



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

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FOR RELEASE _____ March 30, 2012

Auditor of State David A. Vaudt today released the State of Iowa's Single Audit Report for the year ended June 30, 2011. The report covers the disbursement of federal funds by all state agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

The State expended approximately \$7.7 billion of federal funds in fiscal year 2011, a decrease of 7.3% from the prior year. The decrease in federal funds expended is primarily due to a decrease of approximately \$739 million from American Recovery and Reinvestment Act of 2009 (ARRA) funds, an increase of approximately \$50 million in supplemental nutrition assistance and an increase of approximately \$106 million in non-ARRA Medicaid. Disbursements included approximately \$2.3 billion for Medicaid, including \$235 million in ARRA funding, \$1.1 billion for unemployment insurance, including \$324 million in ARRA funding, \$558 million for supplemental nutrition assistance, \$470 million for highway planning and construction, including \$88 million in ARRA funding, \$441 million for federal direct student loans, \$222 million for community development block grants, \$189 million for disaster assistance and \$115 million for special education. Although the State of Iowa administered approximately 660 federal programs during the year ended June 30, 2011, these eight programs accounted for 71% of total federal disbursements.

Vaudt reported internal control deficiencies were identified at various state agencies, including an instance of material noncompliance and other instances of noncompliance. These items, with management's responses, are included in the Schedule of Findings and Questioned Costs.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1260-8990-A000.pdf>.

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**STATE OF IOWA
SINGLE AUDIT REPORT**

**INDEPENDENT AUDITOR'S REPORT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

JUNE 30, 2011

**ENTITY IDENTIFICATION NUMBER
EIN-42-0933966**

State of Iowa

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State of Iowa



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March 22, 2012

To the Governor and Members of the General Assembly:

We are pleased to submit the Single Audit Report for the State of Iowa for the year ended June 30, 2011. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit-Organizations.

The Single Audit Report reflects federal expenditures of approximately \$7.7 billion. This report identifies significant deficiencies in internal control relating to major programs and instances of non-compliance, including an item we believe constitutes material noncompliance, according to the criteria of OMB Circular A-133. Therefore, the Single Audit Report contains a qualified opinion on compliance with the requirements regarding level of effort applicable to the Education Jobs Fund, an unqualified opinion on other requirements for the Education Jobs Fund and an unqualified opinion on the State's compliance with requirements applicable to each of its other major programs. The significant deficiencies and instances of non-compliance are described in the accompanying Schedule of Findings and Questioned Costs.

The State of Iowa Comprehensive Annual Financial Report for the year ended June 30, 2011 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1260-8990-B000.pdf> and <http://auditor.iowa.gov/reports/1260-8990-B001.pdf>.

We would like to acknowledge the many courtesies and assistance extended to us by the staff of the state agencies and universities during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Respectfully submitted,

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

State of Iowa



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STATE OF IOWA

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Independent Auditor's Report on the Schedule of Expenditures
of Federal Awards, on Compliance with Requirements That Could Have a
Direct and Material Effect on Each Major Program and on Internal Control
over Compliance in Accordance with OMB Circular A-133

To the Governor and Members of the General Assembly:

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the State of Iowa as of and for the year ended June 30, 2011, and have issued our report thereon dated December 15, 2011. We did not audit the financial statements of the Tobacco Settlement Authority, a major governmental fund, and certain discretely presented and blended component units, which statements reflect 97% of assets and 58% of revenues of the discretely presented component units and 25% of assets and 7% of revenues of the nonmajor special revenue funds, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the major governmental fund and these discretely presented and blended component units, are based on the reports of the other auditors. Our audit and the audits of the other auditors were performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Compliance

We have audited the State of Iowa's compliance with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the State of Iowa's management. Our responsibility is to express an opinion on the State of Iowa's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit and the reports of the other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Iowa's compliance with those requirements.

As described in item 11-III-USDE-282-1 in the accompanying Schedule of Findings and Questioned Costs, the State of Iowa did not comply with requirements regarding level of effort that are applicable to the Education Jobs Fund program. Compliance with such requirements is necessary, in our opinion, for the State of Iowa to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Education Jobs Fund program for the year ended June 30, 2011. Also, in our opinion, the State of Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2011. However, the results of our audit procedures disclosed instances of non-compliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and are described as items 11-III-USDE-282-2, 11-III-HHS-401-1 and 11-III-HHS-427-2-in Part III of the accompanying Schedule of Findings and Questioned Costs.

Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the State of Iowa's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Iowa's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis.

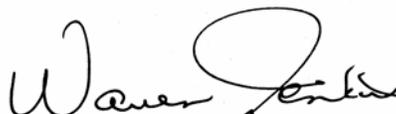
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the State's internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance we consider to be significant deficiencies which are described in the accompanying Schedule of Findings and Questioned Costs. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The State of Iowa's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. While we have expressed our conclusions on the State's responses, we did not audit the State of Iowa's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials, employees and citizens of the State of Iowa and other parties to whom the State of Iowa may report, including federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 22, 2012, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 15, 2011

Schedule of Expenditures of Federal Awards

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2011

CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Office of National Drug Control Policy</u>				
07.000	Other Federal Assistance: Methamphetamine Enforcement (Passed through St. Louis Drug Enforcement Agency) (\$3,085 provided to subrecipients)	642	3,085	3,085
	Total U.S. Office of National Drug Control Policy		3,085	3,085
<u>U.S. Peace Corps</u>				
08.000	Other Federal Assistance: Peace Corps Recruiting	619	22,070	
	Peace Corps Recruiting	620	307	22,377
	Total U.S. Peace Corps		22,377	22,377
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research_Basic and Applied Research	619	44,959 **	
10.001	Agricultural Research_Basic and Applied Research (\$18,665 provided to subrecipients)	620	658,903 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through Mississippi State University; 19100032115001)	620	34,143 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Missouri; C000096683, C000274651)	620	113,989 **	
10.001	Agricultural Research_Basic and Applied Research	621	1,495 **	853,489
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	1,098,125	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$7,270 provided to subrecipients)	620	2,313,712 **	3,411,837
10.069	Conservation Reserve Program	009	13,000	13,000
10.072	Wetlands Reserve Program	009	96,553	96,553
10.093	Voluntary Public Access and Habitat Incentive Program	542	12,850	12,850
10.163	Market Protection and Promotion	009	231,663	231,663
10.169	Specialty Crop Block Grant Program	009	257,829	257,829
10.200	Grants for Agricultural Research, Special Research Grants	620	3,226,526 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of California; 2009112011OWA3)	620	5,496 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Colorado State University; G14746)	620	3,642 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Cornell University; 593719096, 594979092, 594979197, 613539317)	620	29,753 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; 614141R, 614080D, 614126ISU, 614356A, 614141L, 614080A, 614080L, 614080W, 614356G)	620	113,459 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Nebraska; 2663240107002)	620	2,974 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Wisconsin; X377425)	620	2,188 **	
10.200	Grants for Agricultural Research, Special Research Grants	621	337,644	3,721,682
10.202	Cooperative Forestry Research	620	283,627 **	283,627

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2011

CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (\$7,030 provided to subrecipients)	620	7,081,946 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through North Carolina State University; ANIMAL DRUG PROGRAM)	620	59,672 **	7,141,618
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University	620	29,317	29,317
10.206	Grants for Agricultural Research_Competitive Research Grants (\$741,396 provided to subrecipients)	620	3,891,753 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Auburn University; 09FAA361478ISU)	620	36,690 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Illinois; 20080616101)	620	56,258 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Kansas State University; S08022, S11191, S09176, S09184, S09185, S09186, S10199)	620	306,583 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Michigan State University; 614241A)	620	17,275 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Minnesota; Q4096504201)	620	62,191 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Oklahoma State University; AB564970ISU, AB56050001ISU) (\$22,008 provided to subrecipients)	620	95,559 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Tennessee; OR1002400101)	620	10,849 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Virginia Polytechnic Institute and State University; 42204419223)	620	2,454 **	4,479,612
10.207	Animal Health and Disease Research	620	78,090 **	78,090
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	620	147,243 **	147,243
10.212	Small Business Innovation Research (Passed through Microanalytics; METALIZEDFEP)	620	10 **	
10.212	Small Business Innovation Research (Passed through Harrisvaccines; 0945879)	620	15,602 **	15,612
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota; Q4089053114, H001226902, H408626317, H001911518, H001226911, H001226913, H001226908, H001226906, H001911503, H001226916) (\$19,150 provided to subrecipients)	620	173,304 **	
10.215	Sustainable Agriculture Research and Education (Passed through North Dakota State University; FAR00143361)	620	9,259 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Vermont; CNE11091)	620	250 **	
10.215	Sustainable Agriculture Research and Education (Passed through Women, Food and Agriculture Network; LNC10317)	620	10,374 **	193,187
10.216	1890 Institution Capacity Building Grants (Passed through Alcorn State University; 20073881418467)	620	22,866 **	22,866
10.217	Higher Education Challenge Grants (\$141,653 provided to subrecipients)	620	348,792 **	
10.217	Higher Education Challenge Grants (Passed through University of North Carolina; 200702171, 1003192)	620	34,892 **	
10.217	Higher Education Challenge Grants (Passed through Texas A&M University; 570354)	620	25,244 **	408,928

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2011

CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.219	Biotechnology Risk Assessment Research (\$72,675 provided to subrecipients)	620	246,044 **	
10.219	Biotechnology Risk Assessment Research (Passed through University of Nebraska; 2562280171003)	620	14,378 **	
10.219	Biotechnology Risk Assessment Research (Passed through Ohio State University; 60026023)	620	14,675 **	275,097
10.220	Higher Education Multicultural Scholars Program	620	11,250 **	11,250
10.224	Fund for Rural America_Research, Education, and Extension Activities (Passed through University of Arizona; Y481442)	620	82,587 **	82,587
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants (\$19,232 provided to subrecipients)	620	38,606 **	38,606
10.227	1994 Institutions Research Program (Passed through College of Menominee Nation; Tribal Colleges Sustainability Indicators Model Research Program, Climate Change)	620	16,881 **	16,881
10.250	Agricultural and Rural Economic Research	620	175,620 **	175,620
10.253	Food Assistance and Nutrition Research Programs (FANRP) (\$29,092 provided to subrecipients)	620	146,526 **	
10.253	Food Assistance and Nutrition Research Programs (FANRP) (Passed through Cornell University; 621409610)	620	1,045 **	147,571
10.290	Agricultural Market and Economic Research	620	44,101 **	44,101
10.303	Integrated Programs (\$384,323 provided to subrecipients)	620	1,343,405 **	
10.303	Integrated Programs (Passed through University of Illinois; 20070496705,20070496730)	620	39,383 **	
10.303	Integrated Programs (Passed through University of Nebraska; 2563360054002)	620	100,111 **	
10.303	Integrated Programs (Passed through Ohio State University; 60021507)	620	108,031 **	
10.303	Integrated Programs (Passed through Purdue University; 8000013605AG)	620	32,497 **	
10.303	Integrated Programs (Passed through University of Wisconsin; X378291)	620	37,967 **	1,661,394
10.304	Homeland Security_Agricultural	620	305,822 **	
10.304	Homeland Security_Agricultural (Passed through Michigan State University; 614135D)	620	73,074 **	378,896
10.305	International Science and Education Grants	620	34,987 **	34,987
10.307	Organic Agriculture Research and Extension Initiative (\$161,988 provided to subrecipients)	620	363,602 **	363,602
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UF09222, UF10224)	620	49,074 **	49,074
10.310	Agriculture and Food Research Initiative (AFRI)	619	8,144 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Ohio State University Research Foundation; GRT00016817)	619	99,926 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 8000032354-AG)	619	12,742 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Georgia; RC284-540/4690678)	619	14,740 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2011

CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.310	Agriculture and Food Research Initiative (AFRI) (\$90,036 provided to subrecipients)	620	1,681,598 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Arizona; Y560219)	620	26,983 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Delaware; 25571)	620	19,689 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Nebraska; 2562600004003)	620	3,725 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Ohio State University; 60022494)	620	13,393 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 800004192BAG)	620	497 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TC175-OLD, 3TC175, 3TB194)	620	75,285 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Virginia Polytechnic Institute and State University; 42218319223)	620	4,093 **	1,960,815
10.314	New ERA Rural Technology Competitive Grants Program (Passed through Eastern Iowa Community College; 20093845020319)	620	3,766	3,766
10.352	Value-Added Producer Grants (\$117,849 provided to subrecipients)	620	783,252 **	783,252
10.446	Rural Community Development Initiative	269	78,887	78,887
10.455	Community Outreach and Assistance Partnership Program	620	21,888	21,888
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions	620	17,099	17,099
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	1,331,391	1,331,391
10.479	Food Safety Cooperative Agreements (\$53,835 provided to subrecipients)	619	295,898 **	295,898
10.500	Cooperative Extension Service (Passed through University of Massachusetts-Amherst; 11-006340 C 00)	619	123,029 **	
10.500	Cooperative Extension Service (\$76,485 provided to subrecipients)	620	10,244,376 **	
10.500	Cooperative Extension Service (Passed through Allamakee County Agricultural Extension District; Engaging Youth)	620	6,503 **	
10.500	Cooperative Extension Service (Passed through Auburn University; 08HHP3746480010, 10ACES374584IA, 08USDAARMYISUYR3, 08USDAARMYISUYR4)	620	133,638 **	
10.500	Cooperative Extension Service (Passed through Farm Safety 4 Just Kids; EVALUATION CONSULTATION)	620	2,500 **	
10.500	Cooperative Extension Service (Passed through University of Idaho; BSK649SB001)	620	1,484 **	
10.500	Cooperative Extension Service (Passed through Kansas State University; S11082, S0803204, S08032-03, S11147, S10152)	620	170,337 **	
10.500	Cooperative Extension Service (Passed through University of Kentucky; 304810566509438, 304810654310117)	620	35,287 **	
10.500	Cooperative Extension Service (Passed through University of Massachusetts; 11006323F00)	620	1,354 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota; H408905212, Q4089043601, 0000168866, H408906013, H000756401, H001226814, H408906003)	620	125,887 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska; 2563240097010, 2563650030020, 2563650023251, 2563650023454, 2663650001349)	620	91,616 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2011

CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.500	Cooperative Extension Service (Passed through Texas A&M University; 423001)	620	1,851 **	
10.500	Cooperative Extension Service (Passed through University of Wisconsin; 101K975, 143T803)	620	5,720 **	10,943,582
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (\$14,938,722 provided to subrecipients)	588	46,870,024	46,870,024
10.558	Child and Adult Care Food Program (\$27,035,825 provided to subrecipients)	282	27,547,254	27,547,254
10.560	State Administrative Expenses for Child Nutrition	282	2,008,857	2,008,857
10.565	Commodity Supplemental Food Program (\$193,117 provided to subrecipients)	401	215,017	
10.565	Commodity Supplemental Food Program (Passed through Polk County Board of Supervisors; Nutrition Education, ENPCSPF)	620	27,135	242,152
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	418,058	418,058
10.574	Team Nutrition Grants	282	280,387	280,387
10.576	Senior Farmers Market Nutrition Program	009	485,176	485,176
10.579	Child Nutrition Discretionary Grants Limited Availability	282	217,082	217,082
10.582	Fresh Fruit and Vegetable Program (\$1,419,025 provided to subrecipients)	282	1,449,737	1,449,737
10.652	Forestry Research	620	45,311 **	45,311
10.664	Cooperative Forestry Assistance (\$725,045 provided to subrecipients)	542	2,066,432	2,066,432
10.680	Forest Health Protection	620	34,767 **	
10.680	Forest Health Protection (Passed through The Nature Conservancy; Landfire)	620	1,616 **	36,383
10.688	ARRA - Recovery Act of 2009: Wildland Fire Management	542	251,384	251,384
10.766	Community Facilities Loans and Grants	542	1,675	1,675
10.769	Rural Business Enterprise Grants	620	42,935	42,935
10.771	Rural Cooperative Development Grants	620	265,344	265,344
10.773	Rural Business Opportunity Grants (\$7,745 provided to subrecipients)	620	77,693	77,693
10.868	Rural Energy for America Program	542	3,341	3,341
10.900	Great Plains Conservation	621	12,108	12,108
10.902	Soil and Water Conservation	620	47,495 **	
10.902	Soil and Water Conservation	621	161,151	208,646
10.903	Soil Survey	619	45,093 **	
10.903	Soil Survey (\$24,900 provided to subrecipients)	620	132,320	177,413
10.904	Watershed Protection and Flood Prevention	542	413,238	413,238
10.912	Environmental Quality Incentives Program	009	150,000	
10.912	Environmental Quality Incentives Program	620	194,702 **	
10.912	Environmental Quality Incentives Program (Passed through Agren, Inc.; LANDOWNERS and OPERATORS)	620	13,075 **	
10.912	Environmental Quality Incentives Program (Passed through Iowa Cattlemen's Association; Vegetative Treatment) (\$96,219 provided to subrecipients)	620	106,111 **	
10.912	Environmental Quality Incentives Program (Passed through Michigan State University; 614756ISU)	620	48 **	
10.912	Environmental Quality Incentives Program	621	11,117	475,053

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<u>U.S. Department of Agriculture (continued)</u>				
10.950	Agricultural Statistics Reports	620	59,264 **	59,264
10.960	Technical Agricultural Assistance	620	84,118	84,118
10.961	Scientific Cooperation and Research	619	363 **	363
10.962	Cochran Fellowship Program-International Training-Foreign Participant	620	69,102	69,102
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program (Note 5)	401	557,844,053	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$2,953,579 provided to subrecipients)	401	23,993,943	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Woodbury County Agriculture Extension; 5881NU27, 5880NU27)	620	40,723	
			24,034,666	581,878,719
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$18,669,147 provided to subrecipients)	282	18,988,054	
10.555	National School Lunch Program (\$86,181,293 provided to subrecipients)	282	105,591,453	
10.556	Special Milk Program for Children (\$85,396 provided to subrecipients)	282	85,396	
10.559	Summer Food Service Program for Children (\$1,896,260 provided to subrecipients)	282	2,023,460	126,688,363
<u>Emergency Food Assistance Cluster:</u>				
10.568	Emergency Food Assistance Program (Administrative Costs) (\$258,943 provided to subrecipients)	401	583,804	
10.568	ARRA - Emergency Food Assistance Program (Administrative Costs) (\$212,378 provided to subrecipients)	401	212,378	
			796,182	
10.569	Emergency Food Assistance Program (Food Commodities)	401	4,004,278	4,800,460
10.000	Other Federal Assistance:			
	Unknown Title (\$37,983 provided to subrecipients)	620	4,306,419 **	
	Unknown Title (Passed through American Seed Trade Association; 9014)	620	57,269 **	
	Unknown Title (Passed through Arizona State University; 10353)	620	24,763 **	
	Unknown Title (Passed through Iowa Fruit and Vegetable Growers Association; Increase Production and Marketability of Speciality Fruit Crops Grown in a Tunnel Structure, Optimize Cropping Potential)	620	11,095 **	
	Unknown Title (Passed through JBS International-Aguirre Division; S9098IOWA)	620	83,206 **	
	Unknown Title (Passed through Shivvers Manufacturing, Inc.; Drying of Grain)	620	6,235 **	
	Unknown Title (Passed through The Fertilizer Institute; Develop Educational Materials to Train Individuals to Prepare and Utilize Site Specific Nutrient Management Plans)	620	11,200 **	4,500,187
	Total U.S. Department of Agriculture		841,791,506	841,791,506

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CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Commerce</u>				
11.302	Economic Development_Support for Planning Organizations	620	12,288	12,288
11.303	Economic Development_Technical Assistance	620	119,183	119,183
11.307	Economic Adjustment Assistance	601	301,709	301,709
11.431	Climate and Atmospheric Research	619	78,293 **	
11.431	Climate and Atmospheric Research	620	161,509 **	239,802
11.460	Special Oceanic and Atmospheric Projects (\$47,982 provided to subrecipients)	620	480,525 **	
11.460	Special Oceanic and Atmospheric Projects	621	185,291	665,816
11.462	Hydrologic Research (Passed through University of California; 0135GJB671)	620	3,093 **	3,093
11.472	Unallied Science Program (Passed through Oregon State University; NA214A-A)	619	100,296 **	100,296
11.550	Public Telecommunications Facilities Planning and Construction	285	33,230	
11.550	Public Telecommunications Facilities Planning and Construction	621	35	33,265
11.555	Public Safety Interoperable Communications Grant Program (\$475,092 provided to subrecipients)	583	654,913	654,913
11.557	Broadband Technology Opportunities Program (BTOP)	336	360,307	360,307
11.559	Low-Power Television and Translator Upgrade Program	285	120,000	120,000
11.611	Manufacturing Extension Partnership (\$170,338 provided to subrecipients)	620	1,886,154 **	1,886,154
11.000	Other Federal Assistance: Unknown Title (Passed through Nano Electronics Research Corporation; 2008-NE-1462C)	619	70,285 **	70,285
	Total U.S. Department of Commerce		4,567,111	4,567,111
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance For Business Firms	620	362,685	362,685
12.112	Payments to States in Lieu of Real Estate Taxes	655	490,013	490,013
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	33,980	33,980
12.300	Basic and Applied Scientific Research (\$84,537 provided to subrecipients)	619	2,077,850 **	
12.300	Basic and Applied Scientific Research (Passed through University of California, Santa Barbara; KK6137)	619	76,150 **	
12.300	Basic and Applied Scientific Research (\$219,330 provided to subrecipients)	620	1,304,719 **	
12.300	Basic and Applied Scientific Research (Passed through University of Maryland; Z878002)	620	144,898 **	
12.300	Basic and Applied Scientific Research (Passed through University of Nebraska; 2511090064004)	620	9,560 **	3,613,177
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (\$101,404 provided to subrecipients)	620	226,401 **	
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (Passed through University of Illinois; 20080086602)	620	109,931 **	336,332
12.400	Military Construction, National Guard	582	6,174,109	6,174,109
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	33,168,031	33,168,031
12.420	Military Medical Research and Development (\$295,431 provided to subrecipients)	619	2,278,537 **	
12.420	Military Medical Research and Development (Passed through Cornell University; 09010049)	619	2,780 **	

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<u>U.S. Department of Defense (continued)</u>				
12.420	Military Medical Research and Development (Passed through University of North Texas Health Science Center; RF0016-2010-001)	619	252,647	**
12.420	Military Medical Research and Development (Passed through University of South Dakota; USD-1041)	619	20,621	**
12.420	Military Medical Research and Development (\$63,598 provided to subrecipients)	620	642,577	**
12.420	Military Medical Research and Development (Passed through University of Nebraska; 3520052016001)	620	271,655	**
12.431	Basic Scientific Research (\$1,048,699 provided to subrecipients)	619	1,744,999	**
12.431	Basic Scientific Research (Passed through Academy of Applied Science; 10-27, 11-09, 11-27)	619	20,816	**
12.431	Basic Scientific Research (\$123,491 provided to subrecipients)	620	297,398	**
12.431	Basic Scientific Research (Passed through University of Illinois; 20100403301)	620	38,210	**
12.431	Basic Scientific Research (Passed through Purdue University; 410424595)	620	102,085	**
12.431	Basic Scientific Research	621	73,539	**
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	71,946	**
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; 1005, 1171, 1125)	620	3,194	**
12.630	Basic, Applied, and Advanced Research in Science and Engineering (\$71,101 provided to subrecipients)	621	138,204	**
12.800	Air Force Defense Research Sciences Program (\$57,426 provided to subrecipients)	619	1,057,908	**
12.800	Air Force Defense Research Sciences Program (\$134,582 provided to subrecipients)	620	2,363,417	**
12.800	Air Force Defense Research Sciences Program (Passed through George Washington University; 09S19)	620	10,976	**
12.800	Air Force Defense Research Sciences Program (Passed through Kent State University; 444286P8061713)	620	185,637	**
12.800	Air Force Defense Research Sciences Program (Passed through University of Maryland; Z805402, Z806901)	620	306,279	**
12.901	Mathematical Sciences Grants Program	619	343,189	**
12.901	Mathematical Sciences Grants Program	620	102,294	**
12.910	Research and Technology Development	619	718	**
12.910	Research and Technology Development (Passed through University of California, Santa Barbara; KK9136)	619	116,058	**
12.910	Research and Technology Development (Passed through Yale University; C11K11195(K00173))	619	965	**
12.910	Research and Technology Development	620	94,782	**
12.910	Research and Technology Development (Passed through Boeing; 173314)	620	146,797	**
12.910	Research and Technology Development (Passed through Stanford University; 1891874036790B, 2597161050204C)	620	42,902	**
12.000	Other Federal Assistance:			
	Department of the Army - Condition 5	542	742,999	
	Unknown Title (\$913,614 provided to subrecipients)	619	3,173,217	**
	Unknown Title (Passed through Advanced Infoneering, Inc.; AI210-04)	619	123,501	**
	Unknown Title (Passed through Advanced Technology Institute; SP0103-05-C-0016)	619	141,447	**
	Unknown Title (Passed through Aptima, Inc.; 0610-1517, 0611-1519, 0693-1571)	619	111,270	**

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<u>U.S. Department of Defense (continued)</u>				
	Unknown Title (Passed through ASL Analytical, Inc.; W15P7T-10-C-S605)	619	14,252	**
	Unknown Title (Passed through Raytheon BBN Systems and Technologies; N66001-10-C-2005)	619	102,393	**
	Unknown Title (Passed through Biological Mimetics, Inc.; C080090-UI)	619	32,243	**
	Unknown Title (Passed through CH2M Hill; 939845)	619	52,451	**
	Unknown Title (Passed through HDR Engineering, Inc.; W912ES-07-D-0005)	619	108,589	**
	Unknown Title (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc; 206882, 209783) (\$167,939 provided to subrecipients)	619	167,939	**
	Unknown Title (Passed through Innovative Scientific Solutions, Inc.; SB01107)	619	1,840	**
	Unknown Title (Passed through Jacobs Engineering Group, Inc.; C1X29122-S10-0001)	619	32,776	**
	Unknown Title (Passed through Nextgen Aeronautics, Inc.; PO 08-11)	619	20,907	**
	Unknown Title (Passed through Rockwell Collins, Inc.; 4503611703, 4503828366)	619	56,009	**
	Unknown Title (Passed through South Carolina Research Authority; 2008-32, 2010-406, 2011-215)	619	401,172	**
	Unknown Title (Passed through Stanley Consultants; W912EK-09-D-0004-CZ01)	619	5,050	**
	Unknown Title (Passed through Stanley Consultants, Inc.; W912EK-09-D-0004)	619	10,255	**
	Unknown Title (Passed through Steel Founders' Society of America; W15QKN-08-2-0007)	619	96,901	**
	Unknown Title (Passed through University of Michigan; F011657, 3001511376, 3001719168)	619	391,772	**
	Unknown Title (Passed through Viz-Tek, Inc.; N00014-08-M-0272, N00014-10-M-0446)	619	372,808	**
	ARRA - Unknown Title (Passed through Tetra Tech, Inc.; 1052235)	619	10,453	**
	Department of the Air Force (\$101,169 provided to subrecipients)	620	1,789,432	**
	Department of the Army (\$54,412 provided to subrecipients)	620	1,157,904	**
	Army Corps of Engineers	620	257,390	**
	Army Research Laboratory	620	1,308,529	**
	Department of Defense	620	93,056	**
	Unknown Title	620	49,957	**
	Unknown Title (Passed through Advanced Technology Institute; 2010397)	620	130,449	**
	Unknown Title (Passed through Agiltron, Inc.; 482554)	620	2,715	**
	Unknown Title (Passed through Alphasense, Inc.; 8089)	620	21,000	**
	Unknown Title (Passed through Direct Vapor Technologies International, Inc.; Novel Bonda Coat)	620	84,944	**
	Unknown Title (Passed through General Dynamics; FS4080919SC2100)	620	48,748	**
	Unknown Title (Passed through HC Materials Corporation; PM290102)	620	77,094	**
	Unknown Title (Passed through Infoscitex Corporation; 11911S1)	620	6,219	**
	Unknown Title (Passed through Innovative Scientific Solutions, Inc.; SB01507)	620	112,050	**
	Unknown Title (Passed through Keystone Synergistic Enterprises, Inc.; FA8650)	620	44,298	**
	Unknown Title (Passed through Lynntech, Inc.; 2010AF1000001)	620	80,957	**

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<u>U.S. Department of Defense (continued)</u>				
	Unknown Title (Passed through Mechdyne Corporation; Device Interaction Study)	620	93,878 **	
	Unknown Title (Passed through Penn State University; 3320ISUUSA0008)	620	69,184 **	
	Unknown Title (Passed through Physical Sciences, Inc.; SC520051708)	620	58,626 **	
	Unknown Title (Passed through Princeton University; 00001372)	620	10,447 **	
	Unknown Title (Passed through Quad Cities Manufacturing Laboratory; Develop Gas Atomization)	620	20,000 **	
	Unknown Title (Passed through Redwood Scientific, Inc.; PLAN BOND LINE INTEGRITY)	620	30,800 **	
	Unknown Title (Passed through Rolls Royce; 1840010483, 5100000450, 5001124818, 1830012666)	620	70,458 **	
	Unknown Title (Passed through Rutgers University; W912HQ10C0008)	620	150,588 **	
	Unknown Title (Passed through Spectral Energies, LLC; SB0921001, SB10120011)	620	117,362 **	
	Unknown Title (Passed through Spectral Sciences, Inc.; 9490, PO9143, 9339)	620	55,682 **	
	Unknown Title (Passed through Steel Founders' Society of America; W15QKN0820007)	620	19,850 **	
	Unknown Title (Passed through Thermal Wave Imaging; STTR Phase II)	620	23,520 **	
	Unknown Title (Passed through UES, Inc.; S915000001)	620	39,997	
	Unknown Title (Passed through University of California; 6870459)	620	2,061 **	
	Unknown Title (Passed through VSI Aerospace; TOOLS FOR DYNAMIC ANALYSIS, TOOLS CONTROL SURFACES FREE)	620	7,359	
	Unknown Title (Passed through Southwest Research Institution)	621	776,226	
	Unknown Title (Passed through Military Impacted Schools Association; MISA)	621	1,194,756	14,175,780
	Total U.S. Department of Defense		69,085,237	69,085,237
<u>U.S. Department of Housing and Urban Development</u>				
14.171	Manufactured Home Construction and Safety Standards	595	2,466	2,466
14.239	Home Investment Partnerships Program	269	26,755	26,755
14.246	Community Development Block Grants/Brownfields Economic Development Initiative (\$10,000 provided to subrecipients)	269	17,779	17,779
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants (\$542,562 provided to subrecipients)	269	591,271	591,271
14.401	Fair Housing Assistance Program_State and Local	167	270,048	270,048
<u>CDBG - State-Administered CDBG Cluster:</u>				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (\$215,862,099 provided to subrecipients)	269	221,666,591	
14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded) (\$3,199,533 provided to subrecipients)	269	3,199,840	224,866,431
	Total U.S. Department of Housing and Urban Development		225,774,750	225,774,750

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<u>U.S. Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	73,625	73,625
15.252	Abandoned Mine Land Reclamation (AMLR) Program	009	2,772,305	2,772,305
15.608	Fish and Wildlife Management Assistance	542	12,757	12,757
15.615	Cooperative Endangered Species Conservation Fund	542	209,638	209,638
15.616	Clean Vessel Act (\$29,566 provided to subrecipients)	542	29,566	29,566
15.622	Sportfishing and Boating Safety Act (\$136,417 provided to subrecipients)	542	136,417	136,417
15.623	North American Wetlands Conservation Fund	542	1,579,030	1,579,030
15.626	Firearm and Bow Hunter Education and Safety Program	542	80,000	80,000
15.629	Great Apes Conservation Fund	620	3,928 **	3,928
15.632	Conservation Grants Private Stewardship for Imperiled Species	620	5,058 **	5,058
15.634	State Wildlife Grants	542	991,966	
15.634	State Wildlife Grants (Passed through Nebraska Game and Parks; Long Billed Curlew)	620	25,784 **	1,017,750
15.635	Neotropical Migratory Bird Conservation (Passed through State of Colorado; NMBCA158609)	620	11,443 **	11,443
15.637	Migratory Bird Joint Ventures	542	4,253	4,253
15.650	Research Grants (Generic)	542	3,461	
15.650	Research Grants (Generic)	620	7,291 **	10,752
15.655	Migratory Bird Monitoring, Assessment and Conservation	620	6,564	6,564
15.805	Assistance to State Water Resources Research Institutes (\$25,000 provided to subrecipients)	620	81,856 **	81,856
15.808	U.S. Geological Survey_Research and Data Collection	542	196,232	
15.808	U.S. Geological Survey_Research and Data Collection	620	11,996 **	
15.808	U.S. Geological Survey_Research and Data Collection (Passed through American Fisheries Society; MARIS)	620	23,208 **	231,436
15.810	National Cooperative Geologic Mapping Program	621	11,560 **	11,560
15.812	Cooperative Research Units Program	620	108,450 **	108,450
15.814	National Geological and Geophysical Data Preservation Program	542	14,501	14,501
15.815	National Land Remote Sensing_Education Outreach and Research (Passed through America View, Inc.)	621	29,893	29,893
15.904	Historic Preservation Fund Grants-In-Aid	259	1,022,005	1,022,005
15.916	Outdoor Recreation_Acquisition, Development and Planning (\$299,435 provided by subrecipients)	542	522,640	522,640
15.923	National Center for Preservation Technology and Training	619	23 **	23
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	542	457,642	
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	619	38,131 **	495,773
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration Program	542	6,091,011	
15.611	Wildlife Restoration	542	6,913,044	13,004,055
15.000	Other Federal Assistance:			
	Unknown Title	619	5,881 **	
	Unknown Title	620	96,674 **	
	Unknown Title (Passed through North Carolina State University; 2009135802, 2009135803)	620	24,765 **	
	Unknown Title (Passed through University of Wyoming; DOINPS44188DBNS, DOINPS44149PRD)	620	49 **	127,369
	Total U.S. Department of the Interior		21,602,647	21,602,647

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<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$158,859 provided to subrecipients)	112	167,371	167,371
16.110	Education and Enforcement of the Antidiscrimination Provision of the Immigration and Nationality Act (\$11,300 provided to subrecipients)	619	42,831	42,831
16.523	Juvenile Accountability Block Grants (\$501,087 provided to subrecipients)	379	580,165	580,165
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus (\$50,682 provided to subrecipients)	621	133,065	133,065
16.540	Juvenile Justice and Delinquency Prevention Allocation to States (\$480,775 provided to subrecipients)	379	727,952	727,952
16.543	Missing Children's Assistance	595	325,561	325,561
16.548	Title V Delinquency Prevention Program	379	13,501	13,501
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	45,296	45,296
16.554	National Criminal History Improvement Program (NCHIP)	595	275,223	275,223
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	588	25,106	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	595	84,287	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	620	1,199,283 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$173,151 provided to subrecipients)	642	183,212	1,491,888
16.575	Crime Victim Assistance (\$3,998,495 provided to subrecipients)	112	4,209,462	4,209,462
16.576	Crime Victim Compensation (\$1,957,950 provided to subrecipients)	112	2,061,000	2,061,000
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$77,229 provided to subrecipients)	642	110,544	110,544
16.585	Drug Court Discretionary Grant Program	221	165,956	
16.585	Drug Court Discretionary Grant Program	228	114,795	280,751
16.588	Violence Against Women Formula Grants (\$1,524,383 provided to subrecipients)	112	1,603,818	
16.588	ARRA - Violence Against Women Formula Grants (\$590,860 provided to subrecipients)	112	620,643	2,224,461
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence)	621	90,313	90,313
16.590	The Community-Defined Solutions to Violence Against Women Grant Program	444	324,128	324,128
16.593	Residential Substance Abuse Treatment for State Prisoners (\$222,144 provided to subrecipients)	642	227,585	227,585
16.606	State Criminal Alien Assistance Program	238	1,337,158	1,337,158
16.607	Bulletproof Vest Partnership Program (\$114,708 provided to subrecipients)	642	114,708	114,708
16.609	Project Safe Neighborhoods (\$193,568 provided to subrecipients)	642	193,568	193,568
16.710	Public Safety Partnership and Community Policing Grants	595	178,342	
16.710	Public Safety Partnership and Community Policing Grants	620	208,031 **	
16.710	Public Safety Partnership and Community Policing Grants (\$827,925 provided to subrecipients)	642	913,615	1,299,988
16.727	Enforcing Underage Drinking Laws Program (\$570,780 provided to subrecipients)	379	606,632	606,632
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	112	55,668	55,668
16.741	Forensic DNA Backlog Reduction Program	595	482	482
16.744	Anti-Gang Initiative (\$3,445 provided to subrecipients)	642	52,335	52,335
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program	379	5,269	5,269

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<u>U.S. Department of Justice (continued)</u>				
16.750	Support for Adam Walsh Act Implementation Grant Program	595	99,924	99,924
16.751	Edward Byrne Memorial Competitive Grant Program	379	48,437	48,437
16.753	Congressionally Recommended Awards (\$783,104 provided to subrecipients)	588	875,861	
16.753	Congressionally Recommended Awards	620	34,732 **	910,593
16.800	ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	595	235,995	235,995
16.801	ARRA - Recovery Act - State Victim Assistance Formula Grant Program (\$68,224 provided to subrecipients)	112	76,954	76,954
16.808	ARRA - Recovery Act - Edward Byrne Memorial Competitive Grant Program	227	162,630	162,630
16.810	ARRA - Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	221	416,271	416,271
16.812	Second Chance Act Prisoner Reentry Initiative	238	154,341	154,341
16.816	John R. Justice Prosecutors and Defenders Incentive Act	284	11,228	11,228
<u>JAG Program Cluster:</u>				
16.738	Edward Byrne Memorial Justice Assistance Grant Program (\$305,619 provided to subrecipients)	642	305,619	
16.803	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (\$5,002,864 provided to subrecipients)	642	5,002,864	5,308,483
16.000	Other Federal Assistance: Federal Marijuana Eradication	595	5,866	5,866
	Total U.S. Department of Justice		24,427,627	24,427,627
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	2,229,689	
17.002	ARRA-Labor Force Statistics (\$325,813 provided to subrecipients)	309	646,641	2,876,330
17.005	Compensation and Working Conditions	309	97,077	97,077
17.151	ARRA - Employee Benefits Security Administration (EBSA)	006	350,761	350,761
17.225	Unemployment Insurance (\$607,193 provided to subrecipients)	309	773,214,064	
17.225	ARRA - Unemployment Insurance	309	323,717,194	1,096,931,258
17.235	Senior Community Service Employment Program (\$1,540,195 provided to subrecipients)			
		297	1,702,392	1,702,392
17.245	Trade Adjustment Assistance (\$65,792 provided to subrecipients)	309	13,331,158	13,331,158
17.261	WIA Pilots, Demonstrations, and Research Projects	309	9,975	9,975
17.266	Work Incentive Grants (\$104,602 provided to subrecipients)	309	106,330	106,330
17.267	Incentive Grants - WIA Section 503 (\$767,472 provided to subrecipients)	309	768,227	768,227
17.271	Work Opportunity Tax Credit Program (WOTC)	309	191,310	191,310
17.273	Temporary Labor Certification for Foreign Workers	309	61,634	61,634
17.275	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors (\$1,088,299 provided to subrecipients)	309	2,204,566	2,204,566
17.502	Occupational Safety and Health_Susan Harwood Training Grants (Passed through Kansas State University; S10113) (\$6,488 provided to subrecipients)	620	25,097	25,097
17.503	Occupational Safety and Health_State Program	309	2,381,864	2,381,864
17.504	Consultation Agreements	309	674,493	674,493
17.505	OSHA Data Initiative	309	72,823	72,823
17.600	Mine Health and Safety Grants	282	99,753	99,753

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<u>U.S. Department of Labor (continued)</u>				
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities (\$698,543 provided to subrecipients)	309	7,803,421	
17.207	ARRA - Employment Service/Wagner-Peyser Funded Activities (\$567,180 provided to subrecipients)	309	1,955,246	
			9,758,667	
17.801	Disabled Veterans' Outreach Program (DVOP) (\$64,291 provided to subrecipients)	309	1,408,613	
17.804	Local Veterans' Employment Representative Program (\$18,322 provided to subrecipients)	309	179,774	11,347,054
<u>WIA Cluster:</u>				
17.258	WIA Adult Program (\$2,878,492 provided to subrecipients)	309	3,118,661	
17.258	ARRA - WIA Adult Program (\$89,716 provided to subrecipients)	309	105,462	
			3,224,123	
17.259	WIA Youth Activities (\$4,458,703 provided to subrecipients)	309	4,859,193	
17.259	ARRA - WIA Youth Activities (\$197,140 provided to subrecipients)	309	262,522	
			5,121,715	
17.260	WIA Dislocated Workers (\$6,703,493 provided to subrecipients)	309	7,619,895	
17.260	ARRA - WIA Dislocated Workers (\$1,207,800 provided to subrecipients)	309	1,286,286	
			8,906,181	
17.277	Workforce Investment Act (WIA) National Emergency Grants (\$1,662,119 provided to subrecipients)	309	1,715,912	
17.278	WIA Dislocated Worker Formula Grants (\$1,948,919 provided to subrecipients)	309	2,609,355	21,577,286
	Total U.S. Department of Labor		1,154,809,388	1,154,809,388
<u>U.S. Department of State</u>				
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through Institute of International Education; IIE, IEOP)	620	146,826	
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through Kirkwood Community College; RSE9466062604)	620	31,063	177,889
19.010	Academic Exchange Programs - Humphrey Fellowship Program (Passed through Institute of International Education; S-ECAAE-10-CA-011)	619	47,309	47,309
19.014	One-Time International Exchange Grant Program (\$19,875 provided to subrecipients)	619	97,425	97,425
19.402	Professional and Cultural Exchange Programs - International Visitor Leadership Program	619	69,853	69,853
19.403	American Council of Young Political Leaders	619	3,000	3,000
19.408	Academic Exchange Programs - Teachers	620	36,712	36,712
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges	619	555,937	555,937
19.000	Other Federal Assistance:			
	Unknown Title	619	82,353	
	Unknown Title	620	3,000	
	Unknown Title (Passed through Kirkwood Community College; RISE2008CCSIP)	620	12,458	
	Unknown Title	621	3,514	101,325
	Total U.S. Department of State		1,089,450	1,089,450

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<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	363,923	363,923
20.108	Aviation Research Grants	620	177,555 **	177,555
20.109	Air Transportation Centers of Excellence (\$265,116 provided to subrecipients)	620	711,330 **	711,330
20.200	Highway Research and Development Program (\$657,499 provided to subrecipients)	620	1,794,353 **	
20.200	Highway Research and Development Program (Passed through Coreslab Structures, Inc.; DTFH6109G00006)	620	16,894 **	1,811,247
20.215	Highway Training and Education	620	27,863	27,863
20.218	National Motor Carrier Safety	645	3,950,696	3,950,696
20.231	Performance and Registration Information Systems Management	645	52,751	52,751
20.232	Commercial Driver's License Program Improvement Grant	645	54,825	54,825
20.234	Safety Data Improvement Program	645	324,826	324,826
20.314	Railroad Development	645	307,907	307,907
20.505	Metropolitan Transportation Planning (\$4,169,722 provided to subrecipients)	645	4,169,722	4,169,722
20.509	Formula Grants for Other Than Urbanized Areas (\$11,192,396 provided to subrecipients)	645	11,192,396	
20.509	ARRA - Formula Grants for Other Than Urbanized Areas (\$2,628,257 provided to subrecipients)	645	2,628,257	13,820,653
20.514	Public Transportation Research (\$145,973 provided to subrecipients)	645	145,973	145,973
20.515	State Planning and Research (\$82,603 provided to subrecipients)	645	82,603	82,603
20.615	E-911 Grant Program	583	6,131	6,131
20.700	Pipeline Safety Program Base Grants	219	577,632	577,632
20.701	University Transportation Centers Program (Passed through Midwest Transportation Consortium; 436-77-18)	619	81,187 **	
20.701	University Transportation Centers Program (\$141,250 provided to subrecipients)	620	1,081,900 **	1,163,087
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	542	1,848	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$270,100 provided to subrecipients)	583	316,015	317,863
20.721	PHMSA Pipeline Safety Program One Call Grant (\$11,852 provided to subrecipients)	219	11,852	11,852
20.761	Biobased Transportation Research (Passed through South Dakota State University; 3TJ149)	620	102,942 **	102,942
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction	542	641,893	
20.205	Highway Planning and Construction	619	4,333	
20.205	Highway Planning and Construction (Passed through University of Nebraska-Lincoln; 25-1121-0001-130, 25-1121-0001-131, 25-1121-0001-372, 25-1121-0001-373, 25-1121-0001-472, 25-1121-0001-473)	619	91,477	
20.205	Highway Planning and Construction	620	5,000	
20.205	Highway Planning and Construction (Passed through Madison County Board of Supervisors; Covered Bridges)	620	231,931 **	
20.205	Highway Planning and Construction (Passed through Marquette University; 7220820100322)	620	22,910 **	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RD09028) (\$110,919 provided to subrecipients)	620	306,712 **	
20.205	Highway Planning and Construction (Passed through Ohio Department of Transportation; 134375)	620	10,176 **	

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<u>U.S. Department of Transportation (continued)</u>				
20.205	Highway Planning and Construction (Passed through Oregon Department of Transportation; 26317) (\$354 provided to subrecipients)	620	58,912	**
20.205	Highway Planning and Construction	625	330	
20.205	Highway Planning and Construction (\$68,509,349 provided to subrecipients)	645	380,859,153	
20.205	ARRA - Highway Planning and Construction (\$23,639,940 provided to subrecipients)	645	87,765,434	
			469,998,261	
20.219	Recreational Trails Program (\$400,236 provided to subrecipients)	645	1,029,717	471,027,978
<u>Federal Transit Cluster:</u>				
20.500	Federal Transit_Capital Investment Grants	621	900,825	
20.500	Federal Transit_Capital Investment Grants (\$3,420,195 provided to subrecipients)	645	3,420,195	
			4,321,020	
20.507	Federal Transit_Formula Grants	619	445,601	
20.507	ARRA - Federal Transit_Formula Grants (\$5,527,313 provided to subrecipients)	645	5,527,313	
			5,972,914	10,293,934
<u>Transit Services Programs Cluster:</u>				
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$1,498,897 provided to subrecipients)	645	1,498,897	
20.516	Job Access_Reverse Commute (\$874,839 provided to subrecipients)	645	874,839	
20.521	New Freedom Program (\$748,616 provided to subrecipients)	645	748,616	3,122,352
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$929,890 provided to subrecipients)	595	3,549,083	
20.600	State and Community Highway Safety	645	90,460	
			3,639,543	
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I (\$1,345,363 provided to subrecipients)	595	2,911,114	
20.602	Occupant Protection Incentive Grants (\$139,101 provided to subrecipients)	595	462,429	
20.609	Safety Belt Performance Grants (\$125,841 provided to subrecipients)	595	1,830,656	
20.610	State Traffic Safety Information System Improvement Grants	595	462,810	
20.612	Incentive Grant Program to Increase Motorcyclist Safety	595	130,991	9,437,543
20.000	Other Federal Assistance:			
	Unknown Title (\$957,458 provided to subrecipients)	619	3,146,904	**
	Unknown Title (Passed through National Cooperative Highway Research Program; HR 24-27(001)) (\$13,950 provided to subrecipients)	619	35,933	**
	Unknown Title (Passed through Westat, Inc.; 8172-S-01)	619	551,313	**
	Unknown Title (\$931,497 provided to subrecipients)	620	2,266,615	**
	Unknown Title (Passed through University of Colorado; 1547378)	620	5,074	**
	Unknown Title (Passed through HNTB Corporation; Bridge Designs-Phase 2/Task 6, Bridge Designs - Phase 2, Bridge Designs - Phase 3)	620	75,319	**
	Unknown Title (Passed through University of Maryland; Q206101)	620	69,967	**
	Unknown Title (Passed through Michigan Technological University; 061122Z1)	620	30,259	**
	Unknown Title (Passed through Science Applications International; 4400129949, 4400149027)	620	54,467	**

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<u>U.S. Department of Transportation (continued)</u>				
	Unknown Title (Passed through The Transtec Group, Inc.; Intelligent Compaction)	620	63,230 **	
	Unknown Title (Passed through Virginia Polytechnic Institute and State University; FR1922345889, 45108819223)	620	168,134 **	6,467,215
	Total U.S. Department of Transportation		528,530,403	528,530,403
<u>U.S. Department of the Treasury</u>				
21.000	Other Federal Assistance: Temporary State Fiscal Relief (Jobs and Growth Tax Reconciliation Act of 2003) (\$619,828 provided to subrecipients)	269	1,659,094	1,659,094
	Total U.S. Department of the Treasury		1,659,094	1,659,094
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	305,184	305,184
	Total U.S. General Services Administration		305,184	305,184
<u>National Aeronautics and Space Administration</u>				
43.001	Aerospace Education Services Program (\$366,338 provided to subrecipients)	619	3,210,389 **	
43.001	Aerospace Education Services Program (Passed through Ohio University; UTI15560) (\$140,483 provided to subrecipients)	619	244,292 **	
43.001	Aerospace Education Services Program (Passed through SETI Institute; NNA05CS77A-08-002)	619	4,687 **	
43.001	Aerospace Education Services Program (Passed through University of California, Berkeley; 7182)	619	7,800 **	
43.001	Aerospace Education Services Program (Passed through University of California, Los Angeles; 2090 G MA725)	619	30,830 **	
43.001	Aerospace Education Services Program (Passed through University of New Hampshire; PZ07097)	619	102,880 **	
43.001	Aerospace Education Services Program	620	28,068	3,628,946
43.002	Technology Transfer (Passed through University of Colorado; 1545318, 1547338)	619	136,606 **	
43.002	Technology Transfer	621	177,187	313,793
43.003	Exploration	619	158,990 **	158,990
43.000	Other Federal Assistance: Unknown Title (\$597,895 provided to subrecipients)	619	5,296,922 **	
	Unknown Title (Passed through Giner, Inc.; NNX10CF69P)	619	25,538 **	
	Unknown Title (Passed through Universities Space Research Association; 05154-01)	619	18,764 **	
	Unknown Title (Passed through University of California, Los Angeles; 2090 G MA234)	619	21,204 **	
	Unknown Title (Passed through University of New Hampshire; 06-002)	619	449,915 **	
	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	198,912 **	
	Unknown Title (Passed through Intelligent Automation, Inc.; 774-1)	619	67,593 **	
	Unknown Title (Passed through Johns Hopkins University; 921647) (\$1,741,293 provided to subrecipients)	619	4,893,897 **	
	Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO0-11035A, GO0-11050X, GO0-11103X, GO0-0034X, GO9-0095X)	619	76,169 **	

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<u>National Aeronautics and Space Administration (continued)</u>				
	Unknown Title (\$95,260 provided to subrecipients)	620	828,792 **	
	Unknown Title (Passed through Auburn University; 09NCAT247832ISU)	620	28,620 **	
	Unknown Title (Passed through University of California; 0135GJB801)	620	6,664 **	
	Unknown Title (Passed through Invocon, Inc.; 200808370)	620	12,164 **	
	Unknown Title (Passed through Jet Propulsion Laboratory; Star Forming Regions, 1347980, 1389588, 1379393, 1367695, 1377097)	620	53,102 **	
	Unknown Title (Passed through Lockheed Martin; 8100000883, RH5115829)	620	67,766 **	
	Unknown Title (Passed through University of Michigan; 3001312867)	620	142,985 **	
	Unknown Title (Passed through Northrup Grumman System Corporation; 2769954)	620	24,283 **	
	Unknown Title (Passed through Smithsonian Astrophysical Observatory; AR90010B)	620	992 **	
	Unknown Title (Passed through Space Telescope Science Institute; HSTGO1083206A)	620	24,774 **	
	Unknown Title (Passed through West Virginia University; 09598ISU)	620	3,864 **	
	Unknown Title (Passed through Wyle Integrated Science and Engineering Group; T71772)	620	5,279 **	
	Unknown Title (\$672,306 provided to subrecipients)	621	1,048,789	
	Unknown Title (\$454,740 provided to subrecipients)	621	843,034 **	14,140,022
	Total National Aeronautics and Space Administration		18,241,751	18,241,751
<u>National Foundation on the Arts and the Humanities</u>				
45.024	Promotion of the Arts_Grants to Organizations and Individuals	259	10,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	619	35,900	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	620	9,663	55,563
45.025	Promotion of the Arts_Partnership Agreements	259	737,772	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Iowa Arts Council)	621	1,500	739,272
45.129	Promotion of the Humanities_Federal/State Partnership	285	15,000	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 29-2-014, 29-6-002, 32-2-001, 32-2-014, 32-3-019)	619	26,605	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 313036)	620	83	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	621	3,370	45,058
45.149	Promotion of the Humanities_Division of Preservation and Access (Passed through American Folklore Society)	619	500	500
45.160	Promotion of the Humanities_Fellowships and Stipends	619	22,700	22,700
45.161	Promotion of the Humanities_Research (Passed through University of Nebraska-Lincoln; 25-0512-0020-002)	619	54,046	54,046
45.303	Conservation Project Support	619	11,582 **	11,582
45.310	Grants to States (\$41,985 provided to subrecipients)	282	2,093,114	2,093,114
45.313	Laura Bush 21st Century Librarian Program	619	243,176 **	243,176
	Total National Foundation on the Arts and the Humanities		3,265,011	3,265,011

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<u>National Science Foundation</u>				
47.041	Engineering Grants (\$39,311 provided to subrecipients)	619	955,556	**
47.041	Engineering Grants (Passed through Purdue University; 4101-32412)	619	61,763	**
47.041	Engineering Grants (Passed through University of Southern California; BCS-0722005)	619	322	**
47.041	Engineering Grants (Passed through Rice University; R3C741)	619	45,600	**
47.041	Engineering Grants (\$1,705,067 provided to subrecipients)	620	8,239,541	**
47.041	Engineering Grants (Passed through Algisys, LLC; SBIR PHASE 1)	620	49,999	**
47.041	Engineering Grants (Passed through Arizona State University; PSERC M24)	620	11,867	**
47.041	Engineering Grants (Passed through Endometric Corporation; IPRTCA1108)	620	20,772	**
47.041	Engineering Grants (Passed through University of Oklahoma; 200917)	620	136,113	**
47.041	Engineering Grants (Passed through University of Wisconsin; 305K546)	620	46,418	**
47.041	Engineering Grants	621	24,429	**
47.049	Mathematical and Physical Sciences (\$240,140 provided to subrecipients)	619	4,535,958	**
47.049	Mathematical and Physical Sciences (Passed through National Radio Astronomy Observatory; GSSP09-0016)	619	2,775	**
47.049	Mathematical and Physical Sciences (Passed through University of California, Santa Cruz; S0183170)	619	1,348	**
47.049	Mathematical and Physical Sciences (Passed through University of Notre Dame)	619	52,560	**
47.049	Mathematical and Physical Sciences (\$129,070 provided to subrecipients)	620	3,656,946	**
47.049	Mathematical and Physical Sciences (Passed through California Institute of Technology; 7E1082561)	620	6,069	**
47.049	Mathematical and Physical Sciences (Passed through College of Charleston; 520877ISU)	620	11,592	**
47.049	Mathematical and Physical Sciences (Passed through University of Maryland; Z304402)	620	57,289	**
47.049	Mathematical and Physical Sciences (Passed through University of New Mexico; 74009387HO)	620	107,079	**
47.049	Mathematical and Physical Sciences (Passed through Smithsonian Astrophysical Observatory; SV181010)	620	17,669	**
47.049	Mathematical and Physical Sciences (Passed through Stanford University; 2407168046465A)	620	21,109	**
47.049	Mathematical and Physical Sciences (\$5,544 provided to subrecipients)	621	44,472	**
47.050	Geosciences	542	84,213	**
47.050	Geosciences (\$31,697 provided to subrecipients)	619	947,854	**
47.050	Geosciences (Passed through University of South Florida; 1225-1059-00-A)	619	11,011	**
47.050	Geosciences (Passed through Northwest Research Associates, Inc.; NWRA-10-S-132)	619	15,028	**
47.050	Geosciences (Passed through University of Hawaii; Z830062)	619	1,612	**
47.050	Geosciences (Passed through University Corporation for Atmospheric Research; Z1076406)	620	7,259	**
47.050	Geosciences (\$31,337 provided to subrecipients)	620	567,464	**
47.070	Computer and Information Science and Engineering	619	921,693	**
47.070	Computer and Information Science and Engineering (Passed through Computing Research Association; CIF-239)	619	26,911	**
47.070	Computer and Information Science and Engineering (\$17,610 provided to subrecipients)	620	2,775,392	**

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<u>National Science Foundation (continued)</u>				
47.070	Computer and Information Science and Engineering (Passed through University of Central Florida; 16406072)	620	6,876 **	
47.070	Computer and Information Science and Engineering (Passed through Michigan State University; 612539ISU)	620	52,684 **	3,783,556
47.074	Biological Sciences (\$4,033 provided to subrecipients)	619	1,189,141 **	
47.074	Biological Sciences (\$1,711,494 provided to subrecipients)	620	9,120,750 **	
47.074	Biological Sciences (Passed through Boyce Thompson Institute; 0501BTI, 1005)	620	518,410 **	
47.074	Biological Sciences (Passed through University of California; 10301097, SA535711291)	620	280,622 **	
47.074	Biological Sciences (Passed through Carnegie Institute; 6209101)	620	135,061 **	
47.074	Biological Sciences (Passed through Cornell University; 558388804)	620	39,786 **	
47.074	Biological Sciences (Passed through University of Florida; UFIFAS00069309)	620	73,885 **	
47.074	Biological Sciences (Passed through Kansas State University; S09026, S09043)	620	793,290 **	
47.074	Biological Sciences (Passed through University of Minnesota; N001145101, D000430001)	620	226,321 **	
47.074	Biological Sciences (Passed through Ohio State University; RF01173849)	620	26,206 **	
47.074	Biological Sciences (Passed through Penn State University; 4186ISUNSF380)	620	49,765 **	
47.074	Biological Sciences (Passed through Purdue University; 410128202)	620	81,086 **	
47.074	Biological Sciences (Passed through South Dakota State University; 3FC054)	620	126,406 **	
47.074	Biological Sciences (Passed through University of Tennessee; 8500012913)	620	12,096 **	
47.074	Biological Sciences (Passed through Yale University; C08D00642)	620	67,878 **	
47.074	Biological Sciences	621	49,125 **	12,789,828
47.075	Social, Behavioral, and Economic Sciences (\$68,791 provided to subrecipients)	619	937,688 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Decision Research; 09-002)	619	2,909 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Carnegie Mellon University; 1121361-265223)	619	32,735 **	
47.075	Social, Behavioral, and Economic Sciences (\$12,882 provided to subrecipients)	620	265,700 **	
47.075	Social, Behavioral, and Economic Sciences	621	13,522 **	1,252,554
47.076	Education and Human Resources (\$53,364 provided to subrecipients)	619	441,691 **	
47.076	Education and Human Resources (Passed through University of Missouri-St. Louis; 00020090-1)	619	101,469 **	
47.076	Education and Human Resources (Passed through Syracuse University; 21827-261402-01075-001 S02)	619	29,980 **	
47.076	Education and Human Resources (\$496,224 provided to subrecipients)	620	4,057,022 **	
47.076	Education and Human Resources (Passed through Illinois Institute of Technology; SA42707107063)	620	56,560 **	
47.076	Education and Human Resources (Passed through Kirkwood Community College; FY2011070110TO063011)	620	47,477 **	

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CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Science Foundation (continued)</u>				
47.076	Education and Human Resources (Passed through New York University; F677601)	620	61,636 **	
47.076	Education and Human Resources (Passed through Oklahoma State University; AA531470ISU)	620	92,285 **	
47.076	Education and Human Resources (Passed through University of the Pacific; DUE0603132/NSF)	620	6,390 **	
47.076	Education and Human Resources (Passed through Portland State University; 200CON185)	620	4,783 **	
47.076	Education and Human Resources (Passed through Purdue University; 410138826)	620	3,215 **	
47.076	Education and Human Resources (\$37,714 provided to subrecipients)	621	390,626	
47.076	Education and Human Resources (Passed through Eastern Iowa Community College)	621	15,497	
47.076	Education and Human Resources (Passed through University of Wisconsin)	621	21,866	5,330,497
47.078	Polar Programs	620	51,466 **	51,466
47.079	International Science and Engineering (OISE)	620	14,717 **	
47.079	International Science and Engineering (OISE) (Passed through Civilian Research and Development Foundation; UKC22970LV09)	620	3,327 **	
47.079	International Science and Engineering (OISE) (Passed through Texas Tech University; 1316D08301)	620	106,481 **	124,525
47.080	Office of Cyberinfrastructure	620	529,405 **	529,405
47.081	Office of Experimental Program to Stimulate Competitive Research (\$34,365 provided to subrecipients)	620	65,868 **	
47.081	Office of Experimental Program to Stimulate Competitive Research (Passed through University of Alaska Fairbanks)	621	2,297	68,165
47.082	ARRA - Trans-NSF Recovery Act Research Support	619	927,271 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (Passed through Virginia Polytechnic Institute and State University; 478093-19235)	619	7,284 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (\$151,671 provided to subrecipients)	620	2,457,955 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (Passed through Washington University; WUHT1050)	620	39,489 **	
47.082	ARRA- Trans-NSF Recovery Act Research Support	621	13,694 **	
47.082	ARRA- Trans-NSF Recovery Act Research Support (\$81,930 provided to subrecipients)	621	311,887	3,757,580
47.000	Other Federal Assistance: Unknown Title (Passed through University of San Francisco; CNS-1016918)	619	10,514 **	10,514
	Total National Science Foundation		47,439,777	47,439,777
<u>U.S. Small Business Administration</u>				
59.037	Small Business Development Centers (\$962,875 provided to subrecipients)	620	1,084,690	1,084,690
59.043	Women's Business Ownership Assistance (Passed through Iowa Social and Economic Development Ventures)	621	20,158	20,158
59.000	Other Federal Assistance: Unknown Title	621	77,906	77,906
	Total U.S. Small Business Administration		1,182,754	1,182,754

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<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	9,370,416	9,370,416
64.009	Veterans Medical Care Benefits	671	5,214	5,214
64.012	Veterans Prescription Service	671	197,471	197,471
64.014	Veterans State Domiciliary Care	671	1,732,856	1,732,856
64.015	Veterans State Nursing Home Care	671	16,226,612	16,226,612
64.203	State Cemetery Grants	671	64,450	64,450
64.000	Other Federal Assistance: Unknown Title	620	399,204 **	399,204
	Total U.S. Department of Veterans Affairs		27,996,223	27,996,223
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$136,741 provided to subrecipients)	588	277,906	277,906
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$37,500 provided to subrecipients)	542	482,107	482,107
66.040	State Clean Diesel Grant Program (\$264,568 provided to subrecipients)	542	273,113	
66.040	ARRA - State Clean Diesel Grant Program (\$679,141 provided to subrecipients)	542	685,213	958,326
66.111	Regional Environmental Priority Projects	620	44 **	44
66.202	Congressionally Mandated Projects (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83438801298, EPA8348801337)	620	92,676 **	92,676
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104 (b)(3) of the Clean Water Act	542	50,786	
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	620	30,179 **	80,965
66.439	Targeted Watersheds Grants	009	173,548	
66.439	Targeted Watersheds Grants (\$20,888 provided to subrecipients)	620	76,147 **	249,695
66.454	Water Quality Management Planning	542	256,194	
66.454	ARRA - Water Quality Management Planning	542	257,940	514,134
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$26,648,250 provided to subrecipients)	542	27,188,858	
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds (\$24,241,342 provided to subrecipients)	542	24,241,342	51,430,200
66.460	Nonpoint Source Implementation Grants	542	4,302,349	4,302,349
66.461	Regional Wetland Program Development Grants	542	149,691	
66.461	Regional Wetland Program Development Grants	620	11,161 **	160,852
66.463	Water Quality Cooperative Agreements	009	1,788	1,788
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$8,929,136 provided to subrecipients)	542	13,010,011	
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds (\$6,683,686 provided to subrecipients)	542	6,683,686	19,693,697
66.469	Great Lakes Program (\$36,442 provided to subrecipients)	619	109,802 **	109,802
66.474	Water Protection Grants to the States (\$5,778 provided to subrecipients)	542	36,543	36,543
66.500	Environmental Protection_Consolidated Research (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83293301282)	620	37,556 **	37,556
66.509	Science to Achieve Results (STAR) Research Program (\$5,947 provided to subrecipients)	619	378,465 **	378,465
66.511	Office of Research and Development Consolidated Research/Training/Fellowships (\$19,627 provided to subrecipients)	620	53,205 **	53,205

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<u>U.S. Environmental Protection Agency (continued)</u>				
66.514	Science To Achieve Results (STAR) Fellowship Program	620	74,404	74,404
66.516	P3 Award: National Student Design Competition for Sustainability	619	23,347 **	
66.516	P3 Award: National Student Design Competition for Sustainability	620	4,289 **	27,636
66.605	Performance Partnership Grants	009	981,135	
66.605	Performance Partnership Grants (\$286,674 provided to subrecipients)	542	5,515,365	6,496,500
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	268,779	268,779
66.611	Environmental Policy and Innovation Grants	620	26,450 **	26,450
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals (\$81,028 provided to subrecipients)	588	454,893	454,893
66.708	Pollution Prevention Grants Program	542	117,315	117,315
66.714	Pesticide Environmental Stewardship Regional Grants	620	10,490 **	10,490
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (Passed through University of Missouri; E000251031)	620	7,141 **	7,141
66.717	Source Reduction Assistance	542	62,811	62,811
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	327,660	327,660
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	542	289,508	289,508
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	864,813	
66.805	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	781,119	1,645,932
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program	009	40,829	40,829
66.817	State and Tribal Response Program Grants (\$162,433 provided to subrecipients)	542	698,851	698,851
66.951	Environmental Education Grants	621	26,104	26,104
66.000	Other Federal Assistance:			
	Unknown Title	619	1,580 **	
	Unknown Title (Passed through Cadmus Group, Inc.; 022-Iowa-1)	619	888 **	
	Unknown Title (Passed through Dynamac Corporation; 094477, 094999-U)	619	64,645 **	
	Unknown Title (Passed through Health Effects Institute; 4765-RFA06-3/07-6-3)	619	62,705 **	
	Unknown Title (Passed through Nebraska Department of Agriculture; 18-06-124)	619	25,295	
	Unknown Title	620	59,436 **	
	Unknown Title (Passed through Iowa Cattlemen's Association; Open Feedlot Runoff)	620	78,302 **	292,851
	Total U.S. Environmental Protection Agency		89,728,464	89,728,464
<u>U.S. Department of Energy</u>				
81.041	State Energy Program (\$16,349 provided to subrecipients)	301	513,948	
81.041	ARRA - State Energy Program (\$12,031,465 provided to subrecipients)	301	15,155,402	
81.041	ARRA - State Energy Program	542	22,207	15,691,557
81.042	Weatherization Assistance for Low-Income Persons (\$452,895 provided to subrecipients)	379	455,620	
81.042	ARRA - Weatherization Assistance for Low-Income Persons (\$34,068,073 provided to subrecipients)	379	34,911,500	35,367,120

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<u>U.S. Department of Energy (continued)</u>				
81.049	Office of Science Financial Assistance Program	619	1,525,972	**
81.049	Office of Science Financial Assistance Program (Passed through Advanced Technology Institute; 2005-306)	619	524	**
81.049	Office of Science Financial Assistance Program (Passed through Rutgers University; 3852)	619	186,846	**
81.049	Office of Science Financial Assistance Program (Passed through Universities Research Association, Inc.; 554991)	619	250,537	**
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234171D, 234171H)	619	279,069	**
81.049	Office of Science Financial Assistance Program	620	3,027,153	**
81.049	Office of Science Financial Assistance Program (Passed through Kansas State University; S08141)	620	33,795	**
81.049	Office of Science Financial Assistance Program (Passed through University of Maryland; Z710102)	620	71,900	**
81.049	Office of Science Financial Assistance Program (Passed through University of Nebraska; 3520052015001)	620	2,373	**
81.049	Office of Science Financial Assistance Program (Passed through University of Virginia; GQ10044133946)	620	87,679	**
81.049	Office of Science Financial Assistance Program (\$18,324 provided to subrecipients)	621	544,055	**
81.049	ARRA - Office of Science Financial Assistance Program	619	289,173	**
81.049	ARRA - Office of Science Financial Assistance Program	620	269,969	**
81.079	Regional Biomass Energy Programs	619	96,764	**
81.079	Regional Biomass Energy Programs (Passed through Mississippi State University; 01110032217501)	620	10,660	**
81.079	Regional Biomass Energy Programs (Passed through South Dakota State University; 3TG160, 3TK146, 3TD162, 3TJ146, 3TA146)	620	558,746	**
81.086	Conservation Research and Development	620	90,434	**
81.086	ARRA - Conservation Research and Development (Passed through Pleotint; EE0004011)	620	17,212	**
81.087	Renewable Energy Research and Development	619	905,769	**
81.087	Renewable Energy Research and Development (Passed through University of Kentucky Research Foundation; 3048105505-08-530)	619	55,884	**
81.087	Renewable Energy Research and Development	620	1,984,994	**
81.087	Renewable Energy Research and Development (Passed through Arizona State University; 10370)	620	72,999	**
81.087	Renewable Energy Research and Development (Passed through The Consortium for Plant Biotechnology Research, Inc.; GO12026322, GO12026329, GO12026299, GO12026326)	620	128,106	**
81.087	Renewable Energy Research and Development (Passed through North Carolina State University; 240357A) (\$99,719 provided to subrecipients)	620	139,798	**
81.087	Renewable Energy Research and Development (Passed through North Dakota State University; FAR0017964)	620	29,934	**
81.087	Renewable Energy Research and Development (Passed through South Dakota State University; 3TF154, 3TD153)	620	77,924	**
81.087	Renewable Energy Research and Development	621	245,778	**
81.087	ARRA - Renewable Energy Research and Development	542	70,522	**
81.087	ARRA - Renewable Energy Research and Development (Passed through Catilin, Inc.; CATLLNISU001)	620	174,356	**
81.087	ARRA - Renewable Energy Research and Development (Passed through West Virginia University; 10051ARRAISU)	620	73,521	**
			6,569,045	
			666,170	
			107,646	
			3,959,585	

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<u>U.S. Department of Energy (continued)</u>				
81.089	Fossil Energy Research and Development	620	245,632 **	245,632
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	1,073,012 **	1,073,012
81.113	Defense Nuclear Nonproliferation Research	619	167,676 **	167,676
81.117	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/ Assistance (Passed through Midwest Renewable Energy Association)	621	46,829	46,829
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through Arizona State University; SC093, NETLPSERC)	620	64,212 **	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	219	197,710	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	301	369,759	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through University of Minnesota)	621	7,311	638,992
81.127	ARRA - Energy Efficient Appliance Rebate Program (EEARP)	301	49,826	49,826
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG) (Passed through the City of Cedar Falls)	621	52,712	
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (\$3,397,202 provided to subrecipients)	301	3,691,881	
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (Passed through Midwest Energy Efficiency Alliance)	595	78,000	3,822,593
81.135	ARRA - Advanced Research and Projects Agency Energy Financial Assistance Program (\$201,279 provided to subrecipients)	620	1,254,229 **	1,254,229
81.000	Other Federal Assistance:			
	Unknown Title	619	104,504 **	
	Unknown Title	620	54,917 **	
	Unknown Title (Passed through Advanced Technology Institute; 2005303, 2005303/SUBTASK 4.1)	620	39,479 **	
	Unknown Title (Passed through Argonne National Laboratory; IF31422, APPOINTMENT AGREEMENT)	620	25,294 **	
	Unknown Title (Passed through Arizona State University; 11623)	620	21,783 **	
	Unknown Title (Passed through Battelle Energy Alliance, LLC; 139495, 4000078135)	620	149,153 **	
	Unknown Title (Passed through Brookhaven National Laboratory; 149282)	620	198,033 **	
	Unknown Title (Passed through University of Colorado; 0000061090)	620	135,482 **	
	Unknown Title (Passed through Honeywell International, Inc.; WIRED DATA COLLECTION, HIGH ENERGY FORGING, EP39951, EP39438, EP40022)	620	27,745 **	
	Unknown Title (Passed through Krell Institute; Science Graduate Fellowship)	620	40,463 **	
	Unknown Title (Passed through Lawrence Berkeley Laboratory; 6958069, 6940369, 6954484)	620	33,718 **	
	Unknown Title (Passed through Los Alamos National Laboratory; 8195300110, 122304, 8518000110)	620	40,506 **	
	Unknown Title (Passed through National Renewable Energy Laboratory; NFT88854001)	620	28,475 **	
	Unknown Title (Passed through Oak Ridge National Laboratory; 4000080315)	620	39,151 **	
	Unknown Title (Passed through Pacific Northwest National Laboratory; 83198, 113418)	620	56,325 **	

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<u>U.S. Department of Energy (continued)</u>				
	Unknown Title (Passed through Sandia National Laboratories; 903580)	620	130,655 **	
	Unknown Title (Passed through University of Tennessee; OR1098600104)	620	62,579 **	
	ARRA - Unknown Title (Passed through Brookhaven National Laboratory; 183423)	620	51,827 **	
	ARRA - Unknown Title (Passed through Lightwave Power, Inc. ; NEU09901005)	620	131,450 **	
	ARRA - Unknown Title (Passed through National Renewable Energy Laboratory; ZCE04062501) (\$142,528 provided to subrecipients)	620	372,800 **	1,744,339
	Total U.S. Department of Energy		71,404,251	71,404,251
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$3,166,762 provided to subrecipients)	282	3,644,855	3,644,855
84.007	Federal Supplemental Educational Opportunity Grants	619	630,366 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	957,135 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	325,317 *	1,912,818
84.011	Migrant Education_State Grant Program (\$1,351,357 provided to subrecipients)	282	1,427,315	1,427,315
84.013	Title I State Agency Program for Neglected and Delinquent Children	282	389,091	389,091
84.016	Undergraduate International Studies and Foreign Language Programs	619	141,857	
84.016	Undergraduate International Studies and Foreign Language Programs	620	28,148	170,005
84.019	Overseas Programs - Faculty Research Abroad	619	67,457 **	67,457
84.021	Overseas Programs - Group Projects Abroad	619	46,793 **	46,793
84.032	Federal Family Education Loans	284	34,904,449 *	34,904,449
84.033	Federal Work-Study Program	619	1,153,283 *	
84.033	Federal Work-Study Program	620	1,843,850 *	
84.033	Federal Work-Study Program	621	562,528 *	3,559,661
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	2,023,474 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	2,382,375 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	1,716,489 *	6,122,338
84.048	Career and Technical Education - Basic Grants to States (\$10,564,603 provided to subrecipients)	282	12,102,429	12,102,429
84.063	Federal Pell Grant Program	619	15,880,057 *	
84.063	Federal Pell Grant Program	620	24,570,566 *	
84.063	Federal Pell Grant Program	621	12,193,070 *	52,643,693
84.116	Fund for the Improvement of Postsecondary Education (\$35,057 provided to subrecipients)	619	201,641 **	
84.116	Fund for the Improvement of Postsecondary Education (\$26,833 provided to subrecipients)	620	257,682 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Arkansas; SA0907008)	620	7,702 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Embry Riddle University; 6131301)	620	18,012 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Florida State College; Disseminating Effective Learning Through Automation)	620	2,801 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; 304810653310145)	620	26,829 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through the University of Wisconsin; 182K781)	620	22,934 **	
84.116	Fund for the Improvement of Postsecondary Education (\$23,457 provided to subrecipients)	621	142,713	680,314

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<u>U.S. Department of Education (continued)</u>				
84.129	Rehabilitation Long-Term Training	619	269,545 **	269,545
84.133	National Institute on Disability and Rehabilitation Research (Passed through Gallaudet University; 0000018175)	619	188,924 **	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Syracuse University; 22136-01434-S09)	619	41,917	230,841
84.153	Business and International Education Projects	619	44,665	44,665
84.161	Rehabilitation Services_Client Assistance Program	379	120,475	120,475
84.170	Javits Fellowships	619	46,730 **	
84.170	Javits Fellowships	620	32,792	79,522
84.184	Safe and Drug-Free Schools and Communities_National Programs (\$192,737 provided to subrecipients)	282	827,428	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Iowa City Community School District)	619	8,798 **	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Los Angeles Unified School District; 1100379)	619	1,187 **	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Iowa City Community School District)	619	11,993	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Maquoketa Community School District)	619	45,294	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Mount Vernon Community School District)	619	5,272	
84.184	Safe and Drug-Free Schools and Communities_National Programs (\$174,667 provided to subrecipients)	642	182,035	1,082,007
84.185	Byrd Honors Scholarships	282	403,500	403,500
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$168,155 provided to subrecipients)	282	290,248	
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$306,183 provided to subrecipients)	588	380,250	670,498
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	131	82,319	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	256,804	339,123
84.195	Bilingual Education_Professional Development	619	274,479 **	274,479
84.196	Education for Homeless Children and Youth (\$289,531 provided to subrecipients)	282	338,431	338,431
84.200	Graduate Assistance in Areas of National Need	619	488,956 **	
84.200	Graduate Assistance in Areas of National Need	620	186,347	675,303
84.213	Even Start_State Educational Agencies (\$306,998 provided to subrecipients)	282	322,759	322,759
84.215	Fund for the Improvement of Education (\$5,979,965 provided to subrecipients)	282	6,230,456	
84.215	Fund for the Improvement of Education	619	195,294 **	
84.215	Fund for the Improvement of Education (Passed through Cedar Rapids Community School District)	619	50,932	
84.215	Fund for the Improvement of Education	621	539,631	7,016,313
84.224	Assistive Technology (\$152,446 provided to subrecipients)	619	431,337	431,337
84.229	Language Resource Centers (\$22,751 provided to subrecipients)	620	84,336	84,336
84.243	Tech-Prep Education (\$1,167,519 provided to subrecipients)	282	1,260,585	1,260,585
84.264	Rehabilitation Training_Continuing Education (Passed through Syracuse University; 21708-02063-S02)	619	16,834	16,834
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	131	15,865	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	283	56,503	72,368

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<u>U.S. Department of Education (continued)</u>				
84.268	Federal Direct Student Loans	619	211,804,542 *	
84.268	Federal Direct Student Loans	620	153,009,124 *	
84.268	Federal Direct Student Loans	621	75,899,873 *	440,713,539
84.286	Ready to Teach (Passed through Public Broadcasting Service)	285	<u>7,779</u>	<u>7,779</u>
84.287	Twenty-First Century Community Learning Centers (\$5,396,549 provided to subrecipients)	282	<u>5,649,636</u>	<u>5,649,636</u>
84.293	Foreign Language Assistance (Passed through Independent School District 196; EVALUATION MN FLAP GRANT)	620	<u>9,001</u>	<u>9,001</u>
84.295	Ready-To-Learn Television (Passed through Corporation for Public Broadcasting)	285	<u>2,810</u>	<u>2,810</u>
84.304	Civic Education - We the People and the Cooperative Education Exchange Program (Passed through Center for Civic Education; CC 09-10 5801 IA, CC 10-11 5801 IA)	619	<u>21,481</u>	<u>21,481</u>
84.305	Education Research, Development and Dissemination (\$281,013 provided to subrecipients)	619	<u>1,581,311 **</u>	<u>1,581,311</u>
84.310	Parental Information and Resource Centers (Passed through School Administrators of Iowa; Evaluation of the Iowa Statewide Parental Information and Resource Center, PIRC)	620	<u>35,939</u>	<u>35,939</u>
84.323	Special Education - State Personnel Development (\$348,003 provided to subrecipients)	282	<u>755,380</u>	<u>755,380</u>
84.324	Research in Special Education (\$245,934 provided to subrecipients)	620	588,235 **	
84.324	Research in Special Education (Passed through University of Kansas; FY2010007)	620	70,103 **	
84.324	Research in Special Education	621	776 **	659,114
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	94,675 **	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	620	112,511	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (Passed through Heartland Community College; HEARTLAND EQUITY AND INCLUSION)	620	3,775	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (Passed through Kirkwood Community College; ISUSM91216)	620	3,227	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	621	<u>271,834</u>	<u>486,022</u>
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282	<u>105,761</u>	<u>105,761</u>
84.327	Special Education_Technology and Media Services for Individuals with Disabilities	621	<u>58,179 **</u>	<u>58,179</u>
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (\$63,648 provided to subrecipients)	282	<u>63,648</u>	<u>63,648</u>
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	252	<u>284,418</u>	<u>284,418</u>
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	619	<u>143,566</u>	<u>143,566</u>
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	<u>1,260,874</u>	<u>1,260,874</u>
84.335	Child Care Access Means Parents in School	620	62,932	
84.335	Child Care Access Means Parents in School	621	<u>2,387</u>	<u>65,319</u>

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<u>U.S. Department of Education (continued)</u>				
84.343	Assistive Technology_State Grants for Protection and Advocacy (\$30,482 provided to subrecipients)	619	52,972	52,972
84.351	Arts in Education (Passed through The Kennedy Center)	621	6,799	6,799
84.357	Reading First State Grants (\$1,041,148 provided to subrecipients)	282	1,066,804	1,066,804
84.358	Rural Education (\$503,436 provided to subrecipients)	282	505,055	505,055
84.365	English Language Acquisition Grants (\$2,315,579 provided to subrecipients)	282	2,483,823	2,483,823
84.366	Mathematics and Science Partnerships (\$941,122 provided to subrecipients)	282	1,327,783	
84.366	Mathematics and Science Partnerships (Passed through Mississippi State University; 19210036109201)	620	20,000 **	1,347,783
84.367	Improving Teacher Quality State Grants (\$23,061,208 provided to subrecipients)	282	23,648,409	
84.367	Improving Teacher Quality State Grants (\$7,385 provided to subrecipients)	615	538,797	24,187,206
84.369	Grants for State Assessments and Related Activities (\$3,067,760 provided to subrecipients)	282	6,113,325	6,113,325
84.371	Striving Readers	282	18,716	18,716
84.372	Statewide Data Systems	282	1,116,785	1,116,785
84.373	Special Education_Technical Assistance on State Data Collection	282	297,317	297,317
84.375	Academic Competitiveness Grants	619	870,480 *	
84.375	Academic Competitiveness Grants	620	999,685 *	
84.375	Academic Competitiveness Grants	621	582,486 *	2,452,651
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	619	575,795 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	620	1,257,410 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	621	505,745 *	2,338,950
84.378	College Access Challenge Grant Program	284	1,176,559	1,176,559
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	620	385,137 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	621	1,562,149 *	1,947,286
84.396	ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act (Passed through Ohio State University)	621	91,971	91,971
84.402	ARRA - Consolidated Grants to the Outlying Areas, Recovery Act	620	251,588	251,588
84.405	ARRA - Teacher Quality Partnerships, Recovery Act	282	1,050,009	1,050,009
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education	619	332,644 **	332,644
84.408	Postsecondary Education Scholarships for Veteran's Dependents	619	5,550 *	5,550
84.410	Education Jobs Fund (\$96,297,068 provided to subrecipients)	282	96,321,074	96,321,074
84.928	National Writing Project (Passed through National Writing Project Corporation)	621	83,508	83,508
84.938	Hurricane Education Recovery	619	1,504,186	1,504,186
<u>Title I, Part A Cluster:</u>				
84.010	Title I Grants to Local Educational Agencies (\$72,208,293 provided to subrecipients)	282	72,942,965	
84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act	282	129,462	73,072,427

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<u>U.S. Department of Education (continued)</u>				
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education_Grants to States (\$106,359,770 provided to subrecipients)	282	115,276,645	
84.027	ARRA - Special Education_Grants to States (Passed through Green Valley Area Education Agency #14)	619	10,385	
			115,287,030	
84.173	Special Education_Preschool Grants (\$3,031,162 provided to subrecipients)	282	3,815,121	
84.391	ARRA - Special Education Grants to States, Recovery Act (\$18,432,839 provided to subrecipients)	282	18,510,045	
84.392	ARRA - Special Education - Preschool Grants, Recovery Act (\$1,656,553 provided to subrecipients)	282	1,656,553	139,268,749
<u>TRIO Cluster:</u>				
84.042	TRIO_Student Support Services	619	365,206	
84.042	TRIO_Student Support Services	620	44,647	
84.042	TRIO_Student Support Services	621	254,468	
			664,321	
84.044	TRIO_Talent Search	620	401,033	
84.044	TRIO_Talent Search	621	408,688	
			809,721	
84.047	TRIO_Upward Bound	619	531,526	
84.047	TRIO_Upward Bound	620	278,491	
84.047	TRIO_Upward Bound	621	420,656	
			1,230,673	
84.066	TRIO_Educational Opportunity Centers	621	452,907	
84.217	TRIO_McNair Post-Baccalaureate Achievement	619	216,330	
84.217	TRIO_McNair Post-Baccalaureate Achievement	620	240,566	
84.217	TRIO_McNair Post-Baccalaureate Achievement	621	216,352	
			673,248	3,830,870
<u>Vocational Rehabilitation Cluster:</u>				
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	131	5,406,712	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States (\$463,571 provided to subrecipients)	283	18,402,483	
			23,809,195	
84.390	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	131	569,311	
84.390	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	283	3,420,136	
			3,989,447	27,798,642
<u>Independent Living State Grants Cluster:</u>				
84.169	Independent Living_State Grants	131	49,160	
84.169	Independent Living_State Grants (\$187,512 provided to subrecipients)	283	263,895	
			313,055	
84.398	ARRA - Independent Living State Grants, Recovery Act	131	18,688	
84.398	ARRA - Independent Living State Grants, Recovery Act (\$37,632 provided to subrecipients)	283	80,858	
			99,546	412,601

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<u>U.S. Department of Education (continued)</u>				
<u>Independent Living Services for Older Individuals Who Are Blind</u>				
<u>Cluster:</u>				
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	131	216,700	
84.399	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act	131	282,493	499,193
<u>Early Intervention Services (IDEA) Cluster:</u>				
84.181	Special Education-Grants for Infants and Families (\$3,408,031 provided to subrecipients)	282	4,258,870	
84.181	ARRA - Special Education-Grants for Infants and Families (Passed through Mississippi Bend Area Education Agency)	619	48,631	
			4,307,501	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (\$1,526,692 provided to subrecipients)	282	2,463,108	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Area Education Agency 267)	619	8,730	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Grant Wood Area Education Agency)	619	70,116	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Heartland Area Education Agency)	619	36,938	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Keystone Area Education Agency)	619	25,752	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Loess Hills Area Education Agency)	619	35,952	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Northwest Area Education Agency)	619	13,383	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Prairie Lakes Area Education Agency)	619	5,531	
			2,659,510	6,967,011
<u>Education Technology State Grants Cluster:</u>				
84.318	Educational Technology State Grants (\$72,898 provided to subrecipients)	282	1,072,058	
84.386	ARRA - Education Technology State Grants, Recovery Act (\$1,502,343 provided to subrecipients)	282	1,713,042	2,785,100
<u>School Improvement Grants Cluster:</u>				
84.377	School Improvement Grants (\$1,419,778 provided to subrecipients)	282	1,435,637	
84.388	ARRA - School Improvement Grants, Recovery Act (\$7,246,374 provided to subrecipients)	282	7,472,202	8,907,839
<u>State Fiscal Stabilization Fund Cluster:</u>				
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (\$25,343,090 provided to subrecipients)	282	25,343,090	
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	620	1,993,186	
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	621	1,071,980	
			28,408,256	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (\$22,604,797 provided to subrecipients)	282	22,604,797	51,013,053

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<u>U.S. Department of Education (continued)</u>				
84.000	Other Federal Assistance:			
	American Printing House for the Blind Federal Quota Grant	617	2,493	
	Unknown Title (Passed through Des Moines Independent Community School District; Project Clio)	620	620	
	Unknown Title (Passed through Fayette County, Kentucky; 2020 VISION EVALUATION)	620	10,000	
	Unknown Title (Passed through Placer County Office of Education; Assess Teacher Knowledge 2)	620	494	13,607
	Total U.S. Department of Education		1,042,629,569	1,042,629,569
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	3,895	
89.003	National Historical Publications and Records Grants	619	4,288	
89.003	National Historical Publications and Records Grants (Passed through University of Nebraska-Lincoln; 25-0512-0023-002)	619	6,000 **	14,183
	Total National Archives and Records Administration		14,183	14,183
<u>U.S. Election Assistance Commission</u>				
90.401	Help America Vote Act Requirements Payments	635	740,965	740,965
	Total U.S. Election Assistance Commission		740,965	740,965
<u>U.S. Institute of Peace</u>				
91.002	Priority Grant Competition (\$12,997 provided to subrecipients)	620	47,845	47,845
	Total U.S. Institute of Peace		47,845	47,845
<u>U.S. Department of Health and Human Services</u>				
93.010	Community-Based Abstinence Education (CBAE) (Passed through Bethany Christian Services)	619	8,270 **	
93.010	Community-Based Abstinence Education (CBAE) (Passed through Sexual Health Education, Inc.)	619	25,285	33,555
93.041	Special Programs for the Aging Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation (\$21,525 provided to subrecipients)	297	63,260	63,260
93.042	Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	297	202,436	202,436
93.043	Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services (\$210,497 provided to subrecipients)	297	219,732	219,732
93.048	Special Programs for the Aging Title IV_and Title II_Discretionary Projects (\$381,807 provided to subrecipients)	297	506,370	506,370
93.052	National Family Caregiver Support, Title III, Part E (\$1,643,962 provided to subrecipients)	297	1,700,416	1,700,416
93.061	Innovations in Applied Public Health Research	619	325,016 **	
93.061	Innovations in Applied Public Health Research (Passed through University of Michigan; 3001768688)	619	4,144 **	
93.061	Innovations in Applied Public Health Research (\$65,021 provided to subrecipients)	620	361,934 **	691,094

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure (Passed through Association of Public Health Laboratories; 1U60HM000803)	619	22,743 **	22,743
93.069	Public Health Emergency Preparedness (\$8,081,596 provided to subrecipients)	588	10,083,268	
93.069	Public Health Emergency Preparedness (\$8,178 provided to subrecipients)	619	393,994 **	10,477,262
93.070	Environmental Public Health and Emergency Response	542	9,754	
93.070	Environmental Public Health and Emergency Response (\$11,058 provided to subrecipients)	588	123,864	133,618
93.071	Medicare Enrollment Assistance Program (\$33,811 provided to subrecipients)	297	33,925	33,925
93.087	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	444	498,737	498,737
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	588	24,864	24,864
93.092	Personal Responsibility Education Program	588	1,026	1,026
93.103	Food and Drug Administration_Research	427	5,000	
93.103	Food and Drug Administration_Research	619	8,020 **	
93.103	Food and Drug Administration_Research (Passed through National Institute for Pharmaceutical Technology and Education; IA0003)	619	59,639 **	
93.103	Food and Drug Administration_Research (Passed through University of Washington, Seattle; 676075, 701467)	619	96,240 **	
93.103	Food and Drug Administration_Research	620	46,125 **	
93.103	Food and Drug Administration_Research (Passed through University of California; 08002947ISUST)	620	30,373 **	245,397
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	401	1,173,834	1,173,834
93.110	Maternal and Child Health Federal Consolidated Programs (\$148,981 provided to subrecipients)	588	475,155	
93.110	Maternal and Child Health Federal Consolidated Programs	619	689,754 **	
93.110	Maternal and Child Health Federal Consolidated Programs	619	118,884	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Children's Mercy Hospitals and Clinics; 05-0005)	619	87,575	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Oklahoma Health Sciences Center; TS20091472-03A1, TS20101488-20)	619	11,568 **	1,382,936
93.113	Environmental Health (\$163,031 provided to subrecipients)	619	3,109,493 **	
93.113	Environmental Health (Passed through Applied Nanotech Holdings, Inc.)	619	40,152 **	
93.113	Environmental Health (Passed through Texas A&M University; S080015)	619	70,229 **	
93.113	Environmental Health (Passed through University of North Carolina at Chapel Hill; UNC 5-30959)	619	2,704 **	
93.113	Environmental Health	620	886,815 **	4,109,393
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$175,647 provided to subrecipients)	588	401,329	401,329

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.121	Oral Diseases and Disorders Research (\$2,855,890 provided to subrecipients)	619	8,717,637 **	
93.121	Oral Diseases and Disorders Research (Passed through Sanford Research/USD; SR2009-05)	619	46,611 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 9003845, 0007106, 0003867)	619	123,261 **	8,887,509
93.124	Nurse Anesthetist Traineeships	619	11,756 **	11,756
93.127	Emergency Medical Services for Children (\$6,984 provided to subrecipients)	588	147,624	147,624
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices (\$13,255 provided to subrecipients)	588	200,417	200,417
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention (\$305,733 provided to subrecipients)	588	960,893	
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention	619	578,369 **	1,539,262
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$313,518 provided to subrecipients)	588	371,992	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$86,456 provided to subrecipients)	619	1,152,666 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Assault; 588ORP01, 5881RP01)	619	25,703 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR2743974695138, RR2743754695138)	620	120,564 **	1,670,925
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education (\$84,964 provided to subrecipients)	619	3,235,526 **	3,235,526
93.145	AIDS Education and Training Centers (Passed through University of Illinois at Chicago; 2005-04759-05-05, 2010-04296-03-00)	619	131,484 **	131,484
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$320,909 provided to subrecipients)	401	335,157	335,157
93.155	Rural Health Research Centers (\$77,948 provided to subrecipients)	619	514,734 **	
93.155	Rural Health Research Centers (Passed through University of Missouri-Columbia; C00025873-2, C00030268-1)	619	49,311 **	
93.155	Rural Health Research Centers (Passed through University of North Carolina at Chapel Hill; 5-30856)	619	43,705 **	607,750
93.165	Grants to States for Loan Repayment Program (\$148,751 provided to subrecipients)	588	148,751	148,751
93.172	Human Genome Research (\$76,807 provided to subrecipients)	619	559,836 **	
93.172	Human Genome Research (Passed through Stanford University; 22627020-39992-A)	619	94,270 **	
93.172	Human Genome Research (Passed through Washington University; WU10283)	620	17,594 **	671,700
93.173	Research Related to Deafness and Communication Disorders (\$1,496,884 provided to subrecipients)	619	10,806,288 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Etymotic Research, Inc.)	619	6,655 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Feinstein Institute for Medical Research; 500374)	619	17,056 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Northwestern University; PROJ0003363(610-461000-60027524))	619	33,393 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.173	Research Related to Deafness and Communication Disorders (Passed through Purdue University; 4102-22324)	619	59,286 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2006-1706, 2011-2559)	619	106,446 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of North Carolina at Chapel Hill; 5-30495)	619	4,516 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Utah; 10014605)	619	38,577 **	
93.173	Research Related to Deafness and Communication Disorders	620	99,427 **	11,171,644
93.184	Disabilities Prevention (\$224,309 provided to subrecipients)	588	405,566	405,566
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$137,438 provided to subrecipients)	588	724,792	724,792
93.212	Chiropractic Demonstration Project Grants (Passed through Palmer College of Chiropractic; GY2)	619	127,115 **	127,115
93.213	Research and Training in Complementary and Alternative Medicine	619	298,963 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Massachusetts General Hospital)	619	6,313 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Palmer College of Chiropractic; 2250, D1P2, D2P3)	619	183,929 **	
93.213	Research and Training in Complementary and Alternative Medicine (\$113,928 provided to subrecipients)	620	565,966 **	1,055,171
93.217	Family Planning_Services (\$1,211,377 provided to subrecipients)	588	1,451,509	
93.217	Family Planning_Services (Passed through Family Planning Council of Iowa)	619	2,500	1,454,009
93.226	Research on Healthcare Costs, Quality and Outcomes (\$289,216 provided to subrecipients)	619	2,502,036 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Mayo Clinic; 1R01HS01753701)	620	42,035 **	2,544,071
93.233	National Center on Sleep Disorders Research (\$45,028 provided to subrecipients)	619	647,298 **	647,298
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$229,203 provided to subrecipients)	588	322,552	322,552
93.236	Grants for Dental Public Health Residency Training	619	300,698 **	300,698
93.240	State Capacity Building (\$14,251 provided to subrecipients)	588	152,819	152,819
93.241	State Rural Hospital Flexibility Program (\$393,842 provided to subrecipients)	588	653,841	653,841
93.242	Mental Health Research Grants (\$353,404 provided to subrecipients)	619	5,804,597 **	
93.242	Mental Health Research Grants (Passed through Behavioral Tech Research, Inc.)	619	114,184 **	
93.242	Mental Health Research Grants (Passed through Columbia University; 10 5-65127)	619	52,473 **	
93.242	Mental Health Research Grants (Passed through Medical College of Georgia; 22089-6)	619	2,495 **	
93.242	Mental Health Research Grants (Passed through Molecular Targeting Technologies Inc.)	619	6,418 **	
93.242	Mental Health Research Grants (Passed through Oregon Research Institute; R01 MH084931)	619	24,031 **	
93.242	Mental Health Research Grants (Passed through University of Alaska-Fairbanks; UAF 11-0126)	619	53,839 **	
93.242	Mental Health Research Grants (Passed through University of California, Los Angeles; 2000 P JU371)	619	9,588 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.242	Mental Health Research Grants (Passed through University of California, San Diego; PO 10314653)	619	97,789 **	
93.242	Mental Health Research Grants (Passed through University of Cincinnati; 004997)	619	14,099 **	
93.242	Mental Health Research Grants (Passed through University of Maryland, Baltimore; SR00000614)	619	31,893 **	
93.242	Mental Health Research Grants (\$398,529 provided to subrecipients)	620	617,994 **	
93.242	Mental Health Research Grants (Passed through Children's Hospital Medical Center; 102316ISU)	620	48,525 **	
93.242	Mental Health Research Grants (Passed through University of Georgia; RR2743333841438)	620	145,403 **	7,023,328
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	226	65,561	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	401	122,090	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$1,711,419 provided to subrecipients)	588	2,370,303	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$30,128 provided to subrecipients)	619	668,152 **	3,226,106
93.249	Public Health Training Centers Grant Program	619	346,965 **	346,965
93.251	Universal Newborn Hearing Screening	619	270,007	270,007
93.262	Occupational Safety and Health Program (\$131,591 provided to subrecipients)	588	387,662	
93.262	Occupational Safety and Health Program (\$90,329 provided to subrecipients)	619	5,031,574 **	
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Foundation) (\$9,300 provided to subrecipients)	619	95,739 **	
93.262	Occupational Safety and Health Program (Passed through University of California, San Francisco; 6277sc)	619	38,065 **	
93.262	Occupational Safety and Health Program (Passed through University of North Carolina at Chapel Hill; 5-39120, 5-53735)	619	72,735 **	
93.262	Occupational Safety and Health Program (Passed through Colorado State University; G45333)	620	5,929 **	5,631,704
93.264	Nurse Faculty Loan Program (NFLP)	619	89,118 *	89,118
93.270	Adult Viral Hepatitis Prevention and Control	588	58,393	58,393
93.273	Alcohol Research Programs (\$16,117 provided to subrecipients)	619	1,231,732 **	
93.273	Alcohol Research Programs (Passed through University of Georgia; RR274-272/4694968)	619	190,836 **	
93.273	Alcohol Research Programs (Passed through State University of New York Research Foundation; 52238/1009189, 55414/1009189)	619	509,363 **	
93.273	Alcohol Research Programs (Passed through University of Wisconsin-Madison; 198K376)	619	82,983 **	
93.273	Alcohol Research Programs	621	1,502 **	2,016,416
93.275	Substance Abuse and Mental Health Services-Access to Recovery (\$184,277 provided to subrecipients)	588	2,069,846	2,069,846
93.276	Drug-Free Communities Support Program Grants (\$55,036 provided to subrecipients)	620	57,457	57,457
93.279	Drug Abuse and Addiction Research Programs (\$194,413 provided to subrecipients)	619	1,767,780 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 549)	619	110,101 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Emory University; S486208)	619	10,904 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.279	Drug Abuse and Addiction Research Programs (Passed through Syntrix Biosystems, Inc.)	619	15,044 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR274-345/4688988)	619	255,916 **	
93.279	Drug Abuse and Addiction Research Programs (\$957,480 provided to subrecipients)	620	2,528,040 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 551, 574)	620	378,377 **	5,066,162
93.281	Mental Health Research Career/Scientist Development Awards (\$2,154 provided to subrecipients)	619	628,528 **	628,528
93.282	Mental Health National Research Service Awards for Research Training	619	35,674 **	35,674
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (\$4,850,693 provided to subrecipients)	588	8,647,127	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (\$98,503 provided to subrecipients)	619	1,979,864 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Association of Public Health Laboratories; U60/CD303019)	619	313,691 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Children's Mercy Hospitals and Clinics; 06-0014)	619	83,068 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Colorado Department of Public Health and Environment; OE FHA EPI10000028, OE FHA EPI0000035)	619	30,950 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Health Research, Inc.; 3694-01, 3694-02, 5U01DD00048703, 3804-04, 3804-05)	619	144,336 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Infectious Diseases Society of America; 5U50 C1000358-05)	619	262,227 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Mt. Sinai School of Medicine; 0254-5523-4609)	619	59,880 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through University of Arizona; Y552124)	619	4,896 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through University of Minnesota; P669640505)	619	502 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	619	118,370	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Story County Department of Public Health; School and Community Programming)	620	487 **	11,645,398
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$238,548 provided to subrecipients)	619	1,428,953 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Brigham and Women's Hospital; 106370)	619	117,204 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Colorado State University; G-4512-1)	619	10,258 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Marval Biosciences, Inc.)	619	70,778 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Arizona; Y450725)	619	161,435 **	1,788,628

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.296	State Partnership Grant Program to Improve Minority Health (\$5,625 provided to subrecipients)	588	35,595	35,595
93.301	Small Rural Hospital Improvement Grant Program	588	755,021	755,021
93.307	Minority Health and Health Disparities Research (\$6,139 provided to subrecipients)	619	369,439 **	
93.307	Minority Health and Health Disparities Research (Passed through Little Big Horn College)	619	337 **	
93.307	Minority Health and Health Disparities Research (Passed through Florida State University; R001028)	620	5,695 **	375,471
93.310	Trans-NIH Research Support	619	446,316 **	
93.310	Trans-NIH Research Support	620	402,402 **	
93.310	Trans-NIH Research Support (Passed through University of Massachusetts; 6123423RFS2011061)	620	44,211 **	892,929
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	955,316 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	286,450 *	1,241,766
93.358	Advanced Nursing Education Traineeships	619	68,024 **	68,024
93.361	Nursing Research (\$115,126 provided to subrecipients)	619	2,531,402 **	
93.361	Nursing Research (Passed through Cornell University; 57713-9124)	619	32,015 **	
93.361	Nursing Research (Passed through Rush University Medical Center; 5R01NR010211-02)	619	84,451 **	
93.361	Nursing Research (Passed through University of Pittsburgh; 0006960 114579-1)	619	16,719 **	
93.361	Nursing Research (Passed through Mayo Clinic; R21NR01037902)	620	4,710 **	
93.361	Nursing Research (Passed through Rush University; 1R21NR01061701A1)	620	50,195 **	2,719,492
93.364	Nursing Student Loans	619	447,969 *	447,969
93.389	National Center for Research Resources (\$247,387 provided to subrecipients)	619	7,438,605 **	
93.389	National Center for Research Resources (Passed through Infotech Soft, Inc.)	619	2,740 **	
93.389	National Center for Research Resources (Passed through University of California, Irvine; 2006-1726)	619	124,769 **	
93.389	National Center for Research Resources (Passed through University of North Carolina at Chapel Hill; 5-30402, 5-30620)	619	17,448 **	
93.389	National Center for Research Resources	620	449,042 **	
93.389	National Center for Research Resources (Passed through Virginia Polytechnic Institute and State University; CR19223431399)	620	5,577 **	8,038,181
93.393	Cancer Cause and Prevention Research (\$364,327 provided to subrecipients)	619	2,903,802 **	
93.393	Cancer Cause and Prevention Research (Passed through Dana-Farber Cancer Institute, Inc.; 1156606, 1156607)	619	244,390 **	
93.393	Cancer Cause and Prevention Research (Passed through Dartmouth College; 531)	619	25,319 **	
93.393	Cancer Cause and Prevention Research (Passed through Memorial Sloan-Kettering Cancer Center; BD932940)	619	282,879 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Hawaii; Z930961, Z963077)	619	38,514 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Illinois at Chicago; 2008-06778-01-02, 2008-06778-01-03)	619	66,376 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.393	Cancer Cause and Prevention Research (Passed through University of Massachusetts; 6114212/RFS900198)	619	39,452 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Minnesota; P000897801)	619	149,590 **	
93.393	Cancer Cause and Prevention Research (Passed through University of North Carolina at Chapel Hill; 5-30891, 5-30990)	619	264,623 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 24904/98010548, 31123/9801548,34454/98010548)	619	27,985 **	
93.393	Cancer Cause and Prevention Research (\$46,742 provided to subrecipients)	620	304,868 **	4,347,798
93.394	Cancer Detection and Diagnosis Research (\$65,774 provided to subrecipients)	619	1,066,572 **	
93.394	Cancer Detection and Diagnosis Research (Passed through American College of Radiology; ACRIN 6654-2011, 4217, 4217-2011)	619	160,973 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Yale University; M11A10983 A07948)	619	94,065 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Nebraska; 3451402040006)	620	58,016 **	1,379,626
93.395	Cancer Treatment Research (\$18,606 provided to subrecipients)	619	2,269,834 **	
93.395	Cancer Treatment Research (Passed through American College of Radiology)	619	11,694 **	
93.395	Cancer Treatment Research (Passed through American College of Surgeons Oncology Group)	619	1,830 **	
93.395	Cancer Treatment Research (Passed through Cancer and Leukemia Group B Foundation)	619	153,942 **	
93.395	Cancer Treatment Research (Passed through Gynecologic Oncology Group; 27469-035) (\$47,098 provided to subrecipients)	619	194,865 **	
93.395	Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 16157, 17646, 17847, 18613, 18739, 18829, 19647, 19792, 19857, 020427, 020444, 020835, 021063)	619	103,591 **	
93.395	Cancer Treatment Research (Passed through NSABP Foundation, Inc.; TFED41-013) (\$27,600 provided to subrecipients)	619	80,507 **	
93.395	Cancer Treatment Research (Passed through Virginia Commonwealth University; PT100377-SC100662)	619	82,709 **	
93.395	Cancer Treatment Research	620	68,633 **	
93.395	Cancer Treatment Research (Passed through St. Jude Children's Research Hospital; 1113350207380610)	620	17,276 **	2,984,881
93.396	Cancer Biology Research	619	1,907,766 **	
93.396	Cancer Biology Research (Passed through Purdue University; 4102-37939)	619	20,189 **	
93.396	Cancer Biology Research (Passed through University of Southern California; H39557)	619	79,561 **	
93.396	Cancer Biology Research (Passed through University of Utah; 10008199-02)	619	14,589 **	2,022,105
93.397	Cancer Centers Support Grants (\$1,327,064 provided to subrecipients)	619	4,899,998 **	4,899,998
93.398	Cancer Research Manpower	619	990,210 **	990,210
93.399	Cancer Control (\$5,065 provided to subrecipients)	619	222,924 **	
93.399	Cancer Control (Passed through NSABP Foundation, Inc.; PFED25-IOW-01) (\$17,800 provided to subrecipients)	619	64,521 **	
93.399	Cancer Control (Passed through University of North Texas Health Science Center at San Antonio; CA37429)	619	5,006 **	292,451
93.403	ARRA - Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	619	139,216 **	139,216

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.407	ARRA - Scholarships for Disadvantaged Students	619	137,462 *	137,462
93.411	ARRA - Equipment to Enhance Training for Health Professionals	619	32,861 **	32,861
93.414	ARRA - State Primary Care Offices	588	37,388	37,388
93.448	Food Safety and Security Monitoring Project	619	385,455	385,455
93.449	Ruminant Feed Ban Support Project	009	336,618	336,618
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (\$86,000 provided to subrecipients)	588	187,627	187,627
93.507	Strengthening Public Health Infrastructure for Improved Health Outcomes	588	96,919	96,919
93.512	Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST) (\$164,722 provided to subrecipients)	588	211,256	211,256
93.517	Affordable Care Act Aging and Disability Resource Center (\$24,295 provided to subrecipients)	297	49,022	49,022
93.518	93.518 - Affordable Care Act - Medicare Improvements for Patients and Providers (\$19,097 provided to subrecipients)	297	28,290	28,290
93.520	Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work (\$21,300 provided to subrecipients)	588	21,300	21,300
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements (\$232,006 provided to subrecipients)	588	298,042	298,042
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	588	510,092	510,092
93.550	Transitional Living for Homeless Youth (\$78,207 provided to subrecipients)	401	166,194	166,194
93.556	Promoting Safe and Stable Families (\$2,548,000 provided to subrecipients)	401	3,050,763	
93.556	Promoting Safe and Stable Families (Passed through Montana Department of Public Health and Human Services; 20093TRNG0001)	619	765	3,051,528
93.563	Child Support Enforcement (\$2,484,957 provided to subrecipients)	401	34,253,192	
93.563	ARRA - Child Support Enforcement	401	5,735,868	39,989,060
93.564	Child Support Enforcement Research	401	41,065	41,065
93.566	Refugee and Entrant Assistance_State Administered Programs (\$1,353 provided to subrecipients)	401	1,143,666	1,143,666
93.568	Low-Income Home Energy Assistance (\$63,911,266 provided to subrecipients)	379	64,268,322	64,268,322
93.576	Refugee and Entrant Assistance_Discretionary Grants	401	353,581	
93.576	Refugee and Entrant Assistance_Discretionary Grants (\$11,934 provided to subrecipients)	588	133,851	487,432
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	401	236,105	236,105
93.586	State Court Improvement Program	444	541,848	541,848
93.590	Community-Based Child Abuse Prevention Grants (\$552,916 provided to subrecipients)	401	556,251	556,251
93.597	Grants to States for Access and Visitation Programs (\$94,914 provided to subrecipients)	401	96,292	96,292
93.599	Chafee Education and Training Vouchers Program (ETV)	401	345,000	345,000
93.601	Child Support Enforcement Demonstrations and Special Projects	401	13,573	13,573
93.605	Family Connection Grants (Passed through Four Oaks, Inc.)	619	71,596 **	71,596
93.617	Voting Access for Individuals with Disabilities_Grants to States (\$14,782 provided to subrecipients)	635	129,931	129,931
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$28,948 provided to subrecipients)	401	789,807	789,807
93.631	Developmental Disabilities Projects of National Significance	401	200,860	200,860

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93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	536,876	536,876
93.643	Children's Justice Grants to States	401	277,957	277,957
93.645	Child Welfare Services_State Grants	401	2,923,198	2,923,198
93.648	Child Welfare Research Training or Demonstration (Passed through State University of New York Research Foundation; 09-31, 10-45)	619	34,766 **	34,766
93.652	Adoption Opportunities (\$469,875 provided to subrecipients)	619	935,201	
93.652	ARRA - Adoption Opportunities (Passed through the State of Nebraska)	401	223,641	1,158,842
93.658	Foster Care_Title IV-E (\$4,709,758 provided to subrecipients)	401	23,476,137	
93.658	ARRA - Foster Care_Title IV-E (\$67,448 provided to subrecipients)	401	789,138	24,265,275
93.659	Adoption Assistance (\$236,188 provided to subrecipients)	401	33,208,015	
93.659	ARRA - Adoption Assistance	401	2,400,754	35,608,769
93.667	Social Services Block Grant (\$15,232,576 provided to subrecipients)	401	32,791,146	32,791,146
93.669	Child Abuse and Neglect State Grants	401	114,037	114,037
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes (\$1,120,527 provided to subrecipients)	112	1,179,451	1,179,451
93.674	Chafee Foster Care Independence Program (\$1,546,646 provided to subrecipients)	401	2,243,213	2,243,213
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$2,790,082 provided to subrecipients)	619	23,517,585 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through AbaStar MDx)	619	94,431 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Columbia University; 5-38156)	619	138,958 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Creighton University; 270646-2)	619	43,904 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Duke University; 165191/174373)	619	11,333 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Massachusetts General Hospital; 215320)	619	277,287 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Mayo Clinic College of Medicine; 5R01CA129539-02)	619	90,986 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Research Institute at Nationwide Children's Hospital; 815510)	619	201,077 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Rush University Medical Center; 3P30A1082151-0251)	619	22,845 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through St. Luke's Roosevelt Institute for Health Sciences)	619	66,628 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Stanford University; PY-2580-25176-B)	619	108,096 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Texas A&M University; S100006)	619	26,382 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of California, Irvine; 2009-2319, 2010-2334)	619	110,521 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Chicago)	619	918 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Georgia; RU274-368/4693588)	619	15,999 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Michigan; 3001747411, 3001768314)	619	32,609 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Minnesota; N001740601)	619	44,714 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Pittsburgh; 0006782)	619	7,500 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Rochester; 100036-D)	619	10,590 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Utah; 10016077)	619	427,593 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Washington University in St. Louis; WU-10-99)	619	319,175 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Yale University; AS0063 M09A10366)	619	41,007 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$649,520 provided to subrecipients)	620	3,182,629 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Fluorous Technologies, Inc.; 3R42GM075436)	620	43,090 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Illinois; 2010024920100)	620	73,442 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Kentucky; 304810658010153, 304810771411125)	620	423,832 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Mount Sinai School of Medicine; 025668814609)	620	265,157 **	29,598,288
93.711	ARRA - Strengthening Communities Fund	619	182,297 **	182,297
93.715	ARRA - Recovery Act Comparative Effectiveness Research - AHRQ (\$44,701 provided to subrecipients)	619	508,162 **	508,162
93.717	ARRA - Preventing Healthcare-Associated Infections (\$138,883 provided to subrecipients)	588	319,358	319,358
93.719	ARRA - State Grants to Promote Health Information Technology (\$225,234 provided to subrecipients)	588	649,873	649,873
93.723	ARRA - Prevention and Wellness-State, Territories and Pacific Islands (\$216,986 provided to subrecipients)	588	574,049	574,049
93.724	ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) (\$1,430,265 provided to subrecipients)	588	1,581,653	1,581,653
93.729	ARRA - Health Information Technology and Public Health (\$114,222 provided to subrecipients)	588	143,443	143,443
93.767	Children's Health Insurance Program (\$8,942 provided to subrecipients)	401	87,082,566	87,082,566
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (\$11,828 provided to subrecipients)	309	74,433	
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	401	798,880	873,313
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	216	703,624	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (\$71,469 provided to subrecipients)	297	216,835	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	401	566,709	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (\$245,740 provided to subrecipients)	427	245,740	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Passed through Magellan Behavioral Care of Iowa, Inc.)	619	18,584 **	1,751,492
93.791	Money Follows the Person Rebalancing Demonstration	401	5,351,353	5,351,353

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.824	Area Health Education Centers Infrastructure Development Awards (\$384,307 provided to subrecipients)	619	442,368 **	442,368
93.837	Cardiovascular Diseases Research (\$1,446,384 provided to subrecipients)	619	21,074,579 **	
93.837	Cardiovascular Diseases Research (Passed through Axio Research Corporation)	619	74,018 **	
93.837	Cardiovascular Diseases Research (Passed through Columbia University; 5-38786)	619	60,229 **	
93.837	Cardiovascular Diseases Research (Passed through University of Toledo; NS 2005-063)	619	4,413 **	
93.837	Cardiovascular Diseases Research (Passed through Yale University)	619	12,256 **	
93.837	Cardiovascular Diseases Research	620	700,932 **	
93.837	Cardiovascular Diseases Research (Passed through Arizona State University; 09128)	620	60,195 **	21,986,622
93.838	Lung Diseases Research (\$429,685 provided to subrecipients)	619	9,760,451 **	
93.838	Lung Diseases Research (Passed through Columbia University; 1-5-36361, 1-S-30084)	619	100,663 **	
93.838	Lung Diseases Research (Passed through Johns Hopkins University)	619	43 **	
93.838	Lung Diseases Research (Passed through National Jewish Medical and Research Center; 24021403, 24019905)	619	397,159 **	
93.838	Lung Diseases Research (Passed through University of Michigan; 3001047592)	619	97,079 **	
93.838	Lung Diseases Research (Passed through University of Pittsburgh; 0000217, 0018303)	619	40,141 **	
93.838	Lung Diseases Research (Passed through University of Wisconsin; X280055)	619	26,912 **	
93.838	Lung Diseases Research (Passed through Wake Forest University; WFUHS/IOWA19041)	619	7,610 **	
93.838	Lung Diseases Research (Passed through Washington University in St. Louis; WU-08-236)	619	55,472 **	10,485,530
93.839	Blood Diseases and Resources Research (\$217,725 provided to subrecipients)	619	2,788,468 **	
93.839	Blood Diseases and Resources Research (Passed through Medical College of Wisconsin)	619	345 **	
93.839	Blood Diseases and Resources Research (Passed through National Marrow Donor Program; 0401, 0702)	619	6,006 **	
93.839	Blood Diseases and Resources Research (Passed through New England Research Institutes, Inc.; STAR, RECESS, ITP 2)	619	20,503 **	
93.839	Blood Diseases and Resources Research (Passed through University of Colorado Denver; FY10.516.003)	619	61,581 **	
93.839	Blood Diseases and Resources Research (Passed through Washington University in St. Louis; WU-10-213)	619	2,650 **	
93.839	Blood Diseases and Resources Research (Passed through Virogenics, Inc.)	619	243,750 **	3,123,303
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$909,982 provided to subrecipients)	619	6,685,356 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Columbia University; 5-29916)	619	93,470 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through New York University; 10-00072)	619	52,218 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Utah; 10002683)	619	44,752 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Vanderbilt University; VUMC33020)	619	7,183 **	6,882,979

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93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (\$2,427,866 provided to subrecipients)	619	12,385,101	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Minneapolis Medical Research Foundation)	619	62,641	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Rhode Island Hospital; 701 1452)	619	36,678	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Kansas Medical Center Research Institute, Inc.; QS845030)	619	29,269	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Minnesota; N636763309)	619	2,750	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of South Florida; 6119-1144-00-H)	619	54,050	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Wake Forest University; WFUHS 11559, WFUHS 11560, WFUHS 11861)	619	30,045	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	620	254,973	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Illinois Institute of Technology; SA393116520)	620	24,630	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Mayo Clinic; 1R01DK08374501A1)	620	22,581	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$3,115,375 provided to subrecipients)	619	15,094,952	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Cornell University)	619	16,750	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Johns Hopkins University; 200795136, 2000695059)	619	31,462	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital)	619	15,094	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Research Institute at Nationwide Children's Hospital; 685610)	619	57,562	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Terpenoid Therapeutics, Inc.; 5R42NS06272-03)	619	89,876	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University; 5-31084)	619	20,752	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of British Columbia; F09-05964)	619	32,472	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, San Francisco; 6493sc)	619	54,030	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Michigan; 3001829971)	619	1,596	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of North Carolina at Chapel Hill)	619	62,292	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; USD-06-18)	619	116,907	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Southern California; 142319, 147756)	619	630,734	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Washington, Seattle; 668624)	619	57,695	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University in St. Louis; WU-06-198, WU-08-72)	619	4,538 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; A08082 M10A10561)	619	47,699 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	620	1,396,915 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Medical College of Wisconsin; Neuroprotection by Mitochondria-Target Antioxidants, 5R01NS03995811)	620	267,750 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Nationwide Children's Hospital; 253107)	620	2,980 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California; 2008796)	620	117,318 **	18,119,374
93.855	Allergy, Immunology and Transplantation Research (\$1,172,367 provided to subrecipients)	619	13,581,777 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Banaras Hindu University)	619	157,799 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Cincinnati Children's Hospital Medical Center; 106926)	619	200,828 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Duke University; 303-5664)	619	45,899 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Federal University of Bahia)	619	10,919 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Louisiana State University; 08-88-011)	619	18,572 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Medical College of Wisconsin)	619	5,147 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Midwest Regional Center of Excellence for Biodefense and Emerging Infectious Diseases Research; WU-11-276)	619	7,257 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through National Jewish Medical and Research Center; 22083705)	619	6 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Medicine and Dentistry of New Jersey; 191591)	619	105,152 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; N647683605, S6476775504)	619	55,431 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Nebraska Medical Center; 34-5301-2054-501, 34-5301-2054-502)	619	220,900 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Washington, Seattle; 641916)	619	23,811 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Wisconsin-Madison; P270944)	619	22,136 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University in St. Louis; WU-10-294, WU-10-304, WU-10-326, WU-11-263, WU-11-252, WU-11-285)	619	464,228 **	
93.855	Allergy, Immunology and Transplantation Research (\$650,702 provided to subrecipients)	620	4,451,125 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Florida; UF09202)	620	16,928 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Infectious Disease Research Institute; B12SUB2010)	620	72,927 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Kansas State University; S11007)	620	28,737 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Mapp Biopharmaceutical, Inc.; 701506)	620	182,385 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; WU10327, WU1198, WU11268)	620	151,819 **	19,823,783
93.859	Biomedical Research and Research Training	619	8,421,398 **	
93.859	Biomedical Research and Research Training (Passed through Michigan State University; 61-1166UI)	619	112,920 **	
93.859	Biomedical Research and Research Training (Passed through Palo Alto Institute for Research and Education; CLA0026-01)	619	50,982 **	
93.859	Biomedical Research and Research Training (Passed through University of Washington, Seattle; 579606)	619	254,048 **	
93.859	Biomedical Research and Research Training (\$71,682 provided to subrecipients)	620	2,815,329 **	
93.859	Biomedical Research and Research Training (Passed through LuCELLa Biosciences, Inc.; 1R41GM0888801A1)	620	113,436 **	
93.859	Biomedical Research and Research Training (Passed through University of Kansas; FY2009027M2, FY2009027M1)	620	107,454 **	
93.859	ARRA - Biomedical Research and Research Training (\$4,831 provided to subrecipients)	619	7,905 **	
93.859	ARRA - Biomedical Research and Research Training (Passed through Palo Alto Institute for Research and Education; CLA0026S-01)	619	83,792 **	11,967,264
93.865	Child Health and Human Development Extramural Research (\$275,476 provided to subrecipients)	619	4,041,689 **	
93.865	Child Health and Human Development Extramural Research (Passed through Children's Hospital of Boston; 0000379118)	619	11,226 **	
93.865	Child Health and Human Development Extramural Research (Passed through Children's Research Institute; 5438-10-01)	619	46,263 **	
93.865	Child Health and Human Development Extramural Research (Passed through Children's Hospital of Boston; 74060, 86209)	619	312,688 **	
93.865	Child Health and Human Development Extramural Research (Passed through Research Triangle Institute, International; 0212456) (\$928 provided to subrecipients)	619	112,316 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California, San Francisco; 5803sc)	619	29,994 **	
93.865	Child Health and Human Development Extramural Research (Passed through Washington University in St. Louis; WU-10-80, WU-11-89)	619	49,394 **	
93.865	Child Health and Human Development Extramural Research	620	405,098 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Illinois; Properties of Quantitative Ultrasound)	620	13,699 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Michigan; HD04983701A2)	620	28,318 **	5,050,685
93.866	Aging Research (\$214,318 provided to subrecipients)	619	3,698,503 **	
93.866	Aging Research (Passed through Alzheimer's Disease Cooperative Study-UCSD; M-02 ADCS, 2U01AG024904-06)	619	77,033 **	
93.866	Aging Research (Passed through Indiana University)	619	74,695 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.866	Aging Research (Passed through Johns Hopkins University; 2000553006)	619	27,156 **	
93.866	Aging Research (Passed through Minneapolis Medical Research Foundation)	619	97,639 **	
93.866	Aging Research (Passed through Research Foundation for Mental Hygiene, Inc.; 74697)	619	547 **	
93.866	Aging Research (Passed through Rush University Medical Center; 1R01AG030544-02, 5R01AG030544-03)	619	67,615 **	
93.866	Aging Research (Passed through University of Alabama at Birmingham; 000260783-002)	619	20,644 **	
93.866	Aging Research (Passed through University of Michigan; 3000729437, 3001427478, 3001790452)	619	154,087 **	
93.866	Aging Research (Passed through University of Pittsburgh; 0007084)	619	74,046 **	
93.866	Aging Research (Passed through University of Southern California; 121658, 129097)	619	130,192 **	
93.866	Aging Research (Passed through Brown University; 00000057)	620	22,034 **	4,444,191
93.867	Vision Research	619	6,361,745 **	
93.867	Vision Research (Passed through Children's Hospital of Boston; 0000284010, 0000385978)	619	4,144 **	
93.867	Vision Research (Passed through Jaeb Center for Health Research, Inc.)	619	13,142 **	
93.867	Vision Research (Passed through Ohio State University Research Foundation; 60022291, 60027003)	619	216,236 **	
93.867	Vision Research (Passed through San Diego State University; 55877B P3186 7803 211)	619	24,785 **	
93.867	Vision Research (Passed through St. Luke's Roosevelt Institute for Health Sciences; 5U10 EY017281-02)	619	301,683 **	
93.867	Vision Research (Passed through University of Pennsylvania; 555414)	619	38,812 **	
93.867	Vision Research (Passed through University of Washington Seattle; 706510)	619	72,612 **	
93.867	Vision Research (Passed through University of Louisville; 101075)	620	39,597 **	7,072,756
93.879	Medical Library Assistance	619	327,062 **	
93.879	Medical Library Assistance (Passed through University of Illinois at Chicago; 2007-03381-01-01, 2007-03381-01-02)	619	7,705 **	
93.879	Medical Library Assistance (Passed through University of Wisconsin; K087575)	619	17,959 **	
93.879	Medical Library Assistance (Passed through Yale University; A07350 M09A10111)	619	7,114 **	359,840
93.884	Grants for Training in Primary Care Medicine and Dentistry	619	25,265 **	25,265
93.887	Health Care and Other Facilities	619	914,289 **	
93.887	Health Care and Other Facilities (\$240,040 provided to subrecipients)	620	1,090,183 **	2,004,472
93.889	National Bioterrorism Hospital Preparedness Program (\$3,451,412 provided to subrecipients)	588	4,446,438	4,446,438
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (Passed through University of Tennessee; R073286119)	619	31,620 **	31,620
93.913	Grants to States for Operation of Offices of Rural Health (\$16,555 provided to subrecipients)	588	178,285	178,285
93.917	HIV Care Formula Grants (\$1,236,629 provided to subrecipients)	588	3,744,274	3,744,274
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	684,973 **	684,973
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	619	223,666 *	223,666

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93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	282	226,377	
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	620	34,705	261,082
93.940	HIV Prevention Activities_Health Department Based (\$672,396 provided to subrecipients)	588	1,664,282	1,664,282
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (\$45,415 provided to subrecipients)	588	313,922	313,922
93.958	Block Grants for Community Mental Health Services (\$3,524,065 provided to subrecipients)	401	4,374,968	
93.958	Block Grants for Community Mental Health Services (Passed through Seasons Center, Northwest Iowa Mental Health Center)	619	492	4,375,460
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$13,070,502 provided to subrecipients)	588	13,920,458	13,920,458
93.969	Geriatric Education Centers (\$22,917 provided to subrecipients)	619	328,834 **	328,834
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants (\$512,205 provided to subrecipients)	588	880,736	880,736
93.982	Mental Health Disaster Assistance and Emergency Mental Health (\$554,470 provided to subrecipients)	401	707,451	707,451
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems (\$14,713 provided to subrecipients)	588	148,332	148,332
93.989	International Research and Research Training	619	318,812 **	318,812
93.991	Preventive Health and Health Services Block Grant (\$147,160 provided to subrecipients)	588	1,005,261	1,005,261
93.994	Maternal and Child Health Services Block Grant to the States (\$4,141,359 provided to subrecipients)	588	5,360,870	5,360,870
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers (\$3,833,658 provided to subrecipients)	297	4,110,629	
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers (Passed through Polk County Board of Supervisors; Wellness Activities for Seniors)	620	9,139	
			4,119,768	
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services (\$7,299,838 provided to subrecipients)	297	7,593,532	
93.053	Nutrition Services Incentive Program (\$1,839,045 provided to subrecipients)	297	1,839,045	
93.705	Aging Home-Delivered Nutrition Services for States (\$51,566 provided to subrecipients)	297	59,398	
93.707	Aging Congregate Nutrition Services for States (\$173,023 provided to subrecipients)	297	173,023	13,784,766
<u>Immunization Cluster:</u>				
93.268	Immunization Grants (\$27,154,899 provided to subrecipients)	588	28,708,572	
93.712	ARRA - Immunization (\$485,542 provided to subrecipients)	588	650,655	
93.712	ARRA - Immunization (Passed through Association of Public Health Laboratories)	619	30,152	
			680,807	29,389,379

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<u>TANF Cluster:</u>				
93.558	Temporary Assistance for Needy Families (\$40,289,706 provided to subrecipients)	401	95,821,415	
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program (\$1,294,385 provided to subrecipients)	401	25,214,194	121,035,609
<u>CSBG Cluster:</u>				
93.569	Community Services Block Grant (\$6,895,070 provided to subrecipients)	379	7,203,276	
93.569	Community Services Block Grant (Passed through Community Action Partnership Association of Idaho)	619	10,468	
			7,213,744	
93.710	ARRA - Community Services Block Grant (\$2,552,440 provided to subrecipients)	379	2,613,000	9,826,744
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$15,318,097 provided to subrecipients)	401	52,691,686	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$478,860 provided to subrecipients)	401	21,177,755	
93.713	ARRA - Child Care and Development Block Grant (\$1,344,106 provided to subrecipients)	401	9,002,681	82,872,122
<u>Head Start Cluster:</u>				
93.600	Head Start	282	115,344	
93.600	Head Start (Passed through University of Washington; 709316)	620	81,852	
93.600	Head Start	621	224,683	
			421,879	
93.708	ARRA - Head Start	532	35,852	457,731
<u>Medicaid Cluster:</u>				
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	427	15,493	
93.775	State Medicaid Fraud Control Units	427	740,106	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (\$752,122 provided to subrecipients)	427	8,474,320	
93.778	Medical Assistance Program (\$1,952,415 provided to subrecipients)	401	2,098,017,967	
93.778	ARRA - Medical Assistance Program	401	235,034,666	
			2,333,052,633	2,342,282,552
93.000	Other Federal Assistance:			
	Unknown Title (\$4,387,431 provided to subrecipients)	619	12,542,602	**
	Unknown Title (Passed through Bavarian Nordic; POX-MVA-024)	619	56,855	**
	Unknown Title (Passed through Booz-Allen and Hamilton, Inc.; 94129NBS23)	619	66,683	**
	Unknown Title (Passed through Case Western Reserve University; RES429728)	619	256,261	**
	Unknown Title (Passed through Cerro Gordo County Department of Public Health; 1UE2EH000726-01)	619	33,817	**
	Unknown Title (Passed through Emmes Corporation; 3192)	619	46,564	**

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	Unknown Title (Passed through Genova Technologies, Inc.; HHSM-500-2010-0040C)	619	1,818 **	
	Unknown Title (Passed through Harvard Pilgrim Health Care, Inc; HHSF22320091006I)	619	268,850 **	
	Unknown Title (Passed through Immune Tolerance Network; 107641, 107791)	619	27,897 **	
	Unknown Title (Passed through Jaeb Center for Health Research, Inc.; U01 HD41890)	619	45,692 **	
	Unknown Title (Passed through Kitware, Inc.; K000554-S01)	619	36,475 **	
	Unknown Title (Passed through National Institute for Pharmaceutical Technology and Education; IA0002, IA0004)	619	111,046 **	
	Unknown Title (Passed through National Marrow Donor Program; 0402, 0802)	619	7,059 **	
	Unknown Title (Passed through NuPotential, LLC)	619	113,903 **	
	Unknown Title (Passed through Ohio State University Research Foundation; 60025853)	619	163,801 **	
	Unknown Title (Passed through Sanford Research/USD; SR2009-10)	619	92,751 **	
	Unknown Title (Passed through Social and Scientific Systems, Inc.; PHR-SUPS2-S-10-00191, SES-SUPS2-S-08-00123, PHR-SUPS2-S-09-00030)	619	11,806 **	
	Unknown Title (Passed through St. Louis University; N01-AI-45250)	619	777 **	
	Unknown Title (Passed through University of California, San Francisco; 5380sc)	619	28,050 **	
	Unknown Title (Passed through University of Minnesota; H9486000104)	619	3,370 **	
	Unknown Title (Passed through University of North Carolina at Chapel Hill; 5-38158)	619	125,367 **	
	Unknown Title (Passed through University of Toledo; N-2011-41)	619	207,168 **	
	Unknown Title (Passed through University of Wisconsin; 220K614)	619	5,321 **	
	Unknown Title (Passed through Wake Forest University; WHIMS ECHO, WHIMS-Y, N01-WH-4-4221)	619	64,270 **	
	Unknown Title (Passed through Westat, Inc.; 8494-S07)	619	96,395 **	
	Unknown Title (Passed through Yale New Haven Health System; HHSA290200600015j)	619	2,213 **	
	Unknown Title (Passed through University of Illinois at Chicago; 2006-00167-11-00, 2006-00167-71-01)	619	16,712 **	
	ARRA - Unknown Title	619	175,692 **	
	Unknown Title	620	7,747 **	
	Unknown Title (Passed through ADA Technologies, Inc.; 090468S)	620	24,831 **	
	Unknown Title (Passed through Living Systems, Inc.; Enabling Accelerometry)	620	12,664 **	
	Unknown Title (Passed through Molecular Express; IPRT0713)	620	56,723 **	14,711,180
Total U.S. Department of Health and Human Services			3,252,510,055	3,252,510,055

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2011

CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>Corporation for National and Community Service</u>				
94.003	State Commissions	269	334,899	334,899
94.004	Learn and Serve America_School and Community Based Programs (\$20,240 provided to subrecipients)	269	159,062	
94.004	Learn and Serve America_School and Community Based Programs (\$84,170 provided to subrecipients)	282	104,436	263,498
94.006	AmeriCorps (\$1,670,402 provided to subrecipients)	269	3,142,072	
94.006	AmeriCorps (\$51,402 provided to subrecipients)	309	57,169	
94.006	AmeriCorps	619	107,333	
94.006	ARRA - AmeriCorps (\$9,989 provided to subrecipients)	269	17,311	3,323,885
94.007	Program Development and Innovation Grants (\$22,646 provided to subrecipients)	269	22,653	22,653
94.009	Training and Technical Assistance	269	103,199	103,199
94.011	Foster Grandparent Program	411	31,132	31,132
94.021	Volunteer Generation Fund (\$40,487 provided to subrecipients)	269	57,956	57,956
	Total Corporation for National and Community Service		4,137,222	4,137,222
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$573,017 provided to subrecipients)	595	1,988,612	1,988,612
	Total Executive Office of the President		1,988,612	1,988,612
<u>Social Security Administration</u>				
96.001	Social Security_Disability Insurance	131	106,737	
96.001	Social Security_Disability Insurance	283	23,620,124	23,726,861
96.008	Social Security - Work Incentives Planning and Assistance Program	309	141,470	141,470
	Total Social Security Administration		23,868,331	23,868,331
<u>U.S. Department of Homeland Security</u>				
97.012	Boating Safety Financial Assistance	542	1,593,801	1,593,801
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	170,723	170,723
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$118,407,147 provided to subrecipients)	583	188,761,958	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Passed through City of Coralville, Iowa)	619	7,572	188,769,530
97.039	Hazard Mitigation Grant (\$20,921,533 provided to subrecipients)	583	22,548,405	
97.039	Hazard Mitigation Grant (Passed through City of Iowa City, Planning and Community Development)	619	3,826	22,552,231
97.041	National Dam Safety Program	542	277,808	277,808
97.042	Emergency Management Performance Grants (\$1,377,429 provided to subrecipients)	583	3,696,062	3,696,062
97.043	State Fire Training Systems Grants	595	28,425	28,425
97.047	Pre-Disaster Mitigation (\$256,616 provided to subrecipients)	583	288,381	
97.047	Pre-Disaster Mitigation (Passed through Indiana University)	619	51,468	339,849
97.050	Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	401	1,997,297	1,997,297
97.052	Emergency Operations Centers (\$35,913 provided to subrecipients)	583	41,186	41,186

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2011

CFDA Number	Federal Department / Program Name	State Agency (See pg 127)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Homeland Security (continued)</u>				
97.055	Interoperable Emergency Communications	583	297,056	297,056
97.061	Centers for Homeland Security (Passed through University of Minnesota; 2010-ST-061-FD0001)	619	69,127	
97.061	Centers for Homeland Security (Passed through Kansas State University; S11044)	620	95,218 **	
97.061	Centers for Homeland Security (Passed through Texas A&M University; 570696)	620	37,000 **	201,345
97.065	Homeland Security Advanced Research Projects Agency (\$29,813 provided to subrecipients)	620	301,408 **	301,408
97.067	Homeland Security Grant Program (\$6,100,712 provided to subrecipients)	583	7,592,621	7,592,621
97.073	State Homeland Security Program (SHSP)	645	144,371	144,371
97.077	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection (\$74,525 provided to subrecipients)	620	123,148 **	123,148
97.078	Buffer Zone Protection Program (BZPP) (\$620,141 provided to subrecipients)	583	806,358	806,358
97.089	Driver's License Security Grant Program	645	26,190	26,190
Total U.S. Department of Homeland Security			228,959,409	228,959,409
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950, 612859) (\$323,813 provided to subrecipients)	620	451,209 **	451,209
98.009	John Ogonowski Farmer-to-Farmer Program (Passed through Weidemann Associates, Inc.; 1071205031)	620	39,817	39,817
98.011	Global Development Alliance (Passed through World Learning; SPANS-014) (\$176,658 provided to subrecipients)	619	536,219	536,219
98.000	Other Federal Assistance:			
	Unknown Title (Passed through University of California; 01625848) (\$10,628 provided to subrecipients)	620	8,602 **	
	Unknown Title (Passed through CIMMYT; Integration of Maize Data)	620	10,407 **	
	Unknown Title (Passed through International Food Policy Institute; 2011X0191ISU)	620	14,258 **	
	Unknown Title (Passed through International Crops Research Institute; 624A00080000200, Seed Development)	620	167,056 **	200,323
Total U.S. Agency for International Development			1,227,568	1,227,568
			7,689,049,849	7,689,049,849

* Combined student financial assistance expenditures treated as a major federal financial assistance program.

** Research and development grant expenditures treated as a major federal financial assistance program.

State of Iowa

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2011

(1) Significant Accounting Policies

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a Schedule of Expenditures of Federal Awards showing total federal awards expended for each individual federal program. Programs listed in the Catalog of Federal Domestic Assistance (CFDA) are so identified. Programs not in the catalog are identified as other federal assistance.

A. Reporting Entity

The reporting entity includes all state departments and entities included in the State's Comprehensive Annual Financial Report, except for the discretely presented component units.

B. Basis of Presentation

In accordance with OMB Circular A-133, federal financial assistance is defined as assistance which non-federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Type A programs, as defined by OMB Circular A-133, are those programs for the State of Iowa which exceeded \$20,000,000 in federal awards expended during the year ended June 30, 2011.

C. Basis of Accounting

Expenditures are presented on the modified accrual basis of accounting except for those of the universities which are on the accrual basis.

D. Grantees

Assistance received directly from the federal government is shown by the grantee receiving the funds. Assistance received from other entities is so noted.

(2) Non-Cash Assistance

Non-cash assistance was as follows:

Type	Issuances Year ended June 30, 2011	Inventory June 30, 2011
Commodities	\$ 22,807,438	1,578,613
Vaccines	25,799,432	84,763

Donated federal surplus personal property inventory is presented at the fair market value of the property received. The fair market value was estimated to be 23.3% of the property's original acquisition value, which is provided by the U.S. General Services Administration. This property was not reported in the Comprehensive Annual Financial Report.

(3) Federally Funded Loan Programs

Loan balances, including American Recovery and Reinvestment Act of 2009 (ARRA) related balances, of federally funded loan programs at June 30, 2011 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2011
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 256,694
66.458	Capitalization Grants for Clean Water State Revolving Funds	704,708,866*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds, net of \$24,641,208 of forgivable loans	18,489,092
66.468	Capitalization Grants for Drinking Water State Revolving Funds	347,415,496*
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds, net of \$14,360,000 of forgivable loans	8,451,906
84.038	Federal Perkins Loan Program – Federal Capital Contributions	44,736,956
93.264	Nurse Faculty Loan Program	525,601
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	10,095,569
93.364	Nursing Student Loans	2,010,973

* The outstanding loans consist of federal and state funds.

(4) Unemployment Insurance

Unemployment insurance expenditures, including ARRA related expenditures, for the year ended June 30, 2011, reported as CFDA 17.225, included the following:

Federal funds	\$ 463,947,693
State funds	<u>632,983,565</u>
Total	<u>\$ 1,096,931,258</u>

(5) Supplemental Nutrition Assistance Program

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009 (ARRA). The portion of total expenditures for SNAP benefits supported by ARRA funds varies according to fluctuations in the cost of the Thrifty Food Plan and changes in participating households' income, deductions and assets. This condition prevents USDA from obtaining the regular and ARRA components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to ARRA funds. This methodology generates valid results at the national aggregate level, but not at the individual State level. Therefore, we cannot validly disaggregate the regular and ARRA components of reported expenditures for SNAP benefits. At the national aggregate level, however, ARRA funds account for approximately 16.55% of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2011.

(6) Iowa Economic Development Authority/Office of Energy Independence

House File No. 590, enacted during the 2011 Legislative session, replaced the Iowa Department of Economic Development with the Iowa Economic Development Authority and transferred the Iowa Office of Energy Independence to the Iowa Economic Development Authority, effective July 1, 2011. Federal programs administered by the Iowa Office of Energy Independence were also transferred to the Iowa Economic Development Authority, except for the ARRA – Electricity Delivery and Energy Reliability, Research, Development and Analysis program, CFDA No. 81.122, which was transferred to the Iowa Department of Commerce – Iowa Utilities Board.

State of Iowa

State of Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Part I: Summary of the Independent Auditor's Results:

- (a) Unqualified opinions were issued on the financial statements.
- (b) Significant deficiencies and a material weakness in internal control over financial reporting were disclosed by the audit of the financial statements. These are reported under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over major programs were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses.
- (e) The independent auditor's report on compliance for major programs expressed an unqualified opinion for each of the major programs except for CFDA No. 84.410, Education Jobs Fund, for which a qualified opinion was expressed regarding level of effort.
- (f) The audit disclosed findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) Major programs were as follows:
 - CFDA Number 10.558 – Child and Adult Care Food Program
 - CFDA Number 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
 - CFDA Number 17.225 – Unemployment Insurance
CFDA Number 17.225 – ARRA - Unemployment Insurance
 - CFDA Number 20.509 – Formula Grants for Other Than Urbanized Areas
CFDA Number 20.509 – ARRA - Formula Grants for Other Than Urbanized Areas
 - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
CFDA Number 66.458 – ARRA - Capitalization Grants for Clean Water State Revolving Funds
 - CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
CFDA Number 66.468 – ARRA - Capitalization Grants for Drinking Water State Revolving Funds
 - CFDA Number 81.041 – State Energy Program
CFDA Number 81.041 – ARRA – State Energy Program
 - CFDA Number 81.042 – Weatherization Assistance for Low-Income Persons
CFDA Number 81.042 – ARRA - Weatherization Assistance for Low-Income Persons
 - CFDA Number 84.367 – Improving Teacher Quality State Grants

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

- CFDA Number 84.410 – Education Jobs Fund
- CFDA Number 93.563 – Child Support Enforcement
CFDA Number 93.563 – ARRA - Child Support Enforcement
- CFDA Number 93.568 – Low-Income Home Energy Assistance
- CFDA Number 93.658 – Foster Care_Title IV-E
CFDA Number 93.658 – ARRA - Foster Care_Title IV-E
- CFDA Number 93.659 – Adoption Assistance
CFDA Number 93.659 – ARRA - Adoption Assistance
- CFDA Number 93.767 – Children’s Health Insurance Program
- CFDA Number 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
- CFDA Number 96.001 – Social Security_Disability Insurance
- CFDA Number 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- CFDA Number 97.039 – Hazard Mitigation Grant
- Clustered Programs:
 - SNAP Cluster:
 - CFDA Number 10.551 – Supplemental Nutrition Assistance Program
 - CFDA Number 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
 - Child Nutrition Cluster:
 - CFDA Number 10.553 – School Breakfast Program
 - CFDA Number 10.555 – National School Lunch Program
 - CFDA Number 10.556 – Special Milk Program for Children
 - CFDA Number 10.559 – Summer Food Service Program for Children
 - CDBG – State-Administered CDBG Cluster:
 - CFDA Number 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
 - CFDA Number 14.255 – ARRA - Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)
 - WIA Cluster:
 - CFDA Number 17.258 – WIA Adult Program
 - CFDA Number 17.258 – ARRA - WIA Adult Program
 - CFDA Number 17.259 – WIA Youth Activities
 - CFDA Number 17.259 – ARRA - WIA Youth Activities

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number 17.260 – WIA Dislocated Workers
CFDA Number 17.260 – ARRA - WIA Dislocated Workers
CFDA Number 17.277 – Workforce Investment Act (WIA) National Emergency
Grants
CFDA Number 17.278 – WIA Dislocated Worker Formula Grants

Highway Planning and Construction Cluster:

CFDA Number 20.205 – Highway Planning and Construction
CFDA Number 20.205 – ARRA - Highway Planning and Construction
CFDA Number 20.219 – Recreational Trails Program

Title I, Part A Cluster:

CFDA Number 84.010 – Title I Grants to Local Educational Agencies
CFDA Number 84.389 – ARRA - Title I Grants to Local Educational Agencies,
Recovery Act

Special Education Cluster (IDEA):

CFDA Number 84.027 – Special Education_Grants to States
CFDA Number 84.173 – Special Education_Preschool Grants
CFDA Number 84.391 – ARRA - Special Education Grants to States,
Recovery Act
CFDA Number 84.392 – ARRA - Special Education - Preschool Grants,
Recovery Act

Vocational Rehabilitation Cluster:

CFDA Number 84.126 – Rehabilitation Services_Vocational Rehabilitation
Grants to States
CFDA Number 84.390 – ARRA - Rehabilitation Services - Vocational
Rehabilitation Grants to States, Recovery Act

State Fiscal Stabilization Fund Cluster:

CFDA Number 84.394 – ARRA - State Fiscal Stabilization Fund (SFSF) –
Education State Grants, Recovery Act
CFDA Number 84.397 – ARRA - State Fiscal Stabilization Fund (SFSF) –
Government Services, Recovery Act

Immunization Cluster:

CFDA Number 93.268 – Immunization Grants
CFDA Number 93.712 – ARRA – Immunization

TANF Cluster:

CFDA Number 93.558 – Temporary Assistance for Needy Families
CFDA Number 93.714 – ARRA - Emergency Contingency Fund for Temporary
Assistance for Needy Families (TANF) State Program

CCDF Cluster:

CFDA Number 93.575 – Child Care and Development Block Grant
CFDA Number 93.596 – Child Care Mandatory and Matching Funds of the
Child Care and Development Fund
CFDA Number 93.713 – ARRA - Child Care and Development Block Grant

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Medicaid Cluster:

CFDA Number 93.720 – ARRA - Survey and Certification Ambulatory Surgical
Center Healthcare-Associated Infection (ASC-HAI)
Prevention Initiative

CFDA Number 93.775 – State Medicaid Fraud Control Units

CFDA Number 93.777 – State Survey and Certification of Health Care
Providers and Suppliers (Title XVIII) Medicare

CFDA Number 93.778 – Medical Assistance Program

CFDA Number 93.778 – ARRA - Medical Assistance Program

Student Financial Assistance Cluster:

(See * on the Schedule of Expenditures of Federal Awards)

Research and Development Cluster:

(See ** on the Schedule of Expenditures of Federal Awards)

- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$20,000,000.
- (i) The State of Iowa did not qualify as a low-risk auditee.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

Reported under separate cover.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Key to Numbering of Findings in Part III:

Part III Example: 11-III-USDA-282-1

- 11 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2011)
- III – Part Number of the Schedule of Findings and Questioned Costs
- USDA – Federal Agency identification. In this case, the U.S. Department of Agriculture. See table of Federal Agencies by Agency Identification on page 126.
- 282 – State Agency identification number. In this case, the Iowa Department of Education. See table of Iowa State Agencies by Agency Number on page 127.
- 1 – Comment Number for the Federal Agency

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Part III: Findings and Questioned Costs For Federal Awards:

U.S. Department of Agriculture

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 10.558 – Child and Adult Care Food Program

Agency Number: 2009IN202043, 2010IN202043, 2011IN202043

Federal Award Year: 2009, 2010, 2011

Iowa Department of Education

11-III-USDA-282-1

Administrative Reviews – The Code of Federal Regulations, 7 CFR 226.6(m)(6), requires the Department to annually review at least 33.3% of all institutions. In addition, at least 15% of the total number of facility reviews must be unannounced. Sponsoring organizations with less than 100 facilities must be reviewed at least every three years and sponsoring organizations with more than 100 facilities must be reviewed at least once every two years.

The Department has implemented a new on-line tracking system to document the administrative reviews completed. Each consultant assigned to perform reviews updates the system with the results of their administrative review.

The Department has not designated one person to be responsible to ensure the tracking system is complete and to review the administrative reviews performed to determine whether they are complete and adequate. Based on our review of the listing of reviews performed for the years ended June 30, 2007 through June 30, 2011, 15 administrative reviews required during fiscal year 2011 were not performed. In addition, based on review of the listing of all participating institutions, 13 were on the listing but were not included on the listing of administrative reviews performed for the years ended June 30, 2007 through June 30, 2011. Therefore, we were unable to determine whether these 13 institutions have had administrative reviews as required.

Recommendation – The Department should designate a person to ensure the system is updated, complete and the required administrative reviews have been completed. This person should also review the reviews performed to ensure they are adequate and complete.

Response and Corrective Action Planned – A comprehensive review of the scheduled reviews for participating institutions has been completed by the Bureau Chief. Fiscal year 2012's review schedule has been revised. Individual consultant feedback concerning completion and documentation of scheduled reviews from last year and this year is provided monthly. Bureau staff met in person with Colyar on February 9, 2012 to move the Status Review Tracking Report to a final version. Monthly review of progress includes the "Tracking Reports" and "Missing Review Report".

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Current staffing patterns, changes in workload through regulation or increased program participation and the Bureau Table of Organization (TO) are currently in review. Any proposed revisions to the Bureau TO and/or individual staff responsibilities for the program will be completed no later than April 6, 2012.

Conclusion – Response accepted.

CFDA Number: 10.558 – Child and Adult Care Food Program
Agency Number: 2009IN202043, 2010IN202043, 2011IN202043
Federal Award Year: 2009, 2010, 2011
Iowa Department of Education

11-III-USDA-282-2

Terminated Day Care Providers – The Code of Federal Regulations, 7 CFR 226.6(c)(2)(iii)(E)(2), requires the Department to update a termination list when a notice of termination is issued. Although the listing of participating providers includes those institutions terminated during the year ended June 30, 2011, the Department does not maintain a complete listing of institutions terminated in the past.

Since the Department does not maintain a home providers/center termination list, we are unable to determine compliance with 7 CFR 226.6(c)(7)(vi). This section requires the Department to determine whether any correction of the serious deficiencies has occurred or if seven years have elapsed since the serious deficiencies occurred. Then, the institution can be removed from the termination list.

Recommendation – The Department should implement procedures to create and maintain a complete listing of all terminated home providers/centers and review this listing to determine whether corrections of the serious deficiencies have been made or seven years have elapsed.

Response and Corrective Action Planned – The Department has several different sources/listings which document terminated home providers/centers, including the following: excel listing of home providers terminated prior to 2009, report on CNP2000 of home providers terminated from 2009 to the current, excel listing of centers/center sponsors terminated prior to 2008 and centers/center sponsors terminated after 2008 are tracked on the CNP2000 system. The tracking of centers/center sponsors terminated after 2008 is included as part of serious deficiencies tracking on the CNP2000 system. A report was put into live production on February 23, 2012 to pull this information. The report will be available as an on-screen report or downloadable to a spreadsheet. Either version is searchable; the report may be searched through filters of agreement number, institution or individual name or dates, and the downloadable excel spreadsheet via the sort function.

Once terminated, we do not review for correction of the serious deficiency unless they desire to return to the program.

Conclusion – Response acknowledged. The Department should maintain a complete list of all terminated home providers/centers. This list should be reviewed to determine whether corrections of the serious deficiencies have been made or seven years have elapsed.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 10.558 – Child and Adult Care Food Program
Agency Number: 2009IN202043, 2010IN202043, 2011IN202043
Federal Award Year: 2009, 2010, 2011
Iowa Department of Education

11-III-USDA-282-3

News Media Release – The Code of Federal Regulations, 7 CFR 226.23(d), requires each participating institution annually provide a news release to the media serving the area from which the institution draws attendance, unless the Department issued a Statewide media release on behalf of all institutions. Depending on the type of institution, certain information is to be included in the news release. The Department provides a sample news release to the institutions. The sample news release does not include all the requirements listed in the Code of Federal Regulations.

Recommendation – If the Department is going to provide a sample news release to the institutions, it should include all the requirements of the Code of Federal Regulations or the Department can issue a Statewide media release on behalf of all institutions.

Response and Corrective Action Planned – Media releases for the Non-Pricing, Pricing and Home Sponsors have been compared with the requirements listed in 7 CFR 226.23(d) and updated with the missing information.

Conclusion – Response accepted.

CFDA Number: 10.559 – Summer Food Service Program for Children
Agency Number: 2011IN109943
Federal Award Year: 2011
Iowa Department of Education

11-III-USDA-282-4

Appeal Board Claims – The Department performs certain procedures after September 1 of each year to identify additional accounts payable which were not included as expenditures on the Integrated Information for Iowa (I/3) system. However, at June 30, 2011, there were approximately \$1.3 million in requests for payment submitted by subrecipients, of which approximately \$1,500 pertained to the Summer Food Service Program for children, approximately \$21,000 pertained to the Special Education Cluster and approximately \$508,000 pertained to Improving Teacher Quality State Grants which were not reported to the Iowa Department of Administrative Services – State Accounting Enterprise.

Recommendation – The Department should obtain and process requests for payments from subrecipients timely or the Department should consider estimating payables to more accurately report payables at year end.

Response and Corrective Action Planned – The Department acknowledges this issue and has made this a priority to address. Processes were put in place in fiscal year 2011 to improve the timeliness of submissions. Included in those processes are updated expectations related to contract/grant development and monitoring as well as claim processing. The Department will target these programs specifically to attempt to get to our goal of zero appeal board claims.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

U.S. Department of Defense

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

**CFDA Number: 12.401 – National Guard Military Operations and Maintenance (O&M)
Projects**

Agency Number: W912LP-09-2, W912LP-10-2

Federal Award Year: 2009, 2010

Iowa Department of Public Defense – Military Division

11-III-DOD-582-1

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received.

Payments to vendors are processed when invoices are received. In accordance with the internal policies of the Department, the Department subsequently bills the federal government for its portion of the expenditure within fourteen days of the expenditure. Three instances were identified where federal reimbursement was not requested within the established guideline of fourteen days.

Recommendation – The Department should review its procedures to ensure the federal government is billed for its portion of expenditures in a timely manner.

Response and Corrective Action Planned – Procedures have been updated and implemented to ensure all federal reimbursements are processed within Department guidelines. An independent individual will be assigned to periodically monitor billing timeliness and maintain documentation.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 12.401 – National Guard Military Operations and Maintenance (O&M) Projects

Agency Number: W912LP-09-2, W912LP-10-2

Federal Award Year: 2009, 2010

Iowa Department of Public Defense – Military Division

11-III-DOD-582-2

Disposition of Equipment – Chapter 8 of the Cooperative Agreement regulations, as noted in the National Guard Regulations (NGR) 5.1, requires United States Property and Fiscal Office (USPFO) authorization for the disposition of equipment purchased with federal funds and the submission of assets maintained by the Iowa Department of Public Defense. The Department states it properly obtained USPFO authorization for the disposition of equipment and provided records of maintained assets to the USPFO, but there was no supporting documentation retained for the authorization of deletions and the submission of asset records.

Recommendation – The Department should establish policies and procedures necessary to comply with the National Guard Regulations and maintain adequate supporting documentation.

Response and Corrective Action Planned – Procedures will be updated and implemented to ensure compliance. Documentation will be maintained by the Comptroller's Office.

Conclusion – Response accepted.

State of Iowa

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U.S. Department of Housing and Urban Development

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCY:

CFDA Number: 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii

Agency Number: B-08-DC-19-0001, B-09-DC-19-0001, B-10-DC-19-0001, B-11-DC-19-0001

Federal Award Year: 2008, 2009, 2010, 2011

Iowa Department of Economic Development

CFDA Number: 14.255 – ARRA - Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)

Agency Number: B-09-DY-19-0001

Federal Award Year: 2009

Iowa Department of Economic Development

11-III-HUD-269-1

Subrecipient Monitoring – Under the Community Development Block Grant (CDBG) program, housing rehabilitation grants may only be awarded to local governments. A local government may administer the program or may enter into a subrecipient agreement with an administrative entity, such as a Council of Governments, to administer the program. When a local government enters into such an agreement, the local government effectively passes down all federal requirements of the program to the administrative entity, except for approving final reports and requesting funds. The agreement may not identify the administrative entity as a subrecipient when, in fact, the administrative entity becomes a subrecipient and must comply with CDBG program and OMB Circular A-133 requirements upon entering into the agreement. In addition, upon entering into the agreement, the local government is responsible for monitoring the administrative entity for compliance with CDBG program and OMB Circular A-133 requirements.

The Department has not appropriately identified the relationship between the local government and a Council of Governments administering the program as a subrecipient relationship. The Department defined activities performed relating to general administration and technical services activities as a vendor relationship. However, the guidelines adopted for general administration and technical services include activities of a subrecipient.

In addition, adequate monitoring of a Council of Governments is not performed when the Council of Governments is a subrecipient.

Recommendation – The Department should adopt or revise policies and procedures to reflect subrecipient monitoring procedures required under OMB Circular A-133. Also, the Department should establish procedures to evaluate the relationship between a local government and a Council of Governments to properly identify subrecipient versus vendor relationships.

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Response and Corrective Action Planned – The Department is currently reviewing a proposal submitted by the Iowa Association of Regional Councils regarding the regional distribution of regular CDBG funding. We will consider this and other options in making a final determination. In addition, monitoring procedures will be updated to include a financial review of the Council of Government when a subrecipient relationship clearly exists.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

U.S. Department of Labor

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 17.225 – Unemployment Insurance and ARRA – Unemployment Insurance

Agency Number: REEDACT03-13-2002, UI80205I, UI195829R0, UI21099EW0, UI180208C0, UI195828W0, UI19582CR0, UI195829Y0, UI21099DVO, UI19582DVO, UI195829S0, UI19582ER0, UI21099ER0

Federal Award Year: 2002, 2009, 2010, 2011

Iowa Department of Workforce Development

11-III-DOL-309-1

IRS 940 Match – OMB Circular A-133 compliance supplement states, “States are required to annually certify for each taxpayer the total amount of contributions required to be paid under the State law for the calendar year and the amounts and dates of such payments in order for the taxpayer to be allowed the credit against the Federal Unemployment Tax Act (FUTA) tax (26 CFR section 31.3302(a)-3(a)). In order to accomplish this certification, States annually perform a match of employer tax payments with credit claimed for these payments on the employer’s IRS 940 FUTA tax form.” The Department did not perform this match of the 940 file, so it did not certify the amounts contributed by each taxpayer for the calendar year 2010.

Recommendation – The Department should develop policies and procedures to ensure compliance with the IRS 940 match requirement and certify the amounts contributed annually.

Response and Corrective Action Planned – In July 2010, the previous administration placed the Department in a position to implement a system with limited functionality, a decision current administration would not have made. The Department sees this activity as critical and has ensured full implementation of the functionality for the 2012 IRS 940 Match. All work to finish the implementation will be completed by September 30, 2012.

Conclusion – Response accepted.

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CFDA Number: 17.225 – Unemployment Insurance
Agency Number: UI80205I, UI1195828W0, UI21099EW0, UI19582DVO, UI121099EDO
Federal Award Year: 2009, 2010, 2011
Iowa Department of Workforce Development

CFDA Number: 17.258 – WIA Adult Program
Agency Number: AA20194CX0
Federal Award Year: 2011
Iowa Department of Workforce Development

CFDA Number: 17.259 – WIA Youth Activities and ARRA – WIA Youth Activities
Agency Number: AA171215L0, AA20194AF0
Federal Award Year: 2009, 2010
Iowa Department of Workforce Development

CFDA Number: 17.260 – WIA Dislocated Workers
Agency Number: MI17526, EM206607S1
Federal Award Year: 2008, 2009
Iowa Department of Workforce Development

CFDA Number: 17.277 – Workforce Investment Act (WIA) National Emergency Grants
Agency Number: EM20821BX0
Federal Award Year: 2010
Iowa Department of Workforce Development

CFDA Number: 17.278 – WIA Dislocated Worker Formula Grants
Agency Number: AA20194AU0, AA20194CZ0
Federal Award Year: 2010, 2011
Iowa Department of Workforce Development

11-III-DOL-309-2

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until federal funds are received.

In anticipation of a potential federal government shutdown, the Department drew down approximately \$2.7 million in excess of current needs for the Unemployment Insurance program and \$1.4 million in excess of current needs for the Workforce Investment Act programs. It took 17 and 21 business days, respectively, to expend the excess funds.

Recommendation – In the future, the Department should obtain formal written guidance from the applicable federal agencies and develop and implement procedures to ensure compliance with the federal agency guidance.

Response and Corrective Action Planned – Iowa Workforce Development (IWD) followed the instructions provided to us via an email from John Scott at Employment and Training Administration (ETA), dated April 6, 2011, which stated, “States are encouraged to consider whether they have drawn down or requested funds to enable them to function for several weeks in the event of a shutdown.” After much internal discussion, it was decided the

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funds should be requested in order to ensure uninterrupted services to the citizens of Iowa due to the federal government's inability to pass a budget bill for federal fiscal year 2011. Unfortunately the federal government does not have a means of returning funds immediately, when it was determined a federal shutdown would be avoided. The Payment Management System (PMS) only works one way. Funds may be drawn down, but the system doesn't allow for the return of funds. Therefore IWD's resolution was to not draw any further funds on those programs until the amounts drawn in case of government shutdown were expended.

If any similar situations develop again in the future IWD will attempt to receive signed notification from the federal government. It was our opinion that given the technology of today, email communications, widely accepted as formal notifications, would suffice. This email communication from ETA is on file with IWD and a copy is also maintained by the state auditor's office.

Conclusion – Response accepted.

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U.S. Department of Transportation

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCY:

CFDA Number: 20.205 – Highway Planning and Construction

Agency Number: None

Federal Award Year: 2011

Iowa Department of Transportation

CFDA Number: 20.509 – Formula Grants for Other Than Urbanized Areas

Agency Number: None

Federal Award Year: 2011

Iowa Department of Transportation

11-III-DOT-645-1

Federal Funding Accountability and Transparency Reports – The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) as amended by Section 6202(a) of the Government Funding Transparency Act of 2008 (Pub. L. No. 111-252) requires prime awardees to submit reports regarding their first-tier subawards to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports are due for all applicable subrecipient grants by the end of the month subsequent to the month the grants were awarded. This requirement applies to grants awarded on or after October 1, 2010.

Certain reports submitted in the month of April 2011 were not timely. No other monthly reports were submitted during the year.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely and in accordance with the Federal Funding Accountability and Transparency Act.

Response and Corrective Action Planned – The Department will establish policies and procedures to ensure reports are submitted timely.

Conclusion – Response accepted.

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U.S. Environmental Protection Agency

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCY:

CFDA Number: 66.458 – Capitalization Grants for Clean Water State Revolving Funds and ARRA - Capitalization Grants for Clean Water State Revolving Funds

Agency Number: CS19000111, 2W97706201

Federal Award Year: 2011

Iowa Department of Natural Resources

CFDA Number: 66.468 – Capitalization Grants for Drinking Water State Revolving Funds and ARRA - Capitalization Grants for Drinking Water State Revolving Funds

Agency Number: FS99759311, 2F97706101

Federal Award Year: 2011

Iowa Department of Natural Resources

11-III-EPA-542-1

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. Several employees of the Iowa Finance Authority (Authority) who administer the above programs work on both federal programs. Their actual hours worked on each of the above programs are charged in total to the State Revolving Fund on their timesheet. An allocation between the two funds shown above is subsequently performed based on the percentage of total assets in each program as of the year ended June 30, 2010.

For seven employees, the payroll allocation between the two state revolving funds was based on the predetermined rate rather than the actual hours.

Recommendation – The Department should work with the Authority to ensure employees record actual hours worked on each federal program rather than the predetermined rate.

Response and Corrective Action Planned – The Authority will ensure employees record actual hours worked on each federal program rather than the predetermined rate as used previously. This change will be made effective with the payroll period ending March 15, 2012.

Conclusion – Response accepted.

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For the Year Ended June 30, 2011

U.S. Department of Energy

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 81.041 – State Energy Program and ARRA – State Energy Program

Agency Number: DE-FG26-07NT43164, DE-EE0000162

Federal Award Year: 2007

Iowa Office of Energy Independence

11-III-DOE-301-1

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. Several employees of the Office work on one or more state and federal programs so their time is allocated to the various programs. Our review of the payroll allocation process identified the following:

- (a) For the first four pay periods of fiscal year 2011, the Office used budgeted hours instead of actual hours worked.
- (b) Once time reporting started, leave taken by an employee was included on the timesheet under the primary organization code associated with their position. This leave time was part of the total hours for payroll allocation when it should have been excluded.
- (c) For the fourth quarter allocation adjustment tested, the Office included the entire year's hours worked for three individuals rather than just those hours worked during the quarter.

We are unable to determine whether the amount of payroll allocated to the program was proper.

Recommendation – The Office should develop policies and procedures to ensure payroll is properly allocated to federal programs in compliance with OMB Circular A-87.

Response and Corrective Action Planned – For fiscal year 2011, the Iowa Office of Energy Independence implemented a procedure to assure personal services costs are appropriately allocated to federal contracts and awards. The procedure was implemented beginning with the fifth payroll period of fiscal year 2011 and has been followed from its inception. For those employees who work on multiple activities or cost objectives, the distribution of their salaries or wages are supported by personnel activity reports which are generated by the State's Human Resource Information Payroll reporting system. Each employee, on a bi-weekly period, completes their Human Resource Payroll report for submittal and approval by their supervisor for verification.

On a quarterly basis, the time allocation reports are used to allocate payroll costs to the appropriate cost centers.

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The use of the Human Resource Information Payroll reporting system and allocation of payroll costs to the appropriate cost center are allowed according to OMB Circular A-87 section (8) compensation for personal services.

Conclusion – Response accepted.

CFDA Number: 81.041 – State Energy Program and ARRA – State Energy Program

Agency Number: DE-FG26-07NT43164, DE-EE0000162

Federal Award Year: 2007

Iowa Office of Energy Independence

11-III-DOE-301-2

Cash Management – The Office periodically requested reimbursement for expenditures incurred for the State Energy Program. The amount requested was determined by the Office's budget analyst. However, there was no supervisory review to ensure the amount requested had been properly calculated.

Recommendation – The Office should develop policies and procedures to ensure reimbursement requests are subject to supervisory review and approval.

Response and Corrective Action Planned – The procedures for requesting cost reimbursement from the Federal Governments Automated Standard Application for Payment (ASAP) system is as follows: The administrative assistant will provide a completed Iowa Economic Development Authority (IEDA) cash receipt document to the IEDA Budget and Accounting Director. The cash receipt document will be compared to a current State of Iowa Financial Status program report (FMR331C). The IEDA Budget and Accounting Director will review and concur with the cash receipt document request by initialing his approval. After approval of the cash receipt document, the transfer of funds from the federal ASAP system will be made by the administrative assistant. The cash receipt document, the financial status report, and the ASAP fund transfer confirmation document will be provided to the accounting technician for data entry to the State of Iowa I/3 accounting system. The accounting technician will file the documentation for future reference and review.

Conclusion – Response accepted.

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CFDA Number: 81.041 – State Energy Program and ARRA – State Energy Program
Agency Number: DE-FG26-07NT43164, DE-EE0000162
Federal Award Year: 2007
Iowa Office of Energy Independence

11-III-DOE-301-3

Subrecipient Monitoring – The Office periodically performs on-site monitoring visits of its subrecipients. The visits are performed by various staff and are reviewed and approved by their supervisor. For three of the fifteen on site visits tested, the visit was performed by the supervisor and there was no evidence of independent review and approval. In addition the Office did not send a notification to the subrecipient of the results of the on-site monitoring visit.

Recommendation – The Office should develop policies and procedures to ensure all on-site monitoring visits are subject to supervisory review and approval and each subrecipient should receive a notification of the result of the visit.

Response and Corrective Action Planned – Site visits are reviewed on a weekly basis during staff meetings. Visits which were conducted are briefed to the supervisor, and upcoming site visits are approved. The supervisor also reviews all site visit reports in the IowaGrants prior to approval of invoice payments.

Subrecipients are briefed at the end of each visit. If a finding is identified during the visit which requires corrective action, an email will be sent to the subrecipient outlining the finding and what needs to be completed to correct it. The site visit form in the IowaGrants is an internal document.

Conclusion – Response accepted.

**CFDA Number: 81.042 – Weatherization Assistance for Low-Income Persons and
ARRA – Weatherization Assistance for Low-Income Persons**
Agency Number: 10EE003227, EE0000128, EE0000105
Federal Award Year: 2010, 2011
Iowa Department of Human Rights

11-III-DOE-379-4

Program and Fiscal Monitoring – The Department's State Weatherization Plan submitted to the U.S. Department of Energy requires both program and fiscal monitoring to be performed. The weatherization plan further requires written program monitoring and fiscal monitoring reports to be sent to the subrecipient within 30 days of the review being completed.

Twelve of eighteen program monitoring reports tested were not sent to the subrecipient within 30 days of the program monitoring review.

In addition, twelve of eighteen fiscal monitoring reports tested were not sent to the subrecipient within 30 days of the fiscal monitoring review.

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Recommendation – The Department should ensure program and fiscal monitoring reports are sent in a timely manner.

Response and Corrective Action Planned – The Department will endeavor to prepare and send subrecipient fiscal monitoring reports within 30 days in accordance with U.S. Department of Energy requirements.

Conclusion – Response accepted.

**CFDA Number: 81.042 – Weatherization Assistance for Low-Income Persons and
ARRA – Weatherization Assistance for Low-Income Persons
Agency Number: 10EE003227, EE0000128, EE0000105
Federal Award Year: 2010, 2011
Iowa Department of Human Rights**

11-III-DOE-379-5

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. Three employees of the Department use a predetermined percentage rather than actual hours worked to allocate payroll costs to the federal programs.

Recommendation – The Department should ensure employees record actual hours worked on each federal program rather than the predetermined rate.

Response and Corrective Action Planned – The Department’s indirect cost proposal as approved by the federal cognizant agency at the U.S. Department of Health and Human Services includes the following language: “within the Division of Community Action Agencies, the majority of the duties performed by the division administrator, his administrative assistant, and the division’s accountant impact all programs equally. For this reason, their salaries, fringe benefits and support costs are distributed equally to the three bureaus within the Division (Weatherization Assistance, Energy Assistance, and Community Services)”. Based upon this approval, the Department believes it is appropriate to continue allocating time as established in the indirect cost proposal without the need to perform time studies.

Conclusion – Response acknowledged. OMB Circular A-87 does not allow predetermined percentages. Therefore, the Department should ensure employees record actual hours worked on each federal program rather than the predetermined rate.

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**CFDA Number: 81.042 – Weatherization Assistance for Low-Income Persons and
ARRA – Weatherization Assistance for Low-Income Persons**

Agency Number: 10EE003227, EE0000128, EE0000105

Federal Award Year: 2010

Iowa Department of Human Rights

11-III-DOE-379-6

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients which expend more than \$500,000 from the Department each year. However, for nineteen subrecipient reports tested, the Department did not review the audit reports in a timely manner.

Recommendation – The Department should follow the established policy to ensure subrecipient audit reports are reviewed in a timely manner.

Response and Corrective Action Planned – The Department will endeavor to review subrecipient audit reports in a timely manner.

Conclusion – Response accepted.

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U.S. Department of Education

INSTANCES OF NON-COMPLIANCE:

CFDA Number: 84.410 – Education Jobs Fund

Agency Number: S410A100016

Federal Award Year: 2010

Iowa Department of Education

11-III-USDE-282-1

Level of Effort – The U.S. Department of Education Compliance Supplement for the Education Jobs Fund program states, in part, “A State must maintain fiscal effort for education for State fiscal year 2011.” The method selected by the State of Iowa in the State Maintenance-of-Effort Submission under the Education Jobs Fund Program (submission) requires the State of Iowa to maintain State support for public institutions of higher education (IHE) at a percentage of the total revenues available to the State equal to or greater than the percentage for State fiscal year 2010. The submission was signed and submitted by the Director of the Department of Management on October 7, 2010 and included the fiscal year 2010 baseline percentage of 11.3%. The projected State support for public IHEs for fiscal year 2011 as a percentage of projected total fiscal year 2011 State revenues was 11.7%. However, when the actual fiscal year 2010 and 2011 maintenance of effort balances were calculated, the State had State support for the public IHEs of 11.23% and 10.75%, respectively. Therefore, the State of Iowa did not meet the maintenance of effort requirement by approximately \$28 million for the Education Jobs Fund during the year ended June 30, 2011.

Recommendation – The State of Iowa should monitor the maintenance of effort requirement for the program during the year to ensure compliance with the requirement at year end. The State of Iowa should also contact the U.S. Department of Education to determine the disposition of this matter.

Response and Corrective Action Planned – It is the State of Iowa’s understanding the Office of Auditor of State (Auditor) is raising no questions of the information reported on the submission dated October 7, 2010 which was required to be filed to meet the maintenance of effort requirement for the Education Jobs Fund program. It is also the State of Iowa’s understanding the U.S. Department of Education has required no further submission from the State regarding the maintenance of effort under the Education Jobs Fund program. Therefore, under the requirements set forth from the U.S. Department of Education, it appears the State of Iowa is not out of compliance with the maintenance of effort under the Education Jobs Fund program.

The State of Iowa is not questioning the information used by the Auditor in the development of this comment. The actual numbers reflect the percentages reported. However, there is a flaw in the logic of this comparison. What the Auditor readily agreed to was the only number which changed significantly in the calculation of actual percentages compared to the percentages shown on the submission was the denominator used in the percentage calculation. For the fiscal year 2011 percentage calculation, this number is Net General Fund receipts for fiscal year 2011. The actual number used by the Auditor was not finally determined and audited by the Auditor until December 15, 2011, the date of the State of

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Iowa's Comprehensive Annual Financial Report. This number was larger than the estimated Net General Fund receipts number used in the October 7, 2010 submission. Therefore, the actual percentage is smaller than the percentage reported in the October 7, 2010 submission. The October 7, 2010 submission was based upon the latest available Revenue Estimating Conference estimate, which the Auditor agreed was appropriate. By the time the actual Net General Fund receipts number was determined, fiscal year 2011 was closed. Therefore, an opportunity to update any of the State General Fund appropriations to public IHEs in fiscal year 2011 to bring percentages back into compliance had passed. With no way to rectify this issue in fiscal year 2011 due to the timing of the final determination of Net General Fund revenues, this comparison is flawed. It is impossible to be in compliance when final determination of compliance is done after the close of the fiscal year.

The State of Iowa will work with the U.S. Department of Education if there needs to be resolution of the issue.

Conclusion – Response acknowledged. The October 7, 2010 submission also states “Following the close of State fiscal year 2011, the Department will be collecting final appropriations or expenditure data for that fiscal year to verify the State met the statutory maintenance of effort requirement.” In the future, the Department should monitor the maintenance of effort calculation during the year using updated best estimates so adjustments can be made if needed. In addition, as soon as actual information is available, the Department should document the maintenance of effort calculation and work with the U.S. Department of Education if the maintenance of effort requirement is not met.

CFDA Number: 84.410 Education Jobs Fund
Agency Number: H126A100020, H126A11020
Federal Award Year: 2010, 2011
Iowa Department of Education

11-III-USDE-282-2

Questioned Costs – In the application for funding for Phase II of the Education Fund under the State Fiscal Stabilization Fund (SFSF) Program submitted on March 3, 2010, the Department was responsible for the development, execution and oversight of the Phase II requirements. These requirements included specific indicators and descriptors which need to be addressed in order to meet the Phase II requirements. Indicators (c)(11) and (c)(12) of the application require the State to collect data related to students who graduate from high school and enroll in an institution of higher education within 16 months of receiving a regular high school diploma and students who complete at least one year's worth of college credit within two years of enrollment.

In order to meet these Phase II requirements, the Department's application stated it would request funding under another program, Statewide Longitudinal Data Systems Grant, CFDA number 84.384. However, the Department did not receive this funding during the year ended June 30, 2011.

On April 4, 2011, the Department entered into an agreement with the National Student Clearinghouse to provide services and assist the State in submitting and reporting its

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2010-2011 school year enrollment data, which addresses the Phase II requirements above. The Department paid \$8,000 on June 20, 2011 (state fiscal year 2011) and \$26,500 on July 28, 2011 (state fiscal year 2012). Both payments were made with administrative funds received under the Education Jobs Fund program and not the State Fiscal Stabilization Fund (SFSF) – Education State Grants program. This is not an allowable cost under the Education Jobs Fund program.

Recommendation – The Department should review the questioned costs and work with the U.S. Department of Education to resolve this issue.

Response and Corrective Action Planned – The purpose of accessing the National Student Clearinghouse was to comply with requirements included in the ARRA SFSF Phase II application. This is not how the ARRA SFSF fund worked. The State received an initial allocation upon submission and approval of its ARRA SFSF Part I application. Upon submission and approval of its ARRA SFSF Part II application, the grant award was amended to receive the full award. The accountability on the Education Jobs Fund program tracked back directly to ARRA SFSF requirements. The Iowa Department of Education received no funding under either of the ARRA SFSF Education or Governmental Services funds. Because the Department, with Governor’s Office permission, had the ability to capture some State set-aside through the Education Jobs Fund program, the Department requested 0.2% of the maximum 2% of the award for administrative purposes to complete the implementation of the collection of data we assured we would collect under ARRA SFSF requirements. This purchase directly related to those requirements. We believe it is a natural fit and a clearly permissive expense.

Conclusion – Response acknowledged. The Department should review the questioned costs and work with the U.S. Department of Education to resolve this issue.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 84.010 – Title 1 Grants to Local Educational Agencies

Agency Number: S010A090015, S010A100015

Federal Award Year: 2009, 2010

Iowa Department of Education

11-III-USDE-282-3

Comprehensive School Improvement Plan (CSIP) Certification – Iowa Administrative Code [281] 12.8(2) requires non-public schools and school districts to submit a revised five-year CSIP to the Iowa Department of Education by September 15 of the school year following the comprehensive site visit.

For four of eighteen school districts tested, the CSIP was not submitted by September 15.

Recommendation – The Department should establish procedures to ensure all CSIP’s are received by September 15.

Response and Corrective Action Planned – The Department acknowledges this is a concern, but this is an issue which is beyond the direct control of the Department. We very diligently pursue the completion of these reports, but the Department has no real

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mechanism to “ensure” compliance with this. Failure to complete this report can lead to an accreditation citation for the district. The Department has been interested for several years in some sort of short term fiscal sanction for the district, but has not been successful in getting that provision into statute. We will continue to work diligently to get districts to comply with this deadline.

Conclusion – Response accepted.

CFDA Number: 84.010 – Title 1 Grants to Local Educational Agencies
Agency Number: S010A100015
Federal Award Year: 2010
Iowa Department of Education

11-III-USDE-282-4

Title I Allocation and Reserve Calculation – Each year, the Department calculates the allocation of Title I funding, including the amounts required to be reserved and allocated for school improvement activities.

According to the Code of Regulations, 34 CFR 200.100, the State must reserve 4% of the amount the State receives for Title I for school improvement activities. In reserving the funds, the State may not reduce the total Title I allocations the school districts received in the previous fiscal year. If this situation occurs, the State is not required to reserve the full 4%. For fiscal year 2011, the State’s reserve was calculated at less than 4%, which is acceptable.

According to the Department’s Title I Reference Manual, the allocation process involves computing the eligible counts based on information received from school districts and private schools. The school districts and private schools provide free lunch counts each year which are then multiplied by 50% to account for duplicate counts, which occurs when combining with other data received. In the Department’s calculation, it used the total free lunch counts instead of the counts at 50%. As a result of this error, the Title I allocations and the reserve for school improvement activities were miscalculated. Approximately \$200,000 was included in the Title I allocations and awarded to school districts for Title I expenditures rather than included properly in the reserve balance, which is allocated to school districts based on a different formula.

Recommendation – The Department should recalculate the allocation and work with the U.S. Department of Education for resolution of this matter.

Response and Corrective Action Planned – In reviewing this comment, the Department acknowledges a simple human error occurred in this calculation during this period of review. The error was found in fiscal year 2012 and corrected. We believe we have already corrected for this issue.

Conclusion – Response accepted.

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CFDA Number: 84.010 – Title 1 Grants to Local Educational Agencies

Agency Number: S010A100015

Federal Award Year: 2010

Iowa Department of Education

CFDA Number: 84.027 – Special Education Grants to States

Agency Number: H027A100097

Federal Award Year: 2010

Iowa Department of Education

11-III-USDE-282-5

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until federal funds are received.

In anticipation of a potential federal government shutdown, the Department drew down approximately \$121,000 in excess of current needs for the Title I program and approximately \$21,600 in excess of current needs for the Special Education program. It took the Department 12 business days to expend the excess funds.

Recommendation – In the future, the Department should obtain formal written guidance from the applicable federal agency and develop and implement procedures to ensure compliance with federal agency guidance.

Response and Corrective Action Planned – The Department fully intends to comply with the Cash Management Improvement Act (CMIA) and proper cash management. Our Department policy follows federal statute – we want all drawn funding to be disbursed within 48 hours. We have had situations where last minute adjustments to payments occur, leaving excess funding available for longer than 48 hours. In those situations, we determined it was more efficient to hold the money for the subsequent expenditure than to send the money back to comply with CMIA. Our goal is always to comply with CMIA provisions.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 84.027 – Special Education Grants to States
Agency Number: H027A100097
Federal Award Year: 2010
Iowa Department of Education

CFDA Number: 84.173 – Special Education Preschool Grants
Agency Number: H173A100102
Federal Award Year: 2010
Iowa Department of Education

CFDA Number: 84.367 – Improving Teacher Quality State Grants
Agency Number: S367A090014, S367A100014
Federal Award Year: 2009, 2010
Iowa Department of Education

11-III-USDE-282-6

Appeal Board Claims – The Department performs certain procedures after September 1 of each year to identify additional accounts payable which were not included as expenditures on the Integrated Information for Iowa (I/3) system. However, there were approximately \$1.3 million in requests for payment submitted by subrecipients at June 30, 2011, of which approximately \$1,500 pertained to the Summer Food Service Program for Children, approximately \$21,000 pertained to the Special Education Cluster and approximately \$508,000 pertained to Improving Teacher Quality State Grants which were not reported to the Iowa Department of Administrative Services – State Accounting Enterprise.

See audit finding 11-III-USDA-282-4 on page 75 for additional information, including the recommendation, response and corrective action planned and conclusion.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 84.027 – Special Education Grants to States

Agency Number: H027A100097

Federal Award Year: 2010

Iowa Department of Education

11-III-USDE-282-7

Maintenance of Effort – United States Code Title 20, Chapter 33, Section 1412(a)(18)(A) states, in part, “The State does not reduce the amount of State financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year.”

On March 16, 2011, the Department of Education submitted a request to the U.S. Department of Education for a waiver to this requirement. However, on June 21, 2011, the U.S. Department of Education denied the waiver request and instructed the Department to make an additional \$4,082,923 available in State financial support for special education and related services for fiscal year 2011.

In order to make this additional support available, the Department reclassified a portion of each school district’s state-provided general program expenditures as special education funds. In determining the reduction of state-provided general program expenditures for each school district, the Department made errors in the calculation for 46 districts. Although the maintenance of effort requirement was met by the State, the erroneous data used by the Department affected and resulted in incorrect allocation and reporting of the general program expenditures and special education (surplus or deficit) balance as of June 30, 2011.

Recommendation – The Department should recalculate the adjustment and work with the affected school districts to make the appropriate corrections to their records and reports.

Response and Corrective Action Planned – The Department will comply with the request.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 84.126 – Rehabilitation Services_Vocational Rehabilitation Grants to States

Agency Number: H126A100020, H126A11020

Federal Award Year: 2010, 2011

Iowa Department of Education – Division of Vocational Rehabilitation Services

11-III-USDE-283-8

Cash Management – Effective cash management procedures provide for minimizing the amount of time between drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until federal funds are received.

In anticipation of a potential federal government shutdown, the Division drew down approximately \$702,000 in excess of current needs for the Rehabilitation Services programs. It took the Division nine business days to expend the excess funds.

Recommendation – In the future, the Division should obtain formal written guidance from the applicable federal agency and develop and implement procedures to ensure compliance with the federal agency guidance.

Response and Corrective Action Planned – The Division does have procedures in place to minimize the amount of time between drawdown and disbursement of federal funds. The situation noted is an isolated and exceptional instance which required management to plan for business continuity for service to Iowans.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

U.S. Department of Health and Human Services

INSTANCES OF NON-COMPLIANCE:

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: G-1002IATANF, G-11021ATANF

Federal Award Year: 2010, 2011

Iowa Department of Human Services

11-III-HHS-401-1

Computer Match – Family Investment Program (FIP) – Title 4-C-39 of the Employees' Manual provides, in part, a participant whose needs are included in a FIP grant cannot receive at the same time a grant from any other public assistance program administered by the Department, including foster care and subsidized adoption. Title 17-F-14 of the Employees' Manual states, in part, a child shall not concurrently receive subsidized adoption maintenance payments and FIP.

The Department allows a participant to receive both FIP and foster care or FIP and subsidized adoption for the month the child is removed from the home to enter foster care or for the month the child begins receiving subsidized adoption payments.

A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2011. We reviewed 199 cases receiving both FIP and foster care payments during the same month of service. Of the 199 cases reviewed, 38 children, or 19%, improperly received FIP benefits for an additional one to five months after entering foster care. The unallowable FIP payments for these 38 children totaled \$13,043.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2011. We reviewed 127 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 127 cases reviewed, twenty cases, or 15.7%, improperly received both FIP and subsidized adoption payments for an additional one to two months after entering subsidized adoption. The unallowable FIP payments for these twenty cases totaled \$4,690.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual. In addition, the Department should consult with the U.S. Department of Health and Human Services to determine corrective action.

Response and Corrective Action Planned – The Department communicated all findings to the worker and/or their respective supervisor for research and review in September 2011. All cases confirmed to be in error had a recoupment completed.

Additional training will be provided on the statewide Income Maintenance Policy Update Webinar on May 17, 2012 regarding taking appropriate timely action on the match between Family and Children Services (FACS) and Iowa Automated Benefits Calculation (IABC) of a child receiving both FIP and Foster Care or FIP and Subsidized Adoption.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Staff will also be reminded of the need to complete the recoupment immediately if the worker is unable to cancel FIP for the month following the month of receipt of Foster Care or Subsidized Adoption.

Conclusion – Response accepted.

CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare

Agency Number: None

Federal Award Year: 2010, 2011

Iowa Department of Inspections and Appeals

11-III-HHS-427-2

Unallowable Expense – The Department has a contract with the Iowa Department of Public Safety (IDPS) to conduct Federal Health Care Life Safety Code surveys for the State of Iowa. The Department also contracts with IDPS to review and approve plans and specifications for new construction, remodeling or other alterations to health care facilities. Expenditures associated with reviewing and approving plans for health care facilities should be coded to a 100% state funded account. However, \$58,352 in expenditures were included as indirect costs to be allocated to various federal or State programs. Therefore, the amount of federal funds improperly drawn down for Title XVIII and Title XIX is unknown.

Recommendation – The Department should ensure state expenditures are not drawn down from the federal government.

Response and Corrective Action Planned – The Department has put a procedure in place to ensure expenditures associated with reviewing and approving plans are charged 100% to the State.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 93.268 – Immunization Grants
Agency Number: 5H23IP722542-08, 5H23IP722542-09
Federal Award Year: 2010, 2011
Iowa Department of Public Health

CFDA Number: 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
Agency Number: 2B08TI010016-10, 2B08TI010016-11
Federal Award Year: 2010, 2011
Iowa Department of Public Health

11-III-HHS-588-3

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received.

A review of the Department's records identified the following instances where cash balances were in excess of \$50,000:

- (a) Ten instances of five to forty-two business days for the Immunization program.
- (b) Four instances of five to thirty-seven business days for the Prevention and Treatment of Substance Abuse program.

Recommendation – The Department should develop and implement procedures to ensure federal funds are drawn down in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – The Department has reviewed current cash management of federal funding, including the practice of encumbering funds for future vendor payments. This practice inflated the amount of drawdown for immediate cash flow with the State's accounting system and resulted in excessive federal fund balances. The Department has revised its procedures effective at the beginning of fiscal year 2012 and no longer encumbers funding at the time of procurement from vendors.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: G-1002IATANF, G-1102IATANF

Federal Award Year: 2010, 2011

Iowa Department of Human Services

11-III-HHS-401-4

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until the federal funds are received.

In anticipation of a potential federal government shutdown, the Department drew down approximately \$6.3 million in excess of current needs for the Temporary Assistance for Needy Families program. Six business days later, while the Department still had a significant portion of these funds on hand, another draw of approximately \$1.6 million was made.

Recommendation – In the future, the Department should obtain formal written guidance from the applicable federal agencies and develop and implement procedures to ensure compliance with the federal agency guidance.

Response and Corrective Action Planned – The Department has procedures in place to ensure federal funds are requested and received in a timely manner. The Department also has procedures in place to monitor excessive cash balances. The Department continually reviews these procedures to look for effectiveness and efficiencies.

At each threat of a federal government shutdown, the Department evaluated its cash flow needs assuming a three week shutdown period. For the first two instances, it was determined the Department could sustain a three week shutdown using State funds to cash flow federal expenditures. For the third threat of a shutdown, a similar evaluation was completed. However, it was determined the Department no longer had enough State funds to cash flow federal expenditures for a period of three weeks. At the time, the Department attempted to contact the federal government to determine if individuals in charge of distributing funds to States were considered emergency employees. With no response, the Department ordered additional funds on April 8, 2011 to help cover federal expenditures for the next three weeks.

On April 18, 2011, the Department drew an additional \$1.6 million to cover expenditures. This \$1.6 million was spent within four days of receipt.

At the end of the month, the Department followed procedures in place for cash management and determined almost \$700,000 of the \$6.3 million drawn in advance was left unspent at the end of the month. On May 9, 2011, according to Department procedures, this amount was returned to the federal government.

An analysis of the Department's cash management is performed by the Iowa Department of Administrative Services each year. For the period of July 1, 2010 through June 30, 2011, for the Temporary Assistance for Needy Families program, it was determined the Department's liability for cash on hand was \$1,777.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.558 – Temporary Assistance for Needy Families
Agency Number: G-1002IATANF, G-1102IATANF
Federal Award Year: 2010, 2011
Iowa Department of Human Services

11-III-HHS-401-5

ACF 209 Data Report Edit Checks – The Administration for Children and Families (ACF) 209 report is submitted quarterly to the U.S. Department of Health and Human Services (HHS). The ACF 209 report is a data report which includes information about all families or children receiving “assistance” as defined by federal regulations at 45 CFR 260.31, separated into two separate parts: Temporary Assistance for Needy Families funds and Separate State Program (SSP) funds. In Iowa, “assistance” for purposes of the ACF 209 report is limited to cash benefits paid under the Family Investment Program (FIP) and payments for child care and transportation for unemployed FIP households allowing them to participate in education and training activities. Of the thirty cases tested, one case included two children who had received child care but should not have been reported because they were not part of a FIP home.

Recommendation – The Department should review its system programming to ensure the ACF 209 data report is only reporting children receiving child care assistance who are in a FIP home.

Response and Corrective Action Planned – This error was caused by programming which checked only to see if a child receiving child care had ever been associated with a case receiving FIP, but not whether the child was still currently in the FIP home. This problem was corrected in August 2011 by changing the programming to confirm the “In Home” field response is yes before including a child in the report as receiving child care. This ensures only children currently in the FIP household are included in the report.

Conclusion – Response accepted.

CFDA Number: 93.558 – Temporary Assistance for Needy Families
Agency Number: G-1002IATANF, G-1102IATANF
Federal Award Year: 2010, 2011
Iowa Department of Human Services

11-III-HHS-401-6

Non-Cooperation with Child Support Recovery Unit (CSRU) – Title 4-C-18 and 4-C-21 of the Employees’ Manual provides, in part, all applicants and participants in FIP must cooperate with child support recovery. If an applicant or participant refuses to cooperate without good cause, the family’s FIP grant is to be reduced by 25%. The grant reduction becomes effective the month after the Income Maintenance Worker is notified of the non-cooperation.

For one of twenty-five cases reviewed, the FIP grant was not reduced for the month following non-cooperation with CSRU and recoupment was not established. For two of twenty-five cases reviewed, the FIP grant was reduced and reduced payments were made when they should not have been reduced. Corrective payments were made for incorrectly reduced months.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – The Department communicated all findings to the worker and/or their respective supervisor for research and review in August 2011. A list of cases with audit errors will be sent to each Service Area Manager and each Income Maintenance Administrator for group and individual review with their staff. All cases confirmed to be in error have been set up for recoupment.

Additional training will be provided on the statewide Income Maintenance Policy Update Webinar on May 17, 2012 regarding the policy of cooperation with CSRU and if a recipient fails to cooperate, the FIP grant is to be reduced by 25%. Staff will also be reminded if they are unable to reduce the FIP grant, a recoupment must be completed for the months of overpayment.

Conclusion – Response accepted.

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: G-1002IATANF, G-11021ATANF

Federal Award Year: 2010, 2011

Iowa Department of Human Services

11-III-HHS-401-7

Health and Financial Support Application – Title 4-B-1 of the Employees' Manual provides an application for FIP must be submitted on form 470-0462 or 470-0462(S), Health and Financial Support Application.

For one of thirty-two cases reviewed, form 470-0462 or 470-0462(S), Health and Financial Support Application, was not found.

Recommendation – The Department should ensure all applicants for FIP submit a Health and Financial Support Application. A copy of the application should be maintained in the applicant's file.

Response and Corrective Action Planned – The Department communicated the findings to the worker and/or their respective supervisor for research and review in August 2011. The supervisor confirmed a hard copy of the application was not located in the case file.

The Department is moving to the use of electronic case files. This action will improve the Department's ability to maintain and produce copies of documents in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: 10B1IALIEA, 11B1IAL1EA

Federal Award Year: 2010, 2011

Iowa Department of Human Rights

11-III-HHS-379-8

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until federal funds are received.

A review of the Department's records identified four instances where the cash balance was in excess of \$100,000 for nine to forty-three business days.

Recommendation – The Department should develop and implement procedures to ensure federal funds are drawn down in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – The Department will continue to endeavor to follow procedures to ensure federal funds are drawn in sufficient amounts and disbursed in a timely manner without carrying excessive daily balances. The Department is also exploring options to further monitor cash balances.

Conclusion – Response accepted.

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: 10B1IALIEA, 11B1IALIEA

Federal Award Year: 2010, 2011

Iowa Department of Human Rights

11-III-HHS-379-9

Subrecipient Cash Management – The Department advances Low-Income Home Energy Assistance Program (LIHEAP) funding to Community Action Agencies (CAA) for expenditures to date, actual funds which will be paid out within the next 30 days and accurate estimates of LIHEAP approvals that will be paid within the next 14 days. The Department also advances funds for actual expenses, work in progress and 30 day projected expenses for the subsequent month, less any cash on hand for the Home Energy Assistance Program (HEAP).

Of the five CAA's selected for review, there were four instances at two Community Action Agencies where LIHEAP funds were not expended within 30 days of the month end. In addition, there were three instances of one Community Action Agency not expending HEAP funding within 30 days.

Recommendation – The Department should review its contract requirements and develop and implement procedures to ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Response and Corrective Action Planned – The Department is aware of contractual requirements to ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excess cash balances. During state fiscal year 2011, the Department strengthened administrative procedures by corresponding with Community Action Agencies and sending e-mail reminders and providing direction on how to proceed if excess cash is likely to be on hand. The Department is currently exploring additional ways to increase the focus on cash balances with the Community Action Agencies.

Conclusion – Response accepted.

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: 10B1IALIEA, 11B1IALIEA

Federal Award Year: 2010, 2011

Iowa Department of Human Rights

11-III-HHS-379-10

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. Three employees of the Department use a predetermined percentage rather than actual hours worked to allocate payroll costs to the federal programs.

See audit finding 11-III-DOE-379-5 on page 88 for additional information, including the recommendation, response and corrective action planned and conclusion.

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: 10B1IALIEA

Federal Award Year: 2010

Iowa Department of Human Rights

11-III-HHS-379-11

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipient's which expend more than \$500,000 from the Department each year. However, for nineteen subrecipient reports tested, the Department did not review the audit reports in a timely manner.

See audit finding 11-III-DOE-379-6 on page 89 for additional information, including the recommendation, response and corrective action planned and conclusion.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.575 – Child Care and Development Block Grant

Agency Number: G-0901IACCDF, G-1001IACCDF

Federal Award Year: 2009, 2010

Iowa Department of Human Services

11-III-HHS-401-12

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State funds which must be used to supplant programs until federal funds are received.

A review of the Department's records identified one instance where the cash balance was excessive for more than ten days.

Recommendation – The Department should develop and implement procedures to ensure federal funds are drawn down in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – The Department has procedures in place to ensure federal funds are requested and received in a timely manner. The Department also has procedures in place to monitor excessive cash balances. The Department continually reviews these procedures to look for effectiveness and efficiencies.

The Department reviews expenditures for child care on a weekly basis, drawing funds as needed for these expenditures. At the end of each month, the accountant completes a monthly report detailing cash on hand for each program. With this report, the accountant will settle up (either request additional funds to cover expenditures or return funds to the federal government if there are funds on hand at the end of each month). For the month of September 2010, the monthly report was prepared detailing cash on hand for each program. However, procedures were not completed to settle up the accounts. When the October 2010 monthly report was prepared, the error was discovered. On November 10, 2010, the Department returned \$3,000,000 to the federal government.

An analysis of the Department's cash management is performed by the Iowa Department of Administrative Services each year. For the period of July 1, 2010 through June 30, 2011, for the Child Care and Development Block Grant, it was determined the Department's liability for cash on hand was \$245.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.575 – Child Care and Development Block Grant

Agency Number: G-1001IACCDF, G-1101IACCDF

Federal Award Year: 2010, 2011

Iowa Department of Human Services

11-III-HHS-401-13

Wrap-Around Grant Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

The Child Care Wrap-Around grant provides funding for child care for before and after school programs and during the summer or other breaks for children participating in a core program. Core programs include Head Start and other approved programs.

The Child Care Wrap-Around grants are awarded on a “per slot” basis. A slot is funded to serve children attending core programs which also meet certain eligibility guidelines, including income limits.

The Department is in the process of updating its desk review procedures, which include expenditure information and certain contract compliance. However, the procedures did not include verifying the determination of eligibility of the individual filling “slots”.

Recommendation – The Department should ensure procedures include verifying eligible individuals receiving funding for fulfilling “slots” and maintain supporting documentation of the eligibility review.

Response and Corrective Action Planned – The Department has updated the desk review procedures, which include expenditure information and contract compliance information. Eligibility of a sample of the recipients filling a slot will be verified during the desk review.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.575 – Child Care and Development Block Grant
Agency Number: G-1001IACCDF, G-1101IACCDF
Federal Award Year: 2010, 2011
Iowa Department of Human Services

11-III-HHS-401-14

Subrecipient Monitoring – Early Childhood Iowa – OMB Circular A-133 requires a pass-through entity be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes and in compliance with laws, regulations and provisions of the contract or grant. The Department has developed written policies and procedures for monitoring grant funds provided to Early Childhood Iowa Areas. However, no monitoring visits were completed during the year ended June 30, 2011.

Recommendation – The Department should ensure adequate monitoring of subrecipients is completed as required by OMB Circular A-133.

Response and Corrective Action Planned – The Department is in the process of completing monitoring activities for four subrecipients based on the written procedures for monitoring. Also, the program manager, in consultation with the Early Childhood Iowa Technical Assistance Team, identified additional subrecipients for monitoring based on selection criteria in the written procedures for monitoring. The Department will prioritize work assignments and staff resources to meet requirements in the written procedures.

Conclusion – Response accepted.

CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund
Agency Number: G-1001IACCDF, G-1101IACCDF
Federal Award Year: 2010, 2011
Iowa Department of Human Services

11-III-HHS-401-15

Child Care Assistance – The Child Care Assistance program provides assistance payments for child care services. Title 13-G-51 establishes a maximum payment rate to be paid to providers. Title 13-G-60/61 of the Employees' Manual documents a fee schedule of co-payments to providers providing child care assistance. For one of the thirty-five cases reviewed, the provider agreement was not included in the provider file.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual fee schedule.

Response and Corrective Action Planned – The Department consolidated the processes for child care assistance in 2010. As part of this effort, all active case files were transferred to the Child Care unit. The error was communicated to the Child Care unit manager and files were reviewed. The provider agreement could not be located in the files. The Department is moving to the use of electronic case files. This action will improve the Department's ability to maintain and produce copies of documents in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.658 – Foster Care Title IV-E and ARRA - Foster Care Title IV-E
Agency Number: G-1001IA1401, G-1101IA1401
Federal Award Year: 2010, 2011
Iowa Department of Human Services

11-III-HHS-401-16

DHS Field Office – Case Records – For fiscal year 2011, eight county offices were visited. In conjunction with this limited review, the following condition was noted:

Title 18-D-13 of the Employees' Manual and Iowa Administrative Code, Section 441, Chapter 202.11 states, in part, "A service worker shall personally visit each child and the foster family at least once every calendar month." In fifteen of thirty-seven cases reviewed, a personal visit to a child and the foster family was not performed during the required time frame.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – Findings were received from the Office of Auditor of State on February 2, 2012. The Department communicated the findings to the service area management for research and review. Responses to all errors have been received from the respective supervisors.

Additional training will be provided on the statewide service worker teleconference call in May 2012 regarding the need to complete visits for each child and foster family on a monthly basis.

Conclusion – Response accepted.

CFDA Number: 93.775 – State Medicaid Fraud Control Units
Agency Number: None
Federal Award Year: 2010, 2011
Iowa Department of Inspections and Appeals

11-III-HHS-427-17

Reporting – The State Medicaid Fraud Control Unit program is designed to eliminate fraud and patient abuse in the State Medicaid programs. The statute authorizes 75% matching funds for investigation and prosecution of fraud and patient abuse in the State Medicaid Programs. Quarterly Financial Status Reports are completed and submitted by the Department to the U.S. Department of Health and Human Services. The quarterly reports due to the Federal government are not reviewed and approved by an independent person for propriety prior to submission.

Recommendation – The Department should review its procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable of the common requirements of the State Medicaid Fraud Control Unit program. The independent review should be evidenced by the reviewer's signature or initials and date of review.

Response and Corrective Action Planned – The Department will work towards ensuring a knowledgeable independent person will review and initial and date the quarterly reports.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Conclusion – Response accepted.

CFDA Number: 93.775 – State Medicaid Fraud Control Units

Agency Number: None

Federal Award Year: 2010, 2011

Iowa Department of Inspections and Appeals

11-III-HHS-427-18

Cash Management – Department procedures state drawdowns are performed bi-weekly and monthly. Bi-weekly estimates are based on prior fiscal year's information to help ensure the Department is not over billing. Using the bi-weekly estimates, drawdowns are made from the U.S. Department of Health and Human Services. Using actual costs, monthly drawdowns are made drawing down the remaining amount of funds owed.

The following items were noted:

- (a) Two instances were noted where estimated drawdowns were not requested timely.
- (b) One instance was noted where an estimated drawdown was drawn before the pay period ended.
- (c) Two instances were noted where final monthly drawdowns were not requested timely.
- (d) Four instances were noted where estimated drawdowns were not performed.

Recommendation – The Department should review its procedures to ensure drawdowns are performed timely and are not performed prior to costs being incurred.

Response and Corrective Action Planned – The Department acknowledges these requests were not processed in a timely manner. Staffing cuts have complicated this issue. We will work towards ensuring timely requests are performed in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare

Agency Number: None

Federal Award Year: 2010, 2011

Iowa Department of Inspections and Appeals

11-III-HHS-427-19

Reporting – The State Survey and Certification program is designed to provide oversight and inspection of various health care entities. The statute authorizes matching funds for survey and recertification of specified facilities. Quarterly Financial Status Reports are completed and submitted by the Department to the U.S. Department of Health and Human Services. The quarterly reports due to the Federal government are not reviewed and approved by an independent person for propriety prior to submission.

Recommendation – The Department should review its procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable of the common requirements of the State Survey and Certification program. The independent review should be evidenced by the reviewer's signature or initials and date of review.

Response and Corrective Action Planned – The Department will work towards ensuring a knowledgeable independent person will review and initial and date the quarterly reports.

Conclusion – Response accepted.

CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare

Agency Number: None

Federal Award Year: 2010, 2011

Iowa Department of Inspections and Appeals

11-III-HHS-427-20

Cash Management – Department procedures state drawdowns are performed bi-weekly and monthly. Bi-weekly estimates are based on prior fiscal year's information to help ensure the Department is not over billing. Using the bi-weekly estimates, drawdowns are made from the U.S. Department of Health and Human Services. Using actual costs, monthly drawdowns are made drawing down the remaining amount of funds owed.

A review of the drawdowns for Title XVIII, Medicare and Title XIX, Medicaid was performed for state fiscal year (SFY) 2011. Due to budget shortfalls in Title XVIII, the Fiscal Service Bureau drew down Title XVIII expenditures with Title XIX funds during the first three quarters of SFY 2011. Federal regulations do not allow one program to fund the expenditures of another program. Once the finding was brought to the attention of the Department, adjustments of approximately \$500,000 were made between programs in the second and third quarter of SFY 2011. It is unknown if the adjustments made in the second and third quarter of SFY 2011 properly adjusted all expenditures between Title XVIII and Title XIX. In addition, the amount drawn down improperly for Title XIX as it relates to Title XVIII for the first quarter of SFY 2011 is unknown. Since Title XVIII is fully federally funded and Title XIX requires a state match, the state paid for Title XVIII expenditures.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

In addition, the following items were noted:

Title XVIII:

- 1) Two instances were noted where estimated drawdowns were not requested timely.
- 2) Two instances were noted where final monthly drawdowns were not requested timely.
- 3) Eight instances were noted where estimated drawdowns were not performed.
- 4) Three instances were noted where final monthly drawdowns were not performed.

Title XIX:

- 1) Four instances were noted where estimated drawdowns were not requested timely.
- 2) One instance was noted where a final monthly drawdown was not requested timely.
- 3) Ten instances were noted where estimated drawdowns were not performed.
- 4) Two instances were noted where final monthly drawdowns were not performed.
- 5) The Fiscal Service Bureau over drew \$46,904 in federal fiscal year 2011.

Recommendation – Funds from one federal program cannot be drawn down based on expenditures from another federal program. In addition, the Department should review its procedures to ensure drawdowns are performed timely.

Response and Corrective Action Planned – The Department acknowledges these requests were not processed in a timely manner. Staffing cuts have complicated this issue. We will work towards ensuring timely request in the future. The \$46,904 overdraw will be decreased from a federal fiscal year 2012 drawdown request.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare

Agency Number: None

Federal Award Year: 2010, 2011

Iowa Department of Inspections and Appeals

11-III-HHS-427-21

Payroll Distribution – The Department prepares a Health Facilities Time Allocation report each pay period based on timesheets completed by employees. These allocations are subsequently summarized by activity code on a Health Facilities Allocation of Salaries and FTE report which determines the percentage of time spent on various federal programs. These percentages are used to allocate payroll and other monthly expenses from the Integrated Information for Iowa (I/3) system to the programs. Each quarter, the applicable monthly reports are compiled to prepare the quarterly report due to the Federal government.

Surveyors are to record their time to various activity codes depending on the type of facility visited. During federal fiscal year 2010 and federal fiscal year 2011, the surveys for dually certified nursing facilities were not properly allocated to the correct activity codes. The Fiscal Service Bureau of the Department became aware of the problems associated with the incorrect allocation of activity codes and attempted to make adjustments. However, the adjustments did not correct the problems. The amount of time improperly allocated between Title XVIII, Title XIX and the State is unknown.

For the pay period ended May 26, 2011, 105 timesheets of the Health Facilities Division were selected for testing. Fifty-nine timesheets were completed and turned in to the employee's supervisor before the end of the pay period, which resulted in estimating time between multiple activity codes and not recording actual time.

Recommendation – The Department should ensure the surveyors are using the correct activity codes for the various surveys conducted. In addition, timesheets should not be completed before the end of the pay period.

Response and Corrective Action Planned – The pay period ended May 26, 2011 was the Memorial weekend so some timesheets were submitted early as some staff were going to be on vacation.

On February 21, 2011, the Health Facilities Division staff received a memo with instructions regarding early submission of timesheets. We will follow up with staff again regarding this issue.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.778 – Medical Assistance Program and ARRA - Medical Assistance Program

Agency Number: 5-1005IA5ADM, 5-1005IA5MAP, 5-1105IA5ADM, 5-1105IA5MAP, 5-1005IAARRA

Federal Award Year: 2010, 2011

Iowa Department of Human Services

11-III-HHS-401-22

Medicaid Eligibility Quality Control (MEQC) System – The Code of Federal Regulations, 42 CFR 431.800, establishes the state plan requirement for the MEQC program designed to reduce erroneous expenditures by monitoring eligibility determinations. The Medicaid compliance supplement allows the Department to operate pilot projects focusing on special studies, targeted reviews or other activities designed to ensure program integrity or improve program administration. The Department obtained approval from the Centers for Medicare and Medicaid Services (CMS) to perform the MEQC IowaCare pilot project for the period January 1, 2010 through December 31, 2010. This pilot project consisted of verifying applicants' self-declaration applications to ensure appropriate Medicaid eligibility determinations were being made by Income Maintenance (IM) workers.

The Division of Adult, Children, and Family Services randomly selects thirty cases for the Bureau of Quality Control to review monthly. If the quality control review results in findings which differ from the agency's findings, an error report is sent to the agency so a correction can be made. Iowa Administrative Code, Section 441, Chapter 76.8(249A) set cooperation with quality control as a requirement for Medicaid eligibility, with some exceptions. For October 2010, one of twenty-five IowaCare quality control reviews, or 4%, examined did not contain documentation where coverage was cancelled due to lack of cooperation and failure to complete an Insurance Questionnaire.

Recommendation – All IowaCare quality control reviews should contain documentation of whether or not a Medicaid case should be canceled when the recipient fails to cooperate with a quality control review.

Response and Corrective Action Planned – The Quality Control Bureau Chief, along with the QC Management Analyst, conducted extensive research on the legal basis for sanctioning MEQC cases which fail to cooperate with the QC Reviewer. The matter was discussed with the Bureau of Financial, Health and Work Supports program managers to ensure a complete understanding of the policy. Training was provided for the MEQC Reviewers and the Monitor on November 3, 2011 to clarify policy on when to sanction a medical case for failure to cooperate with an MEQC review.

The case cited was closed on June 30, 2011. No further action has been taken with this case.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.778 – Medical Assistance Program and ARRA - Medical Assistance Program

**Agency Number: 5-1005IA5ADM, 5-1005IA5MAP,
5-1105IA5ADM, 5-1105IA5MAP**

Federal Award Year: 2010, 2011

Iowa Department of Human Services

11-III-HHS-401-23

Medicaid Mothers and Children (MAC) Eligibility – Iowa Administrative Code, Section 441, Chapter 75.1(28), states, in part, “Family income shall not exceed 133 percent of the federal poverty level for children who have attained one year of age but who have not attained 19 years of age.” For one of twenty-four cases tested, the recipient’s countable income exceeded 133% of the Federal Poverty Level.

Recommendation – The Department should establish procedures to ensure compliance with the Iowa Administrative Code.

Response and Corrective Action Planned – The Department communicated the findings to the worker and/or their respective supervisor for research and review. The supervisor confirmed the worker was in error as the household income was over the income limit. The issue has been addressed with the worker.

Additional training will be provided on the statewide Income Maintenance Policy Update Webinar on May 17, 2012 regarding household income requirements for the MAC program.

Conclusion – Response accepted.

CFDA Number: 93.778 – Medical Assistance Program and ARRA - Medical Assistance Program

**Agency Number: 5-1005IA5ADM, 5-1005IA5MAP
5-1105IA5ADM, 5-1105IA5MAP**

Federal Award Year: 2010, 2011

Iowa Department of Human Services

11-III-HHS-401-24

Intermediate Care Facility - Mental Retardation (ICF-MR) – Placement in an Intermediate Care Facility is an optional Medicaid benefit for persons with mental retardation or other related conditions. The following conditions were noted:

- (a) Title 8-I-Appendix of the Employees’ Manual requires a notice, Form 470-0375 “ICF/MR Placement Statement” to be sent to the county regarding its payment of the non-federal share of the ICF/MR costs for recipients living in community-based facilities. For nine of ten case files reviewed, the case file did not contain Form 470-0375.
- (b) Title 8-I-Appendix of the Employees’ Manual also provides, in part, Form 470-0374 “Resident Care Agreement” is to be completed by a worker at the county office of the Department when a resident is approved for Medicaid payment. For nine of ten case files reviewed, the case file did not contain Form 470-0374.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual and ensure complete records are maintained.

Response and Corrective Action Planned – In June 2010, the Department created a new Centralized Facility Eligibility Unit (CFEU) to centrally manage facility cases. As part of this transition, paper files remained in the service areas and the unit is utilizing electronic case documents for all new and existing cases. Paper cases files for Iowans receiving these services may cover more than 20 years of history and preliminary payment and care agreements may be done only once, at the beginning of the placement. All documents pertinent to the current case activity are contained in the electronic case files.

To review current compliance, cases from 2010 were requested from CFEU. When CFEU did not locate the agreements in the electronic files, new agreements were generated, signed and provided to the auditors. Only one set of agreements was located at the area level.

The information on the need to complete Form 470-0375 and 470-0374 and assure it is included as part of the electronic case file will be communicated to the CFEU unit managers and a corrective action plan for future cases will be requested by June 2, 2012.

Conclusion – Response accepted.

CFDA Number: 93.959 – Block Grants for Prevention and Treatment of Substance Abuse

Agency Number: 2B08TI010016-10

Federal Award Year: 2010

Iowa Department of Public Health

11-III-HHS-588-25

Federal Financial Report – The terms and conditions included in the Notice of Award states, “Grantees shall submit a Federal Financial Report (SF-425) by December 31, 2011 which is 90 days after the end of the obligation and expenditure period of this grant.” The Department submitted the SF-269, Financial Status Report, in place of the required SF-425 report.

Recommendation – The Department should submit the required report in accordance with the terms and conditions of the grant award.

Response and Corrective Action Planned – Federal agencies are requiring the filing of the SF-425 as replacement for SF-269 for random individual grants. The Department resubmitted the financial report on form SF-425 on February 10, 2012. Department staff will provide increased attention to the financial reporting requirements included in the federal grant awards.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.959 – Block Grants for Prevention and Treatment of Substance Abuse

Agency Number: 2B08TI010016-11

Federal Award Year: 2011

Iowa Department of Public Health

11-III-HHS-588-26

Federal Funding Accountability and Transparency Act Reporting – The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) as amended by Section 6202(a) of the Government Funding Transparency Act of 2008 (Pub. L. No. 111-252) requires prime awardees to submit reports regarding their first-tier subawards to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports are due for all applicable subrecipient grants by the end of the month subsequent to the month the grants were awarded. This requirement applies to grants awarded on or after October 1, 2010.

The Department has not reported sub-award information as required by the Federal Funding Accountability and Transparency Act.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely and in accordance with the Federal Funding Accountability and Transparency Act.

Response and Corrective Action Planned – The Department is developing a standard report form and procedures for the consistent collection and reporting of sub-award data for which the prime awardee awards any sub-grant equal to or greater than \$25,000 as required by federal grants. The Department procedure will provide for reporting of the information via the FSRS. The Department anticipates approval and implementation of the new processes to occur at the end of the fiscal year.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 93.959 – Block Grants for Prevention and Treatment of Substance Abuse

Agency Number: 2B08TI010016-10, 2B08TI010016-11

Federal Award Year: 2010, 2011

Iowa Department of Public Health

11-III-HHS-588-27

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. The Department develops a budget documenting the percentage of time employees are expected to work on each federally funded program.

For one employee tested, recorded hours were based on the predetermined budget rate rather than the actual hours.

Recommendation – The Department should ensure employees record actual hours worked on the federal program rather than the predetermined rate.

Response and Corrective Action Planned – Employees are responsible for recording their actual worked time per activity in the HRIS system for each pay period. The Department will issue communication to management staff regarding the requirements for correct documentation of actual work time within the HRIS system for discussion with their respective employees.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

Social Security Administration

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCY:

CFDA Number: 96.001 – Social Security_Disability Insurance

Agency Number: 04-1104IADI00

Federal Award Year: 2011

Iowa Department of Education – Division of Vocational Rehabilitation Services

11-III-SSA-283-1

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until federal funds are received.

In anticipation of potential federal government shutdown, the Division drew down approximately \$1,230,000 in excess of current needs for the Social Security_Disability Insurance program. It took the Division 20 business days to expend the excess funds.

Recommendation – In the future, the Division should obtain formal written guidance from the applicable federal agency and develop and implement procedures to ensure compliance with the federal agency guidance.

Response and Corrective Action Planned – The Department does have procedures in place to minimize the amount of time between drawdown and disbursement of federal funds. The situation noted is an isolated and exceptional instance which required management to plan for business continuity for service to Iowans.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

U.S. Department of Homeland Security

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR, FEMA-1928-DR, FEMA-1930-DR, FEMA-1977-DR

Federal Award Year: 2007, 2008, 2009, 2010

Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division

11-III-DHS-583-1

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until federal funds are received.

A review of the Department's ledgers and cash management system identified five instances where the cash balance was in excess of \$100,000 for four to six days. In addition, one instance was identified in which the reimbursement to the sub-grantee was made more than a week after the federal funds had been received.

Recommendation – The Department should monitor cash balances to ensure balances on hand are sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – Cash balances will be monitored and procedures updated to ensure all federal funds are distributed in a timely manner. An independent individual will be assigned to periodically monitor receipts against disbursements and maintain documentation of findings.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR, FEMA-1928-DR, FEMA-1930-DR, FEMA-1977-DR

Federal Award Year: 2007, 2008, 2009, 2010

Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division

11-III-DHS-583-2

Financial Reporting – Departments record receipts and disbursements on the Integrated Information for Iowa (I/3) system throughout the year, including the accrual period. Activity not recorded on the I/3 system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS-SAE) on a GAAP package. The GAAP package is to be submitted to DAS-SAE by the first week of September each year.

During the year ended June 30, 2011, the Department reported liabilities outstanding to subrecipients related to the Public Assistance disaster grants and the related federal receivable. The amounts included in the GAAP package for the liability originally reported included errors. In addition, the activity processed through the I/3 system during the accrual period was not adjusted for activity already reported in the GAAP package, resulting in an overstatement of accounts receivable and accounts payable. The GAAP package was subsequently revised and properly adjusted for reporting purposes.

Recommendation – The Department should develop policies and procedures to ensure the Public Assistance disaster grant liability is properly supported and calculated and should adjust for activity processed through the I/3 system during the accrual period.

Response and Corrective Action Planned – The Comptroller’s Office will work with Public Assistance staff to develop and implement policies and procedures to properly account for and report the grant liability and ensure all documentation is maintained.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR, FEMA-1928-DR, FEMA-1930-DR, FEMA-1977-DR

Federal Award Year: 2007, 2008, 2009, 2010

Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division

CFDA Number: 97.039 – Hazard Mitigation Grant

Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR, FEMA-1928-DR, FEMA-1930-DR

Federal Award Year: 2007, 2008, 2009, 2010

Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division

11-III-DHS-583-3

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

- (a) Current policies require the Department to send letters to subrecipients for audit reports not received. Letters were properly sent to the subrecipients. However, thirteen instances were identified in which the subrecipients were not entered into the spreadsheet used to document review of subrecipient audit reports. As a result, there is no evidence to document whether the required audit report review was performed.
- (b) Eight audit reports reviewed by the Iowa Homeland Security and Emergency Management Division (HSEMD) monitoring personnel and requiring follow-up and corrective action by the subrecipient were not included in the spreadsheet documenting initial audit report review because the Department by-passed the initial review.

Recommendation –

- (a) The Department should continue to send letters to subrecipients as a reminder to submit audit reports. The subrecipients should be entered into the spreadsheet and audit reports received subsequently should be reviewed for audit findings and forwarded to HSEMD monitoring personnel for proper follow-up if required.
- (b) The Department should ensure the initial review of subrecipient audit reports is performed on all subrecipient audit reports.

Response and Corrective Action Planned – Procedures will be updated to ensure reviews are performed and audit reports are received. Documentation will be maintained by the Department showing audit reports are received and follow up is completed if necessary.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

CFDA Number: 97.039 – Hazard Mitigation Grant

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR,
FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR,
FEMA-1928-DR, FEMA-1930-DR**

Federal Award Year: 2007, 2008, 2009, 2010

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency
Management Division**

11-III-DHS-583-4

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of State and other federal funds used to supplant programs until federal funds are received.

A review of the Department's ledgers and cash management system identified four instances where the cash balance was in excess of \$50,000 for four to six days.

Recommendation – The Department should monitor cash balances to ensure balances on hand are sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – Balances will be monitored to ensure funds are disbursed in a timely manner. Procedures will be updated and implemented to maintain minimum cash balances.

Conclusion – Response accepted.

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Federal Agencies
By Agency Identification

<u>Identification</u> <u>Initials</u>	<u>Agency</u>
USDA	U.S. Department of Agriculture
DOD	U.S. Department of Defense
HUD	U.S. Department of Housing and Urban Development
DOL	U.S. Department of Labor
DOT	U.S. Department of Transportation
EPA	U.S. Environmental Protection Agency
DOE	U.S. Department of Energy
USDE	U.S. Department of Education
HHS	U.S. Department of Health and Human Services
SSA	Social Security Administration
DHS	U.S. Department of Homeland Security

Iowa State Agencies
By Agency Number

<u>Agency Number</u>	<u>Agency</u>
006	Department of Administrative Services
009	Department of Agriculture and Land Stewardship
112	Department of Justice
131	Department for the Blind
167	Civil Rights Commission
216	Department of Commerce – Insurance Division
219	Department of Commerce – Utilities Division
221	First Judicial District
226	Sixth Judicial District
227	Seventh Judicial District
228	Eighth Judicial District
238	Department of Corrections
250	Iowa Prison Industries
252	Fort Dodge Correctional Facility
259	Department of Cultural Affairs
269	Department Economic Development
282	Department of Education
283	Department of Education – Division of Vocational Rehabilitation Services
284	College Student Aid Commission
285	Iowa Public Television
297	Department on Aging
301	Office of Energy Independence
309	Department of Workforce Development
336	Iowa Communications Network
379	Department of Human Rights
401	Department of Human Services
411	Glenwood Resource Center
427	Department of Inspections and Appeals
444	Judicial Branch
532	Department of Management
542	Department of Natural Resources
582	Department of Public Defense – Military Division
583	Department of Public Defense – Iowa Homeland Security and Emergency Management Division
588	Department of Public Health
595	Department of Public Safety
601	Rebuild Iowa Office
615	Board of Regents
617	Braille and Sight Saving School
619	State University of Iowa
620	Iowa State University
621	University of Northern Iowa
625	Department of Revenue
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