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Nebraska Department of Labor Special Evaluation Summary Regarding Federal Funds

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Nebraska Department of Labor Special Evaluation Summary

Background

The Nebraska Department of Labor (Department) enforces State and Federal laws and distributes Federal funds relating to unemployment compensation, job development and placement activities, the administration of special job training and employment programs, and worker health and safety. Well over 90% of Department funding comes from Federal grants and programs, as revealed by the State of Nebraska Annual Budgetary Report for the year ended June 30, 2007.

Schedule of Expenditures by Fund Type

AGENCY	2003	2004	2005	2006	2007
Labor, Department of					
General	439,923	566,841	595,042	400,803	669,104
Cash	1,727,977	1,295,618	1,232,015	1,511,387	1,397,506
Federal	36,718,804	36,752,666	40,659,847	41,261,153	41,766,724
Trust	1,803,532	15,512,944	972,662	997,391	1,170,691
	40,690,236	54,128,069	43,459,566	44,170,734	45,004,025

One way the Department requests money from the Federal government is through a Federal grant drawdown. Using a letter of credit, which is an authorization to draw funds from Federal agencies within a stated amount and time for payment of specified grant or program costs, the Department requests a drawdown from the Federal government based upon estimated expenditures. Actual expenditures must be reported regularly to the Federal government using Financial Status Reports (FSRs).

The Catalog of Federal Domestic Assistance (CFDA) lists all domestic assistance programs of the Federal government and is maintained by the Federal General Services Administration. The Federal grants and programs for which the Department received funding, are identified as follows:

Code of Federal Domestic Assistance Name	CFDA #
Labor Force Statistics	17.002
<i>Employment Services Cluster:</i>	
Employment Service/Wagner-Peyser Funded Activities	17.207
Disabled Veterans' Outreach Program (DVOP)	17.801
Local Veterans' Employment Representative Program	17.804
Unemployment Insurance	17.225
Trade Adjustment Assistance	17.245
Welfare-to-Work Grants to States and Localities	17.253
One-Stop Career Center Initiative	17.257
<i>Workforce Investment Act Cluster (WIA):</i>	
WIA Adult Program	17.258
WIA Youth Activities	17.259
WIA Dislocated Workers	17.260
Employment and Training Administration	17.261
Work Incentive Grants	17.266
Incentive Grants - WIA Section 503	17.267
Work Opportunity Tax Credit Program	17.271
Temporary Labor Certification for Foreign Workers	17.273
Consultation Agreements	17.504
Veterans' Employment Program	17.802
Transition Assistance Program	17.807
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283

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The Federal Office of Management and Budget (OMB) creates circulars relating to Federal awards. OMB Circular A-87 (A-87) establishes principles and standards for determining allowable costs for Federal awards carried out through grants with state governments.

Implemented in 2003, the Nebraska Information System (NIS) is the State's current official accounting system and is used to record all State expenditures and revenues. The Department enters all accounting transactions into NIS in order to record and make payments from Federal funds received.

From 2003 through December 2006, the Department also entered its accounting information into the Financial Accounting and Reporting System (FARS) to allocate indirect costs and report expenditures to the Federal government. The Federal government approved this use of FARS.

In January 2007, the Department switched from using FARS to using NIS to allocate indirect costs and report expenditures to the Federal government.

Prior to the implementation of NIS, the State accounting system was the Nebraska Accounting System (NAS). Likewise, before FARS, the Federal government had approved the Department's use of the Cost Accounting System (CAS) for allocating indirect costs and reporting expenditures. For several years, the Department had been aware of reconciling issues between the two systems. The 1994 State Single Audit report issued by the Auditor of Public Accounts (APA) contained a finding that CAS did not reconcile to NAS; the variances were .4% and .7% for receipts and expenditures, respectively.

Even after NIS and FARS were both in place, reconciling problems continued. The APA's 2003 Department of Labor Attestation Report revealed a 21% error rate. Initially, the Department responded that it would accumulate data and make correcting entries. During 2006 Attestation Report work, however, the Department indicated that past reconciling problems had been addressed by replacing FARS with NIS for reporting and allocating costs to the Federal government. Relying on the Department's representation, the APA tested direct grant expenses during the 2006 Attestation Report work but did not test and verify the Department's assertion that the cost allocation problem had been fixed by the new accounting system. While the Department bears primary responsibility for the accuracy of its financial reporting, it is now clear that the APA should have more aggressively audited the Department's assertions regarding the corrective action taken to address the problem. In short, a serious problem identified by the APA on two prior occasions had not been fixed.

Most recently, on May 2, 2007, a United States Department of Labor Division of Financial Management and Administrative Services employee sent the Department an email showing the Employment Services and Unemployment Insurance Administration grants were overdrawn by \$8,190,181.

Following are the notes of information regarding **Exhibits A-C** in this report.

Note 1: Exhibit A combines the variances from Exhibit B and Exhibit C. Where the total variance is negative the Department owes money. Positive amounts represent amounts that may be due to the Department or other grants.

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- Note 2:** Columns titled “Reverse Unallowable Transfer” represent Journal Entries transfers of Federal receipts. These were unallowable transfers made by the Department from one Federal program to another in June 2008 and August 2008. See Exhibit D for details.
- Note 3:** Columns titled NIS Receipts represent NIS Object Code 461100 (Operating Federal Grants).
- Note 4:** From January through June 2003, NIS Receipts were not available by project or CFDA, as the Department recorded all information during this time to project code 805 rather than to individual project codes.
- Note 5:** Columns titled “Adjusted NIS Expenditures” represent actual NIS expenditures adjusted by the APA for allocations of indirect costs. This would be the amount of allowable Federal expenditures.
- Note 6:** Where “NIS Receipts” are greater than “Adjusted NIS Expenditures,” this is shown as a negative amount, and the Department overdraw Federal receipts. Where “NIS Receipts” are less than “Adjusted NIS Expenditures,” this is shown as a positive amount, and the Department did not request enough Federal receipts.
- Note 7:** Columns titled “FARS Expenditures” represent direct and indirect costs, as allocated by the Department on FARS, through December 31, 2006.
- Note 8:** Columns titled “DOL Expenditures” represent direct and indirect costs as allocated by the Department on NIS, beginning January 2007.
- Note 9:** Where “FARS/DOL Expenditures” are less than “Adjusted NIS Expenditures,” this is shown as a negative amount, and the Department under-reported expenditures. Where “FARS/DOL Expenditures” are greater than “Adjusted NIS Expenditures,” this is shown as a positive amount, and the Department over-reported expenditures.
- Note 10:** “CFDA” is the Federal government’s number identification for Federal programs.
- Note 11:** “Project Code” is the Department’s internal designation to account for the various grants.
- Note 12:** “Business Units” are cost centers used in NIS to record where a transaction will be impacted. For the business units used by the Department, the first two digits indicate the agency number, the next three digits are the project number, and the last three digits indicate the grant year. Where the last three digits are “029,” the grant year is 2003.
- Note 13:** The following funds are used by the Department to account for the receipt and disbursement of Federal grants and contracts.
- 40000 – DAS Letter-of-Credit
 - 42310 – Employment SEC Adm.
 - 42311 – Employment SEC Adm.-Sale of Bldg
 - 42312 – Employment SEC Adm.-GI
 - 42315 – Mid NE Community Foundation
 - 42320 – Occupational Safety and Health Administration (OSHA)
 - 42330 – Welfare to Work
 - 42340 – Workforce Investment Act
 - 42350 – NE Job Training
 - 42360 – Job Training
 - 42370 – America’s Job Link Grant
 - 42380 – Reed Act Funds

Executive Summary

On March 17, 2008, the Nebraska Department of Labor Commissioner met with State Auditor Mike Foley to report and discuss a shortage in Federal funds of approximately \$4.9 million. The shortage indicates the Department has spent more than it will receive from the Federal government. The Commissioner further indicated the Department had terminated the Executive Director of Finance on March 14, 2008. However, on April 24, 2008, the Department entered into a settlement agreement placing the Executive Director on leave without pay status until July 14, 2008, paid leave status from July 14, to July 21, 2008, and resigning on July 21, 2008. By allowing this, the Department has granted the Executive Director to reach the State’s retirement age and receive a quarter of the sick leave balance at that date, which is estimated to be over \$17,000 of additional compensation.

Although errors noted below may not have been material for a particular grant for a particular year, the cumulative effect is a \$6,866,680 difference between Federal reported expenditures and Federal funds received. **See Exhibit A.** The APA evaluation of the Department’s accounting records noted the following:

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- The Department provided the APA with a May 2007 email from the United States Department of Labor which showed Employment Services and Unemployment Insurance Administration grants were overdrawn by \$8,190,181. **See Exhibit F.** To cover these grant overdrafts, the Department used funds from the Workforce Investment Act grants. The APA determined the Department used \$7,522,047 from the Workforce Investment Act grants to transfer and cover the other grants. **See Exhibit D.** This is not allowable per Federal grant regulations and should be repaid.
- The Department was not performing periodic reconciliations between NIS and FARS. The APA evaluation noted errors which caused a net under-reporting of Federal expenditures from January 2003 through March 2008 of \$2,710,768. **See Exhibit C.** As a result, a number of Federal programs were over-charged while other Federal and State programs were under-charged:
 - FARS was charging employee benefits based on 20% of salaries. Actual benefits paid through NIS were 23.69% to 27.69% of salaries.
 - The Department did not properly charge costs to Safety projects. The Department indicated that Safety projects did not have enough funds to pay for all costs allocated based on hours.
 - The Department was not properly charging employee leave balances paid at termination while FARS was in use.
- Drawdown requests for Federal funds were not accurate and were not reconciled to reported expenditures. The Department overdrew Federal funds by \$4,155,912. **See Exhibit B.**
- Contract billings to the Department of Health and Human Services (DHHS) did not include all indirect costs. We determined costs for DHHS contracts exceeded payments received by \$1,810,858. **See Exhibit E.** However, if DHHS was billed the maximum amount for the contract, DHHS would not be liable for additional indirect costs incurred which were not reimbursed.
- Procedures within the Department's finance area were not sufficiently documented. Reconciliation procedures were inadequate. Supervisory reviews of cash management and reporting were ineffective.

We recommend the Department work with the various Federal agencies to determine if any adjustments can be made to Federal grants that have closed. Federal reports and drawdowns should be adjusted as soon as possible for open grants. The Department will need to work with DHHS to determine if any action is appropriate related to previous years' costs. The Department will need to work with the Legislature regarding repaying Federal programs that need to be repaid. We further recommend the Department document procedures, strengthen controls over Federal grants, and improve supervisory reviews.

APA Summary of Evaluation Procedures

The APA evaluated the accounting records and other information regarding variances between Federal reported expenditures, Federal expenditures per the State accounting system, and funds received from the Federal government. The Department had not been performing adequate periodic reconciliations between NIS and FARS.

The APA work performed is a special evaluation of the Department's Federal funds and the APA did not perform an audit of the Nebraska Department of Labor.

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APA Procedures

Our evaluation included the following procedures and summaries related to the Department:

1. Obtained and evaluated the reconciliation spreadsheet prepared by the Department for the period January 2003 through December 2006.
2. Ran queries and reports from NIS and FARS for January 2003 through March 2008. Spreadsheets were prepared to identify variances.
 - NIS data was obtained by APA directly from NIS.
 - FARS data for January 2003 through December 2006 was provided by the Department on disk via an ACCESS database. Queries were performed by APA.
 - APA re-performed calculations for benefits, leave, and administrative allocations.
3. Evaluated Federal receipts compared to Federal expenditures.
4. Evaluated two drawdown requests.
5. Evaluated a sample of Federal reports submitted in fiscal year 2007 and 2008.
6. Evaluated journal entries performed by Department accounting staff in June and August 2007 moving Federal funds.
7. Evaluated relevant email correspondence.

APA Summary of Evaluation Results

The APA comments and recommendations related to Department Federal funds are as follows:

1. Department Reconciliation Spreadsheet

The APA obtained the reconciliation spreadsheet prepared by the Department showing the difference between NIS expenditures and FARS expenditures by project for the period January 2003 through December 2006. We noted the following:

- a. The spreadsheet did not have any totals by fiscal year or CFDA and included only payroll and benefits, the spreadsheet did not include operating expenses.
- b. The assumptions used by the Department to allocate January 2003 through June 2003 payroll and benefit charges were not in accordance with OMB Circular A-87. During this time period the Department was posting all Federal expenditures to “805” business units rather than individual project business units. The Department allocated all “805” charges to projects based on hours for March 2003 through December 2006; however, only indirect administrative costs, leave, and benefits should have been allocated based on hours, and the hours used should have been from January through June 2003. Per A-87, it is not acceptable to allocate direct charges unless based on a pre-approved cost allocation system. The direct charges should be charged to projects based on actual costs. APA used the CALD (Cost Allocation External Load) document type within FARS to determine direct salary charges and allocated the remaining charges based on January through June hours.
- c. The additional Safety allocations included by the Department – which were allocations for programs dealing with the Department’s division for protection of people and property, including inspections of elevators, amusement rides, etc. – is not in accordance with OMB Circular A-87. Per A-87, “All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs. Any cost allocable to a particular Federal award or cost objective under the principles provided for in this Circular may not be charged to other Federal awards to overcome

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fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.” Also per A-87, fringe benefits must be equitably allocated to all related activities; therefore, the Department must allocate to Safety using the same method as Federal projects. All projects must use the same allocation method.

- d. Queries for FARS information and for NIS were not maintained by the Department. These are needed to determine actual parameters used by the Department and ensure they are correct.

Based on the items noted, the APA determined the spreadsheets provided by the Department were unreliable. The APA compiled spreadsheets based on NIS and FARS information. Due to issues regarding the conversion of former Nebraska Accounting System (NAS) information to NIS, the APA was unable to determine receipts by project for fiscal year 2003. **See Exhibits A, B & C.**

2. Benefits, Leave, and Administrative Allocations

The employee benefit payments in NIS were based on actual costs while FARS used a fixed percentage of approximately 20% of salaries to calculate and allocate benefits. Actual costs per NIS were greater than FARS (23.69% to 27.69%) resulting in an under-reporting of Federal expenditures from January 2003 through December 2006.

The Department used project code 000 to allocate general costs that benefit the entire Department and project code 999 to allocate leave, including payouts of remaining vacation and sick leave balances at termination or retirement. The 999 costs were allocated in FARS to a specific cost center based on hours within that cost center. Per A-87, “payments for unused leave when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component.” The Department was charging these payments to a specific project or to 999 and was not allocated to all activities of the Department as required by A-87. This resulted in an over-reporting of Federal expenditures from January 2003 through 2006. NIS allocates 999 costs to all projects rather than to specific cost centers; therefore, starting in January 2007 the issue was corrected.

As noted above, the Department was not properly allocating costs to Safety projects. The Department indicated the Safety projects did not have enough funds to pay for all costs allocated based on hours; thus, they were charged a set percentage of 7.5%. The Department continued to inappropriately allocate Safety costs from January 2007 through March 2008.

Based on the under-reporting of employees’ benefits, the over-reporting of leave payments, and the misallocation of costs charged to Safety projects, there was a net under-reporting of Federal expenditures from January 2003 through March 2008 of \$2,710,768. As a result of these errors, a number of Federal programs were over-charged while other programs were under-charged. **See Exhibit C.**

We recommend the Department allocate indirect costs to all activities as required by A-87. We further recommend the Department work with the Federal grantor agencies to resolve the under-reporting of Federal expenditures.

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3. Other Allocations

The Department has additional project codes and business units which are accumulated and allocated to other projects. One of these is project code 500. At the end of the month, project code 500 is allocated out to programs within Greater Nebraska WIA. Per the Department, this allocation was based on the percentage of Federal authorization for each CFDA within the WIA Cluster. Project codes 160, 165, 200, and 800 were also allocated to various Federal programs based on available funds or estimates. This is not an acceptable allocation method per OMB Circular A-87. Per A-87, “cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.” In completing the variance spreadsheets, the APA used the allocations percentages established by the Department for these projects as it was not possible to determine how the costs should have been charged. Total amounts allocated from these project codes was \$2,419,430 for January 2003 through March 2008.

We recommend the Department allocate costs in accordance with
Federal requirements.

4. Federal Receipts

The Department performed weekly drawdowns of Federal receipts for payables, payroll, and cost allocations. The APA evaluated two of these drawdowns; one from September 2005 to document the procedures during FARS, and one drawdown from April 2008 to document current procedures. The following was noted:

- a. The Department drew down an amount for actual direct payables and payroll costs plus an estimated amount for cost allocations. However, drawdowns for WIA projects did not include an amount for estimated cost allocations. The Department indicated that at the end of each month they compared total cumulative expenditures to total cumulative receipts for each project (excluding WIA) to determine if each project was overdrawn or underdrawn. However, the reports used by the Department were not correct. The amounts were incorrect prior to December 2006 because FARS was not charging actual benefit costs. The amounts were incorrect after January 2007 because NIS did not have all of the allocations for the previous years correctly included. In addition, the Department’s attempt to compare expenditures to receipts stopped being performed as of February 2008 due to limited staff availability. Starting in January 2007, the Department also performed a monthly comparison of allocations using an internal spreadsheet of actual NIS allocations compared to a calculation of the estimated allocation; however, the spreadsheet calculated estimated allocation did not agree to the drawdown estimated allocation. This spreadsheet contained numerous errors and resulted in variances between what the Department drew in Federal receipts and what should have been drawn. We calculated the Department overdraw the March 2008 allocations by \$22,737.
- b. The Department subtracted any cash balance at the end of the period from the draw amount needed; however, the individual specific projects cash balances was not available and the Department did not have procedures to track the cash balances by project. For the September 26, 2005, draw, the entire \$9,637 cash balance for fund 42310 was credited to projects 860 and 861, WIA Employment which appeared to have been done because the grant was out of funds.

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During the evaluation, the APA noted business units - project and grant year - used to charge expenditures did not agree with the business units used to record the Federal receipt. Below is an example, project 210 - CFDA 17.225 expenditures and receipts by fiscal year and grant year. As noted below, during fiscal year 2004 the Department charged expenditures to the 2001 and 2002 grant years; however, the Federal receipts were drawn from the 2003 grant. Based on this example it appears errors in reporting and in drawing Federal receipts occurred prior to 2004.

Fiscal Year	Grant Year	Adjusted NIS Expenditures	NIS Receipts	Expenditures Less Receipts
FY2004	2001	\$ 761,549	\$ -	\$ 761,549
FY2004	2002	\$ 1,191,280	\$ -	\$ 1,191,280
FY2004	2003	\$ 5,635,161	\$ 9,501,126	\$ (3,865,965)
FY2004	2004	\$ 6,111,647	\$ 4,539,834	\$ 1,571,813
FY2004 Total		\$ 13,699,637	\$ 14,040,960	\$ (341,323)
FY2005	2002	\$ 1,536,126	\$ -	\$ 1,536,126
FY2005	2003	\$ 606,364	\$ -	\$ 606,364
FY2005	2004	\$ 6,007,710	\$ 7,637,332	\$ (1,629,622)
FY2005	2005	\$ 5,622,264	\$ 6,168,786	\$ (546,522)
FY2005 Total		\$ 13,772,464	\$ 13,806,118	\$ (33,654)
FY2006	2003	\$ 2,532,288	\$ -	\$ 2,532,288
FY2006	2004	\$ 59,652	\$ -	\$ 59,652
FY2006	2005	\$ 5,931,500	\$ 7,559,272	\$ (1,627,772)
FY2006	2006	\$ 5,465,989	\$ 7,687,151	\$ (2,221,162)
FY2006 Total		\$ 13,989,429	\$ 15,246,423	\$ (1,256,994)
FY2007(1 st Half)	2003	\$ 1,763	\$ -	\$ 1,763
FY2007(1 st Half)	2004	\$ 491,639	\$ -	\$ 491,639
FY2007(1 st Half)	2005	\$ 160,594	\$ -	\$ 160,594
FY2007(1 st Half)	2006	\$ 5,841,927	\$ 6,765,502	\$ (923,575)
FY2007(1st Half) Total		\$ 6,495,923	\$ 6,765,502	\$ (269,579)
FY2007(2 nd Half)	2003	\$ (1,410)	\$ -	\$ (1,410)
FY2007(2 nd Half)	2004	\$ 43,503	\$ -	\$ 43,503
FY2007(2 nd Half)	2005	\$ 490,408	\$ -	\$ 490,408
FY2007(2 nd Half)	2006	\$ 713,069	\$ 12,997	\$ 700,072
FY2007(2 nd Half)	2007	\$ 5,603,525	\$ 6,555,360	\$ (951,835)
FY2007(2nd Half) Total		\$ 6,849,095	\$ 6,568,357	\$ 280,738
FY2008	2004	\$ 2,649	\$ -	\$ 2,649
FY2008	2005	\$ 490,460	\$ 923,730	\$ (433,270)
FY2008	2006	\$ 17,847	\$ (404,328)	\$ 422,175
FY2008	2007	\$ 6,802,659	\$ 6,944,847	\$ (142,188)
FY2008	2008	\$ 3,046,970	\$ 2,381,064	\$ 665,906
FY2008 Total		\$ 10,360,585	\$ 9,845,313	\$ 515,272
210 Grand Total		\$ 65,167,133	\$ 66,272,673	\$ (1,105,540)

(Negative numbers in variance represent overdrawn funds)

Based on the inadequate reconciliation of Federal receipts drawn to actual expenditures, the Department overdrew Federal funds by \$4,155,912. **See Exhibit B.**

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We recommend the Department implement procedures to ensure drawdowns are accurate. These procedures should be in writing and should include clear explanations and adequate supporting documentation. The Department should also maintain cash balances by project.

5. Reporting

The Department receives several grants for which FSRs are required to be submitted. The FSR is utilized to provide information to the Federal awarding agency regarding program expenditures. We observed and evaluated several FSRs submitted by the Department for the Employment Services, Disabled Veterans Outreach Program, Local Veterans Employment Representative Program, Unemployment Insurance, and Workforce Investment Act grants.

The APA noted the following items which increase the risk that amounts reported on the FSRs may be incorrect:

- a. Prior to January 2007, the Department utilized the FARS to complete the FSRs. The Department was not performing periodic reconciliations between NIS and FARS and as a result reporting errors occurred. Similar errors may have occurred prior to the conversion to NIS as the APA 1994 Single Audit report noted that the Department was not reconciling NAS to CAS.
- b. In January 2007, the Department began utilizing NIS to perform the allocation of costs to each grant and report costs on the FSRs. The process and reports created in NIS to allocate and report costs was called NIS GA-17. The NIS GA-17 reports did not track the Obligated Authority (maximum amount of grant funds authorized) for each grant. Therefore, NIS allocated expenditures to grants which were fully expended. In addition, the cumulative expenditures for grants open before January 2007 are not correct in NIS. Since NIS allocated expenditures in excess of the authorized amount, Department staff would reduce expenditures on the FSR to the authorized amount and include the remaining expenditures on the FSR for a grant with available funds. In NIS, a journal entry would be prepared to remove the expenditures from the fully expended grant to the grant with available funds. The staff maintained handwritten notes to support the amounts reported; however, those notes were not adequately explained and staff could not always recall the reasons adjustments were made to the amounts and the changes were not correctly made in NIS. As a result, numerous reporting errors occurred. For example, the APA noted the Employment Services grant year 2005 FSR for the quarter ended June 30, 2007, was under-reported by \$8,820. Department staff also maintained manual spreadsheets to monitor cumulative expenditures compared to grant authorizations. These spreadsheets were not reviewed by a supervisor and not maintained. Only the Department's current spreadsheet was available.
- c. The Department was not running allocations in NIS on a timely basis which was part of the reconciling issue. As noted above, the Department began utilizing NIS to complete allocations in January 2007. The Department also ran allocations in NIS for the expenditures recorded in the period July 2006 to December 2006 to have the complete fiscal year 2007 allocations in NIS. The Department had intended to perform these allocations prior to January 2007; however, the allocations were completed as follows:

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<u>Month of Expenditures</u>	<u>Month of Allocation</u>
July 2006	October 2006
August 2006	November 2006
September 2006	January 2007
October 2006	January 2007 & August 2007
November 2006	February 2007
December 2006	March 2007

Amounts reported on the FSR reports submitted to the Federal government were not easily reconcilable to expenditure reports from the NIS accounting system. These allocations also required the Department to perform manual calculations to remove the prior months from the reports. As noted above, these calculations and adjustments were not adequately documented and errors were made. Errors also occurred when the wrong project code was used in obtaining the monthly expenditures from the GA-17 reports. The expenditures for the 2007 Disabled Veterans' Outreach Program on the FSR for the quarter ended June 30, 2007, was under-reported by \$6,869.

- d. One Unemployment Insurance report evaluated noted the Department reported expenditures for the quarter ended March 31, 2007, with the FSR report for the quarter ended June 30, 2007. Department staff indicated the expenditures were inadvertently excluded from the March 31 report. It also appeared the Unemployment Insurance reports were not being prepared utilizing the accrual basis of accounting as per Federal reporting requirements.
- e. Two Workforce Investment Act reports evaluated included incorrect amounts for expenditures. The Department has three local WIA areas which report expenditures to the Department on a monthly basis. The Department local areas were required to submit preliminary expenditure reports at July 11 and final expenditure reports at July 25. The Department prepared the FSRs for the Adult and Dislocated Worker WIA programs utilizing the preliminary reports and this resulted in the Adult program being over-reported by \$1,494 and the Dislocated Worker program being under-reported by \$7,564.

We recommend the Department implement procedures to ensure FSRs are accurate. The Department procedures should be in writing and should include clear explanations and adequate supporting documentation. All adjustments and allocations should be performed in a timely manner in NIS. All manual spreadsheets should be reviewed by a second individual and maintained on file for each period. Further, the Department should evaluate the number and usage of manual spreadsheets to determine if they can be reduced, combined, implemented in NIS, or eliminated.

6. Journal Entries **See Exhibit D.**

On May 2, 2007, the Department was notified by the United States Department of Labor (US DOL) of a \$8,190,181 discrepancy between the amounts drawdown from the Federal government and the amount of expenditures reported on the FSRs. The Department attempted to determine where the discrepancy occurred and remedy the error. **See Exhibit F.**

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The Department determined they had overdrawn from the 2005, 2006, and 2007 grants for Employment Services, Unemployment Insurance, Trade Adjustment Assistance, and Temporary Labor Certification for Foreign Workers grants resulting in under-drawing funds from the WIA grants. To support this assumption, the Department obtained FARS queries from December 1, 1999, through December 31, 2006, for all WIA funds. The Department incorrectly included closed grants in the calculation of underdrawn funds as there were not funds available for the closed grants. The Department should have queried only the grants which remained open and had available funds. The APA recalculation indicated for fiscal years 2005 through 2007, WIA funds drawn exceeded expenditures by \$100,204, excluding the unallowable journal entry; therefore, the current grants were not underdrawn.

The Department prepared entries to draw additional funds from WIA, transfer funds to the overdrawn grants, and then pay back the Federal government for the overdrafts. **See Exhibit D.** In total, the APA determined the Department drew down \$7,522,047 from the WIA grant with the funds being disbursed as follows:

- \$2,491,249 to Employment Services;
- \$4,619,094 to Unemployment Insurance;
- \$353,995 to Trade Adjustment Assistance;
- \$57,709 to Temporary Labor Certification for Foreign Workers.

OMB Circular A-87 states, “To be allowable under Federal awards, costs must meet the following general criteria: a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.” The Federal Code of Federal Regulations (CFR) Title 29 CFR 97.20(a) states, “Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors must be sufficient to . . . (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.” The transfer of funds from Workforce Investment Act to other grants was not an allowable transaction. In addition, the Department did not have any specific examples of incorrect drawdowns, detailed information, or queries from FARS to support the journal entries.

We recommend the Department reverse the unallowable transfers. We further recommend all accounting entries be adequately supported and documented. The Department should not prepare journal entries to transfer funds between grants. If corrections are needed, each grant should have separate accounting entries with proper documentation to support each transaction. Finally, we recommend the Department comply with all Federal regulations.

7. Contract billings **See Exhibit E.**

The Department has contracts with DHHS for services they are performing. The Department invoices DHHS for payment. The contracts indicated DHHS would pay the Department for actual program costs and the contract or attachment also stated the maximum dollar amount of expenditures for which DHHS would pay. Per the Department, DHHS and the Department consider the words “actual program costs” to include direct costs as well as allocated costs.

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Two different Department staff prepared billing invoices for services provided to DHHS. One individual would use a NIS report titled “Crystal Enterprise Office Budget,” which did not include 000 and 999 allocation amounts for the projects being performed. The other prepared billing invoices using the GA-17 reports which did include 000 and 999 allocation amounts. However, the numbers in GA-17 were incorrect based on the allocation problems noted above.

It appears the Department did not invoice or receive as much payment from DHHS as the actual costs incurred. However, if the Department was billing DHHS for direct costs of the projects, up to the maximum amount of the contract, but did not include allocated costs in the billing, the Department would then have the additional unreimbursed allocated costs.

The APA determined the actual project expenditures for contracts with DHHS exceeded contract payments received by \$1,810,858 from January 2003 through March 2008. These amounts would have resulted in other Federal projects being overcharged and are part of the reason for variances noted in **Exhibit A**.

We recommend the Department work with DHHS to determine if any additional payments are due.

8. Correspondence **See Exhibit F.**

On March 18, 2008, the Department provided the APA email correspondence from the US DOL to a Department employee, dated May 2, 2007, which indicated Employment Services and Unemployment Insurance Administration grants had overdrawn Federal funds by a total of \$8,190,181. The Department failed to notify the APA regarding the communication from the US DOL and the related non-compliance issues during the 2007 Comprehensive Annual Financial Report and Statewide Single Audit. The Department’s representation letter to the APA signed in December 2007 included the following:

“We have provided you copies of all communications from regulatory agencies concerning noncompliance with or deficiencies in our financial reporting practices that could have a material effect on the financial statements. . . As it relates to the Department’s responsibilities, there are no material transactions, which were not properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards. . .The Department is responsible for complying with, and has complied with in all material respects, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of the federal programs. . . The Department has complied, in all material respects, with the compliance requirements, including when applicable, those set forth in the OMB Circular A-133 Compliance Supplement, relating to federal awards.”

Additionally, evaluation of the Department’s email records, for December 2007 through March 2008, revealed the Department’s management had been aware and were communicating back and forth on resolution for the Federal funding shortage issues since at least December 2007.

We recommend the Department promptly notify the APA and the Nebraska Department of Administrative Services (DAS) – State Accounting Division of all known significant noncompliance with Federal regulations, including correspondence with Federal grantor agencies.

Nebraska Department of Labor Special Evaluation Summary

9. Lack of Adequate Accounting Controls

During the evaluation, the APA noted certain allocations made through NIS were charged to a revenue account rather than offsetting the original expenditure. As a result, expenditures and revenues were overstated by \$556,793 for fiscal year 2007 and \$2,151,783 for July 2007 through March 2008.

As noted above, there were numerous instances of inadequate documentation, manual spreadsheets not reviewed by a supervisor, noncompliance with Federal regulations, and lack of adequate reconciliation procedures. To ensure segregation of duties over expenditures and receipts, the Department had transactions prepared and approved by separate individuals. They are prepared and approved by one of three accountants and the budget officer. The budget officer was responsible for reviewing Federal reports. Cash management and reporting reconciliations were not performed or were not adequately reviewed by a supervisor. Although the Department had reporting review procedures in place, those reviews were inadequate and ineffective based on the problems noted. Per OMB Circular A-133 the Department is required to maintain internal control over Federal programs and comply with laws, regulations, and the provisions of contracts or grant agreements related to each Federal program.

We recommend the Department work with the Nebraska Department of Administrative Services – State Accounting Division to correct NIS accounting records to appropriately reflect the correct revenues and expenditures. We also recommend the Department develop written procedures, including documented supervisory reviews of cash management and reporting reconciliations. We further recommend the Department take action to ensure supervisor reviews are effective and timely completed.

APA Overall Conclusion

There have been variances between Federal reported expenditures, actual expenditures, and Federal receipts drawn for the past several years; perhaps back to the early 1990's. Although these variances may not have been significant for any particular grant for a particular year, the cumulative effect has risen. As of March 2008, the Department has a Federal program variance between reported expenditures and drawdowns received in the amount of \$6,866,680. **See Exhibit A.**

The reasons for the variance include:

1. The FARS system was allocating benefits based on a set percentage of salaries which was less than actual benefits paid through NIS. The Department did not reconcile FARS reported expenditures to NIS actual expenditures.
2. The Department was not properly allocating costs to Safety projects.
3. The Department was not properly allocating leave balances paid at termination while using FARS.
4. Federal receipts were drawn based on NIS expenditures plus an amount for allocations. These draws were not accurate and were not reconciled to actual allocations or to reported expenditures.
5. The Department was not billing the DHHS for all costs related to their Federal contracts.

**Nebraska Department of Labor
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6. Procedures within the Department's finance area were not adequately documented and appear insufficient. Supervisory reviews of cash management and reporting were ineffective.

We recommend the Department work with the various Federal agencies to determine if any adjustments can be made to Federal grants that have closed. Federal reports and drawdowns should be adjusted as soon as possible for open grants. NIS should be adjusted to appropriately reflect receipts and expenditures. The Department will need to work with DHHS to determine if any action is appropriate related to previous years' costs. The Department will need to work with the Legislature regarding any funding needed to repay Federal programs. We further recommend the Department document procedures, strengthen controls over Federal grants, and improve supervisory reviews.

The APA staff involved in this evaluation were:

Pat Reding, Assistant Deputy Auditor
Mark Avery, Audit Manager
Amy Hock, Auditor-in-Charge
Pam Peters, Auditor-in-Charge
Ryan Burger, Auditor-in-Charge
Zach Wells, Auditor-in-Charge
Cory Miller, Auditor II
Erica Hansen, Auditor
Stephanie Watton, Auditor
Mary Avery, Special Audits and Finance Manager
Deann Haeffner, Assistant Deputy Auditor

If you have any questions regarding the above information, please contact our office. The APA wishes to thank the Nebraska Department of Labor staff for their cooperation in this matter.

Signed Original on File

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Assistant Deputy Auditor

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Audit Manager

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**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit A

**Combined Variance Over Reported/ (Underreported) (Overdrawn)/ Underdrawn
from Exhibit B and C**

For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse	Total Variance
				Expenditures Greater Than (Less Than) Adjusted NIS Expenditures	Greater Than (Less Than) NIS Receipts	Unallowable Transfer	
4231	17.002	120	23120003	\$ -	\$ (65)	\$ -	\$ (65)
4231	17.002	121	23121002	996	-		996
4231	17.002	121	23121003	(30,772)	30,649		(123)
4231	17.002	121	23121004	23,075	(23,136)		(61)
4231	17.002	121	23121005	(1,783)	1,845		62
4231	17.002	121	23121006	(5,348)	20,273		14,925
4231	17.002	121	23121007	14,324	(19,096)		(4,772)
4231	17.002	121	23121008	1,458	(613)		845
4231	17.002	122	23122003	10,269	(17,742)		(7,473)
4231	17.002	122	23122004	(2,387)	2,340		(47)
4231	17.002	122	23122005	4,187	(4,141)		46
4231	17.002	122	23122006	(1,209)	(2,281)		(3,490)
4231	17.002	122	23122007	9,634	27,872		37,506
4231	17.002	122	23122008	1,363	(24,347)		(22,984)
4231	17.002	123	23123003	(29,292)	12,934		(16,358)
4231	17.002	123	23123004	1,742	(1,872)		(130)
4231	17.002	123	23123005	(7,360)	7,533		173
4231	17.002	123	23123006	(2,045)	12,174		10,129
4231	17.002	123	23123007	13,013	(6,786)		6,227
4231	17.002	123	23123008	2,894	(8,281)		(5,387)
4231	17.002	124	23124003	(16,182)	167		(16,015)
4231	17.002	124	23124004	21,115	(21,219)		(104)
4231	17.002	124	23124005	(10,060)	10,166		106
4231	17.002	124	23124006	(517)	11,703		11,186
4231	17.002	124	23124007	14,941	(2,202)		12,739
4231	17.002	124	23124008	3,218	(10,006)		(6,788)
4231	17.002	125	23125003	6,970	(17,806)		(10,836)
4231	17.002	125	23125005	392	(240)		152
4231	17.002	125	23125006	1,021	(224)		797
4231	17.002	125	23125007	3,337	(1,225)		2,112
4231	17.002	125	23125008	215	(2,341)		(2,126)
4231	17.002	129	23129003	(13,466)	13,466		-
4231	17.002	133	23133001	(8,799)	-		(8,799)
4231	17.002	133	23133004	(11,077)	11,077		-
4231	17.002	134	23134001	800	-		800
4231	17.002	134	23134004	(4,885)	5,432		547
4231	17.002	142	23142005	(2,122)	3,187		1,065

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For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adjusted NIS Expenditures	Greater Than (Less Than) NIS Receipts		
4231	17.002	154	23154004	(12,050)	12,097		47
4231	17.002	907	23907003	(8,712)	2,216		(6,496)
4231	17.002	907	23907004	(16,997)	16,118		(879)
4231	17.002	907	23907005	3,840	(1,999)		1,841
17.002 Total				(46,259)	35,627	-	(10,632)
4231	17.207	205	23205000	183	-		183
4231	17.207	205	23205001	(1,198)	-		(1,198)
4231	17.207	205	23205002	(428,573)	(438,404)		(866,977)
4231	17.207	205	23205004	287,865	(1,162,660)		(874,795)
4231	17.207	205	23205005	(9,480)	319,702	629,588	939,810
4231	17.207	205	23205006	1,211,153	(1,020,105)	1,861,662	2,052,710
4231	17.207	205	23205007	46,671	330,878		377,549
4231	17.207	205	23205029	(266,113)	282,363		16,250
4231	17.207	206	23206004	4,442	-		4,442
4231	17.207	206	23206005	(5,859)	6,262		403
4231	17.207	215	23215001	19,123	217		19,340
4231	17.207	215	23215002	(100,642)	(52,424)		(153,066)
4231	17.207	215	23215003	25,548	(33,315)		(7,767)
4231	17.207	215	23215004	(14,734)	(28,660)		(43,394)
4231	17.207	215	23215005	(90,112)	26,648		(63,464)
4231	17.207	215	23215006	118,386	(74,317)		44,069
4231	17.207	215	23215007	3,625	13,529		17,154
4231	17.207	222	23222001	164,069	67,965		232,034
4231	17.207	222	23222002	172,029	(388,831)		(216,802)
4231	17.207	222	23222003	197,691	464		198,155
4231	17.207	222	23222004	(20,992)	189,084		168,092
4231	17.207	222	23222005	49,545	(184,233)		(134,688)
4231	17.207	222	23222006	479	(12,236)		(11,757)
4231	17.207	222	23222029	(320,373)	210,812		(109,561)
4231	17.207	313	23313000	(1,851)	12,961		11,110
4231	17.207	860	23860002	4,390	421		4,811
4231	17.207	860	23860003	(22,429)	23,251		822
4231	17.207	860	23860004	(5,731)	6,960		1,229
4231	17.207	860	23860005	11	(9,187)		(9,176)
4231	17.207	861	23861001	(71,363)	-		(71,363)
4231	17.207	861	23861002	(84,704)	(177,562)		(262,266)
4231	17.207	861	23861003	(223,461)	131,906		(91,555)

**Nebraska Department of Labor
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Exhibit A

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For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adusted NIS Expenditures	Expenditures Greater Than (Less Than) NIS Receipts		
4231	17.207	861	23861004	108,948	(13,832)		95,116
4231	17.207	861	23861005	(160,939)	187,932		26,993
4231	17.207	906	23906002	95,183	-		95,183
4231	17.207	906	23906003	(126,190)	(16,027)		(142,217)
4231	17.207	917	23917003	-	(5,000)		(5,000)
4236	17.207	980	23980002	(20)	(18,559)		(18,579)
4231	17.207	981	23981002	-	(177,200)		(177,200)
17.207 Total				554,577	(2,001,197)	2,491,250	1,044,630
4231	17.225	170	23170002	(6,240)	41,588		35,348
4231	17.225	170	23170003	(1,304)	(5,460)		(6,764)
4231	17.225	173	23173001	14,890	-		14,890
4231	17.225	173	23173002	(14,890)	-		(14,890)
4231	17.225	173	23173003	(29,446)	17,803		(11,643)
4231	17.225	173	23173004	29,446	8,492		37,938
4231	17.225	174	23174001	4,637	-		4,637
4231	17.225	174	23174002	(80)	(380)		(460)
4231	17.225	174	23174003	(9,431)	(96,084)		(105,515)
4231	17.225	209	23209005	(1,059)	16,499		15,440
4231	17.225	209	23209006	(8,740)	-		(8,740)
4231	17.225	210	23210000	(13,887)	-		(13,887)
4231	17.225	210	23210001	(233,661)	761,549		527,888
4231	17.225	210	23210002	(480,094)	2,727,406		2,247,312
4231	17.225	210	23210003	(222,790)	(726,960)		(949,750)
4231	17.225	210	23210004	224,633	539,634		764,267
4231	17.225	210	23210005	123,887	(1,956,562)	1,365,810	(466,865)
4231	17.225	210	23210006	379,749	(2,022,490)		(1,642,741)
4231	17.225	210	23210007	236,264	(1,094,023)	3,253,284	2,395,525
4231	17.225	210	23210008	59,163	665,906		725,069
4231	17.225	211	23211000	884	-		884
4231	17.225	213	23213000	(2,780)	(4,441)		(7,221)
4231	17.225	236	23236004	(8,215)	1,380		(6,835)
4231	17.225	237	23237004	-	6,784		6,784
4231	17.225	319	23319006	(507)	(18,348)		(18,855)
4231	17.225	319	23319007	-	(6,280)		(6,280)
4231	17.225	350	23350003	(381)	381		-
4231	17.225	372	23372001	(7,680)	108		(7,572)
4231	17.225	372	23372002	57,011	(68,472)		(11,461)

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				Expenditures Greater Than (Less Than) Adjusted NIS Expenditures	Greater Than (Less Than) NIS Receipts		
4231	17.225	372	23372003	(73,047)	54,031		(19,016)
4231	17.225	373	23373001	(8,975)	-		(8,975)
4231	17.225	373	23373002	(51,240)	37,127		(14,113)
4231	17.225	373	23373003	37,545	(9,342)		28,203
4231	17.225	373	23373004	-	(10,977)		(10,977)
4231	17.225	374	23374002	(436)	-		(436)
4231	17.225	375	23375002	(1,136)	(4,047)		(5,183)
4231	17.225	381	23381002	64,892	(18,863)		46,029
4231	17.225	381	23381003	89,574	(250,691)		(161,117)
4231	17.225	381	23381004	(186,906)	182,994		(3,912)
4231	17.225	460	23460003	(10,239)	14,655		4,416
4231	17.225	657	23657003	(65,907)	(3,126)		(69,033)
4231	17.225	658	23658003	(63)	63		-
4231	17.225	918	23918002	(145,245)	-		(145,245)
4238	17.225	997	23997003	(371,767)	212,936		(158,831)
4238	17.225	99B	2399B003	-	(1,577)		(1,577)
4238	17.225	99I	2399I003	31,037	(267)		30,770
4238	17.225	99J	2399J003	(49,550)	1,493		(48,057)
4238	17.225	99P	2399P003	-	116,057		116,057
4238	17.225	99R	2399R003	(161,470)	(6,892)		(168,362)
17.225 Total				(813,554)	(898,396)	4,619,094	2,907,144
4231	17.245	226	23226002	-	(5,041)		(5,041)
4231	17.245	226	23226003	(483,170)	468,704		(14,466)
4231	17.245	226	23226004	377,845	(464,413)		(86,568)
4231	17.245	226	23226005	21,083	(6,414)		14,669
4231	17.245	226	23226006	41,801	(84,189)		(42,388)
4231	17.245	226	23226007	42,388	16,859		59,247
4231	17.245	226	23226008	-	143,586		143,586
4231	17.245	370	23370002	(32,635)	160,108		127,473
4231	17.245	370	23370003	(8,770)	(232,847)		(241,617)
4231	17.245	370	23370004	67,941	206,758		274,699
4231	17.245	370	23370005	213	(20,940)		(20,727)
4231	17.245	370	23370006	-	86,030		86,030
4231	17.245	370	23370007	-	78,522		78,522
4231	17.245	371	23371002	(34,996)	8,852		(26,144)
4231	17.245	371	23371003	(3,968)	2,009		(1,959)
4231	17.245	371	23371004	(20,906)	14,819		(6,087)

**Nebraska Department of Labor
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Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adjusted NIS Expenditures	Expenditures Greater Than (Less Than) NIS Receipts		
4231	17.245	371	23371005	(35,062)	(55,954)		(91,016)
4231	17.245	371	23371006	117	34,019	353,995	388,131
4231	17.245	371	23371007	(2,789)	(51,829)		(54,618)
4231	17.245	371	23371008	(138)	(90)		(228)
17.245 Total				(71,046)	298,549	353,995	581,498
4233	17.253	414	23414000	-	(280,817)		(280,817)
4233	17.253	415	23415000	-	(187,333)		(187,333)
4233	17.253	515	23515002	16,010	95,489		111,499
4233	17.253	515	23515029	(22,291)	91,151		68,860
4233	17.253	515	23515W02	(26,068)	25,741		(327)
4233	17.253	515	23515W29	(17,031)	17,031		-
4233	17.253	520	23520002	(2,536)	21,758		19,222
4233	17.253	520	23520029	(2,792)	11,366		8,574
4233	17.253	520	23520W02	(3,951)	3,910		(41)
4233	17.253	520	23520W29	(4,851)	4,851		-
4233	17.253	840	23840002	(2,285)	12,942		10,657
4233	17.253	840	23840003	2,131	-		2,131
4233	17.253	841	23841002	-	479		479
4233	17.253	855	23855002	(57,000)	159,000		102,000
4233	17.253	855	23855003	57,000	-		57,000
4233	17.253	856	23856002	(17,452)	53,329		35,877
4233	17.253	856	23856003	17,452	-		17,452
17.253 Total				(63,664)	28,897	-	(34,767)
4231	17.257	902	23902003	(8,129)	8,129		-
4236	17.257	979	23979002	(2,797)	(14,629)		(17,426)
17.257 Total				(10,926)	(6,500)	-	(17,426)
4234	17.258	410	23410005	(20,285)	398,232		377,947
4234	17.258	410	23410006	(12,185)	1,607,224		1,595,039
4234	17.258	410	23410007	(21,042)	879,702		858,660
4234	17.258	410	23410W07	-	5,092		5,092
4234	17.258	450	23450005	(25,255)	96,678		71,423
4234	17.258	450	23450006	(22,221)	396,707		374,486
4234	17.258	450	23450007	4,091	191,793		195,884
4234	17.258	458	23458C05	23,899	1,771		25,670
4234	17.258	458	23458C06	5,042	9,805		14,847
4234	17.258	458	23458C07	-	(1,540)		(1,540)
4234	17.258	458	23458I05	(28,386)	28,386		-

**Nebraska Department of Labor
Special Evaluation Summary**

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For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adusted NIS Expenditures	Expenditures Greater Than (Less Than) NIS Receipts		
4234	17.258	458	23458I06	(5,042)	21,905		16,863
4234	17.258	458	23458I07	-	10,256		10,256
4235	17.258	510	23510001	(1,923)	-		(1,923)
4235	17.258	510	23510002	(12,310)	142,241		129,931
4235	17.258	510	23510004	(92,782)	876,345		783,563
4235	17.258	510	23510005	(82,801)	831,383		748,582
4235	17.258	510	23510006	(12,680)	782,349		769,669
4235	17.258	510	23510007	(5,352)	414,223		408,871
4235	17.258	510	23510029	(109,045)	749,453		640,408
4235	17.258	510	23510W02	(10,366)	10,366		-
4235	17.258	510	23510W04	(13,709)	13,709		-
4235	17.258	510	23510W05	(19,981)	19,981		-
4235	17.258	510	23510W06	(1,585)	8,742		7,157
4235	17.258	510	23510W07	-	1,995		1,995
4235	17.258	510	23510W29	(39,259)	39,259		-
4235	17.258	550	23550002	(41,251)	33,195		(8,056)
4235	17.258	550	23550004	9,013	197,535		206,548
4235	17.258	550	23550005	2,083	210,122		212,205
4235	17.258	550	23550006	1,830	190,602		192,432
4235	17.258	550	23550007	664	109,899		110,563
4235	17.258	550	23550029	12,102	127,210		139,312
4235	17.258	554	23554002	(21,406)	992		(20,414)
4235	17.258	554	23554029	-	618		618
4235	17.258	555	23555002	-	892		892
4235	17.258	555	23555029	-	104		104
4236	17.258	558	23558001	22,303	-		22,303
4236	17.258	558	23558C02	341	163		504
4236	17.258	558	23558C04	(8,616)	8,616		-
4236	17.258	558	23558C05	38,378	21,337		59,715
4236	17.258	558	23558C06	-	8,400		8,400
4236	17.258	558	23558C07	-	(1,180)		(1,180)
4236	17.258	558	23558C29	8,654	6,992		15,646
4236	17.258	558	23558I02	2,119	4,341		6,460
4236	17.258	558	23558I04	8,677	35,705		44,382
4236	17.258	558	23558I05	(38,378)	38,378		-
4236	17.258	558	23558I06	(219)	16,829		16,610
4236	17.258	558	23558I07	-	6,726		6,726

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit A

**Combined Variance Over Reported/ (Underreported) (Overdrawn)/ Underdrawn
from Exhibit B and C**

For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse	Total Variance
				Expenditures Greater Than (Less Than) Adusted NIS Expenditures	Expenditures Greater Than (Less Than) NIS Receipts	Unallowable Transfer	
4236	17.258	558	23558I29	(37,314)	37,875		561
4236	17.258	580	23580002	(2,657,879)	(1,963,792)	(334,752)	(4,956,423)
4236	17.258	580	23580003	2,271,562	-		2,271,562
4236	17.258	580	23580004	214,634	-		214,634
4236	17.258	580	23580005	161,113	-		161,113
4236	17.258	580	23580G02		(3,918,503)	(275,670)	(4,194,173)
4236	17.258	580	23580T02		(3,050,774)		(3,050,774)
4236	17.258	810	23810002	15,144	93,899		109,043
4236	17.258	810	23810004	32,732	315,372		348,104
4236	17.258	810	23810005	4,229	344,628		348,857
4236	17.258	810	23810006	17,582	381,913		399,495
4236	17.258	810	23810007	4,782	208,543		213,325
4236	17.258	810	23810029	(40,365)	236,618		196,253
4236	17.258	816	23816C02	49,345	21,836		71,181
4236	17.258	816	23816C04	(67,018)	67,018		-
4236	17.258	816	23816C05	81,798	59,508		141,306
4236	17.258	816	23816C06	35,036	29,783		64,819
4236	17.258	816	23816C07	-	6,687		6,687
4236	17.258	816	23816C29	83,605	29,190		112,795
4236	17.258	816	23816I02	(72,364)	72,364		-
4236	17.258	816	23816I04	58,609	136,945		195,554
4236	17.258	816	23816I05	(81,752)	81,790		38
4236	17.258	816	23816I06	(35,247)	57,969		22,722
4236	17.258	816	23816I07	-	28,058		28,058
4236	17.258	816	23816I29	(47,832)	47,832		-
4236	17.258	816	23816T02	(25)	25		-
4236	17.258	816	23816T29	(295)	295		-
4236	17.258	820	23820000	(9,398)	-		(9,398)
4236	17.258	820	23820001	29,921	266,539		296,460
4236	17.258	820	23820002	466,008	(361,259)		104,749
4236	17.258	820	23820004	8,614	198,496		207,110
4236	17.258	820	23820005	(3,652)	365,222		361,570
4236	17.258	820	23820006	11,389	272,803		284,192
4236	17.258	820	23820007	1,445	84,413		85,858
4236	17.258	820	23820029	(430,186)	61,028		(369,158)
4236	17.258	825	23825001	(1,326)	-		(1,326)
4236	17.258	825	23825002	(34,352)	40,441		6,089

**Nebraska Department of Labor
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Exhibit A

**Combined Variance Over Reported/ (Underreported) (Overdrawn)/ Underdrawn
from Exhibit B and C**

For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL		Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adjusted NIS Expenditures	Adjusted NIS Greater Than (Less Than) NIS Receipts		
4236	17.258	825	23825004	(43,519)	15,931		(27,588)
4236	17.258	825	23825005	11,371	(11,371)		-
4236	17.258	825	23825006	(325)	19,847		19,522
4236	17.258	825	23825007	457	54,188		54,645
4236	17.258	825	23825029	8,468	(491)		7,977
17.258 Total				(501,888)	2,884,399	(610,422)	1,772,089
4234	17.259	411	23411005	-	156,314		156,314
4234	17.259	411	23411006	-	1,145,971		1,145,971
4234	17.259	411	23411007	-	783,096		783,096
4234	17.259	412	23412005	-	102,983		102,983
4234	17.259	412	23412006	(1,008)	416,636		415,628
4234	17.259	412	23412007	-	189,417		189,417
4235	17.259	511	23511004	(31,731)	399,676		367,945
4235	17.259	511	23511005	(59,480)	530,671		471,191
4235	17.259	511	23511006	(5,647)	242,412		236,765
4235	17.259	511	23511007	242	100,004		100,246
4235	17.259	511	23511W04	(51,048)	51,048		-
4235	17.259	511	23511W05	(40,652)	40,652		-
4235	17.259	511	23511W06	(4,926)	5,236		310
4235	17.259	511	23511W07	-	3,268		3,268
4235	17.259	512	23512001	(1,843)	-		(1,843)
4235	17.259	512	23512002	46,281	170,047		216,328
4235	17.259	512	23512004	(1,808)	267,547		265,739
4235	17.259	512	23512005	(51,027)	440,155		389,128
4235	17.259	512	23512006	3,094	270,044		273,138
4235	17.259	512	23512007	(190)	74,525		74,335
4235	17.259	512	23512029	(52,037)	483,424		431,387
4235	17.259	512	23512W02	(63,210)	63,210		-
4235	17.259	512	23512W04	(80,385)	80,385		-
4235	17.259	512	23512W05	(30,371)	30,371		-
4235	17.259	512	23512W06	(8,902)	9,347		445
4235	17.259	512	23512W07	-	3,871		3,871
4235	17.259	512	23512W29	(47,499)	47,499		-
4236	17.259	581	23581002	(2,736,478)	(1,625,517)	(4,351,774)	(8,713,769)
4236	17.259	581	23581003	2,403,189	-		2,403,189
4236	17.259	581	23581004	597,325	-		597,325
4236	17.259	581	23581005	75,491	-		75,491

**Nebraska Department of Labor
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Exhibit A

**Combined Variance Over Reported/ (Underreported) (Overdrawn)/ Underdrawn
from Exhibit B and C**

For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adusted NIS Expenditures	Expenditures Greater Than (Less Than) NIS Receipts		
4236	17.259	581	23581G02	-	(3,181,592)	(275,670)	(3,457,262)
4236	17.259	581	23581T02	-	(3,060,251)		(3,060,251)
17.259 Total				<u>(142,620)</u>	<u>(1,759,551)</u>	<u>(4,627,444)</u>	<u>(6,529,615)</u>
4234	17.260	413	23413005	(43,540)	279,399		235,859
4234	17.260	413	23413006	(8,698)	653,286		644,588
4234	17.260	413	23413007	478	245,444		245,922
4235	17.260	513	23513002	(38,810)	140,979		102,169
4235	17.260	513	23513004	(95,030)	592,664		497,634
4235	17.260	513	23513005	(90,997)	656,128		565,131
4235	17.260	513	23513006	(12,331)	743,084		730,753
4235	17.260	513	23513007	(3,032)	290,324		287,292
4235	17.260	513	23513029	(89,294)	584,864		495,570
4235	17.260	513	23513W04	(1,377)	1,377		-
4235	17.260	513	23513W05	(2,946)	2,946		-
4235	17.260	513	23513W07	-	1,171		1,171
4236	17.260	582	23582002	(2,864,038)	(1,625,202)	(2,008,511)	(6,497,751)
4236	17.260	582	23582003	2,362,884	-		2,362,884
4236	17.260	582	23582004	22,145	-		22,145
4236	17.260	582	23582005	150,538	-		150,538
4236	17.260	582	23582G02	-	(3,189,264)	(275,670)	(3,464,934)
4236	17.260	582	23582T02	-	(1,420,690)		(1,420,690)
4236	17.260	815	23815002	21,549	12,221		33,770
4236	17.260	815	23815004	4,155	98,020		102,175
4236	17.260	815	23815005	(18,928)	168,062		149,134
4236	17.260	815	23815006	3,081	102,591		105,672
4236	17.260	815	23815007	529	42,915		43,444
4236	17.260	815	23815029	(1,949)	60,178		58,229
4236	17.260	970	23970002	-	62,748		62,748
4236	17.260	971	23971002	(4,268)	3,562		(706)
4236	17.260	972	23972002	-	353,378		353,378
4236	17.260	973	23973002	(7,412)	(255,641)		(263,053)
4236	17.260	974	23974003	-	(145,607)		(145,607)
4236	17.260	975	23975005	(1,269)	1,297		28
17.260 Total				<u>(718,560)</u>	<u>(1,539,766)</u>	<u>(2,284,181)</u>	<u>(4,542,507)</u>
4237	17.261	340	23340003	(1,990)	57,159		55,169
4235	17.261	951	23951G03	37,544	1,067		38,611
4236	17.261	951	23951W03	(38,866)	1,983		(36,883)

**Nebraska Department of Labor
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Exhibit A

**Combined Variance Over Reported/ (Underreported) (Overdrawn)/ Underdrawn
from Exhibit B and C**

For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adusted NIS Expenditures	Expenditures Greater Than (Less Than) NIS Receipts		
17.261 Total				<u>(3,312)</u>	<u>60,209</u>	<u>-</u>	<u>56,897</u>
4236	17.266	818	23818004	(160,339)	163,536		3,197
4236	17.266	818	23818029	(42,997)	53,276		10,279
17.266 Total				<u>(203,336)</u>	<u>216,812</u>	<u>-</u>	<u>13,476</u>
4236	17.267	817	23817000	-	(857,969)		(857,969)
4236	17.267	81A	23817A02	-	41,420		41,420
4236	17.267	81A	23817A03	(1)	(796)		(797)
4236	17.267	81A	23817A04	-	54,744		54,744
4236	17.267	81A	23817A05	-	(57,741)		(57,741)
4236	17.267	81E	23817E02	-	224,909		224,909
4236	17.267	81E	23817E03	(1)	253,867		253,866
4236	17.267	81E	23817E04	-	321,225		321,225
4236	17.267	81E	23817E05	-	18,748		18,748
4236	17.267	81L	23817LA2	-	(102,674)		(102,674)
4236	17.267	81V	23817VE2	1	93,094		93,095
4236	17.267	81V	23817VE3	-	26,703		26,703
4231	17.267	8AE	23817AE4	-	(18,151)		(18,151)
4231	17.267	8AE	23817AE5	-	556		556
17.267 Total				<u>(1)</u>	<u>(2,065)</u>	<u>-</u>	<u>(2,066)</u>
4231	17.271	175	23175001	11	-		11
4231	17.271	175	23175002	(3,755)	(16,318)		(20,073)
4231	17.271	175	23175003	(1,198)	8,600		7,402
4231	17.271	175	23175004	(9,557)	105,708		96,151
4231	17.271	175	23175005	2,974	(626)		2,348
4231	17.271	175	23175006	(15,530)	23,857		8,327
17.271 Total				<u>(27,055)</u>	<u>121,221</u>	<u>-</u>	<u>94,166</u>
4231	17.273	164	23164002	57,943	(8,170)		49,773
4231	17.273	164	23164003	(66,435)	75,137		8,702
4231	17.273	164	23164004	(13,161)	4,638		(8,523)
4231	17.273	164	23164005	2,130	(50,138)	42,704	(5,304)
4231	17.273	164	23164006	(6,322)	26,673		20,351
4231	17.273	167	23167002	(39,682)	(64,954)		(104,636)
4231	17.273	167	23167003	32,668	9,204		41,872
4231	17.273	167	23167004	(1,290)	13,780		12,490
4231	17.273	167	23167005	562	(24,987)	15,004	(9,421)
4231	17.273	167	23167006	(3,305)	6,616		3,311
17.273 Total				<u>(36,892)</u>	<u>(12,201)</u>	<u>57,708</u>	<u>8,615</u>

**Nebraska Department of Labor
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Exhibit A

**Combined Variance Over Reported/ (Underreported) (Overdrawn)/ Underdrawn
from Exhibit B and C**

For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adusted NIS Expenditures	Greater Than (Less Than) NIS Receipts		
4232	17.504	751	23751002	219	-		219
4232	17.504	751	23751003	(95,457)	36,950		(58,507)
4232	17.504	751	23751004	(175,532)	60,166		(115,366)
4232	17.504	751	23751005	(246,757)	114,523		(132,234)
4232	17.504	751	23751006	(219,822)	118,651		(101,171)
4232	17.504	751	23751007	49,840	(73,970)		(24,130)
4235	17.504	751	23751008	(19,684)	18,690		(994)
4232	17.504	752	23752002	(575)	-		(575)
4232	17.504	752	23752003	(407)	4,080		3,673
17.504 Total				(708,175)	279,090	-	(429,085)
4231	17.801	203	23203002	(918)	-		(918)
4231	17.801	203	23203003	(8,045)	24,785		16,740
4231	17.801	203	23203004	36,952	(23,596)		13,356
4231	17.801	203	23203005	(2,134)	(11,111)		(13,245)
4231	17.801	203	23203006	8,906	294		9,200
4231	17.801	203	23203007	21,076	(32,623)		(11,547)
4231	17.801	203	23203008	3,296	4,401		7,697
17.801 Total				59,133	(37,850)	-	21,283
4231	17.802	207	23207006	(1,094)	19,460		18,366
4231	17.802	207	23207007	221	9,176		9,397
4231	17.802	208	23208006	(11,637)	(30,369)		(42,006)
4231	17.802	208	23208007	2,915	1,277		4,192
17.802 Total				(9,595)	(456)	-	(10,051)
4231	17.804	202	23202002	(60)	-		(60)
4231	17.804	202	23202003	(44,478)	29,255		(15,223)
4231	17.804	202	23202004	12,200	(27,397)		(15,197)
4231	17.804	202	23202005	22,119	(29,122)		(7,003)
4231	17.804	202	23202006	21,540	(8,970)		12,570
4231	17.804	202	23202007	29,428	(23,794)		5,634
4231	17.804	202	23202008	5,802	(4,802)		1,000
17.804 Total				46,551	(64,830)	-	(18,279)
4231	17.807	204	23204004	(2,964)	9,470		6,506
4231	17.807	204	23204005	(2,901)	9,901		7,000
4231	17.807	204	23204006	(3,123)	10,369		7,246
4231	17.807	204	23204007	16	14,107		14,123
4231	17.807	204	23204008	66	7,761		7,827
17.807 Total				(8,906)	51,608	-	42,702

**Nebraska Department of Labor
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Exhibit A

**Combined Variance Over Reported/ (Underreported) (Overdrawn)/ Underdrawn
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For the Period January 2003 through March 2008

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	Reverse Unallowable Transfer	Total Variance
				Expenditures Greater Than (Less Than) Adusted NIS Expenditures	Expenditures Greater Than (Less Than) NIS Receipts		
4000	93.283	725	23725002	35,632	-		35,632
4000	93.283	725	23725003	46,103	12,912		59,015
4000	93.283	725	23725004	15,321	28,407		43,728
4000	93.283	725	23725005	101,216	20,134		121,350
4000	93.283	725	23725039	(36,389)	26,079		(10,310)
4000	93.283	725	23ZZ0009	(3,857)	-		(3,857)
4000	93.283	799	23799999	-	(17,032)		(17,032)
4000	93.283	999	23999997	-	(17,151)		(17,151)
93.283 Total				<u>158,026</u>	<u>53,349</u>	<u>-</u>	<u>211,375</u>
4236	"805"	805	23805001	(1,378)	1,378		-
4236	"805"	805	23805007	162	(162)		-
"805" Total				<u>(1,216)</u>	<u>1,216</u>	<u>-</u>	<u>-</u>
4231	AL	000	23000003	(21,328)	72,306		50,978
4231	AL	160	23160003	2,466	-		2,466
4235	AL	500	23500000	1,871	-		1,871
4235	AL	500	23500039	(84,567)	(7,246)		(91,813)
4236	AL	800	23800003	(166)	-		(166)
4231	AL	888	23888041	(60,647)	-		(60,647)
4231	AL	999	23999996	321	-		321
AL Total				<u>(162,050)</u>	<u>65,060</u>	<u>-</u>	<u>(96,990)</u>
July 2003 Thru March 2008 Total				<u>(2,710,768)</u>	<u>(2,226,775)</u>	<u>-</u>	<u>(4,937,543)</u>
Federal CFDA's January thru June 2003				<u>-</u>	<u>(1,929,137)</u>	<u>-</u>	<u>(1,929,137)</u>
January 2003 Thru March 2008 Total				<u>\$ (2,710,768)</u>	<u>\$ (4,155,912)</u>	<u>\$ -</u>	<u>\$ (6,866,680)</u>
				Exhibit C	Exhibit B		

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4231	17.002	120	23120003	\$ (65)	\$ -	\$ (65)
4231	17.002	121	23121003	101,044	70,395	\$ 30,649
4231	17.002	121	23121004	222,360	245,496	\$ (23,136)
4231	17.002	121	23121005	234,136	232,291	\$ 1,845
4231	17.002	121	23121006	250,643	230,370	\$ 20,273
4231	17.002	121	23121007	215,659	234,755	\$ (19,096)
4231	17.002	121	23121008	85,733	86,346	\$ (613)
4231	17.002	122	23122003	44,069	61,811	\$ (17,742)
4231	17.002	122	23122004	161,005	158,665	\$ 2,340
4231	17.002	122	23122005	145,410	149,551	\$ (4,141)
4231	17.002	122	23122006	141,384	143,665	\$ (2,281)
4231	17.002	122	23122007	157,513	129,641	\$ 27,872
4231	17.002	122	23122008	68,195	92,542	\$ (24,347)
4231	17.002	123	23123003	58,772	45,838	\$ 12,934
4231	17.002	123	23123004	217,291	219,163	\$ (1,872)
4231	17.002	123	23123005	206,845	199,312	\$ 7,533
4231	17.002	123	23123006	210,074	197,900	\$ 12,174
4231	17.002	123	23123007	213,535	220,321	\$ (6,786)
4231	17.002	123	23123008	101,467	109,748	\$ (8,281)
4231	17.002	124	23124003	80,893	80,726	\$ 167
4231	17.002	124	23124004	212,845	234,064	\$ (21,219)
4231	17.002	124	23124005	251,494	241,328	\$ 10,166
4231	17.002	124	23124006	251,329	239,626	\$ 11,703
4231	17.002	124	23124007	260,384	262,586	\$ (2,202)
4231	17.002	124	23124008	123,267	133,273	\$ (10,006)
4231	17.002	125	23125003	5,495	23,301	\$ (17,806)
4231	17.002	125	23125005	35,304	35,544	\$ (240)
4231	17.002	125	23125006	34,983	35,207	\$ (224)
4231	17.002	125	23125007	38,835	40,060	\$ (1,225)
4231	17.002	125	23125008	24,338	26,679	\$ (2,341)
4231	17.002	129	23129003	35,466	22,000	\$ 13,466
4231	17.002	133	23133004	61,384	50,307	\$ 11,077
4231	17.002	134	23134004	14,885	9,453	\$ 5,432
4231	17.002	142	23142005	31,869	28,682	\$ 3,187
4231	17.002	154	23154004	47,192	35,095	\$ 12,097
4231	17.002	907	23907003	16,530	14,314	\$ 2,216
4231	17.002	907	23907004	32,746	16,628	\$ 16,118
4231	17.002	907	23907005	17,461	19,460	(1,999)
17.002 Total				<u>4,411,770</u>	<u>4,376,143</u>	<u>35,627</u>
4231	17.207	205	23205002	1,360,449	1,798,853	(438,404)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4231	17.207	205	23205004	5,586,159	6,748,819	(1,162,660)
4231	17.207	205	23205005	5,205,769	4,886,067	319,702
4231	17.207	205	23205006	4,697,895	5,718,000	(1,020,105)
4231	17.207	205	23205007	3,402,804	3,071,926	330,878
4231	17.207	205	23205029	6,183,214	5,900,851	282,363
4231	17.207	206	23206005	6,262	-	6,262
4231	17.207	215	23215001	217	-	217
4231	17.207	215	23215002	284,681	337,105	(52,424)
4231	17.207	215	23215003	401,504	434,819	(33,315)
4231	17.207	215	23215004	443,234	471,894	(28,660)
4231	17.207	215	23215005	453,074	426,426	26,648
4231	17.207	215	23215006	297,479	371,796	(74,317)
4231	17.207	215	23215007	288,581	275,052	13,529
4231	17.207	222	23222001	67,965	-	67,965
4231	17.207	222	23222002	496,855	885,686	(388,831)
4231	17.207	222	23222003	464	-	464
4231	17.207	222	23222004	705,717	516,633	189,084
4231	17.207	222	23222005	641,952	826,185	(184,233)
4231	17.207	222	23222006	75,148	87,384	(12,236)
4231	17.207	222	23222029	779,674	568,862	210,812
4231	17.207	313	23313000	16,893	3,932	12,961
4231	17.207	860	23860002	24,134	23,713	421
4231	17.207	860	23860003	69,266	46,015	23,251
4231	17.207	860	23860004	17,062	10,102	6,960
4231	17.207	860	23860005	(11)	9,176	(9,187)
4231	17.207	861	23861002	163,081	340,643	(177,562)
4231	17.207	861	23861003	488,861	356,955	131,906
4231	17.207	861	23861004	206,470	220,302	(13,832)
4231	17.207	861	23861005	486,722	298,790	187,932
4231	17.207	906	23906003	522,865	538,892	(16,027)
4231	17.207	917	23917003	20,000	25,000	(5,000)
4236	17.207	980	23980002	-	18,559	(18,559)
4231	17.207	981	23981002	-	177,200	(177,200)
4231	17.207	982	23982003	550,698	550,698	-
17.207 Total				33,945,138	35,946,335	(2,001,197)
4231	17.225	170	23170002	82,871	41,283	41,588
4231	17.225	170	23170003	13,353	18,813	(5,460)
4231	17.225	173	23173003	36,853	19,050	17,803
4231	17.225	173	23173004	13,770	5,278	8,492
4231	17.225	174	23174002	80	460	(380)

**Nebraska Department of Labor
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Exhibit B

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4231	17.225	174	23174003	11,920	108,004	(96,084)
4231	17.225	209	23209005	16,499	-	16,499
4231	17.225	210	23210001	761,549	-	761,549
4231	17.225	210	23210002	2,727,406	-	2,727,406
4231	17.225	210	23210003	8,774,166	9,501,126	(726,960)
4231	17.225	210	23210004	12,716,800	12,177,166	539,634
4231	17.225	210	23210005	12,695,226	14,651,788	(1,956,562)
4231	17.225	210	23210006	12,038,832	14,061,322	(2,022,490)
4231	17.225	210	23210007	12,406,184	13,500,207	(1,094,023)
4231	17.225	210	23210008	3,046,970	2,381,064	665,906
4231	17.225	213	23213000	2,196	6,637	(4,441)
4231	17.225	236	23236004	23,215	21,835	1,380
4231	17.225	237	23237004	53,011	46,227	6,784
4231	17.225	319	23319004	5,000	5,000	-
4231	17.225	319	23319006	16,607	34,955	(18,348)
4231	17.225	319	23319007	100,423	106,703	(6,280)
4231	17.225	319	23319008	169,997	169,997	-
4231	17.225	350	23350003	1,605	1,224	381
4231	17.225	372	23372001	108	-	108
4231	17.225	372	23372002	4,342	72,814	(68,472)
4231	17.225	372	23372003	93,260	39,229	54,031
4231	17.225	373	23373002	51,240	14,113	37,127
4231	17.225	373	23373003	71,687	81,029	(9,342)
4231	17.225	373	23373004	-	10,977	(10,977)
4231	17.225	375	23375002	4,331	8,378	(4,047)
4231	17.225	381	23381002	(8,687)	10,176	(18,863)
4231	17.225	381	23381003	147,116	397,807	(250,691)
4231	17.225	381	23381004	218,214	35,220	182,994
4231	17.225	460	23460003	45,543	30,888	14,655
4231	17.225	657	23657003	61,730	64,856	(3,126)
4231	17.225	658	23658003	63	-	63
4231	17.225	918	23918002	145,245	145,245	-
4238	17.225	997	23997003	12,608,161	12,395,225	212,936
4238	17.225	99B	2399B003	877,754	879,331	(1,577)
4238	17.225	99I	2399I003	124,686	124,953	(267)
4238	17.225	99J	2399J003	53,124	51,631	1,493
4238	17.225	99P	2399P003	227,401	111,344	116,057
4238	17.225	99R	2399R003	157,780	164,672	(6,892)
17.225 Total				80,597,631	81,496,027	(898,396)
4231	17.245	226	23226002	-	5,041	(5,041)

**Nebraska Department of Labor
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Exhibit B

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4231	17.245	226	23226003	542,206	73,502	468,704
4231	17.245	226	23226004	415,083	879,496	(464,413)
4231	17.245	226	23226005	868,230	874,644	(6,414)
4231	17.245	226	23226006	886,811	971,000	(84,189)
4231	17.245	226	23226007	697,612	680,753	16,859
4231	17.245	226	23226008	338,752	195,166	143,586
4231	17.245	370	23370002	497,735	337,627	160,108
4231	17.245	370	23370003	131,474	364,321	(232,847)
4231	17.245	370	23370004	363,518	156,760	206,758
4231	17.245	370	23370005	590,395	611,335	(20,940)
4231	17.245	370	23370006	388,097	302,067	86,030
4231	17.245	370	23370007	-	(78,522)	78,522
4231	17.245	371	23371002	189,661	180,809	8,852
4231	17.245	371	23371003	2,009	-	2,009
4231	17.245	371	23371004	85,625	70,806	14,819
4231	17.245	371	23371005	130,666	186,620	(55,954)
4231	17.245	371	23371006	28,498	(5,521)	34,019
4231	17.245	371	23371007	80,205	132,034	(51,829)
4231	17.245	371	23371008	2,039	2,129	(90)
17.245 Total				6,238,616	5,940,067	298,549
4233	17.253	414	23414000	-	280,817	(280,817)
4233	17.253	415	23415000	-	187,333	(187,333)
4233	17.253	515	23515002	95,489	-	95,489
4233	17.253	515	23515029	91,151	-	91,151
4233	17.253	515	23515W02	25,741	-	25,741
4233	17.253	515	23515W29	17,031	-	17,031
4233	17.253	520	23520002	21,758	-	21,758
4233	17.253	520	23520029	11,366	-	11,366
4233	17.253	520	23520W02	3,910	-	3,910
4233	17.253	520	23520W29	4,851	-	4,851
4233	17.253	840	23840002	12,942	-	12,942
4233	17.253	841	23841002	479	-	479
4233	17.253	855	23855002	159,000	-	159,000
4233	17.253	856	23856002	53,329	-	53,329
17.253 Total				497,047	468,150	28,897
4231	17.257	902	23902003	8,129	-	8,129
4236	17.257	979	23979002	154	14,783	(14,629)
17.257 Total				8,283	14,783	(6,500)
4234	17.258	410	23410005	401,161	2,929	398,232
4234	17.258	410	23410006	1,595,983	(11,241)	1,607,224

**Nebraska Department of Labor
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Exhibit B

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	July 2003 to	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4234	17.258	410	23410007	1,173,776	294,074	879,702
4234	17.258	410	23410W07	5,092	-	5,092
4234	17.258	450	23450005	96,678	-	96,678
4234	17.258	450	23450006	375,470	(21,237)	396,707
4234	17.258	450	23450007	257,677	65,884	191,793
4234	17.258	458	23458C05	1,771	-	1,771
4234	17.258	458	23458C06	9,805	-	9,805
4234	17.258	458	23458C07	-	1,540	(1,540)
4234	17.258	458	23458I05	28,386	-	28,386
4234	17.258	458	23458I06	21,905	-	21,905
4234	17.258	458	23458I07	10,256	-	10,256
4235	17.258	510	23510002	142,241	-	142,241
4235	17.258	510	23510004	876,345	-	876,345
4235	17.258	510	23510005	831,383	-	831,383
4235	17.258	510	23510006	760,572	(21,777)	782,349
4235	17.258	510	23510007	614,117	199,894	414,223
4235	17.258	510	23510029	749,453	-	749,453
4235	17.258	510	23510W02	10,366	-	10,366
4235	17.258	510	23510W04	13,709	-	13,709
4235	17.258	510	23510W05	19,981	-	19,981
4235	17.258	510	23510W06	8,742	-	8,742
4235	17.258	510	23510W07	1,995	-	1,995
4235	17.258	510	23510W29	39,259	-	39,259
4235	17.258	550	23550002	33,195	-	33,195
4235	17.258	550	23550004	197,535	-	197,535
4235	17.258	550	23550005	210,122	-	210,122
4235	17.258	550	23550006	190,602	-	190,602
4235	17.258	550	23550007	145,007	35,108	109,899
4235	17.258	550	23550029	127,210	-	127,210
4235	17.258	554	23554002	992	-	992
4235	17.258	554	23554029	618	-	618
4235	17.258	555	23555002	892	-	892
4235	17.258	555	23555029	104	-	104
4236	17.258	558	23558C02	163	-	163
4236	17.258	558	23558C04	8,616	-	8,616
4236	17.258	558	23558C05	21,337	-	21,337
4236	17.258	558	23558C06	8,400	-	8,400
4236	17.258	558	23558C07	-	1,180	(1,180)
4236	17.258	558	23558C29	6,992	-	6,992
4236	17.258	558	23558I02	4,341	-	4,341

**Nebraska Department of Labor
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Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	July 2003 to	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4236	17.258	558	23558I04	35,705	-	35,705
4236	17.258	558	23558I05	38,378	-	38,378
4236	17.258	558	23558I06	16,829	-	16,829
4236	17.258	558	23558I07	7,012	286	6,726
4236	17.258	558	23558I29	37,875	-	37,875
4236	17.258	580	23580002	4,065,273	6,029,065	(1,963,792)
4236	17.258	580	23580G02	-	3,918,503	(3,918,503)
4236	17.258	580	23580T02	-	3,050,774	(3,050,774)
4236	17.258	810	23810002	93,899	-	93,899
4236	17.258	810	23810004	315,372	-	315,372
4236	17.258	810	23810005	344,628	-	344,628
4236	17.258	810	23810006	381,913	-	381,913
4236	17.258	810	23810007	272,904	64,361	208,543
4236	17.258	810	23810029	236,618	-	236,618
4236	17.258	816	23816C02	21,836	-	21,836
4236	17.258	816	23816C04	67,018	-	67,018
4236	17.258	816	23816C05	59,508	-	59,508
4236	17.258	816	23816C06	29,783	-	29,783
4236	17.258	816	23816C07	7,686	999	6,687
4236	17.258	816	23816C29	29,190	-	29,190
4236	17.258	816	23816I02	72,364	-	72,364
4236	17.258	816	23816I04	136,945	-	136,945
4236	17.258	816	23816I05	81,790	-	81,790
4236	17.258	816	23816I06	57,969	-	57,969
4236	17.258	816	23816I07	44,091	16,033	28,058
4236	17.258	816	23816I29	47,832	-	47,832
4236	17.258	816	23816T02	25	-	25
4236	17.258	816	23816T29	295	-	295
4236	17.258	820	23820001	266,539	-	266,539
4236	17.258	820	23820002	(361,259)	-	(361,259)
4236	17.258	820	23820004	198,496	-	198,496
4236	17.258	820	23820005	365,222	-	365,222
4236	17.258	820	23820006	272,803	-	272,803
4236	17.258	820	23820007	112,898	28,485	84,413
4236	17.258	820	23820029	61,028	-	61,028
4236	17.258	825	23825002	40,441	-	40,441
4236	17.258	825	23825004	15,931	-	15,931
4236	17.258	825	23825005	(11,371)	-	(11,371)
4236	17.258	825	23825006	19,847	-	19,847
4236	17.258	825	23825007	69,413	15,225	54,188

**Nebraska Department of Labor
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Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures	NIS Receipts	July 2003 to March 2008
				July 2003 to March 2008	July 2003 to March 2008	(Overdrawn)/ Underdrawn
4236	17.258	825	23825029	(491)	-	(491)
17.258 Total				16,554,484	13,670,085	2,884,399
4234	17.259	411	23411005	156,314	-	156,314
4234	17.259	411	23411006	1,145,971	-	1,145,971
4234	17.259	411	23411007	1,038,278	255,182	783,096
4234	17.259	412	23412005	102,983	-	102,983
4234	17.259	412	23412006	416,636	-	416,636
4234	17.259	412	23412007	234,260	44,843	189,417
4235	17.259	511	23511004	399,676	-	399,676
4235	17.259	511	23511005	530,671	-	530,671
4235	17.259	511	23511006	235,368	(7,044)	242,412
4235	17.259	511	23511007	137,984	37,980	100,004
4235	17.259	511	23511W04	51,048	-	51,048
4235	17.259	511	23511W05	40,652	-	40,652
4235	17.259	511	23511W06	5,236	-	5,236
4235	17.259	511	23511W07	3,268	-	3,268
4235	17.259	512	23512002	170,047	-	170,047
4235	17.259	512	23512004	267,547	-	267,547
4235	17.259	512	23512005	440,155	-	440,155
4235	17.259	512	23512006	263,605	(6,439)	270,044
4235	17.259	512	23512007	95,208	20,683	74,525
4235	17.259	512	23512029	483,424	-	483,424
4235	17.259	512	23512W02	63,210	-	63,210
4235	17.259	512	23512W04	80,385	-	80,385
4235	17.259	512	23512W05	30,371	-	30,371
4235	17.259	512	23512W06	9,347	-	9,347
4235	17.259	512	23512W07	3,871	-	3,871
4235	17.259	512	23512W29	47,499	-	47,499
4236	17.259	581	23581002	4,654,593	6,280,110	(1,625,517)
4236	17.259	581	23581G02	-	3,181,592	(3,181,592)
4236	17.259	581	23581T02	-	3,060,251	(3,060,251)
17.259 Total				11,107,607	12,867,158	(1,759,551)
4234	17.260	413	23413005	282,400	3,001	279,399
4234	17.260	413	23413006	620,488	(32,798)	653,286
4234	17.260	413	23413007	334,101	88,657	245,444
4235	17.260	513	23513002	140,979	-	140,979
4235	17.260	513	23513004	592,664	-	592,664
4235	17.260	513	23513005	656,128	-	656,128
4235	17.260	513	23513006	732,807	(10,277)	743,084
4235	17.260	513	23513007	425,455	135,131	290,324

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Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4235	17.260	513	23513029	584,864	-	584,864
4235	17.260	513	23513W04	1,377	-	1,377
4235	17.260	513	23513W05	2,946	-	2,946
4235	17.260	513	23513W07	1,171	-	1,171
4236	17.260	582	23582002	4,964,900	6,590,102	(1,625,202)
4236	17.260	582	23582G02	-	3,189,264	(3,189,264)
4236	17.260	582	23582T02	-	1,420,690	(1,420,690)
4236	17.260	815	23815002	12,221	-	12,221
4236	17.260	815	23815004	98,020	-	98,020
4236	17.260	815	23815005	168,062	-	168,062
4236	17.260	815	23815006	102,591	-	102,591
4236	17.260	815	23815007	54,185	11,270	42,915
4236	17.260	815	23815029	60,178	-	60,178
4236	17.260	970	23970002	111,605	48,857	62,748
4236	17.260	971	23971002	5,038	1,476	3,562
4236	17.260	972	23972002	738,407	385,029	353,378
4236	17.260	973	23973002	17,042	272,683	(255,641)
4236	17.260	974	23974003	193,648	339,255	(145,607)
4236	17.260	975	23975005	76,297	75,000	1,297
17.260 Total				10,977,574	12,517,340	(1,539,766)
4237	17.261	340	23340003	57,159	-	57,159
4235	17.261	951	23951G03	1,067	-	1,067
4236	17.261	951	23951W03	51,525	49,542	1,983
17.261 Total				109,751	49,542	60,209
4236	17.266	818	23818004	603,247	439,711	163,536
4236	17.266	818	23818029	433,971	380,695	53,276
17.266 Total				1,037,218	820,406	216,812
4236	17.267	817	23817000	-	857,969	(857,969)
4236	17.267	81A	23817A02	101,470	60,050	41,420
4236	17.267	81A	23817A03	300,000	300,796	(796)
4236	17.267	81A	23817A04	133,830	79,086	54,744
4236	17.267	81A	23817A05	101,773	159,514	(57,741)
4236	17.267	81E	23817E02	224,909	-	224,909
4236	17.267	81E	23817E03	253,867	-	253,867
4236	17.267	81E	23817E04	321,225	-	321,225
4236	17.267	81E	23817E05	236,995	218,247	18,748
4236	17.267	81L	23817LA2	147,934	250,608	(102,674)
4236	17.267	81V	23817VE2	348,530	255,436	93,094
4236	17.267	81V	23817VE3	200,000	173,297	26,703
4236	17.267	8AE	23817AE4	250,000	268,151	(18,151)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2003 to
				Expenditures	July 2003 to	Variance
				July 2003 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4236	17.267	8AE	23817AE5	19,703	19,147	556
17.267 Total				2,640,236	2,642,301	(2,065)
4231	17.271	175	23175002	7,761	24,079	(16,318)
4231	17.271	175	23175003	137,249	128,649	8,600
4231	17.271	175	23175004	102,535	(3,173)	105,708
4231	17.271	175	23175005	113,618	114,244	(626)
4231	17.271	175	23175006	125,819	101,962	23,857
17.271 Total				486,982	365,761	121,221
4231	17.273	164	23164002	8,401	16,571	(8,170)
4231	17.273	164	23164003	242,744	167,607	75,137
4231	17.273	164	23164004	114,639	110,001	4,638
4231	17.273	164	23164005	52,742	102,880	(50,138)
4231	17.273	164	23164006	50,230	23,557	26,673
4231	17.273	167	23167002	1,457	66,411	(64,954)
4231	17.273	167	23167003	56,507	47,303	9,204
4231	17.273	167	23167004	25,628	11,848	13,780
4231	17.273	167	23167005	23,241	48,228	(24,987)
4231	17.273	167	23167006	25,914	19,298	6,616
17.273 Total				601,503	613,704	(12,201)
4232	17.504	751	23751003	227,703	190,753	36,950
4232	17.504	751	23751004	603,166	543,000	60,166
4232	17.504	751	23751005	671,436	556,913	114,523
4232	17.504	751	23751006	671,822	553,171	118,651
4232	17.504	751	23751007	484,596	558,566	(73,970)
4232	17.504	751	23751008	264,931	246,241	18,690
4232	17.504	752	23752003	29,210	25,130	4,080
17.504 Total				2,952,864	2,673,774	279,090
4231	17.801	203	23203003	116,287	91,502	24,785
4231	17.801	203	23203004	264,050	287,646	(23,596)
4231	17.801	203	23203005	288,137	299,248	(11,111)
4231	17.801	203	23203006	265,121	264,827	294
4231	17.801	203	23203007	282,242	314,865	(32,623)
4231	17.801	203	23203008	157,968	153,567	4,401
17.801 Total				1,373,805	1,411,655	(37,850)
4231	17.802	207	23207006	37,981	18,521	19,460
4231	17.802	207	23207007	10,076	900	9,176
4231	17.802	208	23208006	432,342	462,711	(30,369)
4231	17.802	208	23208007	297,835	296,558	1,277
17.802 Total				778,234	778,690	(456)
4231	17.804	202	23202003	182,105	152,850	29,255

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures July 2003 to March 2008	NIS Receipts July 2003 to March 2008	July 2003 to March 2008 Variance (Overdrawn)/ Underdrawn
4231	17.804	202	23202004	574,798	602,195	(27,397)
4231	17.804	202	23202005	578,878	608,000	(29,122)
4231	17.804	202	23202006	619,955	628,925	(8,970)
4231	17.804	202	23202007	569,995	593,789	(23,794)
4231	17.804	202	23202008	312,198	317,000	(4,802)
17.804 Total				<u>2,837,929</u>	<u>2,902,759</u>	<u>(64,830)</u>
4231	17.807	204	23204004	9,470	-	9,470
4231	17.807	204	23204005	9,901	-	9,901
4231	17.807	204	23204006	10,369	-	10,369
4231	17.807	204	23204007	14,107	-	14,107
4231	17.807	204	23204008	7,761	-	7,761
17.807 Total				<u>51,608</u>	<u>-</u>	<u>51,608</u>
4000	93.283	725	23725003	50,034	37,122	12,912
4000	93.283	725	23725004	109,113	80,706	28,407
4000	93.283	725	23725005	99,914	79,780	20,134
4000	93.283	725	23725039	100,163	74,084	26,079
4000	93.283	799	23799999	-	17,032	(17,032)
4000	93.283	999	23999997	-	17,151	(17,151)
93.283 Total				<u>359,224</u>	<u>305,875</u>	<u>53,349</u>
4231	"805"	805	23805001	1,378	-	1,378
4232	"805"	805	23805007	(162)	-	(162)
"805" Total				<u>1,216</u>	<u>-</u>	<u>1,216</u>
4235	AL	500	23500039	-	7,246	(7,246)
4231	AL	000	23000003	-	(72,306)	72,306
AL Total				<u>-</u>	<u>(65,060)</u>	<u>65,060</u>
Total July 2003 thru March 2008				177,568,720	179,795,495	(2,226,775)
Federal CFDA's January thru June 2003				<u>17,200,270</u>	<u>19,129,407</u>	<u>(1,929,137)</u>
Total January 2003 thru March 2008				<u><u>\$ 194,768,990</u></u>	<u><u>\$ 198,924,902</u></u>	<u><u>\$ (4,155,912)</u></u>

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2008

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2007 to
				Expenditures	July 2007 to	March 2008
				July 2007 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4231	17.002	120	23120003	(65)	-	\$ (65)
4231	17.002	121	23121006	(1)	-	(1)
4231	17.002	121	23121007	59,427	85,154	(25,727)
4231	17.002	121	23121008	85,733	86,346	(613)
4231	17.002	122	23122006	(1)	-	(1)
4231	17.002	122	23122007	67,052	55,829	11,223
4231	17.002	122	23122008	68,195	92,542	(24,347)
4231	17.002	123	23123006	(1)	-	(1)
4231	17.002	123	23123007	69,505	74,511	(5,006)
4231	17.002	123	23123008	101,467	109,748	(8,281)
4231	17.002	124	23124006	(1)	-	(1)
4231	17.002	124	23124007	88,075	98,148	(10,073)
4231	17.002	124	23124008	123,267	133,273	(10,006)
4231	17.002	125	23125007	14,133	21,747	(7,614)
4231	17.002	125	23125008	24,338	26,679	(2,341)
17.002 Total				701,123	783,977	(82,854)
4231	17.207	205	23205005	(88)	-	(88)
4231	17.207	205	23205006	1,308,526	1,928,047	(619,521)
4231	17.207	205	23205007	3,402,804	3,071,926	330,878
4231	17.207	206	23206005	(126)	-	(126)
4231	17.207	215	23215005	(8)	886	(894)
4231	17.207	215	23215006	53,818	92,661	(38,843)
4231	17.207	215	23215007	288,581	275,052	13,529
4231	17.207	222	23222005	345,209	649,507	(304,298)
4231	17.207	222	23222006	75,148	87,384	(12,236)
4231	17.207	313	23313000	3,742	-	3,742
4231	17.207	860	23860004	(1)	-	(1)
4231	17.207	861	23861005	(15)	543	(558)
17.207 Total				5,477,590	6,106,006	(628,416)
4231	17.225	210	23210004	2,649	-	2,649
4231	17.225	210	23210005	490,460	923,730	(433,270)
4231	17.225	210	23210006	17,847	(404,328)	422,175
4231	17.225	210	23210007	6,802,659	6,944,847	(142,188)
4231	17.225	210	23210008	3,046,970	2,381,064	665,906
4231	17.225	319	23319006	-	16,563	(16,563)
4231	17.225	319	23319007	73,445	87,360	(13,915)
4231	17.225	319	23319008	169,997	169,997	-
4231	17.225	657	23657003	4,195	-	4,195

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2008

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2007 to
				Expenditures	July 2007 to	Variance
				July 2007 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4238	17.225	997	23997003	196,638	205,578	(8,940)
4238	17.225	99B	2399B003	877,754	879,331	(1,577)
4238	17.225	99I	2399I003	14,820	14,820	-
4238	17.225	99J	2399J003	7,820	6,747	1,073
4238	17.225	99P	2399P003	43,800	35,290	8,510
4238	17.225	99R	2399R003	118	587	(469)
17.225 Total				11,749,172	11,261,586	487,586
4231	17.245	226	23226005	-	71,899	(71,899)
4231	17.245	226	23226007	119,924	200,824	(80,900)
4231	17.245	226	23226008	338,752	195,166	143,586
4231	17.245	370	23370005	-	(88,591)	88,591
4231	17.245	370	23370006	265,140	228,854	36,286
4231	17.245	370	23370007	-	(78,522)	78,522
4231	17.245	371	23371005	(1)	88,591	(88,592)
4231	17.245	371	23371006	(10,941)	(27,410)	16,469
4231	17.245	371	23371007	80,205	132,034	(51,829)
4231	17.245	371	23371008	2,039	2,129	(90)
17.245 Total				795,118	724,974	70,144
4234	17.258	410	23410006	45,043	-	45,043
4234	17.258	410	23410007	1,173,776	294,074	879,702
4234	17.258	410	23410W07	5,092	-	5,092
4234	17.258	450	23450006	16,366	-	16,366
4234	17.258	450	23450007	257,677	65,884	191,793
4234	17.258	458	23458C07	-	1,540	(1,540)
4234	17.258	458	23458I07	10,256	-	10,256
4235	17.258	510	23510006	13,447	-	13,447
4235	17.258	510	23510007	614,117	199,894	414,223
4235	17.258	510	23510W06	772	-	772
4235	17.258	510	23510W07	1,995	-	1,995
4235	17.258	550	23550006	5,579	-	5,579
4235	17.258	550	23550007	145,007	35,108	109,899
4236	17.258	558	23558C07	-	1,180	(1,180)
4236	17.258	558	23558I07	7,012	286	6,726
4236	17.258	580	23580002	209,143	345,066	(135,923)
4236	17.258	580	23580G02	-	470,226	(470,226)
4236	17.258	580	23580T02	-	971,324	(971,324)
4236	17.258	810	23810006	19,051	-	19,051
4236	17.258	810	23810007	272,904	64,361	208,543

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2008

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2007 to
				Expenditures	July 2007 to	March 2008
				July 2007 to	July 2007 to	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4236	17.258	816	23816C07	7,686	999	6,687
4236	17.258	816	23816I07	44,091	16,033	28,058
4236	17.258	820	23820006	4,340	-	4,340
4236	17.258	820	23820007	112,898	28,485	84,413
4236	17.258	825	23825006	1,877	-	1,877
4236	17.258	825	23825007	69,413	15,225	54,188
17.258 Total				3,037,542	2,509,685	527,857
4234	17.259	411	23411007	1,038,278	255,182	783,096
4234	17.259	412	23412007	234,260	44,843	189,417
4235	17.259	511	23511006	6,616	-	6,616
4235	17.259	511	23511007	137,984	37,980	100,004
4235	17.259	511	23511W06	310	-	310
4235	17.259	511	23511W07	3,268	-	3,268
4235	17.259	512	23512006	6,171	-	6,171
4235	17.259	512	23512007	95,208	20,683	74,525
4235	17.259	512	23512W06	445	-	445
4235	17.259	512	23512W07	3,871	-	3,871
4236	17.259	581	23581002	149,664	257,521	(107,857)
4236	17.259	581	23581G02	-	285,360	(285,360)
4236	17.259	581	23581T02	-	1,067,595	(1,067,595)
17.259 Total				1,676,075	1,969,164	(293,089)
4234	17.260	413	23413005	1,007	-	1,007
4234	17.260	413	23413006	22,937	-	22,937
4234	17.260	413	23413007	334,101	88,657	245,444
4235	17.260	513	23513006	11,818	-	11,818
4235	17.260	513	23513007	425,455	135,131	290,324
4235	17.260	513	23513W07	1,171	-	1,171
4236	17.260	582	23582002	318,928	436,110	(117,182)
4236	17.260	582	23582G02	-	393,910	(393,910)
4236	17.260	582	23582T02	-	348,429	(348,429)
4236	17.260	815	23815006	2,373	-	2,373
4236	17.260	815	23815007	54,185	11,270	42,915
4236	17.260	975	23975005	60,600	63,944	(3,344)
17.260 Total				1,232,575	1,477,451	(244,876)
4236	17.266	818	23818004	189,456	139,099	50,357
17.266 Total				189,456	139,099	50,357
4236	17.267	81A	23817A04	-	(73,721)	73,721
4236	17.267	81A	23817A05	82,017	159,514	(77,497)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2008

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2007 to
				Expenditures	July 2007 to	Variance
				July 2007 to	March 2008	(Overdrawn)/
				March 2008	March 2008	Underdrawn
4236	17.267	81E	23817E05	160,065	218,247	(58,182)
4236	17.267	8AE	23817AE4	13,710	69,379	(55,669)
4236	17.267	8AE	23817AE5	19,703	19,147	556
17.267 Total				275,495	392,566	(117,071)
4231	17.271	175	23175005	35,775	28,625	7,150
4231	17.271	175	23175006	125,819	101,962	23,857
17.271 Total				161,594	130,587	31,007
4231	17.273	164	23164004	(1)	-	(1)
4231	17.273	164	23164005	12,890	15,985	(3,095)
4231	17.273	164	23164006	50,230	23,557	26,673
4231	17.273	167	23167005	7,867	36,462	(28,595)
4231	17.273	167	23167006	25,914	19,298	6,616
17.273 Total				96,900	95,302	1,598
4232	17.504	751	23751006	(832)	-	(832)
4232	17.504	751	23751007	100,323	90,978	9,345
4232	17.504	751	23751008	264,931	246,241	18,690
17.504 Total				364,422	337,219	27,203
4231	17.801	203	23203007	77,912	112,279	(34,367)
4231	17.801	203	23203008	157,968	153,567	4,401
17.801 Total				235,880	265,846	(29,966)
4231	17.802	207	23207006	8,541	-	8,541
4231	17.802	207	23207007	10,076	900	9,176
4231	17.802	208	23208006	68,749	112,900	(44,151)
4231	17.802	208	23208007	297,835	296,558	1,277
17.802 Total				385,201	410,358	(25,157)
4231	17.804	202	23202006	(116)	-	(116)
4231	17.804	202	23202007	181,253	240,761	(59,508)
4231	17.804	202	23202008	312,198	317,000	(4,802)
17.804 Total				493,335	557,761	(64,426)
4231	17.807	204	23204007	6,264	-	6,264
4231	17.807	204	23204008	7,761	-	7,761
17.807 Total				14,025	-	14,025
4235	AL	500	23500039	-	7,246	(7,246)
AL Total				-	7,246	(7,246)
Grand Total				\$ 26,885,503	\$ 27,168,827	\$ (283,324)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2007(2)

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	January 2007
				Expenditures	January 2007	Variance
				January 2007 to	to June 2007	(Overdrawn)/
				June 2007	to June 2007	Underdrawn
4231	17.002	121	23121006	\$ 3,540	\$ 8,087	\$ (4,547)
4231	17.002	121	23121007	114,979	97,375	17,604
4231	17.002	122	23122006	(6,517)	-	(6,517)
4231	17.002	122	23122007	67,217	41,697	25,520
4231	17.002	123	23123006	2,735	-	2,735
4231	17.002	123	23123007	114,299	97,173	17,126
4231	17.002	124	23124006	3,093	-	3,093
4231	17.002	124	23124007	130,978	107,798	23,180
4231	17.002	125	23125006	5	-	5
4231	17.002	125	23125007	16,166	8,145	8,021
4231	17.002	142	23142005	(294)	-	(294)
17.002 Total				<u>446,201</u>	<u>360,275</u>	<u>85,926</u>
4231	17.207	205	23205005	(528,270)	-	(528,270)
4231	17.207	205	23205006	3,372,854	2,756,868	615,986
4231	17.207	215	23215005	(6,783)	-	(6,783)
4231	17.207	215	23215006	243,661	279,135	(35,474)
4231	17.207	222	23222004	58,220	-	58,220
4231	17.207	222	23222005	296,869	176,678	120,191
4231	17.207	313	23313000	1,257	-	1,257
4231	17.207	860	23860004	(65)	358	(423)
4231	17.207	861	23861005	10,017	(902)	10,919
17.207 Total				<u>3,447,760</u>	<u>3,212,137</u>	<u>235,623</u>
4231	17.225	173	23173004	-	2,700	(2,700)
4231	17.225	210	23210003	(1,410)	-	(1,410)
4231	17.225	210	23210004	43,503	-	43,503
4231	17.225	210	23210005	490,408	-	490,408
4231	17.225	210	23210006	713,069	12,997	700,072
4231	17.225	210	23210007	5,603,525	6,555,360	(951,835)
4231	17.225	237	23237004	-	(1,784)	1,784
4231	17.225	319	23319006	-	3,457	(3,457)
4231	17.225	319	23319007	23,515	15,880	7,635
4231	17.225	375	23375002	45	(106)	151
4231	17.225	381	23381004	(1,739)	-	(1,739)
4231	17.225	460	23460003	6,836	1,806	5,030
4231	17.225	657	23657003	1,230	1,144	86
4238	17.225	997	23997003	2,059,826	2,043,624	16,202
4238	17.225	99J	2399J003	2,556	1,720	836
4238	17.225	99P	2399P003	12,514	9,951	2,563
4238	17.225	99R	2399R003	(4,956)	87	(5,043)
17.225 Total				<u>8,948,922</u>	<u>8,646,836</u>	<u>302,086</u>

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2007(2)

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	January 2007
				Expenditures	January 2007	Variance
				January 2007 to	to June 2007	(Overdrawn)/
				June 2007	to June 2007	Underdrawn
4231	17.245	226	23226004	-	(7,072)	7,072
4231	17.245	226	23226005	-	(90,687)	90,687
4231	17.245	226	23226006	(42,388)	-	(42,388)
4231	17.245	226	23226007	389,844	347,456	42,388
4231	17.245	370	23370005	86,779	111,887	(25,108)
4231	17.245	370	23370006	122,957	73,213	49,744
4231	17.245	371	23371005	8,634	18,338	(9,704)
4231	17.245	371	23371006	39,439	21,889	17,550
17.245 Total				605,265	475,024	130,241
4234	17.258	410	23410006	680,155	(11,241)	691,396
4234	17.258	450	23450006	189,362	(21,237)	210,599
4234	17.258	458	23458C06	5,050	-	5,050
4234	17.258	458	23458I06	16,863	-	16,863
4235	17.258	510	23510006	345,392	(21,777)	367,169
4235	17.258	510	23510W06	6,385	-	6,385
4235	17.258	550	23550006	111,486	-	111,486
4236	17.258	558	23558C06	8,400	-	8,400
4236	17.258	558	23558I06	8,122	-	8,122
4236	17.258	580	23580002	68,268	365,964	(297,696)
4236	17.258	580	23580G02	-	437,934	(437,934)
4236	17.258	580	23580T02	-	764,041	(764,041)
4236	17.258	810	23810006	203,861	-	203,861
4236	17.258	816	23816C06	27,028	-	27,028
4236	17.258	816	23816I06	22,722	-	22,722
4236	17.258	820	23820006	198,581	-	198,581
4236	17.258	825	23825006	(28,511)	-	(28,511)
17.258 Total				1,863,164	1,513,684	349,480
4234	17.259	411	23411006	608,138	-	608,138
4234	17.259	412	23412006	245,140	-	245,140
4235	17.259	511	23511006	106,920	(7,044)	113,964
4235	17.259	512	23512006	108,304	(6,439)	114,743
4236	17.259	581	23581002	54,190	335,929	(281,739)
4236	17.259	581	23581G02	-	285,150	(285,150)
4236	17.259	581	23581T02	-	924,132	(924,132)
17.259 Total				1,122,692	1,531,728	(409,036)
4234	17.260	413	23413006	255,972	(32,798)	288,770
4235	17.260	513	23513006	315,783	(10,277)	326,060
4236	17.260	582	23582002	128,577	380,605	(252,028)
4236	17.260	582	23582G02	-	387,556	(387,556)
4236	17.260	582	23582T02	-	405,141	(405,141)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2007(2)

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	January 2007
				Expenditures	January 2007	Variance
				January 2007 to	to June 2007	(Overdrawn)/
				June 2007	to June 2007	Underdrawn
4236	17.260	815	23815006	52,248	-	52,248
4236	17.260	975	23975005	7,961	5,885	2,076
	17.260 Total			760,541	1,136,112	(375,571)
4236	17.266	818	23818004	126,027	88,051	37,976
	17.266 Total			126,027	88,051	37,976
4236	17.267	817	23817000	-	307,656	(307,656)
4236	17.267	81A	23817A04	133,830	152,807	(18,977)
4236	17.267	81A	23817A05	19,756	-	19,756
4236	17.267	81E	23817E04	230,726	-	230,726
4236	17.267	81E	23817E05	76,930	-	76,930
4236	17.267	8AE	23817AE4	233,692	197,479	36,213
	17.267 Total			694,934	657,942	36,992
4231	17.271	175	23175004	(75)	(32,188)	32,113
4231	17.271	175	23175005	58,706	49,662	9,044
	17.271 Total			58,631	17,474	41,157
4231	17.273	164	23164004	(7)	-	(7)
4231	17.273	164	23164005	25,258	13,693	11,565
4231	17.273	167	23167004	-	(7,447)	7,447
4231	17.273	167	23167005	11,075	6,279	4,796
	17.273 Total			36,326	12,525	23,801
4232	17.504	751	23751006	789	-	789
4232	17.504	751	23751007	302,706	305,408	(2,702)
	17.504 Total			303,495	305,408	(1,913)
4231	17.801	203	23203006	(103)	-	(103)
4231	17.801	203	23203007	148,949	142,555	6,394
	17.801 Total			148,846	142,555	6,291
4231	17.802	207	23207006	20,131	15,757	4,374
4231	17.802	208	23208006	282,321	287,666	(5,345)
	17.802 Total			302,452	303,423	(971)
4231	17.804	202	23202006	16,398	14,165	2,233
4231	17.804	202	23202007	280,874	229,188	51,686
	17.804 Total			297,272	243,353	53,919
4231	17.807	204	23204006	246	-	246
4231	17.807	204	23204007	6,843	-	6,843
	17.807 Total			7,089	-	7,089
4000	93.283	725	23725005	14,427	14,427	-
	93.283 Total			14,427	14,427	-
	Grand Total			\$ 19,184,044	\$ 18,660,954	\$ 523,090

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2007(1)

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures	NIS Receipts	July 2006 to December 2006 Variance (Overdrawn)/ Underdrawn
				July 2006 to December 2006	July 2006 to December 2006	
4231	17.002	121	23121006	\$ 75,639	\$ 45,148	\$ 30,491
4231	17.002	121	23121007	41,253	52,226	(10,973)
4231	17.002	122	23122006	58,797	38,059	20,738
4231	17.002	122	23122007	23,244	32,115	(8,871)
4231	17.002	123	23123006	73,277	52,975	20,302
4231	17.002	123	23123007	29,731	48,637	(18,906)
4231	17.002	124	23124006	108,660	87,712	20,948
4231	17.002	124	23124007	41,331	56,640	(15,309)
4231	17.002	125	23125005	341	-	341
4231	17.002	125	23125006	12,666	11,951	715
4231	17.002	125	23125007	8,536	10,168	(1,632)
4231	17.002	134	23134004	(1,737)	-	(1,737)
4231	17.002	142	23142005	7,982	5,281	2,701
17.002 Total				479,720	440,912	38,808
4231	17.207	205	23205004	1,687	-	1,687
4231	17.207	205	23205005	2,714,362	2,114,731	599,631
4231	17.207	205	23205006	16,515	1,033,085	(1,016,570)
4231	17.207	215	23215005	321,528	276,820	44,708
4231	17.207	222	23222004	216,506	176,370	40,136
4231	17.207	222	23222005	(3,326)	-	(3,326)
4231	17.207	313	23313000	2,363	-	2,363
4231	17.207	860	23860004	2,721	-	2,721
4231	17.207	861	23861005	120,399	2,326	118,073
4231	17.207	906	23906003	-	(23,699)	23,699
4231	17.207	917	23917003	-	25,000	(25,000)
17.207 Total				3,392,755	3,604,633	(211,878)
4231	17.225	173	23173003	-	(1,070)	1,070
4231	17.225	210	23210003	1,763	-	1,763
4231	17.225	210	23210004	491,639	-	491,639
4231	17.225	210	23210005	160,594	-	160,594
4231	17.225	210	23210006	5,841,927	6,765,502	(923,575)
4231	17.225	319	23319006	4,453	7,366	(2,913)
4231	17.225	319	23319007	3,463	3,463	-
4231	17.225	375	23375002	115	-	115
4231	17.225	381	23381003	-	7,107	(7,107)
4231	17.225	381	23381004	21,658	11,346	10,312
4231	17.225	460	23460003	10,177	7,000	3,177

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2007(1)

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures	NIS Receipts	July 2006 to December 2006
				July 2006 to December 2006	July 2006 to December 2006	Variance (Overdrawn)/ Underdrawn
4231	17.225	657	23657003	1,861	1,348	513
4238	17.225	997	23997003	2,047,840	1,988,575	59,265
4238	17.225	99J	2399J003	57	1,056	(999)
4238	17.225	99P	2399P003	9,386	-	9,386
4238	17.225	99R	2399R003	26,851	30,840	(3,989)
17.225 Total				8,621,784	8,822,533	(200,749)
4231	17.245	226	23226002	-	62,887	(62,887)
4231	17.245	226	23226003	-	(61,817)	61,817
4231	17.245	226	23226004	-	7,072	(7,072)
4231	17.245	226	23226005	-	90,687	(90,687)
4231	17.245	226	23226006	457,028	316,645	140,383
4231	17.245	226	23226007	187,844	132,473	55,371
4231	17.245	370	23370005	245,827	229,621	16,206
4231	17.245	371	23371005	35,931	32,452	3,479
17.245 Total				926,630	810,020	116,610
4234	17.258	410	23410005	5,956	-	5,956
4234	17.258	410	23410006	870,785	-	870,785
4234	17.258	450	23450005	10,484	-	10,484
4234	17.258	450	23450006	169,742	-	169,742
4234	17.258	458	23458C06	4,755	-	4,755
4234	17.258	458	23458I06	5,042	-	5,042
4235	17.258	510	23510005	16,664	-	16,664
4235	17.258	510	23510006	401,733	-	401,733
4235	17.258	510	23510W05	698	-	698
4235	17.258	510	23510W06	1,585	-	1,585
4235	17.258	550	23550005	5,190	-	5,190
4235	17.258	550	23550006	73,537	-	73,537
4236	17.258	558	23558I06	8,707	-	8,707
4236	17.258	580	23580002	70,406	129,062	(58,656)
4236	17.258	580	23580G02	-	425,751	(425,751)
4236	17.258	580	23580T02	-	885,237	(885,237)
4236	17.258	810	23810005	22,696	-	22,696
4236	17.258	810	23810006	159,001	-	159,001
4236	17.258	816	23816C06	2,755	-	2,755
4236	17.258	816	23816I06	35,247	-	35,247
4236	17.258	820	23820005	24,998	-	24,998
4236	17.258	820	23820006	69,882	-	69,882

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2007(1)

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2006 to
				Expenditures	July 2006 to	Variance
				July 2006 to	December 2006	(Overdrawn)/
				December 2006	December 2006	Underdrawn
4236	17.258	825	23825005	(18,775)	-	(18,775)
4236	17.258	825	23825006	46,481	-	46,481
17.258 Total				1,987,569	1,440,050	547,519
4234	17.259	411	23411005	1,826	-	1,826
4234	17.259	411	23411006	537,833	-	537,833
4234	17.259	412	23412005	1,826	-	1,826
4234	17.259	412	23412006	171,496	-	171,496
4235	17.259	511	23511005	10,907	-	10,907
4235	17.259	511	23511006	121,832	-	121,832
4235	17.259	511	23511W05	2,127	-	2,127
4235	17.259	511	23511W06	4,926	-	4,926
4235	17.259	512	23512005	8,310	-	8,310
4235	17.259	512	23512006	149,130	-	149,130
4235	17.259	512	23512W05	2,099	-	2,099
4235	17.259	512	23512W06	8,902	-	8,902
4236	17.259	581	23581002	77,369	112,722	(35,353)
4236	17.259	581	23581G02	-	332,113	(332,113)
4236	17.259	581	23581T02	-	654,886	(654,886)
17.259 Total				1,098,583	1,099,721	(1,138)
4234	17.260	413	23413005	21,645	-	21,645
4234	17.260	413	23413006	341,579	-	341,579
4235	17.260	513	23513005	11,540	-	11,540
4235	17.260	513	23513006	405,206	-	405,206
4236	17.260	582	23582002	154,387	225,213	(70,826)
4236	17.260	582	23582G02	-	357,730	(357,730)
4236	17.260	582	23582T02	-	395,317	(395,317)
4236	17.260	815	23815005	5,801	-	5,801
4236	17.260	815	23815006	47,970	-	47,970
4236	17.260	975	23975005	1,799	1,478	321
17.260 Total				989,927	979,738	10,189
4236	17.266	818	23818004	107,381	202,793	(95,412)
4236	17.266	818	23818029	-	9,768	(9,768)
17.266 Total				107,381	212,561	(105,180)
4236	17.267	817	23817000	-	173,272	(173,272)
4236	17.267	81A	23817A02	-	43,556	(43,556)
4236	17.267	81A	23817A03	24,844	(7,187)	32,031
4236	17.267	81E	23817E03	139,238	-	139,238

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2007(1)

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	July 2006 to
				Expenditures	July 2006 to	Variance
				July 2006 to	December 2006	(Overdrawn)/
				December 2006	December 2006	Underdrawn
4236	17.267	81E	23817E04	90,499	-	90,499
4236	17.267	81V	23817VE2	-	15,897	(15,897)
4236	17.267	81V	23817VE3	-	39,698	(39,698)
4236	17.267	8AE	23817AE4	2,598	1,293	1,305
17.267 Total				257,179	266,529	(9,350)
4231	17.271	175	23175004	27,480	(35,581)	63,061
4231	17.271	175	23175005	19,137	35,957	(16,820)
17.271 Total				46,617	376	46,241
4231	17.273	164	23164004	87,229	44,101	43,128
4231	17.273	164	23164005	14,594	73,202	(58,608)
4231	17.273	167	23167004	6,956	1,871	5,085
4231	17.273	167	23167005	4,299	5,487	(1,188)
17.273 Total				113,078	124,661	(11,583)
4232	17.504	751	23751005	(2,844)	-	(2,844)
4232	17.504	751	23751006	296,353	189,215	107,138
4232	17.504	751	23751007	81,567	162,180	(80,613)
17.504 Total				375,076	351,395	23,681
4231	17.801	203	23203006	87,853	68,000	19,853
4231	17.801	203	23203007	55,381	60,031	(4,650)
17.801 Total				143,234	128,031	15,203
4231	17.802	207	23207006	9,309	2,764	6,545
4231	17.802	208	23208006	81,272	62,145	19,127
17.802 Total				90,581	64,909	25,672
4231	17.804	202	23202005	15	-	15
4231	17.804	202	23202006	195,643	168,163	27,480
4231	17.804	202	23202007	107,868	123,840	(15,972)
17.804 Total				303,526	292,003	11,523
4231	17.807	204	23204006	3,215	-	3,215
4231	17.807	204	23204007	1,000	-	1,000
17.807 Total				4,215	-	4,215
4000	93.283	725	23725005	20,919	16,397	4,522
4000	93.283	799	23799999	-	1,557	(1,557)
93.283 Total				20,919	17,954	2,965
July thru December 2006 Grand Total				\$ 18,958,774	\$ 18,656,026	\$ 302,748

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2006

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	Fiscal Year
				Expenditures FY 2006	FY 2006	2006 Variance (Overdrawn)/ Underdrawn
4231	17.002	121	23121005	\$ 87,860	\$ 91,872	\$ (4,012)
4231	17.002	121	23121006	171,465	177,135	(5,670)
4231	17.002	122	23122005	55,964	56,992	(1,028)
4231	17.002	122	23122006	89,105	105,606	(16,501)
4231	17.002	123	23123005	51,611	47,433	4,178
4231	17.002	123	23123006	134,063	144,925	(10,862)
4231	17.002	124	23124005	99,118	93,278	5,840
4231	17.002	124	23124006	139,577	151,914	(12,337)
4231	17.002	125	23125005	5,126	3,935	1,191
4231	17.002	125	23125006	22,312	23,256	(944)
4231	17.002	134	23134004	11,680	5,404	6,276
4231	17.002	142	23142005	24,181	23,401	780
4231	17.002	907	23907004	1,398	-	1,398
4231	17.002	907	23907005	14,758	13,500	1,258
17.002 Total				908,218	938,651	(30,433)
4231	17.207	205	23205004	2,468,622	3,194,768	(726,146)
4231	17.207	205	23205005	3,019,765	2,771,336	248,429
4231	17.207	206	23206005	6,388	-	6,388
4231	17.207	215	23215003	(1,252)	-	(1,252)
4231	17.207	215	23215004	280,322	323,294	(42,972)
4231	17.207	215	23215005	138,337	148,720	(10,383)
4231	17.207	222	23222003	464	-	464
4231	17.207	222	23222004	430,991	340,263	90,728
4231	17.207	222	23222005	3,200	-	3,200
4231	17.207	222	23222029	200,321	198,476	1,845
4231	17.207	313	23313000	1,705	1,425	280
4231	17.207	860	23860003	3,277	785	2,492
4231	17.207	860	23860004	14,407	1,115	13,292
4231	17.207	860	23860005	(11)	9,176	(9,187)
4231	17.207	861	23861004	35,057	16,001	19,056
4231	17.207	861	23861005	356,321	296,823	59,498
4231	17.207	906	23906003	129,973	123,359	6,614
4231	17.207	917	23917003	20,000	-	20,000
4231	17.207	981	23981002	-	(2,459)	2,459
17.207 Total				7,107,887	7,423,082	(315,195)
4231	17.225	173	23173004	-	17,182	(17,182)
4231	17.225	209	23209005	16,499	-	16,499
4231	17.225	210	23210003	2,532,288	-	2,532,288
4231	17.225	210	23210004	59,652	-	59,652

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2006

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	Fiscal Year
				Expenditures FY 2006	FY 2006	2006 Variance (Overdrawn)/ Underdrawn
4231	17.225	210	23210005	5,931,500	7,559,272	(1,627,772)
4231	17.225	210	23210006	5,465,989	7,687,151	(2,221,162)
4231	17.225	236	23236004	-	3,156	(3,156)
4231	17.225	319	23319006	12,154	7,569	4,585
4231	17.225	350	23350003	-	78	(78)
4231	17.225	372	23372003	12,756	28,455	(15,699)
4231	17.225	373	23373003	-	(3,211)	3,211
4231	17.225	375	23375002	34	5,514	(5,480)
4231	17.225	381	23381003	464	12,812	(12,348)
4231	17.225	381	23381004	32,024	20,359	11,665
4231	17.225	460	23460003	7,566	6,589	977
4231	17.225	657	23657003	7,588	5,219	2,369
4231	17.225	658	23658003	63	-	63
4238	17.225	997	23997003	4,516,447	4,384,417	132,030
4238	17.225	99J	2399J003	20,165	21,890	(1,725)
4238	17.225	99P	2399P003	37,115	34,184	2,931
4238	17.225	99R	2399R003	84,852	85,486	(634)
17.225 Total				18,737,156	19,876,122	(1,138,966)
4231	17.245	226	23226005	362,158	277,969	84,189
4231	17.245	226	23226006	472,171	654,355	(182,184)
4231	17.245	370	23370003	-	134,751	(134,751)
4231	17.245	370	23370004	277,165	153,860	123,305
4231	17.245	370	23370005	257,789	358,418	(100,629)
4231	17.245	371	23371004	20,373	19,901	472
4231	17.245	371	23371005	86,102	47,239	38,863
17.245 Total				1,475,758	1,646,493	(170,735)
4234	17.258	410	23410005	395,205	2,929	392,276
4234	17.258	450	23450005	86,194	-	86,194
4234	17.258	458	23458C05	1,771	-	1,771
4234	17.258	458	23458I05	28,386	-	28,386
4235	17.258	510	23510004	7,027	-	7,027
4235	17.258	510	23510005	814,719	-	814,719
4235	17.258	510	23510W04	3,513	-	3,513
4235	17.258	510	23510W05	19,283	-	19,283
4235	17.258	550	23550004	4,009	-	4,009
4235	17.258	550	23550005	204,932	-	204,932
4236	17.258	558	23558C05	21,337	-	21,337
4236	17.258	558	23558I05	38,378	-	38,378
4236	17.258	580	23580002	1,234,909	1,648,817	(413,908)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2006

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	Fiscal Year
				Expenditures	FY 2006	2006 Variance
				FY 2006	FY 2006	(Overdrawn)/ Underdrawn
4236	17.258	580	23580G02	-	845,494	(845,494)
4236	17.258	580	23580T02	-	430,172	(430,172)
4236	17.258	810	23810004	16,219	-	16,219
4236	17.258	810	23810005	321,932	-	321,932
4236	17.258	816	23816C05	59,508	-	59,508
4236	17.258	816	23816I05	81,752	-	81,752
4236	17.258	820	23820004	52,947	-	52,947
4236	17.258	820	23820005	340,224	-	340,224
4236	17.258	825	23825004	(30,603)	-	(30,603)
4236	17.258	825	23825005	7,404	-	7,404
17.258 Total				3,709,046	2,927,412	781,634
4234	17.259	411	23411005	154,488	-	154,488
4234	17.259	412	23412005	101,157	-	101,157
4235	17.259	511	23511004	10,920	-	10,920
4235	17.259	511	23511005	519,764	-	519,764
4235	17.259	511	23511W04	2,589	-	2,589
4235	17.259	511	23511W05	38,525	-	38,525
4235	17.259	512	23512004	9,027	-	9,027
4235	17.259	512	23512005	431,845	-	431,845
4235	17.259	512	23512W04	2,991	-	2,991
4235	17.259	512	23512W05	28,272	-	28,272
4236	17.259	581	23581002	803,400	1,174,118	(370,718)
4236	17.259	581	23581G02	-	929,156	(929,156)
4236	17.259	581	23581T02	-	413,638	(413,638)
17.259 Total				2,102,978	2,516,912	(413,934)
4234	17.260	413	23413005	259,748	3,001	256,747
4235	17.260	513	23513004	7,808	-	7,808
4235	17.260	513	23513005	644,588	-	644,588
4235	17.260	513	23513W04	612	-	612
4235	17.260	513	23513W05	2,946	-	2,946
4236	17.260	582	23582002	1,242,219	1,695,218	(452,999)
4236	17.260	582	23582G02	-	677,235	(677,235)
4236	17.260	582	23582T02	-	271,803	(271,803)
4236	17.260	815	23815004	4,498	-	4,498
4236	17.260	815	23815005	162,261	-	162,261
4236	17.260	974	23974003	22,866	174,737	(151,871)
4236	17.260	975	23975005	5,937	3,693	2,244
17.260 Total				2,353,483	2,825,687	(472,204)
4236	17.266	818	23818004	180,383	9,768	170,615

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2006

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS	NIS Receipts	Fiscal Year
				Expenditures FY 2006	FY 2006	2006 Variance (Overdrawn)/ Underdrawn
4236	17.266	818	23818029	64,075	44,537	19,538
17.266 Total				244,458	54,305	190,153
4236	17.267	817	23817000	-	196,998	(196,998)
4236	17.267	81A	23817A02	70,578	-	70,578
4236	17.267	81A	23817A03	273,463	307,983	(34,520)
4236	17.267	81E	23817E02	74,909	-	74,909
4236	17.267	81E	23817E03	78,775	-	78,775
4236	17.267	81L	23817LA2	(7,368)	-	(7,368)
4236	17.267	81V	23817VE2	48,530	39,525	9,005
4236	17.267	81V	23817VE3	173,621	133,460	40,161
17.267 Total				712,508	677,966	34,542
4231	17.271	175	23175003	7,244	19,903	(12,659)
4231	17.271	175	23175004	75,130	64,596	10,534
17.271 Total				82,374	84,499	(2,125)
4231	17.273	164	23164003	59,071	23,904	35,167
4231	17.273	164	23164004	27,418	65,900	(38,482)
4231	17.273	167	23167003	6,956	4,511	2,445
4231	17.273	167	23167004	18,672	17,424	1,248
17.273 Total				112,117	111,739	378
4232	17.504	751	23751005	239,508	169,652	69,856
4232	17.504	751	23751006	375,512	363,956	11,556
17.504 Total				615,020	533,608	81,412
4231	17.801	203	23203005	112,508	44,981	67,527
4231	17.801	203	23203006	177,371	196,827	(19,456)
17.801 Total				289,879	241,808	48,071
4231	17.804	202	23202005	188,045	261,944	(73,899)
4231	17.804	202	23202006	408,030	446,597	(38,567)
17.804 Total				596,075	708,541	(112,466)
4231	17.807	204	23204005	3,066	-	3,066
4231	17.807	204	23204006	6,908	-	6,908
17.807 Total				9,974	-	9,974
4000	93.283	725	23725004	23,685	17,958	5,727
4000	93.283	725	23725005	64,568	48,956	15,612
4000	93.283	799	23799999	-	5,535	(5,535)
93.283 Total				88,253	72,449	15,804
Fiscal Year 2006 Grand Total				\$ 39,145,184	\$ 40,639,274	\$ (1,494,090)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2005

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2005		
				Adjusted NIS Expenditures FY 2005	NIS Receipts FY 2005	Variance (Overdrawn)/ Underdrawn
4231	17.002	121	23121004	\$ 67,789	\$ 80,186	\$ (12,397)
4231	17.002	121	23121005	146,276	140,419	5,857
4231	17.002	122	23122004	43,534	46,236	(2,702)
4231	17.002	122	23122005	89,446	92,559	(3,113)
4231	17.002	123	23123004	26,407	25,232	1,175
4231	17.002	123	23123005	155,234	151,879	3,355
4231	17.002	124	23124004	62,111	76,066	(13,955)
4231	17.002	124	23124005	152,376	148,050	4,326
4231	17.002	125	23125005	29,837	31,609	(1,772)
4231	17.002	129	23129003	8,235	-	8,235
4231	17.002	133	23133004	32,285	21,654	10,631
4231	17.002	134	23134004	4,942	4,049	893
4231	17.002	154	23154004	33,406	18,487	14,919
4231	17.002	907	23907004	25,883	15,248	10,635
4231	17.002	907	23907005	2,703	5,960	(3,257)
17.002 Total				880,464	857,634	22,830
4231	17.207	205	23205004	3,115,850	3,554,051	(438,201)
4231	17.207	205	23205029	2,205,297	2,426,184	(220,887)
4231	17.207	215	23215002	269	7,837	(7,568)
4231	17.207	215	23215003	296,115	326,512	(30,397)
4231	17.207	215	23215004	162,912	148,600	14,312
4231	17.207	222	23222002	185,665	417,798	(232,133)
4231	17.207	222	23222029	415,716	327,432	88,284
4231	17.207	313	23313000	2,408	2,163	245
4231	17.207	860	23860002	4,713	1,309	3,404
4231	17.207	860	23860003	40,437	18,317	22,120
4231	17.207	860	23860004	-	8,629	(8,629)
4231	17.207	861	23861003	192,560	92,405	100,155
4231	17.207	861	23861004	171,413	204,301	(32,888)
4231	17.207	906	23906003	286,746	272,305	14,441
17.207 Total				7,080,101	7,807,843	(727,742)
4231	17.225	170	23170002	10,088	10,088	-
4231	17.225	170	23170003	13,353	7,544	5,809
4231	17.225	173	23173003	-	(10,299)	10,299
4231	17.225	173	23173004	13,770	(14,604)	28,374
4231	17.225	174	23174003	-	80,514	(80,514)
4231	17.225	210	23210002	1,536,126	-	1,536,126

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2005

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2005		
				Adjusted NIS Expenditures	NIS Receipts	Variance (Overdrawn)/ Underdrawn
				FY 2005	FY 2005	
4231	17.225	210	23210003	606,364	-	606,364
4231	17.225	210	23210004	6,007,710	7,637,332	(1,629,622)
4231	17.225	210	23210005	5,622,264	6,168,786	(546,522)
4231	17.225	213	23213000	790	5,490	(4,700)
4231	17.225	236	23236004	18,073	18,679	(606)
4231	17.225	237	23237004	53,011	48,011	5,000
4231	17.225	319	23319004	5,000	5,000	-
4231	17.225	372	23372002	883	8,031	(7,148)
4231	17.225	372	23372003	17,522	6,997	10,525
4231	17.225	373	23373002	30	-	30
4231	17.225	373	23373003	30,753	20,997	9,756
4231	17.225	373	23373004	-	10,977	(10,977)
4231	17.225	375	23375002	1,792	1,412	380
4231	17.225	381	23381003	-	106,571	(106,571)
4231	17.225	381	23381004	102,163	-	102,163
4231	17.225	460	23460003	8,506	6,668	1,838
4231	17.225	657	23657003	22,371	34,937	(12,566)
4231	17.225	918	23918002	31,640	31,640	-
4238	17.225	997	23997003	3,734,410	3,720,031	14,379
4238	17.225	99I	2399I003	109,866	110,133	(267)
4238	17.225	99J	2399J003	22,526	20,218	2,308
4238	17.225	99P	2399P003	124,586	31,919	92,667
4238	17.225	99R	2399R003	50,915	47,672	3,243
17.225 Total				18,144,512	18,114,744	29,768
4231	17.245	226	23226002	-	(81,029)	81,029
4231	17.245	226	23226003	-	(335,959)	335,959
4231	17.245	226	23226004	415,083	879,496	(464,413)
4231	17.245	226	23226005	506,072	524,776	(18,704)
4231	17.245	370	23370002	158,260	24,424	133,836
4231	17.245	370	23370003	131,474	229,570	(98,096)
4231	17.245	370	23370004	86,353	2,900	83,453
4231	17.245	371	23371002	54,223	63,628	(9,405)
4231	17.245	371	23371003	2,009	-	2,009
4231	17.245	371	23371004	55,563	50,905	4,658
17.245 Total				1,409,037	1,358,711	50,326
4233	17.253	414	23414000	-	(93)	93
17.253 Total				-	(93)	93

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2005

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2005		
				Adjusted NIS Expenditures	NIS Receipts	Variance (Overdrawn)/ Underdrawn
				FY 2005	FY 2005	
4235	17.258	510	23510002	(1,748)	-	(1,748)
4235	17.258	510	23510004	869,318	-	869,318
4235	17.258	510	23510029	15,480	-	15,480
4235	17.258	510	23510W04	10,196	-	10,196
4235	17.258	510	23510W29	14,255	-	14,255
4235	17.258	550	23550004	193,526	-	193,526
4235	17.258	550	23550029	4,398	-	4,398
4236	17.258	558	23558C04	8,616	-	8,616
4236	17.258	558	23558I04	35,705	-	35,705
4236	17.258	558	23558I29	7,082	-	7,082
4236	17.258	580	23580002	1,413,921	1,842,167	(428,246)
4236	17.258	580	23580G02	-	870,583	(870,583)
4236	17.258	810	23810004	297,594	-	297,594
4236	17.258	810	23810029	16,378	-	16,378
4236	17.258	816	23816C04	67,018	-	67,018
4236	17.258	816	23816C29	22,547	-	22,547
4236	17.258	816	23816I04	136,945	-	136,945
4236	17.258	816	23816I05	38	-	38
4236	17.258	816	23816I29	12,441	-	12,441
4236	17.258	820	23820001	51,368	-	51,368
4236	17.258	820	23820002	34,831	-	34,831
4236	17.258	820	23820004	145,549	-	145,549
4236	17.258	820	23820029	20,774	-	20,774
4236	17.258	825	23825004	46,534	-	46,534
4236	17.258	825	23825029	(36,540)	-	(36,540)
17.258 Total				3,386,226	2,712,750	673,476
4235	17.259	511	23511004	388,756	-	388,756
4235	17.259	511	23511W04	48,459	-	48,459
4235	17.259	512	23512002	(1,369)	-	(1,369)
4235	17.259	512	23512004	254,090	-	254,090
4235	17.259	512	23512029	1,654	-	1,654
4235	17.259	512	23512W04	56,316	-	56,316
4235	17.259	512	23512W29	385	-	385
4236	17.259	581	23581002	1,784,673	2,168,536	(383,863)
4236	17.259	581	23581G02	-	751,450	(751,450)
17.259 Total				2,532,964	2,919,986	(387,022)
4235	17.260	513	23513002	(335)	-	(335)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2005

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2005		
				Adjusted NIS Expenditures	NIS Receipts	Variance (Overdrawn)/ Underdrawn
4235	17.260	513	23513004	584,856	-	584,856
4235	17.260	513	23513029	24,092	-	24,092
4235	17.260	513	23513W04	765	-	765
4236	17.260	582	23582002	1,467,146	1,883,325	(416,179)
4236	17.260	582	23582G02	-	657,553	(657,553)
4236	17.260	815	23815004	93,522	-	93,522
4236	17.260	815	23815029	2,329	-	2,329
4236	17.260	970	23970002	35,690	35,690	-
4236	17.260	971	23971002	(20,397)	(19,572)	(825)
4236	17.260	972	23972002	62,237	104,384	(42,147)
4236	17.260	973	23973002	1,444	-	1,444
4236	17.260	974	23974003	170,782	164,518	6,264
17.260 Total				2,422,131	2,825,898	(403,767)
4237	17.261	340	23340003	632	-	632
4235	17.261	951	23951G03	1,067	-	1,067
4236	17.261	951	23951W03	38,605	49,542	(10,937)
17.261 Total				40,304	49,542	(9,238)
4236	17.266	818	23818029	358,739	315,154	43,585
17.266 Total				358,739	315,154	43,585
4236	17.267	817	23817000	-	180,043	(180,043)
4236	17.267	81A	23817A02	28,784	14,386	14,398
4236	17.267	81A	23817A03	1,693	-	1,693
4236	17.267	81E	23817E02	150,000	-	150,000
4236	17.267	81E	23817E03	35,854	-	35,854
4236	17.267	81L	23817LA2	135,517	229,750	(94,233)
4236	17.267	81V	23817VE2	238,820	138,834	99,986
4236	17.267	81V	23817VE3	26,379	139	26,240
17.267 Total				617,047	563,152	53,895
4231	17.271	175	23175003	79,586	68,784	10,802
17.271 Total				79,586	68,784	10,802
4231	17.273	164	23164003	76,520	63,947	12,573
4231	17.273	167	23167003	25,425	21,642	3,783
17.273 Total				101,945	85,589	16,356
4232	17.504	751	23751004	240,048	227,859	12,189
4232	17.504	751	23751005	434,772	387,261	47,511
17.504 Total				674,820	615,120	59,700
4231	17.801	203	23203004	84,925	98,664	(13,739)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2005

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2005		
				Adjusted NIS Expenditures FY 2005	NIS Receipts FY 2005	Variance (Overdrawn)/ Underdrawn
4231	17.801	203	23203005	175,629	254,267	(78,638)
17.801 Total				260,554	352,931	(92,377)
4231	17.804	202	23202004	177,639	184,366	(6,727)
4231	17.804	202	23202005	390,818	346,056	44,762
17.804 Total				568,457	530,422	38,035
4231	17.807	204	23204004	2,855	-	2,855
4231	17.807	204	23204005	6,835	-	6,835
17.807 Total				9,690	-	9,690
4000	93.283	725	23725004	85,428	62,748	22,680
4000	93.283	725	23725039	31,500	23,137	8,363
4000	93.283	799	23799999	-	9,940	(9,940)
4000	93.283	999	23999997	-	3,780	(3,780)
93.283 Total				116,928	99,605	17,323
Fiscal Year 2005 Grand Total				\$ 38,683,505	\$ 39,277,772	\$ (594,267)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2004

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2004		
				Adjusted NIS Expenditures FY 2004	NIS Receipts FY 2004	Variance (Overdrawn)/ Underdrawn
4231	17.002	121	23121003	\$ 101,044	\$ 70,395	\$ 30,649
4231	17.002	121	23121004	154,571	165,310	(10,739)
4231	17.002	122	23122003	44,069	61,811	(17,742)
4231	17.002	122	23122004	117,471	112,429	5,042
4231	17.002	123	23123003	58,772	45,838	12,934
4231	17.002	123	23123004	190,884	193,931	(3,047)
4231	17.002	124	23124003	80,893	80,726	167
4231	17.002	124	23124004	150,734	157,998	(7,264)
4231	17.002	125	23125003	5,495	23,301	(17,806)
4231	17.002	129	23129003	27,231	22,000	5,231
4231	17.002	133	23133004	29,099	28,653	446
4231	17.002	154	23154004	13,786	16,608	(2,822)
4231	17.002	907	23907003	16,530	14,314	2,216
4231	17.002	907	23907004	5,465	1,380	4,085
17.002 Total				996,044	994,694	1,350
4231	17.207	205	23205002	1,360,449	1,798,853	(438,404)
4231	17.207	205	23205029	3,977,917	3,474,667	503,250
4231	17.207	215	23215001	217	-	217
4231	17.207	215	23215002	284,412	329,268	(44,856)
4231	17.207	215	23215003	106,641	108,307	(1,666)
4231	17.207	222	23222001	67,965	-	67,965
4231	17.207	222	23222002	311,190	467,888	(156,698)
4231	17.207	222	23222029	163,637	42,954	120,683
4231	17.207	313	23313000	5,418	344	5,074
4231	17.207	860	23860002	19,421	22,404	(2,983)
4231	17.207	860	23860003	25,552	26,913	(1,361)
4231	17.207	861	23861002	163,081	340,643	(177,562)
4231	17.207	861	23861003	296,301	264,550	31,751
4231	17.207	906	23906003	106,146	166,927	(60,781)
4236	17.207	980	23980002	-	18,559	(18,559)
4231	17.207	981	23981002	-	179,659	(179,659)
4231	17.207	982	23982003	550,698	550,698	-
17.207 Total				7,439,045	7,792,634	(353,589)
4231	17.225	170	23170002	72,783	31,195	41,588
4231	17.225	170	23170003	-	11,269	(11,269)
4231	17.225	173	23173003	36,853	30,419	6,434
4231	17.225	174	23174002	80	460	(380)
4231	17.225	174	23174003	11,920	27,490	(15,570)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2004

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures FY 2004	NIS Receipts FY 2004	Fiscal Year
						2004
						Variance
						(Overdrawn)/ Underdrawn
4231	17.225	210	23210001	761,549	-	761,549
4231	17.225	210	23210002	1,191,280	-	1,191,280
4231	17.225	210	23210003	5,635,161	9,501,126	(3,865,965)
4231	17.225	210	23210004	6,111,647	4,539,834	1,571,813
4231	17.225	213	23213000	1,406	1,147	259
4231	17.225	236	23236004	5,142	-	5,142
4231	17.225	350	23350003	1,605	1,146	459
4231	17.225	372	23372001	108	-	108
4231	17.225	372	23372002	3,459	64,783	(61,324)
4231	17.225	372	23372003	62,982	3,777	59,205
4231	17.225	373	23373002	51,210	14,113	37,097
4231	17.225	373	23373003	40,934	63,243	(22,309)
4231	17.225	375	23375002	2,345	1,558	787
4231	17.225	381	23381002	(8,687)	10,176	(18,863)
4231	17.225	381	23381003	146,652	271,317	(124,665)
4231	17.225	381	23381004	64,108	3,515	60,593
4231	17.225	460	23460003	12,458	8,825	3,633
4231	17.225	657	23657003	24,485	22,208	2,277
4231	17.225	918	23918002	113,605	113,605	-
4238	17.225	997	23997003	53,000	53,000	-
17.225 Total				14,396,085	14,774,206	(378,121)
4231	17.245	226	23226002	-	23,183	(23,183)
4231	17.245	226	23226003	542,206	471,278	70,928
4231	17.245	370	23370002	339,475	313,203	26,272
4231	17.245	371	23371002	135,438	117,181	18,257
4231	17.245	371	23371004	9,689	-	9,689
17.245 Total				1,026,808	924,845	101,963
4233	17.253	414	23414000	-	280,910	(280,910)
4233	17.253	415	23415000	-	187,333	(187,333)
4233	17.253	515	23515002	95,489	-	95,489
4233	17.253	515	23515029	91,151	-	91,151
4233	17.253	515	23515W02	25,741	-	25,741
4233	17.253	515	23515W29	17,031	-	17,031
4233	17.253	520	23520002	21,758	-	21,758
4233	17.253	520	23520029	11,366	-	11,366
4233	17.253	520	23520W02	3,910	-	3,910
4233	17.253	520	23520W29	4,851	-	4,851
4233	17.253	840	23840002	12,942	-	12,942

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2004

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures FY 2004	NIS Receipts FY 2004	Fiscal Year
						2004
						Variance (Overdrawn)/ Underdrawn
4233	17.253	841	23841002	479	-	479
4233	17.253	855	23855002	159,000	-	159,000
4233	17.253	856	23856002	53,329	-	53,329
17.253 Total				497,047	468,243	28,804
4231	17.257	902	23902003	8,129	-	8,129
4236	17.257	979	23979002	154	14,783	(14,629)
17.257 Total				8,283	14,783	(6,500)
4235	17.258	510	23510002	143,989	-	143,989
4235	17.258	510	23510029	733,973	-	733,973
4235	17.258	510	23510W02	10,366	-	10,366
4235	17.258	510	23510W29	25,004	-	25,004
4235	17.258	550	23550002	33,195	-	33,195
4235	17.258	550	23550029	122,812	-	122,812
4235	17.258	554	23554002	992	-	992
4235	17.258	554	23554029	618	-	618
4235	17.258	555	23555002	892	-	892
4235	17.258	555	23555029	104	-	104
4236	17.258	558	23558C02	163	-	163
4236	17.258	558	23558C29	6,992	-	6,992
4236	17.258	558	23558I02	4,341	-	4,341
4236	17.258	558	23558I29	30,793	-	30,793
4236	17.258	580	23580002	1,068,626	1,697,989	(629,363)
4236	17.258	580	23580G02	-	868,515	(868,515)
4236	17.258	810	23810002	93,899	-	93,899
4236	17.258	810	23810004	1,559	-	1,559
4236	17.258	810	23810029	220,240	-	220,240
4236	17.258	816	23816C02	21,836	-	21,836
4236	17.258	816	23816C29	6,643	-	6,643
4236	17.258	816	23816I02	72,364	-	72,364
4236	17.258	816	23816I29	35,391	-	35,391
4236	17.258	816	23816T02	25	-	25
4236	17.258	816	23816T29	295	-	295
4236	17.258	820	23820001	215,171	-	215,171
4236	17.258	820	23820002	(396,090)	-	(396,090)
4236	17.258	820	23820029	40,254	-	40,254
4236	17.258	825	23825002	40,441	-	40,441
4236	17.258	825	23825029	36,049	-	36,049
17.258 Total				2,570,937	2,566,504	4,433

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2004

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures FY 2004	NIS Receipts FY 2004	Fiscal Year
						2004
						Variance
						(Overdrawn)/
						Underdrawn
4235	17.259	512	23512002	171,416	-	171,416
4235	17.259	512	23512004	4,430	-	4,430
4235	17.259	512	23512029	481,770	-	481,770
4235	17.259	512	23512W02	63,210	-	63,210
4235	17.259	512	23512W04	21,078	-	21,078
4235	17.259	512	23512W29	47,114	-	47,114
4236	17.259	581	23581002	1,785,297	2,231,284	(445,987)
4236	17.259	581	23581G02	-	598,363	(598,363)
17.259 Total				2,574,315	2,829,647	(255,332)
4235	17.260	513	23513002	141,314	-	141,314
4235	17.260	513	23513029	560,772	-	560,772
4236	17.260	582	23582002	1,653,643	1,969,631	(315,988)
4236	17.260	582	23582G02	-	715,280	(715,280)
4236	17.260	815	23815002	12,221	-	12,221
4236	17.260	815	23815029	57,849	-	57,849
4236	17.260	970	23970002	75,915	13,167	62,748
4236	17.260	971	23971002	25,435	21,048	4,387
4236	17.260	972	23972002	676,170	280,645	395,525
4236	17.260	973	23973002	15,598	272,683	(257,085)
17.260 Total				3,218,917	3,272,454	(53,537)
4237	17.261	340	23340003	56,527	-	56,527
4236	17.261	951	23951W03	12,920	-	12,920
17.261 Total				69,447	-	69,447
4236	17.266	818	23818029	11,157	11,236	(79)
17.266 Total				11,157	11,236	(79)
4236	17.267	81A	23817A02	2,108	2,108	-
4236	17.267	81L	23817LA2	19,785	20,858	(1,073)
4236	17.267	81V	23817VE2	61,180	61,180	-
17.267 Total				83,073	84,146	(1,073)
4231	17.271	175	23175002	7,761	24,079	(16,318)
4231	17.271	175	23175003	50,419	39,962	10,457
17.271 Total				58,180	64,041	(5,861)
4231	17.273	164	23164002	8,401	16,571	(8,170)
4231	17.273	164	23164003	107,153	79,756	27,397
4231	17.273	167	23167002	1,457	66,411	(64,954)
4231	17.273	167	23167003	24,126	21,150	2,976
17.273 Total				141,137	183,888	(42,751)
4232	17.504	751	23751003	227,703	190,753	36,950

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit B-2004

Adjusted NIS Expenditures Greater Than or (Less Than) NIS Receipts

Fund	CFDA	Project Code	Business Unit	Adjusted NIS Expenditures FY 2004	NIS Receipts FY 2004	Fiscal Year
						2004
						Variance (Overdrawn)/ Underdrawn
4232	17.504	751	23751004	363,118	315,141	47,977
4232	17.504	752	23752003	29,210	25,130	4,080
17.504 Total				620,031	531,024	89,007
4231	17.801	203	23203003	116,287	91,502	24,785
4231	17.801	203	23203004	179,125	188,982	(9,857)
17.801 Total				295,412	280,484	14,928
4231	17.804	202	23202003	182,105	152,850	29,255
4231	17.804	202	23202004	397,159	417,829	(20,670)
17.804 Total				579,264	570,679	8,585
4231	17.807	204	23204004	6,615	-	6,615
17.807 Total				6,615	-	6,615
4000	93.283	725	23725003	50,034	37,122	12,912
4000	93.283	725	23725039	68,663	50,947	17,716
4000	93.283	999	23999997	-	13,371	(13,371)
93.283 Total				118,697	101,440	17,257
4231	"805"	805	23805001	1,378	-	1,378
4232	"805"	805	23805007	(162)	-	(162)
"805" Total				1,216	-	1,216
4231	AL	000	23000003	-	(72,306)	72,306
AL Total				-	(72,306)	72,306
Fiscal Year 2004 Grand Total				\$ 34,711,710	\$ 35,392,642	\$ (680,932)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to March 2008		
				FARS/DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	17.002	120	23120003	\$ (65)	\$ (65)	\$ -
4231	17.002	121	23121002	996	-	996
4231	17.002	121	23121003	191,054	221,826	(30,772)
4231	17.002	121	23121004	245,435	222,360	23,075
4231	17.002	121	23121005	232,353	234,136	(1,783)
4231	17.002	121	23121006	245,295	250,643	(5,348)
4231	17.002	121	23121007	229,983	215,659	14,324
4231	17.002	121	23121008	87,191	85,733	1,458
4231	17.002	122	23122003	120,123	109,854	10,269
4231	17.002	122	23122004	158,618	161,005	(2,387)
4231	17.002	122	23122005	149,597	145,410	4,187
4231	17.002	122	23122006	140,175	141,384	(1,209)
4231	17.002	122	23122007	167,147	157,513	9,634
4231	17.002	122	23122008	69,558	68,195	1,363
4231	17.002	123	23123003	135,629	164,921	(29,292)
4231	17.002	123	23123004	219,033	217,291	1,742
4231	17.002	123	23123005	199,485	206,845	(7,360)
4231	17.002	123	23123006	208,029	210,074	(2,045)
4231	17.002	123	23123007	226,548	213,535	13,013
4231	17.002	123	23123008	104,361	101,467	2,894
4231	17.002	124	23124003	181,782	197,964	(16,182)
4231	17.002	124	23124004	233,960	212,845	21,115
4231	17.002	124	23124005	241,434	251,494	(10,060)
4231	17.002	124	23124006	250,812	251,329	(517)
4231	17.002	124	23124007	275,325	260,384	14,941
4231	17.002	124	23124008	126,485	123,267	3,218
4231	17.002	125	23125003	22,194	15,224	6,970
4231	17.002	125	23125005	35,696	35,304	392
4231	17.002	125	23125006	36,004	34,983	1,021
4231	17.002	125	23125007	42,172	38,835	3,337
4231	17.002	125	23125008	24,553	24,338	215
4231	17.002	129	23129003	22,000	35,466	(13,466)
4231	17.002	133	23133001	19,291	28,090	(8,799)
4231	17.002	133	23133004	50,307	61,384	(11,077)
4231	17.002	134	23134001	9,290	8,490	800
4231	17.002	134	23134004	10,000	14,885	(4,885)
4231	17.002	142	23142005	29,747	31,869	(2,122)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to March 2008		
				FARS/DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	17.002	154	23154004	35,142	47,192	(12,050)
4231	17.002	907	23907003	15,038	23,750	(8,712)
4231	17.002	907	23907004	15,749	32,746	(16,997)
4231	17.002	907	23907005	21,301	17,461	3,840
17.002 Total				4,828,827	4,875,086	(46,259)
4231	17.207	205	23205000	183	-	183
4231	17.207	205	23205001	2,415	3,613	(1,198)
4231	17.207	205	23205002	3,757,315	4,185,888	(428,573)
4231	17.207	205	23205004	5,874,024	5,586,159	287,865
4231	17.207	205	23205005	5,196,289	5,205,769	(9,480)
4231	17.207	205	23205006	5,909,048	4,697,895	1,211,153
4231	17.207	205	23205007	3,449,475	3,402,804	46,671
4231	17.207	205	23205029	5,917,101	6,183,214	(266,113)
4231	17.207	206	23206004	4,442	-	4,442
4231	17.207	206	23206005	403	6,262	(5,859)
4231	17.207	215	23215001	(39,692)	(58,815)	19,123
4231	17.207	215	23215002	426,715	527,357	(100,642)
4231	17.207	215	23215003	427,052	401,504	25,548
4231	17.207	215	23215004	428,500	443,234	(14,734)
4231	17.207	215	23215005	362,962	453,074	(90,112)
4231	17.207	215	23215006	415,865	297,479	118,386
4231	17.207	215	23215007	292,206	288,581	3,625
4231	17.207	222	23222001	399,490	235,421	164,069
4231	17.207	222	23222002	635,711	463,682	172,029
4231	17.207	222	23222003	198,155	464	197,691
4231	17.207	222	23222004	684,725	705,717	(20,992)
4231	17.207	222	23222005	691,497	641,952	49,545
4231	17.207	222	23222006	75,627	75,148	479
4231	17.207	222	23222029	459,301	779,674	(320,373)
4231	17.207	313	23313000	16,983	18,834	(1,851)
4231	17.207	860	23860001	16,795	16,795	-
4231	17.207	860	23860002	32,254	27,864	4,390
4231	17.207	860	23860003	46,837	69,266	(22,429)
4231	17.207	860	23860004	11,331	17,062	(5,731)
4231	17.207	860	23860005	-	(11)	11
4231	17.207	861	23861001	176,842	248,205	(71,363)
4231	17.207	861	23861002	93,973	178,677	(84,704)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	January 2003 to
				Expenditures	Expenditures	March 2008
				January 2003 to	January 2003 to	Variance Over
				March 2008	March 2008	Reported/ (Under Reported)
4231	17.207	861	23861003	265,400	488,861	(223,461)
4231	17.207	861	23861004	315,418	206,470	108,948
4231	17.207	861	23861005	325,783	486,722	(160,939)
4231	17.207	906	23906002	125,213	30,030	95,183
4231	17.207	906	23906003	397,512	523,702	(126,190)
4231	17.207	917	23917003	25,000	25,000	-
4236	17.207	980	23980002	-	20	(20)
4231	17.207	981	23981001	177,200	177,200	-
4231	17.207	982	23982003	550,698	550,698	-
17.207 Total				38,146,048	37,591,471	554,577
4231	17.225	170	23170002	120,432	126,672	(6,240)
4231	17.225	170	23170003	12,049	13,353	(1,304)
4231	17.225	173	23173001	14,890	-	14,890
4231	17.225	173	23173002	(14,890)	-	(14,890)
4231	17.225	173	23173003	12,115	41,561	(29,446)
4231	17.225	173	23173004	43,216	13,770	29,446
4231	17.225	174	23174001	(11,984)	(16,621)	4,637
4231	17.225	174	23174002	-	80	(80)
4231	17.225	174	23174003	24,042	33,473	(9,431)
4231	17.225	209	23209005	15,440	16,499	(1,059)
4231	17.225	209	23209006	(8,740)	-	(8,740)
4231	17.225	210	23210000	36,293	50,180	(13,887)
4231	17.225	210	23210001	762,158	995,819	(233,661)
4231	17.225	210	23210002	2,406,844	2,886,938	(480,094)
4231	17.225	210	23210003	14,006,291	14,229,081	(222,790)
4231	17.225	210	23210004	12,941,433	12,716,800	224,633
4231	17.225	210	23210005	12,819,113	12,695,226	123,887
4231	17.225	210	23210006	12,418,581	12,038,832	379,749
4231	17.225	210	23210007	12,642,448	12,406,184	236,264
4231	17.225	210	23210008	3,106,133	3,046,970	59,163
4231	17.225	211	23211000	884	-	884
4231	17.225	213	23213000	(240)	2,540	(2,780)
4231	17.225	236	23236004	15,000	23,215	(8,215)
4231	17.225	237	23237004	53,011	53,011	-
4231	17.225	319	23319004	5,000	5,000	-
4231	17.225	319	23319006	16,100	16,607	(507)
4231	17.225	319	23319007	100,423	100,423	-

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to March 2008		
				FARS/DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	17.225	319	23319008	169,997	169,997	-
4231	17.225	350	23350003	1,224	1,605	(381)
4231	17.225	372	23372001	179,820	187,500	(7,680)
4231	17.225	372	23372002	73,942	16,931	57,011
4231	17.225	372	23372003	20,213	93,260	(73,047)
4231	17.225	373	23373001	39,231	48,206	(8,975)
4231	17.225	373	23373002	-	51,240	(51,240)
4231	17.225	373	23373003	109,330	71,785	37,545
4231	17.225	374	23374002	2,319	2,755	(436)
4231	17.225	375	23375002	3,195	4,331	(1,136)
4231	17.225	381	23381002	(96,608)	(161,500)	64,892
4231	17.225	381	23381003	557,671	468,097	89,574
4231	17.225	381	23381004	31,308	218,214	(186,906)
4231	17.225	460	23460003	41,307	51,546	(10,239)
4231	17.225	657	23657003	1,605	67,512	(65,907)
4231	17.225	658	23658003	-	63	(63)
4231	17.225	918	23918002	-	145,245	(145,245)
4238	17.225	997	23997003	12,236,394	12,608,161	(371,767)
4238	17.225	99B	2399B003	877,754	877,754	-
4238	17.225	99I	2399I003	155,723	124,686	31,037
4238	17.225	99J	2399J003	3,574	53,124	(49,550)
4238	17.225	99P	2399P003	227,401	227,401	-
4238	17.225	99R	2399R003	(3,690)	157,780	(161,470)
17.225 Total				86,167,752	86,981,306	(813,554)
4231	17.245	226	23226003	239,900	723,070	(483,170)
4231	17.245	226	23226004	792,928	415,083	377,845
4231	17.245	226	23226005	889,313	868,230	21,083
4231	17.245	226	23226006	928,612	886,811	41,801
4231	17.245	226	23226007	740,000	697,612	42,388
4231	17.245	226	23226008	338,752	338,752	-
4231	17.245	370	23370002	493,817	526,452	(32,635)
4231	17.245	370	23370003	122,704	131,474	(8,770)
4231	17.245	370	23370004	431,459	363,518	67,941
4231	17.245	370	23370005	590,608	590,395	213
4231	17.245	370	23370006	388,097	388,097	-
4231	17.245	371	23371002	167,700	202,696	(34,996)
4231	17.245	371	23371003	(1,959)	2,009	(3,968)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to March 2008		
				FARS/DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	17.245	371	23371004	64,719	85,625	(20,906)
4231	17.245	371	23371005	95,604	130,666	(35,062)
4231	17.245	371	23371006	28,615	28,498	117
4231	17.245	371	23371007	77,416	80,205	(2,789)
4231	17.245	371	23371008	1,901	2,039	(138)
17.245 Total				6,390,186	6,461,232	(71,046)
4233	17.253	515	23515002	311,908	295,898	16,010
4233	17.253	515	23515029	68,860	91,151	(22,291)
4233	17.253	515	23515W02	-	26,068	(26,068)
4233	17.253	515	23515W29	-	17,031	(17,031)
4233	17.253	520	23520002	78,026	80,562	(2,536)
4233	17.253	520	23520029	8,574	11,366	(2,792)
4233	17.253	520	23520W02	-	3,951	(3,951)
4233	17.253	520	23520W29	-	4,851	(4,851)
4233	17.253	840	23840002	17,960	20,245	(2,285)
4233	17.253	840	23840003	2,131	-	2,131
4233	17.253	841	23841002	2,338	2,338	-
4233	17.253	855	23855002	191,289	248,289	(57,000)
4233	17.253	855	23855003	57,000	-	57,000
4233	17.253	856	23856002	172,670	190,122	(17,452)
4233	17.253	856	23856003	17,452	-	17,452
17.253 Total				928,208	991,872	(63,664)
4231	17.257	902	23902003	-	8,129	(8,129)
4236	17.257	979	23979002	10,210	13,007	(2,797)
17.257 Total				10,210	21,136	(10,926)
4234	17.258	410	23410005	380,876	401,161	(20,285)
4234	17.258	410	23410006	1,583,798	1,595,983	(12,185)
4234	17.258	410	23410007	1,152,734	1,173,776	(21,042)
4234	17.258	410	23410W07	5,092	5,092	-
4234	17.258	450	23450005	71,423	96,678	(25,255)
4234	17.258	450	23450006	353,249	375,470	(22,221)
4234	17.258	450	23450007	261,768	257,677	4,091
4234	17.258	458	23458C05	25,670	1,771	23,899
4234	17.258	458	23458C06	14,847	9,805	5,042
4234	17.258	458	23458I05	-	28,386	(28,386)
4234	17.258	458	23458I06	16,863	21,905	(5,042)
4234	17.258	458	23458I07	10,256	10,256	-

**Nebraska Department of Labor
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Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	January 2003 to
				Expenditures	Expenditures	March 2008
				January 2003 to	January 2003 to	Variance Over
				March 2008	March 2008	Reported/ (Under Reported)
4235	17.258	510	23510001	(1,718)	205	(1,923)
4235	17.258	510	23510002	453,263	465,573	(12,310)
4235	17.258	510	23510004	783,563	876,345	(92,782)
4235	17.258	510	23510005	748,582	831,383	(82,801)
4235	17.258	510	23510006	747,892	760,572	(12,680)
4235	17.258	510	23510007	608,765	614,117	(5,352)
4235	17.258	510	23510029	640,408	749,453	(109,045)
4235	17.258	510	23510W02	-	10,366	(10,366)
4235	17.258	510	23510W04	-	13,709	(13,709)
4235	17.258	510	23510W05	-	19,981	(19,981)
4235	17.258	510	23510W06	7,157	8,742	(1,585)
4235	17.258	510	23510W07	1,995	1,995	-
4235	17.258	510	23510W29	-	39,259	(39,259)
4235	17.258	550	23550002	60,625	101,876	(41,251)
4235	17.258	550	23550004	206,548	197,535	9,013
4235	17.258	550	23550005	212,205	210,122	2,083
4235	17.258	550	23550006	192,432	190,602	1,830
4235	17.258	550	23550007	145,671	145,007	664
4235	17.258	550	23550029	139,312	127,210	12,102
4235	17.258	554	23554002	(4,781)	16,625	(21,406)
4235	17.258	554	23554029	618	618	-
4235	17.258	555	23555002	865	865	-
4235	17.258	555	23555029	104	104	-
4236	17.258	558	23558001	22,303	-	22,303
4236	17.258	558	23558C02	21,484	21,143	341
4236	17.258	558	23558C04	-	8,616	(8,616)
4236	17.258	558	23558C05	59,715	21,337	38,378
4236	17.258	558	23558C06	8,400	8,400	-
4236	17.258	558	23558C29	15,646	6,992	8,654
4236	17.258	558	23558I02	6,460	4,341	2,119
4236	17.258	558	23558I04	44,382	35,705	8,677
4236	17.258	558	23558I05	-	38,378	(38,378)
4236	17.258	558	23558I06	16,610	16,829	(219)
4236	17.258	558	23558I07	7,012	7,012	-
4236	17.258	558	23558I29	561	37,875	(37,314)
4236	17.258	580	23580002	1,952,097	4,609,976	(2,657,879)
4236	17.258	580	23580003	2,271,562	-	2,271,562

**Nebraska Department of Labor
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Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	January 2003 to
				Expenditures	Expenditures	March 2008
				January 2003 to	January 2003 to	Variance Over
				March 2008	March 2008	Reported/ (Under Reported)
4236	17.258	580	23580004	214,634	-	214,634
4236	17.258	580	23580005	161,113	-	161,113
4236	17.258	810	23810002	269,023	253,879	15,144
4236	17.258	810	23810004	348,104	315,372	32,732
4236	17.258	810	23810005	348,857	344,628	4,229
4236	17.258	810	23810006	399,495	381,913	17,582
4236	17.258	810	23810007	277,686	272,904	4,782
4236	17.258	810	23810029	196,253	236,618	(40,365)
4236	17.258	816	23816C02	168,557	119,212	49,345
4236	17.258	816	23816C04	-	67,018	(67,018)
4236	17.258	816	23816C05	141,306	59,508	81,798
4236	17.258	816	23816C06	64,819	29,783	35,036
4236	17.258	816	23816C07	7,686	7,686	-
4236	17.258	816	23816C29	112,795	29,190	83,605
4236	17.258	816	23816I02	-	72,364	(72,364)
4236	17.258	816	23816I04	195,554	136,945	58,609
4236	17.258	816	23816I05	38	81,790	(81,752)
4236	17.258	816	23816I06	22,722	57,969	(35,247)
4236	17.258	816	23816I07	44,091	44,091	-
4236	17.258	816	23816I29	-	47,832	(47,832)
4236	17.258	816	23816T02	-	25	(25)
4236	17.258	816	23816T29	-	295	(295)
4236	17.258	820	23820000	31,108	40,506	(9,398)
4236	17.258	820	23820001	296,460	266,539	29,921
4236	17.258	820	23820002	620,607	154,599	466,008
4236	17.258	820	23820004	207,110	198,496	8,614
4236	17.258	820	23820005	361,570	365,222	(3,652)
4236	17.258	820	23820006	284,192	272,803	11,389
4236	17.258	820	23820007	114,343	112,898	1,445
4236	17.258	820	23820029	(369,158)	61,028	(430,186)
4236	17.258	825	23825001	(13,748)	(12,422)	(1,326)
4236	17.258	825	23825002	1,485	35,837	(34,352)
4236	17.258	825	23825004	(27,588)	15,931	(43,519)
4236	17.258	825	23825005	-	(11,371)	11,371
4236	17.258	825	23825006	19,522	19,847	(325)
4236	17.258	825	23825007	69,870	69,413	457
4236	17.258	825	23825029	7,977	(491)	8,468

**Nebraska Department of Labor
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Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to March 2008		
				FARS/DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
17.258 Total				<u>17,822,797</u>	<u>18,324,685</u>	<u>(501,888)</u>
4234	17.259	411	23411005	156,314	156,314	-
4234	17.259	411	23411006	1,145,971	1,145,971	-
4234	17.259	411	23411007	1,038,278	1,038,278	-
4234	17.259	412	23412005	102,983	102,983	-
4234	17.259	412	23412006	415,628	416,636	(1,008)
4234	17.259	412	23412007	234,260	234,260	-
4235	17.259	511	23511004	367,945	399,676	(31,731)
4235	17.259	511	23511005	471,191	530,671	(59,480)
4235	17.259	511	23511006	229,721	235,368	(5,647)
4235	17.259	511	23511007	138,226	137,984	242
4235	17.259	511	23511W04	-	51,048	(51,048)
4235	17.259	511	23511W05	-	40,652	(40,652)
4235	17.259	511	23511W06	310	5,236	(4,926)
4235	17.259	511	23511W07	3,268	3,268	-
4235	17.259	512	23512001	(1,843)	-	(1,843)
4235	17.259	512	23512002	534,537	488,256	46,281
4235	17.259	512	23512004	265,739	267,547	(1,808)
4235	17.259	512	23512005	389,128	440,155	(51,027)
4235	17.259	512	23512006	266,699	263,605	3,094
4235	17.259	512	23512007	95,018	95,208	(190)
4235	17.259	512	23512029	431,387	483,424	(52,037)
4235	17.259	512	23512W02	-	63,210	(63,210)
4235	17.259	512	23512W04	-	80,385	(80,385)
4235	17.259	512	23512W05	-	30,371	(30,371)
4235	17.259	512	23512W06	445	9,347	(8,902)
4235	17.259	512	23512W07	3,871	3,871	-
4235	17.259	512	23512W29	-	47,499	(47,499)
4236	17.259	581	23581002	2,870,408	5,606,886	(2,736,478)
4236	17.259	581	23581003	2,403,189	-	2,403,189
4236	17.259	581	23581004	597,325	-	597,325
4236	17.259	581	23581005	75,491	-	75,491
17.259 Total				<u>12,235,489</u>	<u>12,378,109</u>	<u>(142,620)</u>
4234	17.260	413	23413005	238,860	282,400	(43,540)
4234	17.260	413	23413006	611,790	620,488	(8,698)
4234	17.260	413	23413007	334,579	334,101	478
4235	17.260	513	23513002	479,926	518,736	(38,810)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	January 2003 to
				Expenditures	Expenditures	March 2008
				January 2003 to	January 2003 to	January 2003 to
				March 2008	March 2008	March 2008
						Variance Over
						Reported/
						(Under
						Reported)
4235	17.260	513	23513004	497,634	592,664	(95,030)
4235	17.260	513	23513005	565,131	656,128	(90,997)
4235	17.260	513	23513006	720,476	732,807	(12,331)
4235	17.260	513	23513007	422,423	425,455	(3,032)
4235	17.260	513	23513029	495,570	584,864	(89,294)
4235	17.260	513	23513W04	-	1,377	(1,377)
4235	17.260	513	23513W05	-	2,946	(2,946)
4235	17.260	513	23513W07	1,171	1,171	-
4236	17.260	582	23582002	2,840,756	5,704,794	(2,864,038)
4236	17.260	582	23582003	2,362,884	-	2,362,884
4236	17.260	582	23582004	22,145	-	22,145
4236	17.260	582	23582005	150,538	-	150,538
4236	17.260	815	23815002	68,237	46,688	21,549
4236	17.260	815	23815004	102,175	98,020	4,155
4236	17.260	815	23815005	149,134	168,062	(18,928)
4236	17.260	815	23815006	105,672	102,591	3,081
4236	17.260	815	23815007	54,714	54,185	529
4236	17.260	815	23815029	58,229	60,178	(1,949)
4236	17.260	970	23970002	182,564	182,564	-
4236	17.260	971	23971002	(1,370)	2,898	(4,268)
4236	17.260	972	23972002	1,653,407	1,653,407	-
4236	17.260	973	23973002	12,259	19,671	(7,412)
4236	17.260	974	23974003	193,648	193,648	-
4236	17.260	975	23975005	75,028	76,297	(1,269)
17.260 Total				12,397,580	13,116,140	(718,560)
4237	17.261	340	23340003	58,460	60,450	(1,990)
4235	17.261	951	23951G03	38,611	1,067	37,544
4236	17.261	951	23951W03	12,659	51,525	(38,866)
17.261 Total				109,730	113,042	(3,312)
4236	17.266	818	23818004	442,908	603,247	(160,339)
4236	17.266	818	23818029	390,974	433,971	(42,997)
17.266 Total				833,882	1,037,218	(203,336)
4236	17.267	81A	23817A02	101,470	101,470	-
4236	17.267	81A	23817A03	299,999	300,000	(1)
4236	17.267	81A	23817A04	133,830	133,830	-
4236	17.267	81A	23817A05	101,773	101,773	-
4236	17.267	81E	23817E02	224,909	224,909	-

**Nebraska Department of Labor
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Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS/DOL	Adjusted NIS	January 2003 to
				Expenditures	Expenditures	March 2008
				January 2003 to	January 2003 to	Variance Over
				March 2008	March 2008	Reported/ (Under Reported)
4236	17.267	81E	23817E03	253,866	253,867	(1)
4236	17.267	81E	23817E04	321,225	321,225	-
4236	17.267	81E	23817E05	236,995	236,995	-
4236	17.267	81L	23817LA2	147,934	147,934	-
4236	17.267	81V	23817VE2	348,531	348,530	1
4236	17.267	81V	23817VE3	200,000	200,000	-
4231	17.267	8AE	23817AE4	250,000	250,000	-
4231	17.267	8AE	23817AE5	19,703	19,703	-
17.267 Total				2,640,235	2,640,236	(1)
4231	17.271	175	23175001	(22)	(33)	11
4231	17.271	175	23175002	58,498	62,253	(3,755)
4231	17.271	175	23175003	108,614	109,812	(1,198)
4231	17.271	175	23175004	92,978	102,535	(9,557)
4231	17.271	175	23175005	116,592	113,618	2,974
4231	17.271	175	23175006	110,289	125,819	(15,530)
17.271 Total				486,949	514,004	(27,055)
4231	17.273	164	23164002	145,465	87,522	57,943
4231	17.273	164	23164003	144,085	210,520	(66,435)
4231	17.273	164	23164004	101,478	114,639	(13,161)
4231	17.273	164	23164005	54,872	52,742	2,130
4231	17.273	164	23164006	43,908	50,230	(6,322)
4231	17.273	167	23167002	(28,228)	11,454	(39,682)
4231	17.273	167	23167003	86,326	53,658	32,668
4231	17.273	167	23167004	24,338	25,628	(1,290)
4231	17.273	167	23167005	23,803	23,241	562
4231	17.273	167	23167006	22,609	25,914	(3,305)
17.273 Total				618,656	655,548	(36,892)
4232	17.504	751	23751002	(512)	(731)	219
4232	17.504	751	23751003	341,287	436,744	(95,457)
4232	17.504	751	23751004	427,634	603,166	(175,532)
4232	17.504	751	23751005	424,679	671,436	(246,757)
4232	17.504	751	23751006	452,000	671,822	(219,822)
4232	17.504	751	23751007	534,436	484,596	49,840
4235	17.504	751	23751008	245,247	264,931	(19,684)
4232	17.504	752	23752002	661	1,236	(575)
4232	17.504	752	23752003	43,343	43,750	(407)
17.504 Total				2,468,775	3,176,950	(708,175)

**Nebraska Department of Labor
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Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to March 2008		
				FARS/DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	17.801	203	23203002	1,944	2,862	(918)
4231	17.801	203	23203003	276,527	284,572	(8,045)
4231	17.801	203	23203004	301,002	264,050	36,952
4231	17.801	203	23203005	286,003	288,137	(2,134)
4231	17.801	203	23203006	274,027	265,121	8,906
4231	17.801	203	23203007	303,318	282,242	21,076
4231	17.801	203	23203008	161,264	157,968	3,296
17.801 Total				1,604,085	1,544,952	59,133
4231	17.802	207	23207006	36,887	37,981	(1,094)
4231	17.802	207	23207007	10,297	10,076	221
4231	17.802	208	23208006	420,705	432,342	(11,637)
4231	17.802	208	23208007	300,750	297,835	2,915
17.802 Total				768,639	778,234	(9,595)
4231	17.804	202	23202002	130	190	(60)
4231	17.804	202	23202003	404,366	448,844	(44,478)
4231	17.804	202	23202004	586,998	574,798	12,200
4231	17.804	202	23202005	600,997	578,878	22,119
4231	17.804	202	23202006	641,495	619,955	21,540
4231	17.804	202	23202007	599,423	569,995	29,428
4231	17.804	202	23202008	318,000	312,198	5,802
17.804 Total				3,151,409	3,104,858	46,551
4231	17.807	204	23204004	6,506	9,470	(2,964)
4231	17.807	204	23204005	7,000	9,901	(2,901)
4231	17.807	204	23204006	7,246	10,369	(3,123)
4231	17.807	204	23204007	14,123	14,107	16
4231	17.807	204	23204008	7,827	7,761	66
17.807 Total				42,702	51,608	(8,906)
4000	93.283	725	23725002	36,856	1,224	35,632
4000	93.283	725	23725003	103,558	57,455	46,103
4000	93.283	725	23725004	124,434	109,113	15,321
4000	93.283	725	23725005	201,130	99,914	101,216
4000	93.283	725	23725039	102,135	138,524	(36,389)
4000	93.283	725	23ZZ0009	-	3,857	(3,857)
93.283 Total				568,113	410,087	158,026
4236	"805"	805	23805001	-	1,378	(1,378)
4236	"805"	805	23805007	-	(162)	162
"805" Total				-	1,216	(1,216)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to March 2008		
				FARS/DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	AL	000	23000003	(21,328)	-	(21,328)
4231	AL	160	23160003	2,466	-	2,466
4235	AL	500	23500000	1,871	-	1,871
4235	AL	500	23500039	(84,567)	-	(84,567)
4236	AL	800	23800003	(166)	-	(166)
4231	AL	888	23888041	(60,647)	-	(60,647)
4231	AL	999	23999996	321	-	321
AL Total				(162,050)	-	(162,050)
Total January 2003 thru March 2008				\$ 192,058,222	\$ 194,768,990	\$ (2,710,768)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2008

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	July 2007 to March 2008		
				DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	17.002	120	23120003	\$ (65)	\$ (65)	\$ -
4231	17.002	121	23121006	(1)	(1)	-
4231	17.002	121	23121007	60,981	59,427	1,554
4231	17.002	121	23121008	87,191	85,733	1,458
4231	17.002	122	23122006	(1)	(1)	-
4231	17.002	122	23122007	68,917	67,052	1,865
4231	17.002	122	23122008	69,558	68,195	1,363
4231	17.002	123	23123006	(1)	(1)	-
4231	17.002	123	23123007	71,335	69,505	1,830
4231	17.002	123	23123008	104,361	101,467	2,894
4231	17.002	124	23124006	(1)	(1)	-
4231	17.002	124	23124007	90,299	88,075	2,224
4231	17.002	124	23124008	126,485	123,267	3,218
4231	17.002	125	23125007	14,362	14,133	229
4231	17.002	125	23125008	24,553	24,338	215
4231	17.002	142	23142005	(281)	-	(281)
17.002 Total				<u>717,692</u>	<u>701,123</u>	<u>16,569</u>
4231	17.207	205	23205005	(88)	(88)	-
4231	17.207	205	23205006	1,352,388	1,308,526	43,862
4231	17.207	205	23205007	3,449,475	3,402,804	46,671
4231	17.207	206	23206005	(179)	(126)	(53)
4231	17.207	215	23215005	(8)	(8)	-
4231	17.207	215	23215006	56,135	53,818	2,317
4231	17.207	215	23215007	292,206	288,581	3,625
4231	17.207	222	23222004	(8,821)	-	(8,821)
4231	17.207	222	23222005	357,113	345,209	11,904
4231	17.207	222	23222006	75,627	75,148	479
4231	17.207	313	23313000	3,289	3,742	(453)
4231	17.207	860	23860004	(384)	(1)	(383)
4231	17.207	861	23861005	(191)	(15)	(176)
17.207 Total				<u>5,576,562</u>	<u>5,477,590</u>	<u>98,972</u>
4231	17.225	210	23210004	2,649	2,649	-
4231	17.225	210	23210005	491,040	490,460	580
4231	17.225	210	23210006	17,847	17,847	-
4231	17.225	210	23210007	6,964,268	6,802,659	161,609
4231	17.225	210	23210008	3,106,133	3,046,970	59,163

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2008

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	DOL	Adjusted NIS	July 2007 to March 2008 Variance Over Reported/ (Under Reported)
				Expenditures July 2007 to March 2008	Expenditures July 2007 to March 2008	
4231	17.225	319	23319007	73,445	73,445	-
4231	17.225	319	23319008	169,997	169,997	-
4231	17.225	375	23375002	(486)	-	(486)
4231	17.225	657	23657003	2,978	4,195	(1,217)
4238	17.225	997	23997003	196,637	196,638	(1)
4238	17.225	99B	2399B003	877,754	877,754	-
4238	17.225	99I	2399I003	14,820	14,820	-
4238	17.225	99J	2399J003	7,820	7,820	-
4238	17.225	99P	2399P003	43,800	43,800	-
4238	17.225	99R	2399R003	118	118	-
17.225 Total				11,968,820	11,749,172	219,648
4231	17.245	226	23226007	119,924	119,924	-
4231	17.245	226	23226008	338,752	338,752	-
4231	17.245	370	23370006	265,140	265,140	-
4231	17.245	371	23371005	(709)	(1)	(708)
4231	17.245	371	23371006	(12,732)	(10,941)	(1,791)
4231	17.245	371	23371007	77,416	80,205	(2,789)
4231	17.245	371	23371008	1,901	2,039	(138)
17.245 Total				789,692	795,118	(5,426)
4234	17.258	410	23410006	41,580	45,043	(3,463)
4234	17.258	410	23410007	1,152,734	1,173,776	(21,042)
4234	17.258	410	23410W07	5,092	5,092	-
4234	17.258	450	23450006	16,668	16,366	302
4234	17.258	450	23450007	261,768	257,677	4,091
4234	17.258	458	23458I07	10,256	10,256	-
4235	17.258	510	23510006	13,717	13,447	270
4235	17.258	510	23510007	608,765	614,117	(5,352)
4235	17.258	510	23510W06	772	772	-
4235	17.258	510	23510W07	1,995	1,995	-
4235	17.258	550	23550006	5,627	5,579	48
4235	17.258	550	23550007	145,671	145,007	664
4236	17.258	558	23558I07	7,012	7,012	-
4236	17.258	580	23580002	209,143	209,143	-
4236	17.258	810	23810006	19,448	19,051	397
4236	17.258	810	23810007	277,686	272,904	4,782
4236	17.258	816	23816C07	7,686	7,686	-

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2008

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	DOL	Adjusted NIS	July 2007 to
				Expenditures	Expenditures	March 2008
				July 2007 to	July 2007 to	Variance
				March 2008	March 2008	Over Reported/ (Under Reported)
4236	17.258	816	23816I07	44,091	44,091	-
4236	17.258	820	23820006	4,422	4,340	82
4236	17.258	820	23820007	114,343	112,898	1,445
4236	17.258	825	23825006	1,921	1,877	44
4236	17.258	825	23825007	69,870	69,413	457
17.258 Total				3,020,267	3,037,542	(17,275)
4234	17.259	411	23411007	1,038,278	1,038,278	-
4234	17.259	412	23412007	234,260	234,260	-
4235	17.259	511	23511006	6,853	6,616	237
4235	17.259	511	23511007	138,226	137,984	242
4235	17.259	511	23511W06	310	310	-
4235	17.259	511	23511W07	3,268	3,268	-
4235	17.259	512	23512006	6,358	6,171	187
4235	17.259	512	23512007	95,018	95,208	(190)
4235	17.259	512	23512W06	445	445	-
4235	17.259	512	23512W07	3,871	3,871	-
4236	17.259	581	23581002	149,664	149,664	-
17.259 Total				1,676,551	1,676,075	476
4234	17.260	413	23413005	1,011	1,007	4
4234	17.260	413	23413006	23,019	22,937	82
4234	17.260	413	23413007	334,579	334,101	478
4235	17.260	513	23513006	12,058	11,818	240
4235	17.260	513	23513007	422,423	425,455	(3,032)
4235	17.260	513	23513W07	1,171	1,171	-
4236	17.260	582	23582002	318,928	318,928	-
4236	17.260	815	23815006	2,408	2,373	35
4236	17.260	815	23815007	54,714	54,185	529
4236	17.260	975	23975005	60,757	60,600	157
17.260 Total				1,231,068	1,232,575	(1,507)
4236	17.266	818	23818004	133,327	189,456	(56,129)
17.266 Total				133,327	189,456	(56,129)
4236	17.267	81A	23817A05	82,017	82,017	-
4236	17.267	81E	23817E05	160,065	160,065	-
4231	17.267	8AE	23817AE4	13,710	13,710	-
4231	17.267	8AE	23817AE5	19,703	19,703	-
17.267 Total				275,495	275,495	-

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2008

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	DOL	Adjusted NIS	July 2007 to March 2008
				Expenditures July 2007 to March 2008	Expenditures July 2007 to March 2008	Variance Over Reported/ (Under Reported)
4231	17.271	175	23175005	36,973	35,775	1,198
4231	17.271	175	23175006	110,289	125,819	(15,530)
17.271 Total				147,262	161,594	(14,332)
4231	17.273	164	23164004	(1)	(1)	-
4231	17.273	164	23164005	13,137	12,890	247
4231	17.273	164	23164006	43,908	50,230	(6,322)
4231	17.273	167	23167005	8,012	7,867	145
4231	17.273	167	23167006	22,609	25,914	(3,305)
17.273 Total				87,665	96,900	(9,235)
4232	17.504	751	23751006	(832)	(832)	-
4232	17.504	751	23751007	91,442	100,323	(8,881)
4235	17.504	751	23751008	245,247	264,931	(19,684)
17.504 Total				335,857	364,422	(28,565)
4231	17.801	203	23203007	79,572	77,912	1,660
4231	17.801	203	23203008	161,264	157,968	3,296
17.801 Total				240,836	235,880	4,956
4231	17.802	207	23207006	8,752	8,541	211
4231	17.802	207	23207007	10,297	10,076	221
4231	17.802	208	23208006	69,152	68,749	403
4231	17.802	208	23208007	300,750	297,835	2,915
17.802 Total				388,951	385,201	3,750
4231	17.804	202	23202006	(116)	(116)	-
4231	17.804	202	23202007	184,171	181,253	2,918
4231	17.804	202	23202008	318,000	312,198	5,802
17.804 Total				502,055	493,335	8,720
4231	17.807	204	23204007	6,332	6,264	68
4231	17.807	204	23204008	7,827	7,761	66
17.807 Total				14,159	14,025	134
4231	AL	160	23160003	2,366	-	2,366
4235	AL	500	23500039	(560)	-	(560)
4231	AL	888	23888041	(3,677)	-	(3,677)
AL Total				(1,871)	-	(1,871)
July 2007 thru March 2008 Total				\$ 27,104,388	\$ 26,885,503	\$ 218,885

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2007(2)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	DOL	Adjusted NIS	January 2007 to June 2007
				Expenditures	Expenditures	Variance Over Reported/ (Under Reported)
4231	17.002	121	23121006	\$ 3,502	\$ 3,540	\$ (38)
4231	17.002	121	23121007	116,555	114,979	1,576
4231	17.002	122	23122006	(6,531)	(6,517)	(14)
4231	17.002	122	23122007	68,217	67,217	1,000
4231	17.002	123	23123006	2,707	2,735	(28)
4231	17.002	123	23123007	115,059	114,299	760
4231	17.002	124	23124006	3,033	3,093	(60)
4231	17.002	124	23124007	131,286	130,978	308
4231	17.002	125	23125006	(135)	5	(140)
4231	17.002	125	23125007	16,534	16,166	368
4231	17.002	142	23142005	(283)	(294)	11
17.002 Total				<u>449,944</u>	<u>446,201</u>	<u>3,743</u>
4231	17.207	205	23205005	(633,788)	(528,270)	(105,518)
4231	17.207	205	23205006	3,493,771	3,372,854	120,917
4231	17.207	215	23215005	(62,570)	(6,783)	(55,787)
4231	17.207	215	23215006	303,530	243,661	59,869
4231	17.207	222	23222004	40,360	58,220	(17,860)
4231	17.207	222	23222005	316,140	296,869	19,271
4231	17.207	313	23313000	772	1,257	(485)
4231	17.207	860	23860004	35	(65)	100
4231	17.207	861	23861004	6,402	-	6,402
4231	17.207	861	23861005	(3,611)	10,017	(13,628)
17.207 Total				<u>3,461,041</u>	<u>3,447,760</u>	<u>13,281</u>
4231	17.225	210	23210003	(1,410)	(1,410)	-
4231	17.225	210	23210004	43,503	43,503	-
4231	17.225	210	23210005	490,616	490,408	208
4231	17.225	210	23210006	744,347	713,069	31,278
4231	17.225	210	23210007	5,678,180	5,603,525	74,655
4231	17.225	319	23319007	23,515	23,515	-
4231	17.225	375	23375002	121	45	76
4231	17.225	381	23381004	(1,206)	(1,739)	533
4231	17.225	460	23460003	5,632	6,836	(1,204)
4231	17.225	657	23657003	(605)	1,230	(1,835)
4238	17.225	997	23997003	2,046,182	2,059,826	(13,644)
4238	17.225	99J	2399J003	2,556	2,556	-

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2007(2)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2007 to June 2007		
				DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4238	17.225	99P	2399P003	12,514	12,514	-
4238	17.225	99R	2399R003	(4,956)	(4,956)	-
17.225 Total				9,038,989	8,948,922	90,067
4231	17.245	226	23226006	(42,388)	(42,388)	-
4231	17.245	226	23226007	389,844	389,844	-
4231	17.245	370	23370005	86,779	86,779	-
4231	17.245	370	23370006	122,957	122,957	-
4231	17.245	371	23371005	7,722	8,634	(912)
4231	17.245	371	23371006	40,418	39,439	979
17.245 Total				605,332	605,265	67
4234	17.258	410	23410006	677,652	680,155	(2,503)
4234	17.258	450	23450006	191,809	189,362	2,447
4234	17.258	458	23458C06	5,050	5,050	-
4234	17.258	458	23458I06	16,863	16,863	-
4235	17.258	510	23510006	374,160	345,392	28,768
4235	17.258	510	23510W06	6,385	6,385	-
4235	17.258	550	23550006	111,819	111,486	333
4236	17.258	558	23558C06	8,400	8,400	-
4236	17.258	558	23558I06	8,122	8,122	-
4236	17.258	580	23580002	68,268	68,268	-
4236	17.258	810	23810006	205,283	203,861	1,422
4236	17.258	816	23816C06	27,028	27,028	-
4236	17.258	816	23816I06	22,722	22,722	-
4236	17.258	820	23820006	200,267	198,581	1,686
4236	17.258	825	23825006	(28,368)	(28,511)	143
17.258 Total				1,895,460	1,863,164	32,296
4234	17.259	411	23411006	608,138	608,138	-
4234	17.259	412	23412006	245,140	245,140	-
4235	17.259	511	23511006	114,363	106,920	7,443
4235	17.259	512	23512006	115,476	108,304	7,172
4236	17.259	581	23581002	54,190	54,190	-
17.259 Total				1,137,307	1,122,692	14,615
4234	17.260	413	23413006	260,774	255,972	4,802
4235	17.260	513	23513006	349,132	315,783	33,349
4236	17.260	582	23582002	128,577	128,577	-

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2007(2)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2007 to June 2007		
				DOL Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4236	17.260	815	23815006	52,816	52,248	568
4236	17.260	975	23975005	7,258	7,961	(703)
17.260 Total				798,557	760,541	38,016
4236	17.266	818	23818004	89,344	126,027	(36,683)
17.266 Total				89,344	126,027	(36,683)
4236	17.267	81A	23817A04	133,830	133,830	-
4236	17.267	81A	23817A05	19,756	19,756	-
4236	17.267	81E	23817E04	230,726	230,726	-
4236	17.267	81E	23817E05	76,930	76,930	-
4236	17.267	8AE	23817AE4	233,692	233,692	-
17.267 Total				694,934	694,934	-
4231	17.271	175	23175004	(75)	(75)	-
4231	17.271	175	23175005	58,140	58,706	(566)
17.271 Total				58,065	58,631	(566)
4231	17.273	164	23164004	(7)	(7)	-
4231	17.273	164	23164005	25,542	25,258	284
4231	17.273	167	23167005	11,004	11,075	(71)
17.273 Total				36,539	36,326	213
4232	17.504	751	23751006	(45,936)	789	(46,725)
4232	17.504	751	23751007	359,867	302,706	57,161
17.504 Total				313,931	303,495	10,436
4231	17.801	203	23203006	(973)	(103)	(870)
4231	17.801	203	23203007	151,127	148,949	2,178
17.801 Total				150,154	148,846	1,308
4231	17.802	207	23207006	20,111	20,131	(20)
4231	17.802	208	23208006	282,536	282,321	215
17.802 Total				302,647	302,452	195
4231	17.804	202	23202006	16,611	16,398	213
4231	17.804	202	23202007	283,530	280,874	2,656
17.804 Total				300,141	297,272	2,869
4231	17.807	204	23204006	246	246	-
4231	17.807	204	23204007	6,948	6,843	105
17.807 Total				7,194	7,089	105
4000	93.283	725	23725005	14,427	14,427	-
93.283 Total				14,427	14,427	-

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2007(2)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	DOL Expenditures January 2007 to June 2007	Adjusted NIS Expenditures January 2007 to June 2007	January 2007 to June 2007 Variance Over Reported/ (Under Reported)
4231	AL	160	23160003	195	-	195
4235	AL	500	23500039	(84,007)	-	(84,007)
4231	AL	888	23888041	(56,970)	-	(56,970)
4231	AL	999	23999996	321	-	321
AL Total				<u>(140,461)</u>	<u>-</u>	<u>(140,461)</u>
Fiscal Year 2007(2) Grand Total				<u>\$ 19,213,545</u>	<u>\$ 19,184,044</u>	<u>\$ 29,501</u>

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2007(1)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS Expenditures July 2006 to December 2006	Adjusted NIS Expenditures July 2006 to December 2006	July 2006 to December 2006 Variance Over Reported/ (Under Reported)
4231	17.002	121	23121006	\$ 62,593	\$ 75,639	\$ (13,046)
4231	17.002	121	23121007	52,447	41,253	11,194
4231	17.002	122	23122006	48,187	58,797	(10,610)
4231	17.002	122	23122007	30,013	23,244	6,769
4231	17.002	123	23123006	61,943	73,277	(11,334)
4231	17.002	123	23123007	40,154	29,731	10,423
4231	17.002	124	23124006	93,076	108,660	(15,584)
4231	17.002	124	23124007	53,740	41,331	12,409
4231	17.002	125	23125005	-	341	(341)
4231	17.002	125	23125006	11,829	12,666	(837)
4231	17.002	125	23125007	11,276	8,536	2,740
4231	17.002	134	23134004	(82)	(1,737)	1,655
4231	17.002	142	23142005	1,826	7,982	(6,156)
17.002 Total				<u>467,002</u>	<u>479,720</u>	<u>(12,718)</u>
4231	17.207	205	23205004	-	1,687	(1,687)
4231	17.207	205	23205005	1,795,644	2,714,362	(918,718)
4231	17.207	205	23205006	1,062,889	16,515	1,046,374
4231	17.207	215	23215005	261,486	321,528	(60,042)
4231	17.207	215	23215006	56,200	-	56,200
4231	17.207	222	23222004	227,972	216,506	11,466
4231	17.207	222	23222005	18,244	(3,326)	21,570
4231	17.207	313	23313000	2,223	2,363	(140)
4231	17.207	860	23860004	1,464	2,721	(1,257)
4231	17.207	861	23861004	6,425	-	6,425
4231	17.207	861	23861005	79,080	120,399	(41,319)
17.207 Total				<u>3,511,627</u>	<u>3,392,755</u>	<u>118,872</u>
4231	17.225	210	23210003	-	1,763	(1,763)
4231	17.225	210	23210004	388,437	491,639	(103,202)
4231	17.225	210	23210005	122,893	160,594	(37,701)
4231	17.225	210	23210006	5,771,990	5,841,927	(69,937)
4231	17.225	319	23319006	4,453	4,453	-
4231	17.225	319	23319007	3,463	3,463	-
4231	17.225	375	23375002	339	115	224
4231	17.225	381	23381004	13,560	21,658	(8,098)
4231	17.225	460	23460003	7,555	10,177	(2,622)
4231	17.225	657	23657003	(729)	1,861	(2,590)

**Nebraska Department of Labor
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Exhibit C-2007(1)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS Expenditures July 2006 to December 2006	Adjusted NIS Expenditures July 2006 to December 2006	July 2006 to December 2006 Variance Over Reported/ (Under Reported)
4238	17.225	997	23997003	1,983,658	2,047,840	(64,182)
4238	17.225	99J	2399J003	(7,066)	57	(7,123)
4238	17.225	99P	2399P003	9,386	9,386	-
4238	17.225	99R	2399R003	460	26,851	(26,391)
17.225 Total				8,298,399	8,621,784	(323,385)
4231	17.245	226	23226006	414,640	457,028	(42,388)
4231	17.245	226	23226007	230,232	187,844	42,388
4231	17.245	370	23370005	246,448	245,827	621
4231	17.245	371	23371005	23,513	35,931	(12,418)
4231	17.245	371	23371006	929	-	929
17.245 Total				915,762	926,630	(10,868)
4234	17.258	410	23410005	-	5,956	(5,956)
4234	17.258	410	23410006	864,566	870,785	(6,219)
4234	17.258	450	23450005	-	10,484	(10,484)
4234	17.258	450	23450006	144,772	169,742	(24,970)
4234	17.258	458	23458C06	9,797	4,755	5,042
4234	17.258	458	23458I06	-	5,042	(5,042)
4235	17.258	510	23510005	-	16,664	(16,664)
4235	17.258	510	23510006	360,015	401,733	(41,718)
4235	17.258	510	23510W05	-	698	(698)
4235	17.258	510	23510W06	-	1,585	(1,585)
4235	17.258	550	23550005	173	5,190	(5,017)
4235	17.258	550	23550006	74,986	73,537	1,449
4236	17.258	558	23558I06	8,488	8,707	(219)
4236	17.258	580	23580002	70,406	70,406	-
4236	17.258	810	23810005	2,311	22,696	(20,385)
4236	17.258	810	23810006	174,764	159,001	15,763
4236	17.258	816	23816C06	37,791	2,755	35,036
4236	17.258	816	23816I06	-	35,247	(35,247)
4236	17.258	820	23820005	18,099	24,998	(6,899)
4236	17.258	820	23820006	79,503	69,882	9,621
4236	17.258	825	23825005	(17,638)	(18,775)	1,137
4236	17.258	825	23825006	45,969	46,481	(512)
17.258 Total				1,874,002	1,987,569	(113,567)
4234	17.259	411	23411005	1,826	1,826	-
4234	17.259	411	23411006	537,833	537,833	-

**Nebraska Department of Labor
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Exhibit C-2007(1)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS Expenditures July 2006 to December 2006	Adjusted NIS Expenditures July 2006 to December 2006	July 2006 to December 2006 Variance Over Reported/ (Under Reported)
4234	17.259	412	23412005	1,826	1,826	-
4234	17.259	412	23412006	170,488	171,496	(1,008)
4235	17.259	511	23511005	-	10,907	(10,907)
4235	17.259	511	23511006	108,505	121,832	(13,327)
4235	17.259	511	23511W05	-	2,127	(2,127)
4235	17.259	511	23511W06	-	4,926	(4,926)
4235	17.259	512	23512005	201	8,310	(8,109)
4235	17.259	512	23512006	144,865	149,130	(4,265)
4235	17.259	512	23512W05	-	2,099	(2,099)
4235	17.259	512	23512W06	-	8,902	(8,902)
4236	17.259	581	23581002	61,506	77,369	(15,863)
17.259 Total				1,027,050	1,098,583	(71,533)
4234	17.260	413	23413005	-	21,645	(21,645)
4234	17.260	413	23413006	327,997	341,579	(13,582)
4235	17.260	513	23513005	-	11,540	(11,540)
4235	17.260	513	23513006	359,286	405,206	(45,920)
4236	17.260	582	23582002	154,387	154,387	-
4236	17.260	815	23815005	228	5,801	(5,573)
4236	17.260	815	23815006	50,448	47,970	2,478
4236	17.260	975	23975005	1,607	1,799	(192)
17.260 Total				893,953	989,927	(95,974)
4236	17.266	818	23818004	73,034	107,381	(34,347)
17.266 Total				73,034	107,381	(34,347)
4236	17.267	81A	23817A02	640	-	640
4236	17.267	81A	23817A03	24,204	24,844	(640)
4236	17.267	81E	23817E02	8,529	-	8,529
4236	17.267	81E	23817E03	130,709	139,238	(8,529)
4236	17.267	81E	23817E04	90,499	90,499	-
4236	17.267	8AE	23817AE4	2,598	2,598	-
17.267 Total				257,179	257,179	-
4231	17.271	175	23175004	23,817	27,480	(3,663)
4231	17.271	175	23175005	21,479	19,137	2,342
17.271 Total				45,296	46,617	(1,321)
4231	17.273	164	23164004	66,165	87,229	(21,064)
4231	17.273	164	23164005	16,193	14,594	1,599
4231	17.273	167	23167004	4,508	6,956	(2,448)

**Nebraska Department of Labor
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Exhibit C-2007(1)

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

<u>Fund</u>	<u>CFDA</u>	<u>Project Code</u>	<u>Business Unit</u>	<u>FARS Expenditures July 2006 to December 2006</u>	<u>Adjusted NIS Expenditures July 2006 to December 2006</u>	<u>July 2006 to December 2006 Variance Over Reported/ (Under Reported)</u>
4231	17.273	167	23167005	4,787	4,299	488
17.273 Total				91,653	113,078	(21,425)
4232	17.504	751	23751005	-	(2,844)	2,844
4232	17.504	751	23751006	201,229	296,353	(95,124)
4232	17.504	751	23751007	83,127	81,567	1,560
17.504 Total				284,356	375,076	(90,720)
4231	17.801	203	23203006	62,950	87,853	(24,903)
4231	17.801	203	23203007	72,619	55,381	17,238
17.801 Total				135,569	143,234	(7,665)
4231	17.802	207	23207006	8,024	9,309	(1,285)
4231	17.802	208	23208006	69,017	81,272	(12,255)
17.802 Total				77,041	90,581	(13,540)
4231	17.804	202	23202005	-	15	(15)
4231	17.804	202	23202006	185,598	195,643	(10,045)
4231	17.804	202	23202007	131,722	107,868	23,854
17.804 Total				317,320	303,526	13,794
4231	17.807	204	23204006	2,187	3,215	(1,028)
4231	17.807	204	23204007	843	1,000	(157)
17.807 Total				3,030	4,215	(1,185)
4000	93.283	725	23725005	20,011	20,919	(908)
93.283 Total				20,011	20,919	(908)
Fiscal Year 2006 Grand Total				\$ 18,292,284	\$ 18,958,774	\$ (666,490)

**Nebraska Department of Labor
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Exhibit C-2006

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2006	Adjusted NIS Expenditures FY 2006	2006 Variance Over Reported/ (Under Reported)
4231	17.002	121	23121005	\$ 78,853	\$ 87,860	\$ (9,007)
4231	17.002	121	23121006	179,201	171,465	7,736
4231	17.002	122	23122005	49,797	55,964	(6,167)
4231	17.002	122	23122006	98,520	89,105	9,415
4231	17.002	123	23123005	45,035	51,611	(6,576)
4231	17.002	123	23123006	143,380	134,063	9,317
4231	17.002	124	23124005	82,738	99,118	(16,380)
4231	17.002	124	23124006	154,704	139,577	15,127
4231	17.002	125	23125005	4,607	5,126	(519)
4231	17.002	125	23125006	24,310	22,312	1,998
4231	17.002	134	23134004	6,217	11,680	(5,463)
4231	17.002	142	23142005	28,485	24,181	4,304
4231	17.002	907	23907004	-	1,398	(1,398)
4231	17.002	907	23907005	11,897	14,758	(2,861)
17.002 Total				<u>907,744</u>	<u>908,218</u>	<u>(474)</u>
4231	17.207	205	23205004	1,726,727	2,468,622	(741,895)
4231	17.207	205	23205005	4,034,521	3,019,765	1,014,756
4231	17.207	206	23206004	4,442	-	4,442
4231	17.207	206	23206005	582	6,388	(5,806)
4231	17.207	215	23215003	2,586	(1,252)	3,838
4231	17.207	215	23215004	247,654	280,322	(32,668)
4231	17.207	215	23215005	164,054	138,337	25,717
4231	17.207	222	23222003	198,155	464	197,691
4231	17.207	222	23222004	425,213	430,991	(5,778)
4231	17.207	222	23222005	-	3,200	(3,200)
4231	17.207	222	23222029	-	200,321	(200,321)
4231	17.207	313	23313000	1,425	1,705	(280)
4231	17.207	860	23860003	3,590	3,277	313
4231	17.207	860	23860004	10,216	14,407	(4,191)
4231	17.207	860	23860005	-	(11)	11
4231	17.207	861	23861004	38,126	35,057	3,069
4231	17.207	861	23861005	250,505	356,321	(105,816)
4231	17.207	906	23906003	121,150	129,973	(8,823)
4231	17.207	917	23917003	20,000	20,000	-
17.207 Total				<u>7,248,946</u>	<u>7,107,887</u>	<u>141,059</u>
4231	17.225	209	23209005	15,440	16,499	(1,059)
4231	17.225	209	23209006	(8,740)	-	(8,740)

**Nebraska Department of Labor
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Exhibit C-2006

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS Expenditures FY 2006	Adjusted NIS Expenditures FY 2006	Fiscal Year
						2006 Variance Over Reported/ (Under Reported)
4231	17.225	210	23210003	2,042,909	2,532,288	(489,379)
4231	17.225	210	23210004	117,484	59,652	57,832
4231	17.225	210	23210005	5,888,051	5,931,500	(43,449)
4231	17.225	210	23210006	5,884,397	5,465,989	418,408
4231	17.225	213	23213000	465	-	465
4231	17.225	236	23236004	2,720	-	2,720
4231	17.225	319	23319006	11,647	12,154	(507)
4231	17.225	372	23372003	8,962	12,756	(3,794)
4231	17.225	375	23375002	26	34	(8)
4231	17.225	381	23381003	12,790	464	12,326
4231	17.225	381	23381004	18,954	32,024	(13,070)
4231	17.225	460	23460003	5,781	7,566	(1,785)
4231	17.225	657	23657003	(3,926)	7,588	(11,514)
4231	17.225	658	23658003	-	63	(63)
4238	17.225	997	23997003	4,320,006	4,516,447	(196,441)
4238	17.225	99I	2399I003	8,058	-	8,058
4238	17.225	99J	2399J003	12	20,165	(20,153)
4238	17.225	99P	2399P003	37,115	37,115	-
4238	17.225	99R	2399R003	628	84,852	(84,224)
17.225 Total				18,362,779	18,737,156	(374,377)
4231	17.245	226	23226005	277,969	362,158	(84,189)
4231	17.245	226	23226006	556,360	472,171	84,189
4231	17.245	370	23370003	2,277	-	2,277
4231	17.245	370	23370004	275,296	277,165	(1,869)
4231	17.245	370	23370005	257,381	257,789	(408)
4231	17.245	371	23371004	6,811	20,373	(13,562)
4231	17.245	371	23371005	65,078	86,102	(21,024)
17.245 Total				1,441,172	1,475,758	(34,586)
4234	17.258	410	23410005	380,876	395,205	(14,329)
4234	17.258	450	23450005	71,423	86,194	(14,771)
4234	17.258	458	23458C05	25,670	1,771	23,899
4234	17.258	458	23458I05	-	28,386	(28,386)
4235	17.258	510	23510004	(281)	7,027	(7,308)
4235	17.258	510	23510005	748,582	814,719	(66,137)
4235	17.258	510	23510W04	-	3,513	(3,513)
4235	17.258	510	23510W05	-	19,283	(19,283)
4235	17.258	550	23550004	69	4,009	(3,940)

**Nebraska Department of Labor
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Exhibit C-2006

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS Expenditures FY 2006	Adjusted NIS Expenditures FY 2006	Fiscal Year
						2006 Variance Over Reported/ (Under Reported)
4235	17.258	550	23550005	212,032	204,932	7,100
4236	17.258	558	23558C05	59,715	21,337	38,378
4236	17.258	558	23558I05	-	38,378	(38,378)
4236	17.258	580	23580002	577,308	1,234,909	(657,601)
4236	17.258	580	23580003	496,488	-	496,488
4236	17.258	580	23580005	161,113	-	161,113
4236	17.258	810	23810004	-	16,219	(16,219)
4236	17.258	810	23810005	346,546	321,932	24,614
4236	17.258	816	23816C05	141,306	59,508	81,798
4236	17.258	816	23816I05	-	81,752	(81,752)
4236	17.258	820	23820004	51,414	52,947	(1,533)
4236	17.258	820	23820005	343,471	340,224	3,247
4236	17.258	825	23825004	(38,535)	(30,603)	(7,932)
4236	17.258	825	23825005	17,638	7,404	10,234
17.258 Total				3,594,835	3,709,046	(114,211)
4234	17.259	411	23411005	154,488	154,488	-
4234	17.259	412	23412005	101,157	101,157	-
4235	17.259	511	23511004	(50)	10,920	(10,970)
4235	17.259	511	23511005	471,191	519,764	(48,573)
4235	17.259	511	23511W04	-	2,589	(2,589)
4235	17.259	511	23511W05	-	38,525	(38,525)
4235	17.259	512	23512004	-	9,027	(9,027)
4235	17.259	512	23512005	388,927	431,845	(42,918)
4235	17.259	512	23512W04	-	2,991	(2,991)
4235	17.259	512	23512W05	-	28,272	(28,272)
4236	17.259	581	23581002	506,713	803,400	(296,687)
4236	17.259	581	23581003	237,058	-	237,058
4236	17.259	581	23581005	75,491	-	75,491
17.259 Total				1,934,975	2,102,978	(168,003)
4234	17.260	413	23413005	237,849	259,748	(21,899)
4235	17.260	513	23513004	-	7,808	(7,808)
4235	17.260	513	23513005	565,131	644,588	(79,457)
4235	17.260	513	23513W04	-	612	(612)
4235	17.260	513	23513W05	-	2,946	(2,946)
4236	17.260	582	23582002	573,348	1,242,219	(668,871)
4236	17.260	582	23582003	518,333	-	518,333
4236	17.260	582	23582005	150,538	-	150,538

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FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2006	Adjusted NIS Expenditures FY 2006	2006 Variance Over Reported/ (Under Reported)
4236	17.260	815	23815002	20,000	-	20,000
4236	17.260	815	23815004	-	4,498	(4,498)
4236	17.260	815	23815005	148,681	162,261	(13,580)
4236	17.260	974	23974003	22,866	22,866	-
4236	17.260	975	23975005	5,406	5,937	(531)
17.260 Total				2,242,152	2,353,483	(111,331)
4236	17.266	818	23818004	147,203	180,383	(33,180)
4236	17.266	818	23818029	28,611	64,075	(35,464)
17.266 Total				175,814	244,458	(68,644)
4236	17.267	81A	23817A02	69,991	70,578	(587)
4236	17.267	81A	23817A03	274,049	273,463	586
4236	17.267	81E	23817E02	74,909	74,909	-
4236	17.267	81E	23817E03	78,775	78,775	-
4236	17.267	81L	23817LA2	4,133	(7,368)	11,501
4236	17.267	81V	23817VE2	68,195	48,530	19,665
4236	17.267	81V	23817VE3	153,957	173,621	(19,664)
17.267 Total				724,009	712,508	11,501
4231	17.271	175	23175003	5,759	7,244	(1,485)
4231	17.271	175	23175004	69,236	75,130	(5,894)
17.271 Total				74,995	82,374	(7,379)
4231	17.273	164	23164003	12,774	59,071	(46,297)
4231	17.273	164	23164004	35,321	27,418	7,903
4231	17.273	167	23167003	43,782	6,956	36,826
4231	17.273	167	23167004	19,830	18,672	1,158
17.273 Total				111,707	112,117	(410)
4232	17.504	751	23751005	114,920	239,508	(124,588)
4232	17.504	751	23751006	297,539	375,512	(77,973)
17.504 Total				412,459	615,020	(202,561)
4231	17.801	203	23203005	98,616	112,508	(13,892)
4231	17.801	203	23203006	212,050	177,371	34,679
17.801 Total				310,666	289,879	20,787
4231	17.804	202	23202005	176,653	188,045	(11,392)
4231	17.804	202	23202006	439,402	408,030	31,372
17.804 Total				616,055	596,075	19,980
4231	17.807	204	23204005	2,162	3,066	(904)
4231	17.807	204	23204006	4,813	6,908	(2,095)
17.807 Total				6,975	9,974	(2,999)

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Special Evaluation Summary**

Exhibit C-2006

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS	Adjusted NIS	Fiscal Year
				Expenditures	Expenditures	2006 Variance
				FY 2006	FY 2006	Over Reported/ (Under Reported)
4000	93.283	725	23725004	38,826	23,685	15,141
4000	93.283	725	23725005	80,882	64,568	16,314
93.283 Total				<u>119,708</u>	<u>88,253</u>	<u>31,455</u>
Fiscal Year 2006 Grand Total				<u><u>\$ 38,284,991</u></u>	<u><u>\$ 39,145,184</u></u>	<u><u>\$ (860,193)</u></u>

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2005

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS	Adjusted NIS	Fiscal Year
				Expenditures FY 2005	Expenditures FY 2005	2005 Variance Over Reported/ (Under Reported)
4231	17.002	121	23121004	\$ 66,506	\$ 67,789	\$ (1,283)
4231	17.002	121	23121005	153,500	146,276	7,224
4231	17.002	122	23122004	43,582	43,534	48
4231	17.002	122	23122005	99,800	89,446	10,354
4231	17.002	123	23123004	27,943	26,407	1,536
4231	17.002	123	23123005	154,450	155,234	(784)
4231	17.002	124	23124004	60,894	62,111	(1,217)
4231	17.002	124	23124005	158,696	152,376	6,320
4231	17.002	125	23125005	31,089	29,837	1,252
4231	17.002	129	23129003	1,973	8,235	(6,262)
4231	17.002	133	23133004	28,860	32,285	(3,425)
4231	17.002	134	23134004	3,865	4,942	(1,077)
4231	17.002	154	23154004	23,963	33,406	(9,443)
4231	17.002	907	23907004	11,628	25,883	(14,255)
4231	17.002	907	23907005	9,404	2,703	6,701
17.002 Total				<u>876,153</u>	<u>880,464</u>	<u>(4,311)</u>
4231	17.207	205	23205004	4,147,297	3,115,850	1,031,447
4231	17.207	205	23205029	1,399,997	2,205,297	(805,300)
4231	17.207	215	23215002	-	269	(269)
4231	17.207	215	23215003	250,220	296,115	(45,895)
4231	17.207	215	23215004	180,846	162,912	17,934
4231	17.207	222	23222002	165,154	185,665	(20,511)
4231	17.207	222	23222004	1	-	1
4231	17.207	222	23222029	423,598	415,716	7,882
4231	17.207	313	23313000	2,163	2,408	(245)
4231	17.207	860	23860002	1,630	4,713	(3,083)
4231	17.207	860	23860003	40,517	40,437	80
4231	17.207	861	23861003	(8,500)	192,560	(201,060)
4231	17.207	861	23861004	264,465	171,413	93,052
4231	17.207	906	23906003	276,362	286,746	(10,384)
17.207 Total				<u>7,143,750</u>	<u>7,080,101</u>	<u>63,649</u>
4231	17.225	170	23170002	3,848	10,088	(6,240)
4231	17.225	170	23170003	12,049	13,353	(1,304)
4231	17.225	173	23173003	(29,446)	-	(29,446)
4231	17.225	173	23173004	43,216	13,770	29,446
4231	17.225	174	23174003	(71)	-	(71)
4231	17.225	210	23210002	1,318,693	1,536,126	(217,433)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2005

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS	Adjusted NIS	Fiscal Year
				Expenditures FY 2005	Expenditures FY 2005	2005 Variance Over Reported/ (Under Reported)
4231	17.225	210	23210003	547,168	606,364	(59,196)
4231	17.225	210	23210004	6,123,852	6,007,710	116,142
4231	17.225	210	23210005	5,826,513	5,622,264	204,249
4231	17.225	213	23213000	(1,491)	790	(2,281)
4231	17.225	236	23236004	5,151	18,073	(12,922)
4231	17.225	237	23237004	53,011	53,011	-
4231	17.225	319	23319004	5,000	5,000	-
4231	17.225	372	23372002	3,765	883	2,882
4231	17.225	372	23372003	11,251	17,522	(6,271)
4231	17.225	373	23373002	-	30	(30)
4231	17.225	373	23373003	24,238	30,753	(6,515)
4231	17.225	375	23375002	1,440	1,792	(352)
4231	17.225	381	23381003	99,509	-	99,509
4231	17.225	381	23381004	(45)	102,163	(102,208)
4231	17.225	460	23460003	6,713	8,506	(1,793)
4231	17.225	657	23657003	(10,671)	22,371	(33,042)
4231	17.225	918	23918002	(88,545)	31,640	(120,185)
4238	17.225	997	23997003	3,636,911	3,734,410	(97,499)
4238	17.225	99I	2399I003	132,845	109,866	22,979
4238	17.225	99J	2399J003	252	22,526	(22,274)
4238	17.225	99P	2399P003	124,586	124,586	-
4238	17.225	99R	2399R003	60	50,915	(50,855)
17.225 Total				17,849,802	18,144,512	(294,710)
4231	17.245	226	23226003	(408,047)	-	(408,047)
4231	17.245	226	23226004	717,858	415,083	302,775
4231	17.245	226	23226005	611,344	506,072	105,272
4231	17.245	370	23370002	109,978	158,260	(48,282)
4231	17.245	370	23370003	120,427	131,474	(11,047)
4231	17.245	370	23370004	156,163	86,353	69,810
4231	17.245	371	23371002	39,992	54,223	(14,231)
4231	17.245	371	23371003	(1,959)	2,009	(3,968)
4231	17.245	371	23371004	56,058	55,563	495
17.245 Total				1,401,814	1,409,037	(7,223)
4235	17.258	510	23510002	(1,578)	(1,748)	170
4235	17.258	510	23510004	783,844	869,318	(85,474)
4235	17.258	510	23510029	1,102	15,480	(14,378)
4235	17.258	510	23510W04	-	10,196	(10,196)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2005

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2005	Adjusted NIS Expenditures FY 2005	2005 Variance Over Reported/ (Under Reported)
4235	17.258	510	23510W29	-	14,255	(14,255)
4235	17.258	550	23550004	206,479	193,526	12,953
4235	17.258	550	23550029	106	4,398	(4,292)
4236	17.258	558	23558C04	-	8,616	(8,616)
4236	17.258	558	23558I02	6,460	-	6,460
4236	17.258	558	23558I04	44,382	35,705	8,677
4236	17.258	558	23558I29	561	7,082	(6,521)
4236	17.258	580	23580002	157,365	1,413,921	(1,256,556)
4236	17.258	580	23580003	1,102,521	-	1,102,521
4236	17.258	580	23580004	214,634	-	214,634
4236	17.258	810	23810004	324,118	297,594	26,524
4236	17.258	810	23810029	3,763	16,378	(12,615)
4236	17.258	816	23816C04	-	67,018	(67,018)
4236	17.258	816	23816C29	46,904	22,547	24,357
4236	17.258	816	23816I04	195,554	136,945	58,609
4236	17.258	816	23816I05	38	38	-
4236	17.258	816	23816I29	-	12,441	(12,441)
4236	17.258	820	23820001	55,009	51,368	3,641
4236	17.258	820	23820002	41,259	34,831	6,428
4236	17.258	820	23820004	155,696	145,549	10,147
4236	17.258	820	23820029	-	20,774	(20,774)
4236	17.258	825	23825004	10,947	46,534	(35,587)
4236	17.258	825	23825029	-	(36,540)	36,540
17.258 Total				3,349,164	3,386,226	(37,062)
4235	17.259	511	23511004	367,995	388,756	(20,761)
4235	17.259	511	23511W04	-	48,459	(48,459)
4235	17.259	512	23512002	(1,130)	(1,369)	239
4235	17.259	512	23512004	247,249	254,090	(6,841)
4235	17.259	512	23512029	1,060	1,654	(594)
4235	17.259	512	23512W04	-	56,316	(56,316)
4235	17.259	512	23512W29	-	385	(385)
4236	17.259	581	23581002	386,989	1,784,673	(1,397,684)
4236	17.259	581	23581003	1,175,805	-	1,175,805
4236	17.259	581	23581004	597,325	-	597,325
17.259 Total				2,775,293	2,532,964	242,329
4235	17.260	513	23513002	(292)	(335)	43
4235	17.260	513	23513004	497,634	584,856	(87,222)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2005

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2005 Variance Over Reported/ (Under Reported)		
				FARS Expenditures FY 2005	Adjusted NIS Expenditures FY 2005	
4235	17.260	513	23513029	21,366	24,092	(2,726)
4235	17.260	513	23513W04	-	765	(765)
4236	17.260	582	23582002	264,615	1,467,146	(1,202,531)
4236	17.260	582	23582003	934,670	-	934,670
4236	17.260	582	23582004	22,145	-	22,145
4236	17.260	815	23815004	102,175	93,522	8,653
4236	17.260	815	23815005	225	-	225
4236	17.260	815	23815029	37	2,329	(2,292)
4236	17.260	970	23970002	35,690	35,690	-
4236	17.260	971	23971002	(20,397)	(20,397)	-
4236	17.260	972	23972002	117,237	62,237	55,000
4236	17.260	973	23973002	(2,699)	1,444	(4,143)
4236	17.260	974	23974003	170,782	170,782	-
17.260 Total				2,143,188	2,422,131	(278,943)
4237	17.261	340	23340003	368	632	(264)
4235	17.261	951	23951G03	38,611	1,067	37,544
4236	17.261	951	23951W03	-	38,605	(38,605)
17.261 Total				38,979	40,304	(1,325)
4236	17.266	818	23818029	351,206	358,739	(7,533)
17.266 Total				351,206	358,739	(7,533)
4236	17.267	81A	23817A02	28,731	28,784	(53)
4236	17.267	81A	23817A03	1,746	1,693	53
4236	17.267	81E	23817E02	141,471	150,000	(8,529)
4236	17.267	81E	23817E03	44,382	35,854	8,528
4236	17.267	81L	23817LA2	124,016	135,517	(11,501)
4236	17.267	81V	23817VE2	219,156	238,820	(19,664)
4236	17.267	81V	23817VE3	46,043	26,379	19,664
17.267 Total				605,545	617,047	(11,502)
4231	17.271	175	23175003	76,754	79,586	(2,832)
17.271 Total				76,754	79,586	(2,832)
4231	17.273	164	23164003	72,707	76,520	(3,813)
4231	17.273	167	23167003	24,924	25,425	(501)
17.273 Total				97,631	101,945	(4,314)
4232	17.504	751	23751004	180,821	240,048	(59,227)
4232	17.504	751	23751005	309,759	434,772	(125,013)
17.504 Total				490,580	674,820	(184,240)
4231	17.801	203	23203004	85,189	84,925	264

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2005

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year 2005 Variance Over Reported/ (Under Reported)		
				FARS Expenditures FY 2005	Adjusted NIS Expenditures FY 2005	
4231	17.801	203	23203005	187,387	175,629	11,758
17.801 Total				<u>272,576</u>	<u>260,554</u>	<u>12,022</u>
4231	17.804	202	23202004	130,541	177,639	(47,098)
4231	17.804	202	23202005	424,344	390,818	33,526
17.804 Total				<u>554,885</u>	<u>568,457</u>	<u>(13,572)</u>
4231	17.807	204	23204004	1,997	2,855	(858)
4231	17.807	204	23204005	4,838	6,835	(1,997)
17.807 Total				<u>6,835</u>	<u>9,690</u>	<u>(2,855)</u>
4000	93.283	725	23725004	85,608	85,428	180
4000	93.283	725	23725005	85,810	-	85,810
4000	93.283	725	23725039	(6)	31,500	(31,506)
93.283 Total				<u>171,412</u>	<u>116,928</u>	<u>54,484</u>
4231	AL	000	23000003	(17,760)	-	(17,760)
4231	AL	160	23160003	(95)	-	(95)
AL Total				<u>(17,855)</u>	<u>-</u>	<u>(17,855)</u>
Fiscal Year 2005 Grand Total				<u><u>\$ 38,187,712</u></u>	<u><u>\$ 38,683,505</u></u>	<u><u>\$ (495,793)</u></u>

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2004

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2004	Adjusted NIS Expenditures FY 2004	2004 Variance Over Reported/ (Under Reported)
4231	17.002	121	23121002	\$ 996	\$ -	\$ 996
4231	17.002	121	23121003	71,625	101,044	(29,419)
4231	17.002	121	23121004	178,929	154,571	24,358
4231	17.002	122	23122003	52,888	44,069	8,819
4231	17.002	122	23122004	115,036	117,471	(2,435)
4231	17.002	123	23123003	31,343	58,772	(27,429)
4231	17.002	123	23123004	191,090	190,884	206
4231	17.002	124	23124003	66,812	80,893	(14,081)
4231	17.002	124	23124004	173,066	150,734	22,332
4231	17.002	125	23125003	13,198	5,495	7,703
4231	17.002	129	23129003	20,027	27,231	(7,204)
4231	17.002	133	23133004	21,447	29,099	(7,652)
4231	17.002	154	23154004	11,179	13,786	(2,607)
4231	17.002	907	23907003	9,570	16,530	(6,960)
4231	17.002	907	23907004	4,121	5,465	(1,344)
17.002 Total				961,327	996,044	(34,717)
4231	17.207	205	23205000	183	-	183
4231	17.207	205	23205001	(154)	-	(154)
4231	17.207	205	23205002	831,159	1,360,449	(529,290)
4231	17.207	205	23205029	4,517,104	3,977,917	539,187
4231	17.207	215	23215001	170	217	(47)
4231	17.207	215	23215002	204,843	284,412	(79,569)
4231	17.207	215	23215003	174,246	106,641	67,605
4231	17.207	222	23222001	231,346	67,965	163,381
4231	17.207	222	23222002	498,185	311,190	186,995
4231	17.207	222	23222029	35,703	163,637	(127,934)
4231	17.207	313	23313000	5,170	5,418	(248)
4231	17.207	860	23860002	29,830	19,421	10,409
4231	17.207	860	23860003	2,730	25,552	(22,822)
4231	17.207	861	23861002	59,664	163,081	(103,417)
4231	17.207	861	23861003	273,900	296,301	(22,401)
4231	17.207	906	23906002	98,103	-	98,103
4231	17.207	906	23906003	(462)	106,146	(106,608)
4231	17.207	982	23982003	550,698	550,698	-
17.207 Total				7,512,418	7,439,045	73,373
4231	17.225	170	23170002	72,783	72,783	-
4231	17.225	173	23173001	14,890	-	14,890
4231	17.225	173	23173002	(14,890)	-	(14,890)

See Notes to Exhibit in Background.

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2004

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2004	Adjusted NIS Expenditures FY 2004	2004 Variance Over Reported/ (Under Reported)
4231	17.225	173	23173003	36,853	36,853	-
4231	17.225	174	23174002	-	80	(80)
4231	17.225	174	23174003	6,985	11,920	(4,935)
4231	17.225	210	23210001	593,520	761,549	(168,029)
4231	17.225	210	23210002	972,768	1,191,280	(218,512)
4231	17.225	210	23210003	5,865,157	5,635,161	229,996
4231	17.225	210	23210004	6,265,508	6,111,647	153,861
4231	17.225	211	23211000	884	-	884
4231	17.225	213	23213000	431	1,406	(975)
4231	17.225	236	23236004	7,129	5,142	1,987
4231	17.225	350	23350003	1,224	1,605	(381)
4231	17.225	372	23372001	-	108	(108)
4231	17.225	372	23372002	52,764	3,459	49,305
4231	17.225	372	23372003	-	62,982	(62,982)
4231	17.225	373	23373001	(8,975)	-	(8,975)
4231	17.225	373	23373002	-	51,210	(51,210)
4231	17.225	373	23373003	84,994	40,934	44,060
4231	17.225	375	23375002	1,755	2,345	(590)
4231	17.225	381	23381002	-	(8,687)	8,687
4231	17.225	381	23381003	187,130	146,652	40,478
4231	17.225	381	23381004	45	64,108	(64,063)
4231	17.225	460	23460003	10,776	12,458	(1,682)
4231	17.225	657	23657003	8,619	24,485	(15,866)
4231	17.225	918	23918002	88,545	113,605	(25,060)
4238	17.225	997	23997003	53,000	53,000	-
17.225 Total				14,301,895	14,396,085	(94,190)
4231	17.245	226	23226003	467,083	542,206	(75,123)
4231	17.245	226	23226004	75,070	-	75,070
4231	17.245	370	23370002	355,122	339,475	15,647
4231	17.245	371	23371002	115,719	135,438	(19,719)
4231	17.245	371	23371004	1,850	9,689	(7,839)
17.245 Total				1,014,844	1,026,808	(11,964)
4233	17.253	515	23515002	138,260	95,489	42,771
4233	17.253	515	23515029	68,860	91,151	(22,291)
4233	17.253	515	23515W02	-	25,741	(25,741)
4233	17.253	515	23515W29	-	17,031	(17,031)
4233	17.253	520	23520002	26,559	21,758	4,801
4233	17.253	520	23520029	8,574	11,366	(2,792)

See Notes to Exhibit in Background.

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2004

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2004	Adjusted NIS Expenditures FY 2004	2004 Variance Over Reported/ (Under Reported)
4233	17.253	520	23520W02	-	3,910	(3,910)
4233	17.253	520	23520W29	-	4,851	(4,851)
4233	17.253	840	23840002	10,549	12,942	(2,393)
4233	17.253	840	23840003	2,131	-	2,131
4233	17.253	841	23841002	479	479	-
4233	17.253	855	23855002	102,000	159,000	(57,000)
4233	17.253	855	23855003	57,000	-	57,000
4233	17.253	856	23856002	35,877	53,329	(17,452)
4233	17.253	856	23856003	17,452	-	17,452
17.253 Total				467,741	497,047	(29,306)
4231	17.257	902	23902003	-	8,129	(8,129)
4236	17.257	979	23979002	51	154	(103)
17.257 Total				51	8,283	(8,232)
4235	17.258	510	23510001	(1,899)	-	(1,899)
4235	17.258	510	23510002	161,307	143,989	17,318
4235	17.258	510	23510029	639,306	733,973	(94,667)
4235	17.258	510	23510W02	-	10,366	(10,366)
4235	17.258	510	23510W29	-	25,004	(25,004)
4235	17.258	550	23550002	(7,622)	33,195	(40,817)
4235	17.258	550	23550029	139,206	122,812	16,394
4235	17.258	554	23554002	(20,414)	992	(21,406)
4235	17.258	554	23554029	618	618	-
4235	17.258	555	23555002	892	892	-
4235	17.258	555	23555029	104	104	-
4236	17.258	558	23558001	22,303	-	22,303
4236	17.258	558	23558C02	4,341	163	4,178
4236	17.258	558	23558C29	15,646	6,992	8,654
4236	17.258	558	23558I02	-	4,341	(4,341)
4236	17.258	558	23558I29	-	30,793	(30,793)
4236	17.258	580	23580002	324,904	1,068,626	(743,722)
4236	17.258	580	23580003	672,553	-	672,553
4236	17.258	810	23810002	106,490	93,899	12,591
4236	17.258	810	23810004	23,986	1,559	22,427
4236	17.258	810	23810029	192,490	220,240	(27,750)
4236	17.258	816	23816C02	71,181	21,836	49,345
4236	17.258	816	23816C29	65,891	6,643	59,248
4236	17.258	816	23816I02	-	72,364	(72,364)
4236	17.258	816	23816I29	-	35,391	(35,391)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2004

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2004	Adjusted NIS Expenditures FY 2004	2004 Variance Over Reported/ (Under Reported)
4236	17.258	816	23816T02	-	25	(25)
4236	17.258	816	23816T29	-	295	(295)
4236	17.258	820	23820000	(8,905)	-	(8,905)
4236	17.258	820	23820001	241,451	215,171	26,280
4236	17.258	820	23820002	62,328	(396,090)	458,418
4236	17.258	820	23820029	(369,158)	40,254	(409,412)
4236	17.258	825	23825002	4,538	40,441	(35,903)
4236	17.258	825	23825029	7,977	36,049	(28,072)
17.258 Total				2,349,514	2,570,937	(221,423)
4235	17.259	512	23512001	(1,843)	-	(1,843)
4235	17.259	512	23512002	259,171	171,416	87,755
4235	17.259	512	23512004	18,490	4,430	14,060
4235	17.259	512	23512029	430,327	481,770	(51,443)
4235	17.259	512	23512W02	-	63,210	(63,210)
4235	17.259	512	23512W04	-	21,078	(21,078)
4235	17.259	512	23512W29	-	47,114	(47,114)
4236	17.259	581	23581002	759,053	1,785,297	(1,026,244)
4236	17.259	581	23581003	990,326	-	990,326
17.259 Total				2,455,524	2,574,315	(118,791)
4235	17.260	513	23513002	137,701	141,314	(3,613)
4235	17.260	513	23513029	474,204	560,772	(86,568)
4236	17.260	582	23582002	661,007	1,653,643	(992,636)
4236	17.260	582	23582003	909,881	-	909,881
4236	17.260	815	23815002	12,818	12,221	597
4236	17.260	815	23815029	58,192	57,849	343
4236	17.260	970	23970002	75,915	75,915	-
4236	17.260	971	23971002	21,844	25,435	(3,591)
4236	17.260	972	23972002	621,170	676,170	(55,000)
4236	17.260	973	23973002	13,037	15,598	(2,561)
17.260 Total				2,985,769	3,218,917	(233,148)
4237	17.261	340	23340003	55,403	56,527	(1,124)
4236	17.261	951	23951W03	12,659	12,920	(261)
17.261 Total				68,062	69,447	(1,385)
4236	17.266	818	23818029	11,157	11,157	-
17.266 Total				11,157	11,157	-
4236	17.267	81A	23817A02	2,108	2,108	-
4236	17.267	81L	23817LA2	19,785	19,785	-
4236	17.267	81V	23817VE2	61,180	61,180	-

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2004

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	Fiscal Year		
				FARS Expenditures FY 2004	Adjusted NIS Expenditures FY 2004	2004 Variance Over Reported/ (Under Reported)
	17.267 Total			83,073	83,073	-
4231	17.271	175	23175002	15,204	7,761	7,443
4231	17.271	175	23175003	41,842	50,419	(8,577)
	17.271 Total			57,046	58,180	(1,134)
4231	17.273	164	23164002	78,548	8,401	70,147
4231	17.273	164	23164003	77,734	107,153	(29,419)
4231	17.273	167	23167002	(37,030)	1,457	(38,487)
4231	17.273	167	23167003	19,179	24,126	(4,947)
	17.273 Total			138,431	141,137	(2,706)
4232	17.504	751	23751003	177,875	227,703	(49,828)
4232	17.504	751	23751004	246,813	363,118	(116,305)
4232	17.504	752	23752003	22,819	29,210	(6,391)
	17.504 Total			447,507	620,031	(172,524)
4231	17.801	203	23203003	88,762	116,287	(27,525)
4231	17.801	203	23203004	215,813	179,125	36,688
	17.801 Total			304,575	295,412	9,163
4231	17.804	202	23202003	142,159	182,105	(39,946)
4231	17.804	202	23202004	456,457	397,159	59,298
	17.804 Total			598,616	579,264	19,352
4231	17.807	204	23204004	4,509	6,615	(2,106)
	17.807 Total			4,509	6,615	(2,106)
4000	93.283	725	23725002	36,001	-	36,001
4000	93.283	725	23725003	103,558	50,034	53,524
4000	93.283	725	23725039	35,411	68,663	(33,252)
	93.283 Total			174,970	118,697	56,273
4236	"805"	805	23805001	-	1,378	(1,378)
4236	"805"	805	23805007	-	(162)	162
	"805" Total			-	1,216	(1,216)
4231	AL	000	23000003	(3,568)	-	(3,568)
4235	AL	500	23500000	1,871	-	1,871
4236	AL	800	23800003	(166)	-	(166)
	AL Total			(1,863)	-	(1,863)
Fiscal Year 2004 Grand Total				\$ 33,935,166	\$ 34,711,710	\$ (776,544)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2003

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	FARS	Adjusted NIS	January 2003 to June 2003
				Expenditures	Expenditures	Variance Over Reported/ (Under Reported)
4231	17.002	121	23121003	\$ 119,429	\$ 120,782	\$ (1,353)
4231	17.002	122	23122003	67,235	65,785	1,450
4231	17.002	123	23123003	104,286	106,149	(1,863)
4231	17.002	124	23124003	114,970	117,071	(2,101)
4231	17.002	125	23125003	8,996	9,729	(733)
4231	17.002	133	23133001	19,291	28,090	(8,799)
4231	17.002	134	23134001	9,290	8,490	800
4231	17.002	907	23907003	5,468	7,220	(1,752)
17.002 Total				<u>448,965</u>	<u>463,316</u>	<u>(14,351)</u>
4231	17.207	205	23205001	2,569	3,613	(1,044)
4231	17.207	205	23205002	2,926,156	2,825,439	100,717
4231	17.207	215	23215001	(39,862)	(59,032)	19,170
4231	17.207	215	23215002	221,872	242,676	(20,804)
4231	17.207	222	23222001	168,144	167,456	688
4231	17.207	222	23222002	(27,628)	(33,173)	5,545
4231	17.207	313	23313000	1,941	1,941	-
4231	17.207	860	23860001	16,795	16,795	-
4231	17.207	860	23860002	794	3,730	(2,936)
4231	17.207	861	23861001	176,842	248,205	(71,363)
4231	17.207	861	23861002	34,309	15,596	18,713
4231	17.207	906	23906002	27,110	30,030	(2,920)
4231	17.207	906	23906003	462	837	(375)
4231	17.207	917	23917003	5,000	5,000	-
4236	17.207	980	23980002	-	20	(20)
4231	17.207	981	23981001	177,200	177,200	-
17.207 Total				<u>3,691,704</u>	<u>3,646,333</u>	<u>45,371</u>
4231	17.225	170	23170002	43,801	43,801	-
4231	17.225	173	23173003	4,708	4,708	-
4231	17.225	174	23174001	(11,984)	(16,621)	4,637
4231	17.225	174	23174003	17,128	21,553	(4,425)
4231	17.225	210	23210000	36,293	50,180	(13,887)
4231	17.225	210	23210001	168,638	234,270	(65,632)
4231	17.225	210	23210002	115,383	159,532	(44,149)
4231	17.225	210	23210003	5,552,467	5,454,915	97,552
4231	17.225	213	23213000	355	344	11
4231	17.225	372	23372001	179,820	187,392	(7,572)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2003

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to June 2003		
				FARS Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4231	17.225	372	23372002	17,413	12,589	4,824
4231	17.225	373	23373001	48,206	48,206	-
4231	17.225	373	23373003	98	98	-
4231	17.225	374	23374002	2,319	2,755	(436)
4231	17.225	381	23381002	(96,608)	(152,813)	56,205
4231	17.225	381	23381003	258,242	320,981	(62,739)
4231	17.225	460	23460003	4,850	6,003	(1,153)
4231	17.225	657	23657003	5,939	5,782	157
17.225 Total				6,347,068	6,383,675	(36,607)
4231	17.245	226	23226003	180,864	180,864	-
4231	17.245	370	23370002	28,717	28,717	-
4231	17.245	371	23371002	11,989	13,035	(1,046)
17.245 Total				221,570	222,616	(1,046)
4233	17.253	515	23515002	173,648	200,409	(26,761)
4233	17.253	515	23515W02	-	327	(327)
4233	17.253	520	23520002	51,467	58,804	(7,337)
4233	17.253	520	23520W02	-	41	(41)
4233	17.253	840	23840002	7,411	7,303	108
4233	17.253	841	23841002	1,859	1,859	-
4233	17.253	855	23855002	89,289	89,289	-
4233	17.253	856	23856002	136,793	136,793	-
17.253 Total				460,467	494,825	(34,358)
4236	17.257	979	23979002	10,159	12,853	(2,694)
17.257 Total				10,159	12,853	(2,694)
4235	17.258	510	23510001	181	205	(24)
4235	17.258	510	23510002	293,534	323,332	(29,798)
4235	17.258	550	23550002	68,247	68,681	(434)
4235	17.258	554	23554002	15,633	15,633	-
4235	17.258	555	23555002	(27)	(27)	-
4236	17.258	558	23558C02	17,143	20,980	(3,837)
4236	17.258	580	23580002	544,703	544,703	-
4236	17.258	810	23810002	162,533	159,980	2,553
4236	17.258	816	23816C02	97,376	97,376	-
4236	17.258	820	23820000	40,013	40,506	(493)
4236	17.258	820	23820002	517,020	515,858	1,162
4236	17.258	825	23825001	(13,748)	(12,422)	(1,326)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2003

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to June 2003		
				FARS Expenditures	Adjusted NIS Expenditures	Variance Over Reported/ (Under Reported)
4236	17.258	825	23825002	(3,053)	(4,604)	1,551
17.258 Total				1,739,555	1,770,201	(30,646)
4235	17.259	512	23512002	276,496	318,209	(41,713)
4236	17.259	581	23581002	952,293	952,293	-
17.259 Total				1,228,789	1,270,502	(41,713)
4235	17.260	513	23513002	342,517	377,757	(35,240)
4236	17.260	582	23582002	739,894	739,894	-
4236	17.260	815	23815002	35,419	34,467	952
4236	17.260	970	23970002	70,959	70,959	-
4236	17.260	971	23971002	(2,817)	(2,140)	(677)
4236	17.260	972	23972002	915,000	915,000	-
4236	17.260	973	23973002	1,921	2,629	(708)
17.260 Total				2,102,893	2,138,566	(35,673)
4237	17.261	340	23340003	2,689	3,291	(602)
17.261 Total				2,689	3,291	(602)
4231	17.271	175	23175001	(22)	(33)	11
4231	17.271	175	23175002	43,294	54,492	(11,198)
4231	17.271	175	23175003	(15,741)	(27,437)	11,696
17.271 Total				27,531	27,022	509
4231	17.273	164	23164002	66,917	79,121	(12,204)
4231	17.273	164	23164003	(19,130)	(32,224)	13,094
4231	17.273	167	23167002	8,802	9,997	(1,195)
4231	17.273	167	23167003	(1,559)	(2,849)	1,290
17.273 Total				55,030	54,045	985
4232	17.504	751	23751002	(512)	(731)	219
4232	17.504	751	23751003	163,412	209,041	(45,629)
4232	17.504	752	23752002	661	1,236	(575)
4232	17.504	752	23752003	20,524	14,540	5,984
17.504 Total				184,085	224,086	(40,001)
4231	17.801	203	23203002	1,944	2,862	(918)
4231	17.801	203	23203003	187,765	168,285	19,480
17.801 Total				189,709	171,147	18,562
4231	17.804	202	23202002	130	190	(60)
4231	17.804	202	23202003	262,207	266,739	(4,532)
17.804 Total				262,337	266,929	(4,592)
4000	93.283	725	23725002	855	1,224	(369)

**Nebraska Department of Labor
Special Evaluation Summary**

Exhibit C-2003

FARS/DOL Expenditures Greater Than (Less Than) Adjusted NIS Expenditures

Fund	CFDA	Project Code	Business Unit	January 2003 to June 2003		
				FARS Expenditures January 2003 to June 2003	Adjusted NIS Expenditures January 2003 to June 2003	Variance Over Reported/ (Under Reported)
4000	93.283	725	23725003	-	7,421	(7,421)
4000	93.283	725	23725039	66,730	38,361	28,369
4000	93.283	725	23ZZ0009	-	3,857	(3,857)
93.283 Total				<u>67,585</u>	<u>50,863</u>	<u>16,722</u>
January 2003 thru June 2003 Total				<u><u>\$ 17,040,136</u></u>	<u><u>\$ 17,200,270</u></u>	<u><u>\$ (160,134)</u></u>

Nebraska Department of Labor
Special Evaluation Summary
Unallowable Transfer - Journal Entry

Exhibit D

In June and August 2007, the Nebraska Department of Labor received a total of \$7.5 million in WIA grant money from the US Department of Labor. The Nebraska Department of Labor subsequently transferred this \$7.5 million to their ES, UI, TAA, and TFW programs in order to pay back funds to the federal government which they had over spent. This type of transfer is not allowable under OMB Circular A - 87.

Transfer Summary		
	CFDA Grant	Amount
Transfers from		
	17.258 WIA Adult Program	664,630
	17.259 WIA Youth Activities	4,633,591
	17.260 WIA Dislocated Workers	2,223,826
	Total Transfers from	7,522,047
Transfers to		
	17.207 Employment Service/Wagner-Peyser Funded Activities (ES)	(2,491,250)
	17.225 Unemployment Insurance (UI)	(4,619,094)
	17.245 Trade Adjustment Assistance (TAA)	(353,995)
	17.273 Temporary Labor Certification for Foreign Workers (TFW)	(57,708)
	Total Transfers to	(7,522,047)

Note 1: See Exhibit A, Column titled Reverse Unallowable Transfer

**Nebraska Department of Labor
Special Evaluation Summary
DHHS Contracts**

Exhibit E

Adjusted NIS Expenditures Greater Than (Less Than) NIS Receipts

Fund	Project Code	Business Unit	Adjusted NIS		Variance
			Expenditures	NIS Receipts	(Overdrawn)/ Underdrawn
4233	551	23551029	\$ 14,377	\$ -	\$ 14,377
4233	551	23551002	32,441	-	32,441
4235	552	23552002	9,403	2,350	7,053
4235	552	23552029	29,072	12,738	16,334
4235	553	23553029	59	-	59
4235	556	23556002	701,121	631,596	69,525
4235	556	23556029	144,745	81,874	62,871
4236	870	23870003	13,050	6,324	6,726
4236	871	23871003	146,361	61,672	84,689
4236	915	23915002	7,768	12,113	(4,345)
4236	915	23915029	31,891	17,568	14,323
4235	916	23916002	89,809	98,657	(8,848)
4235	916	23916029	361,354	211,178	150,176
4235	960	23960002	226	-	226
4235	960	23960029	-	3,699	(3,699)
4235	961	23961002	336	110,538	(110,202)
4235	961	23961029	104,017	-	104,017
Fiscal Year 2004 Total			\$ 1,686,030	\$ 1,250,307	\$ 435,723
4235	552	23552004	9,387	16,249	(6,862)
4235	552	23552029	11,653	-	11,653
4235	556	23556004	613,900	747,740	(133,840)
4235	556	23556029	133,391	958	132,433
4236	870	23870003	10,386	22,192	(11,806)
4236	870	23870004	10,262	7,645	2,617
4236	871	23871003	95,329	33,914	61,415
4236	871	23871004	99,046	68,467	30,579
4236	915	23915003	2,278	2,749	(471)
4236	915	23915004	21,665	11,421	10,244
4236	915	23915029	9,816	8,068	1,748
4235	916	23916003	10,644	52,783	(42,139)
4235	916	23916004	275,805	281,158	(5,353)
4235	916	23916029	188,024	59,454	128,570
4235	961	23961004	123,837	-	123,837
4235	961	23961029	78,677	-	78,677
Fiscal Year 2005 Total			\$ 1,694,100	\$ 1,312,798	\$ 381,302
4235	552	23552004	586	981	(395)
4235	552	23552005	19,410	11,120	8,290
4235	552	23552029	1,441	-	1,441
4235	556	23556004	-	13,377	(13,377)
4235	556	23556005	779,881	768,119	11,762
4236	870	23870004	972	4,360	(3,388)
4236	870	23870005	15,910	10,423	5,487
4236	871	23871004	27,641	44,647	(17,006)
4236	871	23871005	202,742	120,213	82,529
4236	915	23915004	1,212	9,679	(8,467)
4236	915	23915005	51,959	37,168	14,791
4235	916	23916004	24,108	126,113	(102,005)
4235	916	23916005	446,092	279,753	166,339

**Nebraska Department of Labor
Special Evaluation Summary
DHHS Contracts**

Exhibit E

Adjusted NIS Expenditures Greater Than (Less Than) NIS Receipts

Fund	Project Code	Business Unit	Adjusted NIS Expenditures	NIS Receipts	Variance (Overdrawn)/ Underdrawn
4235	960	23960004	-	1,209	(1,209)
4235	960	23960005	-	4,796	(4,796)
4235	961	23961004	9,811	73,221	(63,410)
4235	961	23961005	186,172	160,407	25,765
Fiscal Year 2006 Total			\$ 1,767,937	\$ 1,665,586	\$ 102,351
4235	552	23552005	659	-	659
4235	552	23552006	6,552	5,614	938
4235	556	23556006	506,854	509,621	(2,767)
4236	870	23870005	727	1,679	(952)
4236	870	23870006	5,137	3,631	1,506
4236	871	23871004	20,840	-	20,840
4236	871	23871005	10,493	27,056	(16,563)
4236	871	23871006	98,563	73,950	24,613
4236	915	23915005	568	4,358	(3,790)
4236	915	23915006	41,687	13,939	27,748
4235	916	23916005	26,156	52,964	(26,808)
4235	916	23916006	195,087	137,612	57,475
4235	961	23961005	14,816	-	14,816
4235	961	23961006	102,341	-	102,341
July 2006 thru December 2006 Total			\$ 1,030,480	\$ 830,424	\$ 200,056
4235	552	23552006	6,320	5,440	880
4235	556	23556006	327,198	401,587	(74,389)
4236	870	23870006	4,756	3,917	839
4236	871	23871004	(31,645)	-	(31,645)
4236	871	23871006	164,081	102,855	61,226
4236	915	23915006	11,192	13,629	(2,437)
4235	916	23916005	250	-	250
4235	916	23916006	236,840	167,630	69,210
4235	961	23961006	105,398	-	105,398
January 2007 thru June 2007 Total			\$ 824,390	\$ 695,058	\$ 129,332
4235	552	23552006	635	3,997	(3,362)
4235	556	23556006	143,655	193,216	(49,561)
4236	870	23870006	56	-	56
4236	870	23870007	8,348	2,241	6,107
4236	871	23871006	(23,142)	9,450	(32,592)
4236	871	23871007	170,550	93,055	77,495
4236	915	23915006	1,084	4,066	(2,982)
4236	915	23915007	17,400	7,923	9,477
4235	916	23916006	44,009	33,810	10,199
4235	916	23916007	371,000	257,724	113,276
4235	961	23961006	9,388	-	9,388
July 2007 thru March 2008 Total			\$ 742,983	\$ 605,482	\$ 137,501
January 2003 thru June 2003			\$ 491,514	\$ 66,921	\$ 424,593
Total DHHS January 2003 thru March 2008			\$ 8,237,434	\$ 6,426,576	\$ 1,810,858

**Nebraska Department of Labor
Special Evaluation Summary
DHHS Contracts**

Exhibit E

Adjusted NIS Expenditures Greater Than (Less Than) NIS Receipts

- Note 1:** January through June 2003 information is not available by project, as the Department recorded all information during this time to project code 805, instead of individual project codes.
- Note 2:** Column titled Adjusted NIS Expenditures represents direct NIS expenditures with APA adjustments made for allocations of indirect costs.
- Note 3:** Column title NIS Receipts represents NIS Object Code 4711 (Sale of Services) from DHHS.
- Note 4:** Where NIS Receipts are greater than Adjusted NIS Expenditures, this is shown as a negative amount and the Department over billed DHHS. Where NIS Receipts are less than Adjusted NIS Expenditures, this is shown as a positive amount and the Department under billed DHHS.
- Note 5:** Business Units are cost centers used in the NIS accounting process to record where a transaction will be impacted. For the business units used by the Department, the first two digits indicate the agency number, the next three digits are the project number, and the last three digits indicate the grant year. Where the last three digits are "029" the grant year is 2003.

Nebraska Department of Labor
Special Evaluation Summary

Exhibit F

Email Correspondence from the U.S. Department Of Labor to the Nebraska
Department of Labor dated May 2, 2007.

From: "Ouyang, Tommy - ETA" Ouyang.Tommy@dol.gov
To : <btejral@dol.state.ne.us>, <rrotherham@dol.state.ne.us>
05/02/2007 02:57 PM
cc
Subject Payment versus Expenditure

Hi Becky and Rose

Following is a list of grants with payment from PMS that exceeds the expenditure reported by the state. The expenditure datas are for the quarter ending Dec. 31, 2006. It is DOL's policy to minimize the cash the grantee has on hand. Can you look into these grants to see if the excess amount needs to be returned back to the PMS. Thanks.

	Amount Authorized	Payment	Expenditure
2005 ES14877SJ0	\$6,478,316.00	\$6,478,316.00	\$5,848,728.17
2005 ES14008QM0	\$117,912.00	\$82,661.43	\$20,980.26
2006 ES15708VLO	\$6,207,740.00	\$3,385,984.36	\$1,062,889.29
2005 UI14446QD0	\$13,213,193.00	\$13,213,193.00	\$11,847,382.99
2006 TA15314UA0	\$880,697.00	\$378,751.88	\$929.08
2007 UI15812XF0	\$4,823,307.00	\$3,432,183.72	\$0.00

Tom Ouyang

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Chicago, IL 60604
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The difference between payments and expenditures is \$8,190,181.

Note: Email was provided to APA on March 18, 2008.