</i> Corrective action will be complete on March 15, 2007.
06-SA-17	Commerce Graham Watt (919) 329-5260	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u> See 06-SA-16 for Corrective Action Plan.
06-SA-18	Commerce Graham Watt (919) 329-5260	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u> See 06-SA-16 for Corrective Action Plan.
06-SA-19	Employment Security Commission Mary Carol Lewis (919) 733-7310	<u>Controls Over Equipment Management Need Improvement</u> See 06-SA-13 for Corrective Action Plan.
06-SA-20	Employment Security Commission Mary Carol Lewis (919) 733-7310	<u>Controls Over Equipment Management Need Improvement</u> See 06-SA-13 for Corrective Action Plan.
06-SA-21	Transportation Jon Nance, PE (919) 715-5662	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u> The audit identified that the required number of Roadway Quality Assurance (RA) tests was not performed on materials received for two of fifteen contracts reviewed, and we take no exception to this finding. However, for one of the two deficient contracts, we noted that the RA samples taken over the contract duration represent 65,000 tons and 68,252 tons of ABC was used. A portion of the aggregate for which RA samples were not taken was used for undercut backfill. While the specification for this work specifies that the aggregate meet the gradation for Aggregate Base Course, the Minimum Sampling Guide specifies the sampling be performed in accordance with

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>the procedure for Select Material, Class IV, which does not require RA samples. The undercut backfill aggregate was reported as Aggregate Base Course (ABC), but should have been reported as Select Material, Class IV with RA samples not required. The extent to which this error has occurred will be determined and the data corrected if warranted.</p> <p>As part of its annual audits of contract administration procedures in each Resident Engineer's Office, the Construction Unit staff will audit conformance with the Minimum Sampling Guide (MSG) for ABC. The results will be included in the audit summary and will be discussed during the review with the Division Construction Engineer. The audits are expected to be complete by April 1, 2007.</p> <p>The Construction Unit Staff is conducting training for field personnel on the proper procedure for auditing material in HiCAMS. Special emphasis will be placed on sampling in accordance with the MSG. The training will continue as needed, but at least until January 1, 2008.</p> <p>In March 2006, the Independent Assurance (IA) Section of the Materials & Tests Unit was completely restructured and placed under the Section Materials Specialists. This provides greater supervision and allows reallocation of human resources to meet the needs. The importance of complying with the IA program was stressed to the responsible staff. The Materials and Tests Unit management monitored compliance after the reorganization until June 30, 2006, and the performance was judged acceptable. Materials and Tests Unit management will continue to monitor performance and further action will be taken if the performance does not remain acceptable. Further investigation into these contracts found that all three IA deficiencies occurred prior to the reorganization of the IA Section in March 2006. It is our expectation that the Department will continue to see a decrease in the number of discrepancies in the IA samples as compared to years past.</p> <p><i>Anticipated Completion Date:</i> Various dates as defined in narrative.</p>
06-SA-22	Cultural Resources Mary Boone (919) 807-7405	<p><u>Internal Control Over Matching and Maintenance of Effort Requirements for State Library Program Needs Improvement</u></p> <p>The Department will conduct regular, periodic monitoring of appropriate expenditures to ensure that adequate internal control over matching and maintenance of effort requirement compliance is maintained.</p> <p><i>Anticipated Completion Date:</i> February 28, 2007</p>
06-SA-23	Cultural Resources Mary Boone (919) 807-7405	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>For subrecipients required to have an audit, the Department will obtain and review subrecipient audit reports, identify audit findings applicable to the</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		State Library's Library Services and Technology Act (LSTA) programs, and ensure that timely and appropriate corrective action is taken.
		The Department will establish monitoring procedures for suspension and debarment requirements and equipment management requirements that will correct the deficiencies noted in the finding.
		<i>Anticipated Completion Date:</i> February 28, 2007
06-SA-24	Environment and Natural Resources Rod Davis (919) 733-4166	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u> The Department will verify suspension and debarment by adding a clause or condition to the covered transactions, and by monitoring the "Excluded Parties List" system to ensure compliance.
		<i>Anticipated Completion Date:</i> March 1, 2007
06-SA-25	Environment and Natural Resources Rod Davis (919) 733-4166	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u> See 06-SA-24 for Corrective Action Plan.
06-SA-26	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<u>Federal Funds Not Processed in Accordance With Agreement</u> The Department agrees with this finding. Controls have been strengthened, positions have been established, and employees have been hired to provide the resources necessary to ensure that drawdowns are accurate and in compliance with the TSA/CMIA.
		<i>Anticipated Completion Date:</i> April 30, 2007
06-SA-27	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. Corrected financial reports have been prepared and submitted. Employees have been hired to provide the resources necessary to accurately prepare and check financial reports in accordance with established procedures.
		<i>Anticipated Completion Date:</i> April 1, 2007
06-SA-28	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 exception noted in the audit finding occurred. We will continue to work toward full compliance

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		and ensure that all required audit reports are received and reviewed. <i>Anticipated Completion Date: April 30, 2007</i>
06-SA-29	Crime Control and Public Safety W. Douglas Hoell (919) 733-3867	<u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u> The Department will strengthen controls to ensure that procedures designed for maintaining files are followed. <i>Anticipated Completion Date: April 1, 2007</i>
06-SA-30	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<u>Schedule of Expenditures of Federal Awards Contained Errors</u> The Department agrees with this finding. Positions have been established and employees have been hired to provide the resources necessary to ensure accurate and consistent preparation of the SEFA. <i>Anticipated Completion Date: July 30, 2007</i>
06-SA-31	East Carolina University Stacie Tronto (252) 328-9025	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> In September, 2006, the ECU Office of Internal Audit and Management Advisory Services issued an audit report that recommended the Office of Student Financial Aid improve its controls over verification of student application information. Since that time, the Office of Student Financial Aid has been working diligently to improve the controls over the verification process. The ECU Office of Internal Audit and Management Advisory Services is in the process of following up on the corrective actions taken. As for the questionable awards, the University has taken the following actions: <ul style="list-style-type: none"> • \$1,700 – This money is being returned to the U.S. Department of Education. • \$8,572 – This award was reviewed by the ECU Office of Internal Audit and Management Advisory Services, and it was determined that this situation needs to be reported to the U.S. Department of Education Office of the Inspector General. • \$8,175 – This award was reviewed by the ECU Office of Internal Audit and Management Advisory Services, and it was referred to the U.S. Department of Education Office of the Inspector General in December, 2005. The Office of the Inspector General stated they conferred with the U.S. Attorney's Office in Raleigh, North Carolina, and the amount did not meet the threshold for prosecution; therefore, they would not review any further. The ECU Office of Internal Audit and Management Advisory

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		Services could not conclude on the eligibility of the student with regard to the \$8,175 award.
		<i>Anticipated Completion Date:</i> May 14, 2007
06-SA-32	Fayetteville State University Kamesia Ewing/ Maria McClam (910) 672-1325 (910) 672-1036	<u>Weak Internal Controls Over Federal Awards</u> The University revised its procedures for processing and disbursing student aid. The Office of Financial Aid performs verification and awards aid to eligible students. The Division of Business and Finance disburses awards to student accounts. <i>Anticipated Completion Date:</i> Corrective action was completed on July 1, 2006.
06-SA-33	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Inappropriate Information System Access Rights to Financial Aid Data</u> Inconsistent rights were removed on October 23, 2006. Access to the screen to turn on and off the audit trails were removed on February 5, 2007. The associate vice chancellor's modify access rights were removed on February 1, 2007. The security manager reviews all activities performed by the security administrator to ensure activities are in accordance with the department's requests. The Financial Aid Director reviews and documents the access rights for the financial aid system. The Banner Security policy issued by ITTS was revised to ensure access rights are properly assigned to positions and removed when an employee leaves the University or transfers to another department. <i>Anticipated Completion Date:</i> Corrective action was completed on March 9, 2007.
06-SA-34	Fayetteville State University Roxie Shabazz (910) 672-1784	<u>Federal Aid Recipients Not Meeting Satisfactory Academic Process</u> The University revised its academic appeals policy to ensure all supporting documentations are maintained in the Academic Advising Center. The revised policy will be implemented May, 2007 for the 2007-08 academic year. In addition, all approved reinstatements will be sent to the Office of Financial Aid to be placed in the students' files. Additionally, all current appeals for the 2006-07 academic year will be forwarded to the Office of Financial Aid to be filed. <i>Anticipated Completion Date:</i> The anticipated completion date is March 16, 2007.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-35	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Weak Internal Controls Over University Verification of Students' Eligibility</u> The University established a verification policy to incorporate the provisions of the Code of Federal Regulations. Applicant data selected for verification is verified in accordance to the policy. <i>Anticipated Completion Date:</i> Corrective action was completed on July 1, 2006.
06-SA-36	East Carolina University Stacie Tronto (252) 328-9025	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> See 06-SA-31 for Corrective Action Plan.
06-SA-37	East Carolina University Stacie Tronto (252) 328-9025	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> See 06-SA-31 for Corrective Action Plan.
06-SA-38	East Carolina University Stacie Tronto (252) 328-9025	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> See 06-SA-31 for Corrective Action Plan.
06-SA-39	Fayetteville State University Kamesia Ewing/ Maria McClam (910) 672-1325/ (910) 672-1036	<u>Weak Internal Controls Over Federal Awards</u> See 06-SA-32 for Corrective Action Plan.
06-SA-40	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Inappropriate Information System Access Rights to Financial Aid Data</u> See 06-SA-33 for Corrective Action Plan.
06-SA-41	Randolph Community College Rebekah Megerian, Dean (336) 633-0223	<u>Salaries Charged to Vocational Education (CFDA 84.048) are Not Supported by Time Records</u> The Student Services Counselor's contacts with students in specific curricula will be documented daily by a student contact record that includes date, name of student, curriculum of student, and time devoted to student activity. At the end of each month the counselor will complete a summary of time-effort to verify that she devoted at least the appropriate percentage of effort to students in vocational educational curricula. The dean will sign each

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		summary of time-effort and forward it to the Full Time Payroll Specialist in the Business Office. <i>Anticipated Completion Date:</i> Corrective action was completed on January 24, 2007.
06-SA-42	Bladen Community College Lloyd Horne,VP (910) 879-5503	<u>Liability for Unearned Student Financial Aid Revenues</u> Work with state auditors to secure a determination letter as to any prior year's liability. <i>Anticipated Completion Date:</i> Plan completed on February 21, 2007.
06-SA-43	East Carolina University Stacie Tronto (252) 328-9025	<u>Inadequate Controls Over Verification of Student Aid Application Information</u> See 06-SA-31 for Corrective Action Plan.
06-SA-44	Fayetteville State University Kamesia Ewing/ Maria McClam (910) 672-1325/ (910) 672-1036	<u>Weak Internal Controls Over Federal Awards</u> See 06-SA-32 for Corrective Action Plan.
06-SA-45	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Inappropriate Information System Access Rights to Financial Aid Data</u> See 06-SA-33 for Corrective Action Plan.
06-SA-46	Fayetteville State University Roxie Shabazz (910) 672-1784	<u>Federal Aid Recipients Not Meeting Satisfactory Academic Process</u> See 06-SA-34 for Corrective Action Plan.
06-SA-47	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Weak Internal Controls Over University Verification of Students' Eligibility</u> See 06-SA-35 for Corrective Action Plan.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-48	Health and Human Services Robert Deans (919) 855-3570	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>An analysis of the errors has been performed to determine the impact to the Divisions and adjustments have been initiated for all of the items noted by the auditors. Additional payments to providers have been made where an underpayment had been noted. All providers noted as receiving overpayments have been instructed to reimburse the Division.</p> <p>The deficiencies noted by the auditors are due in part to human error resulting from inexperienced staff. Continuous training, monitoring, and evaluation of staff performance are necessary and will continue. The Division continues to pursue every opportunity available to comply with statutory requirements and will:</p> <ul style="list-style-type: none"> • Continue working with DIRM staff to seek an automated solution in updating SMAC rates for drug claims. • Continue to hold frequent joint meetings with staff from the Controller's Office, DMA and DIRM, to improve communication and be informed of rate updates. • Review and discuss with DMA and the Controller's Office, the feasibility of DMA's Fiscal Agent paying all the Division's medical claims as an add-on to DMA's contract. <p>To ensure that Individual Plans for Employment are signed, the following corrective action will be implemented:</p> <ul style="list-style-type: none"> • Case Reviews by Quality Development Specialists will monitor the frequency of this deficiency and provide a report to managers and the Chief of Policy. Developmental guidance and oversight will be provided for individuals with this deficiency. Documentation will be provided to the Chief of Policy to demonstrate compliance in this area. <p><i>Anticipated Completion Date:</i> October 1, 2007.</p>
06-SA-49	Health and Human Services Judy Gay (919) 715-9058	<p><u>Cash Management Weaknesses for the Vocational Rehabilitation Program</u></p> <p>Discussed with Staff and reiterated the importance of following procedures for documentation and calculating federal drawdown amounts.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on March 15, 2007.</p>

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-50	Health and Human Services Mac Britt (919) 855-3557	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Corrective Action will include the following to correct deficiencies identified: The Division will continue to track the error report on the Case Management System in order to identify cases that are at risk for going beyond the 60 day limit. Managers will be asked to monitor the time frames and intervene with counselors as needed. Managers will maintain a quarterly report regarding timelines and corrected cases. In addition, an edit will be added to the case management system that will remind the manager to access the verification document for individuals presumed eligible. Online training on the Timeliness of Eligibility Decision policy will be developed and implemented. <i>Anticipated Completion Date:</i> October 31, 2007
06-SA-51	Fayetteville State University Kamesia Ewing/ Maria McClam (910) 672-1325/ (910) 672-1036	<u>Weak Internal Controls Over Federal Awards</u> See 06-SA-32 for Corrective Action Plan.
06-SA-52	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Errors in University's Calculations of Students' Need for Financial Aid</u> The University established a Cost of Attendance policy of standard costs categories such as tuition and fees, loan fees, room and board, books and supplies, transportation and miscellaneous fees to ensure the accuracy of the calculation of students' need. <i>Anticipated Completion Date:</i> Corrective action was completed on July 1, 2006.
06-SA-53	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Errors in Eligibility Determinations</u> The financial aid counselors have received extensive training on verification, resolving eligibility flags, conflicting information and calculating financial aid awards. A verification policy was established to include procedures for resolving verification issues, eligibility flags, and any other conflicting information. A management review process was implemented to ensure the accuracy of award calculations and items flagged by the Department of Education.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<i>Anticipated Completion Date:</i> Corrective action was completed on February 23, 2007.
06-SA-54	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Inappropriate Information System Access Rights to Financial Aid Data</u> See 06-SA-33 for Corrective Action Plan.
06-SA-55	Fayetteville State University Roxie Shabazz (910) 672-1784	<u>Federal Aid Recipients Not Meeting Satisfactory Academic Process</u> See 06-SA-34 for Corrective Action Plan.
06-SA-56	Fayetteville State University Kamesia Ewing (910) 672-1325	<u>Weak Internal Controls Over University Verification of Students' Eligibility</u> See 06-SA-35 for Corrective Action Plan.
06-SA-57	Fayetteville State University Latonya Hankins (910) 672-1151	<u>University Not in Compliance With Federal Regulations Regarding Reconciliations</u> The University has developed a written reconciliation policy for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. <i>Anticipated Completion Date:</i> The anticipated completion date is April 1, 2007.
06-SA-58	Public Instruction Marguerite Peebles (919) 807-3940	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements for Subawards</u> (1) A debarment certification will be added to the Twenty-First Century Request for Proposal (RFP) for the 2007-2008 subgrant awards, and reviewed with the potential applicants at a pre-proposal conference. (2) All subgrantees will be required to sign-off on a debarment certification prior to receiving any Federal funding. <i>Anticipated Completion Date:</i> Corrective action will be completed in April 2007 for action (1) and September 2007 for action (2).

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-59	Public Instruction Marguerite Peebles (919) 807-3940	<p><u>Subgrant Award Documents Need Improvement</u></p> <p>(1) The required clauses will be added to the Twenty-First Century Request for Proposal (RFP) for the 2007-2008 subgrant awards, and reviewed with the potential applicants at a pre-proposal conference.</p> <p>(2) All subgrantees will be required to sign-off on the required clauses prior to receiving any Federal funding.</p> <p><i>Anticipated Completion Date:</i> Corrective action will be completed in April 2007 for action (1) and September 2007 for action (2).</p>
06-SA-60	State Board of Elections Don Wright (919) 733-7173	<p><u>Maintenance of Effort Requirement Not Met</u></p> <p>The State Board of Elections is unwilling to accept that this was a technical violation of HAVA because we have not been informed by the Elections Assistance Commission, despite repeated requests, that this is a violation. Rather we believe it would be imprudent to spend all the maintenance of effort funds every year they are appropriated when significant funds will be needed to complete the costly task of updating and modernizing the Statewide Election Information Management System (SEIMS). Discussions with Legislative leaders regarding this issue indicate that guidance may be provided for the expenditure of the Maintenance of Effort funds.</p> <p><i>Anticipated Completion Date:</i> 2009</p>
06-SA-61	State Board of Elections Don Wright (919) 733-7173	<p><u>Required Procurement Procedures Not Followed</u></p> <p>In implementing a new state law to comply with recent federal laws, the State Board worked under an extremely compressed time schedule for the procurement and deployment of HAVA compliant voting equipment to the 100 counties in order to have them in place for the May 2, 2006 primary, as required by the federal law. An arguably ambiguous email has been cited as directing county boards of elections to purchase from a single vendor when in fact the intended message was for counties to follow individual county purchasing requirements and ensure that equipment purchases met HAVA standards.</p> <p>The State Board will continue to notify county boards of elections to check the barred vendor list for themselves before making purchases.</p> <p><i>Anticipated Completion Date:</i> Corrective action taken on February 9, 2006.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-62	State Board of Elections Don Wright (919) 733-7173	<p><u>Subrecipient Audit Reports Not Reviewed</u></p> <p>We have reviewed the local finance unit audits and will continue to notify the Treasurer's Office, the Local Government Commission and the county directors of elections of any inaccuracies in reporting we identify in the future. We understand from your office and the office of the Treasurer that in the absence of local financial audits with HAVA findings that no action is needed on our part.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on March 9, 2007.</p>
06-SA-63	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Improper Access to the Eligibility Information System</u></p> <p>The improper level of access to the EIS system was removed.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on October 17, 2006.</p>
06-SA-64	Health and Human Services Beverly Daniel (919) 733-9461	<p><u>Documentation Lacking in County TANF Case Files</u></p> <p>Regarding the Mutual Responsibility Finding, the county has implemented a Corrective Action Plan which includes additional training and second party reviews. Quality sampling and staff training have been implemented with the WFR following up on the Corrective Action Plan. The County's Local Business Liaison (LBL) is following up with the County's Fiscal staff and the DHHS Controller's Office to ensure the Questioned Costs are repaid to the state.</p> <p>Regarding the Substance Abuse Screening Finding, the agency has established a County Responsible Overpayment in EPICS in the amount of \$272 to satisfy the Questioned Costs, and the County's LBL will provide verification of this correction to the DHHS Controller's Office. The County's WFR is following up with county staff to ensure compliance with this element of eligibility to prevent future findings.</p> <p><i>Anticipated Completion Date:</i> May 31, 2007</p>
06-SA-65	Health and Human Services Beverly Daniel (919) 733-9461	<p><u>Insufficient Follow-Up of Work First Program Monitoring Results</u></p> <p>The Division of Social Services Work First Representatives (WFR) will meet with counties and address with them their responsibility to follow policy, procedures and timeframes for resolving overpayments as indicated in Section 263 (Financial Responsibility) of the Work First Manual.</p> <p>Counties with outstanding recoupments will be instructed to enter the appropriate County Responsible Overpayments (CROPS), date of entry and closure, and reference number and provide to the appropriate Program</p>

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For the Fiscal Year Ended June 30, 2006

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>Compliance Monitor for placement in the county's monitoring file.</p> <p>A query is now available to Work First Representative (WFR) in the Client Services Data Warehouse (CSDW) system for the purpose of monitoring Agency Error (AE) claims with a balance greater than zero on Active Work First cases. The WFR will review the query no less than every 6 months to ensure overpayments are recouped timely. Counties with monitoring findings resulting in agency errors/overpayments will enter the appropriate County responsible Overpayments (CROPS) amounts into the EPICS system. The County will forward the CROP amount, date of entry and closure, and EPICS reference number to their WFR. This information will be placed in each county's Monitoring file along with the written corrective action plan developed by the county.</p> <p><i>Anticipated Completion Date:</i> June 30, 2007</p>
06-SA-66	Health and Human Services Beth Amos (919) 255-3805	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>In February 2007, CSE increased the frequency of self-assessment reporting from quarterly to monthly. This action enables local offices to identify cases that are approaching the end of timeframes or are out of compliance earlier so that corrective action can be taken sooner. Attending to these cases sooner will improve performance in the areas of Establishment and Interstate. Regional Representatives utilize the monthly self-assessment reports to determine training needs for their counties. They can schedule appropriate training for each office in a timelier manner.</p> <p>In July 2007, the Regional Representatives began submitting a quarterly monitoring report of each state-operated office's progress on their individual corrective action plan. This procedure assists the Regional Representatives to determine which corrective actions are working well, which are not, and what actions are needed to improve the progress before the fiscal year is over.</p> <p><i>Anticipated Completion Date:</i> On-going</p>
06-SA-67	Health and Human Services Janice Fain (919) 662-4535	<p><u>Insufficient Documentation to Support Adjustment Reclassifications</u></p> <p>The Division of Child Development implemented a more formal structure that created a consistent paper trail. New procedures are currently in place.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed March 12, 2007.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-68	Health and Human Services Janice Fain 919-662-4535	<p><u>Improper Access to the Subsidized Child Care Reimbursement System</u></p> <p>The Division of Child Development requested that the Subsidized Child Care Reimbursement (SCCR) System programming supervisor, the Customer Support Services manager, and the Infrastructure, Operations, and Systems Management (IOSM) director immediately change the access levels of the IOSM Customer Support Services staff, Technology Support Analysts, from data entry to inquiry only for the production environment. This change has been completed.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed March 12, 2007.</p>
06-SA-69	Health and Human Services Janice Fain (919) 662-4535	<p><u>Insufficient Documentation to Support Adjustment Reclassifications</u></p> <p>See 06-SA-67 for Corrective Action Plan.</p>
06-SA-70	Health and Human Services Janice Fain 919-662-4535	<p><u>Improper Access to the Subsidized Child Care Reimbursement System</u></p> <p>See 06-SA-68 for Corrective Action Plan.</p>
06-SA-71	Health and Human Services Paul J. Waddle (919) 733-4622	<p><u>Improper Access to the Foster Care Information Systems</u></p> <p>Access for those who do not need it was removed.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed by March 15, 2007.</p>
06-SA-72	Health and Human Services Beverly Daniel (919) 733-9461	<p><u>Foster Care IV-E Program Forms Not Signed at the County Level</u></p> <p>The County has implemented a Corrective Action Plan which calls for second and third party reviews. The County's CPR will also conduct training for county staff on completion of the DSS-5120.</p> <p><i>Anticipated Completion Date:</i> June 30, 2007</p>
06-SA-73	Health and Human Services Beverly Daniel (919) 733-9461	<p><u>Deficiencies in the Foster Care Monitoring Procedures</u></p> <p>The Division of Social Services' Program Compliance Monitors will ensure that the case sample selection correctly reflects the review period according to the established protocol for determining the review period. The process for determining the review period will be more definitive in the monitoring plan. Also, in the IV-E Monitoring Plan, Program Compliance Monitors will</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>be required to review the child's payment history as part of the monitoring process.</p> <p>Counties will develop a stronger internal communication plan to ensure that all required documentation for determining eligibility is maintained in the case file. Staff will review the internal communication plan to determine if it is adequate and will conduct periodic record reviews and training to ensure all program requirements and policy are met, focusing mainly on ensuring a log is maintained in each child's record outlining the child's placement history, including dates of placements as well as specific reasons for the moves and matches. Training will address accuracy in completing the 5094 as well as focusing on ensuring the child's placement log matches information on the child's 5094, the form that tracks the child's placement payment history.</p> <p><i>Anticipated Completion Date: June 30, 2007</i></p>
06-SA-74	Teachers' and State Employees' Comprehensive Major Medical Plan Gwen Tann, Controller (919) 571-4717	<p><u>Claim Payments Made in Error</u></p> <p>The Plan's Claims Processing Contractor has identified the cause for the claim payments made in error and has implemented corrective actions with its claim processors.</p> <p><i>Anticipated Completion Date: Corrective Actions have been implemented.</i></p>
06-SA-75	Health and Human Services Roger Barnes (919) 855-4180	<p><u>Final Cost-Settlements Not Settled</u></p> <p>The settlement for DSH payments made under the payment plan for FFY 2003 is currently being calculated. Completion of that task is expected prior to the end of the current State Fiscal Year.</p> <p><i>Anticipated Completion Date: June 30, 2007</i></p>
06-SA-76	Health and Human Services Carleen Massey (919) 647-8000	<p><u>Provider Billing and Payment System Errors</u></p> <p>All of the errors have been resolved. Resolution included recoupment/repayments and educational letters sent to affected providers. The Division will continue to take corrective action to further educate providers on appropriate coding and documentation requirements to achieve more correct claims filing.</p> <p><i>Anticipated Completion Date: March 23, 2007</i></p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-77	Health and Human Services Roger Barnes (919) 855-4180	<p><u>Inadequate Communication of Rate Changes Between Divisions</u></p> <p>New procedures were introduced for Division of Medical Assistance (DMA) 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. 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 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. <p><i>Anticipated Completion Date:</i> December 31, 2006</p>
06-SA-78	Health and Human Services Angela Floyd (919) 855-4050	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The Division will implement corrective action through the Medicaid Program Representatives (MPR's) by monitoring and reinforcing the importance of appropriate documentation which must be kept on file. 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. As part of the Department's standard management decision process each finding will be evaluated and any questioned costs will be recouped.</p> <p><i>Anticipated Completion Date:</i> June 30, 2007</p>
06-SA-79	Health and Human Services Angela Floyd (919) 855-4050	<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 continues to contract with an outside credentialing agency to credential all individual practitioners before enrollment occurs. DMA continues to use the application form for individual providers to reflect all disclosures required by 42 CFR Part 455. All organizations and individuals on the OIG Exclusion list are being reviewed and compared to the provider enrollment file on a continuing basis. DMA has added ownership information to all new applications such as Community Intervention Service (CIS) Providers and will also add ownership information to existing applications where appropriate.</p> <p>The Division continues to work closely with sister agencies to improve the process of sharing data among other agencies with licensure and enrollment responsibilities. The Division continues to develop policies and</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>procedures to prevent unacceptable providers from enrolling in Medicaid for all provider types.</p> <p>Additionally, the new MMIS system will include the use of a new uniform application for all providers. It will also have the functionality to trigger re-verification and re-enrollment of all existing provider types automatically. Other features will include on-line enrollment and the ability to access licensure and endorsement data on-line and in real time.</p> <p><i>Anticipated Completion Date:</i> January 1, 2009</p>
06-SA-80	Crime Control and Public Safety Bennie Aiken (919) 733-3867	<p><u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u></p> <p>The Department agrees that as of June 30, 2006, reported administrative costs for this grant exceeded grant limitations by \$20,758; however, amounts allowable for administrative costs were not actually exceeded. The Department did not ensure timely recording of accounting entries to correct previously identified errors in the classification of costs. Entries have been made to properly classify the identified expenses.</p> <p><i>Anticipated Completion Date:</i> March 31, 2007</p>
06-SA-81	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<p><u>Homeland Security Financial Report is Incomplete</u></p> <p>The Department agrees with this finding. Corrected financial reports have been prepared and submitted. Employees have been hired to provide the resources necessary to accurately prepare and check financial reports in accordance with established procedures.</p> <p><i>Anticipated Completion Date:</i> April 1, 2007</p>
06-SA-82	Crime Control and Public Safety Bennie Aiken 919 733-2193	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>See 06-SA-30 for Corrective Action Plan.</p>
06-SA-83	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<p><u>Federal Funds Not Processed in Accordance With Agreement</u></p> <p>See 06-SA-26 for Corrective Action Plan.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
06-SA-84	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u> See 06-SA-27 for Corrective Action Plan.
06-SA-85	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u> See 06-SA-28 for Corrective Action Plan.
06-SA-86	Crime Control and Public Safety W. Douglas Hoell (919) 733-3867	<u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u> See 06-SA-29 for Corrective Action Plan.
06-SA-87	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<u>Schedule of Expenditures of Federal Awards Contained Errors</u> See 06-SA-30 for Corrective Action Plan.
06-SA-88	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<u>Homeland Security Financial Report is Incomplete</u> See 06-SA-81 for Corrective Action Plan.
06-SA-89	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<u>Schedule of Expenditures of Federal Awards Contained Errors</u> See 06-SA-30 for Corrective Action Plan.

ORDERING INFORMATION

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