



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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Mary Mosiman, CPA  
Auditor of State

**NEWS RELEASE**

FOR RELEASE

March 31, 2014

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released the State of Iowa's Single Audit Report for the year ended June 30, 2013. 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 \$6.9 billion of federal funds in fiscal year 2013, a decrease of 5.7% from the prior year. The decrease in federal funds expended is primarily due to a decrease of approximately \$190 million in funding related to the American Recovery and Reinvestment Act of 2009 (ARRA), a decrease of approximately \$155 million in non-ARRA unemployment insurance and a decrease of approximately \$72 million in non-ARRA highway planning and construction. Non-ARRA Medicaid expenditures increased approximately \$111 million.

Expenditures included approximately \$2.3 billion for Medicaid, including \$38 million in ARRA funding, \$723 million for unemployment insurance, including \$113 million in ARRA funding, \$589 million for supplemental nutrition assistance, \$469 million for highway planning and construction, including \$2 million in ARRA funding, \$412 million for federal direct student loans, \$184 million for community development block grants, \$120 million for children's health insurance and \$117 million for special education. Although the State of Iowa administered approximately 620 federal programs during the year ended June 30, 2013, these eight programs accounted for 71% of total federal expenditures.

Mosiman reported internal control deficiencies at various State agencies, including instances of noncompliance. These internal control deficiencies and instances of noncompliance, 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/1460-8990-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, 2013**

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

**State of Iowa**

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**State of Iowa**



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March 24, 2014

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, 2013. 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 \$6.9 billion. This report includes significant deficiencies in internal control relating to major programs and instances of non-compliance which meet the criteria of OMB Circular A-133. The Single Audit Report also includes an unmodified opinion on the State's compliance with requirements applicable to each of its major federal programs. The significant deficiencies and instances of non-compliance are reported in the Schedule of Findings and Questioned Costs.

The State of Iowa's Comprehensive Annual Financial Report for the year ended June 30, 2013 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 on 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/1460-8990-B000.pdf> and <http://auditor.iowa.gov/reports/1460-8990-B001.pdf>.

We would like to acknowledge the many courtesies and assistance extended to us by the staff of the State agencies, institutions 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,

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

**State of Iowa**



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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Independent Auditor's Report on Compliance  
for Each Major Federal Program, on Internal Control over Compliance  
and on the Schedule of Expenditures of Federal Awards  
Required by OMB Circular A-133

To the Governor and Members of the General Assembly:

Report on Compliance for Each Major Federal Program

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 the State of Iowa's major federal programs for the year ended June 30, 2013. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

The State of Iowa's basic financial statements include the operations of the Iowa Finance Authority, which received approximately \$66,194,000 in federal awards which is not included in the Schedule of Expenditures of Federal Awards and the Schedule of Findings and Questioned Costs for the year ended June 30, 2013. Our audit, described below, did not include the operations of the Iowa Finance Authority because other auditors were engaged to perform an audit in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grant agreements applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Iowa's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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 provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Iowa's compliance.

Opinion on Each Major Federal Program

In our opinion, the State of Iowa complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

## Other Matters

The results of our auditing procedures disclosed instances of non-compliance which are required to be reported in accordance with OMB Circular A-133 and are described as items 13-III-GSA-635-1, 13-III-USDE-620-1, 13-III-USDE-282-2, 13-III-HHS-401-1 and 13-III-HHS-620-2 in the accompanying Schedule of Findings and Questioned Costs. Our opinion on the major federal programs is not modified with respect to these matters.

The State of Iowa's responses to the non-compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The State of Iowa's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## Report on Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 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. 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.

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 internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance we consider to be significant deficiencies which are described in Part III of the accompanying Schedule of Findings and Questioned Costs.

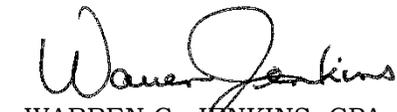
The State of Iowa's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State of Iowa's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2013, and the related Notes to Financial Statements, which collectively comprise the State of Iowa's basic financial statements. We issued our report thereon dated December 13, 2013, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Tobacco Settlement Authority, the Honey Creek Premier Destination Park Authority, the Iowa Finance Authority, the University of Iowa Foundation, the Iowa State University Foundation, the University of Northern Iowa Foundation, the University of Iowa Research Foundation and the University of Iowa Health System and Subsidiaries, as described in our report on the State of Iowa's financial statements. This report does not include the results of the other auditors' testing of compliance for each major federal program and internal control over compliance. Our audit was conducted 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 24, 2014, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 13, 2013

**State of Iowa**

**Schedule of Expenditures of Federal Awards**

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2013

CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Peace Corps</u>				
08.000	Other Federal Assistance: Peace Corps Recruiting	620	1,770	1,770
	Total U.S. Peace Corps		<u>1,770</u>	<u>1,770</u>
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research_Basic and Applied Research	619	72,190 **	
10.001	Agricultural Research_Basic and Applied Research	620	895,966 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through Kansas State University; S13147)	620	14,913 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of California; 20111816903)	620	15,880 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Illinois; 20120315207)	620	82,639 **	1,081,588
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	924,785	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$5,000 provided to subrecipients)	620	1,897,916 **	2,822,701
10.028	Wildlife Services (Passed through Washington State University; 117852G003013, 120054G003129)	620	28,689 **	28,689
10.069	Conservation Reserve Program	009	56,500	56,500
10.072	Wetlands Reserve Program	009	284,608	284,608
10.093	Voluntary Public Access and Habitat Incentive Program	542	278,175	278,175
10.163	Market Protection and Promotion	009	182,723	182,723
10.170	Specialty Crop Block Grant Program - Farm Bill	009	254,450	254,450
10.200	Grants for Agricultural Research, Special Research Grants (\$147,372 provided to subrecipients)	620	1,277,625 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Colorado State University; G14746)	620	776 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Cornell University; 613539317, 620949565, 620949552)	620	11,743 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; RC100876ISU2, RC100876ISU1, RC100876ISU3, RC064123ISU, RC064356B, 614356A, 614356G, RC064356R) (\$18,860 provided to subrecipients)	620	120,600 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Ohio State University; 60027284)	620	2,576 **	
10.200	Grants for Agricultural Research, Special Research Grants	621	33,455	1,446,775
10.202	Cooperative Forestry Research	620	324,374 **	324,374
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (\$19,531 provided to subrecipients)	620	8,265,207 **	8,265,207
10.206	Grants for Agricultural Research_Compertitive Research Grants (Passed through University of Colorado; 1548381)	619	36,230 **	
10.206	Grants for Agricultural Research_Compertitive Research Grants (\$223,178 provided to subrecipients)	620	735,846 **	
10.206	Grants for Agricultural Research_Compertitive Research Grants (Passed through Auburn University; 09FAA361478ISU)	620	3,404 **	
10.206	Grants for Agricultural Research_Compertitive Research Grants (Passed through Kansas State University; S11191, S09184)	620	180,803 **	
10.206	Grants for Agricultural Research_Compertitive Research Grants (Passed through University of Illinois; 20080616101)	620	1,669 **	957,952

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2013

CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.207	Animal Health and Disease Research	620	145,191 **	145,191
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	620	315,695 **	315,695
10.212	Small Business Innovation Research (Passed through Harrisvaccines; 20113361030783)	620	36,489 **	36,489
10.215	Sustainable Agriculture Research and Education (Passed through North Dakota State University; FAR00143361)	620	10,969 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota; H001226928, H002484832, H001911518, H001226911, H002484824) (\$34,693 provided to subrecipients)	620	140,620 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Vermont; CNE11091) (\$1,666 provided to subrecipients)	620	3,533 **	
10.215	Sustainable Agriculture Research and Education (Passed through Women, Food and Agriculture Network; LNC10317)	620	1,165 **	156,287
10.216	1890 Institution Capacity Building Grants (Passed through University of Arkansas; 2292211010762)	620	39,933 **	39,933
10.217	Higher Education Challenge Grants (Passed through Kansas State University; S13106)	620	892	
10.217	Higher Education Challenge Grants (\$195,461 provided to subrecipients)	620	544,476 **	
10.217	Higher Education Challenge Grants (Passed through University of North Carolina; 1003192)	620	39,329 **	
10.217	Higher Education Challenge Grants (Passed through Virginia Polytechnic Institute and State University; 32069919223)	620	37,379 **	622,076
10.219	Biotechnology Risk Assessment Research (\$9,260 provided to subrecipients)	620	160,967 **	
10.219	Biotechnology Risk Assessment Research (Passed through Ohio State University; 60026023)	620	68,734 **	
10.219	Biotechnology Risk Assessment Research (Passed through University of Nebraska; 2562280171003)	620	49,222 **	278,923
10.220	Higher Education Multicultural Scholars Program	620	11,015 **	11,015
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants (Passed through Eastern Iowa Community College; B0012121)	620	7,282 **	7,282
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	620	117,131 **	
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations (Passed through Oregon State University; DA743AA)	620	5,958 **	123,089
10.253	Food Assistance and Nutrition Research Programs (FANRP)	620	6,275 **	6,275
10.290	Agricultural Market and Economic Research	620	41,543 **	41,543
10.303	Integrated Programs (Passed through University of Wisconsin; X378291)	620	42,146	
10.303	Integrated Programs (\$577,992 provided to subrecipients)	620	1,187,557 **	
10.303	Integrated Programs (Passed through Michigan State University; 101772ISU) (\$2,364 provided to subrecipients)	620	5,458 **	
10.303	Integrated Programs (Passed through Ohio State University; 60021507)	620	34,239 **	
10.303	Integrated Programs (Passed through Penn State University; 4534ISUUSDA0993)	620	14,889 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2013

CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.303	Integrated Programs (Passed through University of Connecticut; 20101633401)	620	24,538 **	
10.303	Integrated Programs (Passed through University of Illinois; 20120074803, 20070496748)	620	16,563 **	1,325,390
10.304	Homeland Security_Agricultural	620	223,446 **	
10.304	Homeland Security_Agricultural (Passed through Michigan State University; 614135D, RC101676)	620	39,240 **	262,686
10.305	International Science and Education Grants	620	60,836 **	60,836
10.307	Organic Agriculture Research and Extension Initiative (\$135,338 provided to subrecipients)	620	142,746 **	142,746
10.309	Specialty Crop Research Initiative (\$177,313 provided to subrecipients)	620	636,536	
10.309	Specialty Crop Research Initiative (Passed through University of Wisconsin; 379K643)	620	38,811	
10.309	Specialty Crop Research Initiative (Passed through Cornell University; 640949748)	620	271,853 **	
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UF09222, UF10224)	620	59,514 **	1,006,714
10.310	Agriculture and Food Research Initiative (AFRI)	619	454,115 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 8000032354-AG)	619	28,673 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Temple University; 251666-IOWA)	619	3,274 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California, Riverside; S-000497)	619	29,491 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Georgia; RC284-540/4690678)	619	36,347 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Nevada; UNR-12-37)	619	35,328 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Penn State University; 4649IsUUSDA0223)	620	26,657	
10.310	Agriculture and Food Research Initiative (AFRI) (\$4,608,201 provided to subrecipients)	620	12,565,042 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Kansas State University; S10199)	620	231,003 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Michigan State University; RC100236IS)	620	86,186 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Ohio State University; 60022494)	620	19,257 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 800004192BAG)	620	72,364 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TC175)	620	28,327 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Tennessee State University; Molecular Characterization)	620	44,747 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Delaware; 25571, 28803)	620	329,951 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Florida; UF11103)	620	251,294 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Missouri; C000315876)	620	79,924 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2013

CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	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) (Passed through University of Nebraska; 2562600004003)	620	36,356 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Virginia Polytechnic Institute and State University; 42219019223, 42226219223, 42231519223)	620	75,545 **	14,433,881
10.311	Beginning Farmer and Rancher Development Program (Passed through University of Nebraska; 2563410119045)	620	14,454	
10.311	Beginning Farmer and Rancher Development Program (Passed through Women Food and Agriculture Network; WFANISU001, Farm Transition Options)	620	25,622	
10.311	Beginning Farmer and Rancher Development Program (\$25,447 provided to subrecipients)	620	191,139 **	231,215
10.314	New ERA Rural Technology Competitive Grants Program (Passed through Eastern Iowa Community College; AREC)	620	4,096	4,096
10.352	Value-Added Producer Grants (\$102,145 provided to subrecipients)	620	710,862 **	710,862
10.446	Rural Community Development Initiative	269	11,875	
10.446	Rural Community Development Initiative (Passed through Cedar Valley Rural Community and Development, Inc.)	621	17,605	29,480
10.455	Community Outreach and Assistance Partnership Program	620	74,273	74,273
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions	620	70,820	
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions (Passed through Family Farmed; Managing for Iowa Specialty Crop)	620	4,997	75,817
10.460	Risk Management Education and Outreach Partnerships Program (Passed through Community Partners; Annie's Leadership for Empowering Women Veterans)	620	5,113	5,113
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	1,731,427	1,731,427
10.479	Food Safety Cooperative Agreements (\$94,783 provided to subrecipients)	619	184,544 **	184,544
10.500	Cooperative Extension Service (Passed through University of Massachusetts-Amherst; 11-006340 C 02)	619	28,352 **	
10.500	Cooperative Extension Service (\$32,227 provided to subrecipients)	620	9,436,189 **	
10.500	Cooperative Extension Service (Passed through Allamakee County Agricultural Extension District; NE IA Food and Fitness)	620	5,349 **	
10.500	Cooperative Extension Service (Passed through Kansas State University; S11082, S12208)	620	100,327 **	
10.500	Cooperative Extension Service (Passed through Mississippi State University; 01210034047402)	620	13,405 **	
10.500	Cooperative Extension Service (Passed through University of Kentucky; 304810798709438)	620	29,914 **	
10.500	Cooperative Extension Service (Passed through University of Massachusetts; 12006968E00)	620	3,861 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota; 0000450034, H408906013, H002484619, H001911908, H002484605, H001226814, H001226816, H000756401AMEND04, H003044606, H002484618)	620	158,320 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska; 2563650030020, 2563240097312, 2563650040113, 2563240097316, 2563240097415) (\$1,250 provided to subrecipients)	620	62,803 **	9,838,520
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (\$12,057,402 provided to subrecipients)	588	42,449,550	42,449,550

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2013

CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.558	Child and Adult Care Food Program (\$28,504,183 provided to subrecipients)	282	28,944,334	28,944,334
10.560	State Administrative Expenses for Child Nutrition	282	2,567,772	2,567,772
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	447,009	447,009
10.574	Team Nutrition Grants	282	354,755	354,755
10.576	Senior Farmers Market Nutrition Program	009	563,888	563,888
10.579	Child Nutrition Discretionary Grants Limited Availability	282	292,929	
10.579	Child Nutrition Discretionary Grants Limited Availability (Passed through Washington State University; 115794G002928)	620	57,188	350,117
10.582	Fresh Fruit and Vegetable Program (\$2,247,187 provided to subrecipients)	282	2,310,111	2,310,111
10.604	Technical Assistance for Specialty Crops Program	620	95,562	95,562
10.613	Faculty Exchange Program	620	86,171	86,171
10.652	Forestry Research	620	8,184 **	8,184
10.664	Cooperative Forestry Assistance (\$585,218 provided to subrecipients)	542	2,438,512	2,438,512
10.680	Forest Health Protection	620	41,590 **	41,590
10.771	Rural Cooperative Development Grants (\$17,751 provided to subrecipients)	620	192,336 **	192,336
10.773	Rural Business Opportunity Grants	542	41,005	
10.773	Rural Business Opportunity Grants	620	6,243	47,248
10.777	Norman E. Borlaug International Agricultural Science and Technology Fellowship	620	101,801 **	101,801
10.868	Rural Energy for America Program (\$5,966 provided to subrecipients)	269	5,966	
10.868	Rural Energy for America Program	542	38,636	44,602
10.902	Soil and Water Conservation	542	67,605	
10.902	Soil and Water Conservation	620	2,273,442 **	
10.902	Soil and Water Conservation	621	48,369	2,389,416
10.903	Soil Survey	620	193,010	
10.903	Soil Survey (Passed through Texas A&M University; 570744)	620	22,250	215,260
10.904	Watershed Protection and Flood Prevention	542	65,673	65,673
10.912	Environmental Quality Incentives Program	009	543,273	
10.912	Environmental Quality Incentives Program (Passed through University of Idaho; BFK010SB01)	620	29,797 **	
10.912	Environmental Quality Incentives Program (Passed through University of Missouri; E000376513)	620	5,524 **	578,594
10.914	Wildlife Habitat Incentive Program	542	6,750	6,750
10.950	Agricultural Statistics Reports	620	281,749 **	281,749
10.960	Technical Agricultural Assistance	620	92,298	92,298
10.961	Scientific Cooperation and Research	619	11,845 **	11,845
10.962	Cochran Fellowship Program-International Training-Foreign Participant	620	4,626	4,626
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program (note 5) (\$128,978 provided to subrecipients)	401	589,280,017	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$2,959,107 provided to subrecipients)	401	23,252,370	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Woodbury County Agricultural Extension; 5882NU27)	620	777	
			23,253,147	612,533,164

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<u>U.S. Department of Agriculture (continued)</u>				
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$22,010,573 provided to subrecipients)	282	22,313,954	
10.555	National School Lunch Program (\$95,091,254 provided to subrecipients)	282	108,722,498	
10.556	Special Milk Program for Children (\$87,171 provided to subrecipients)	282	87,171	
10.559	Summer Food Service Program for Children (\$2,410,803 provided to subrecipients)	282	2,484,408	133,608,031
<u>Food Distribution Cluster:</u>				
10.565	Commodity Supplemental Food Program (\$191,163 provided to subrecipients)	401	212,092	
10.565	Commodity Supplemental Food Program (Passed through Polk County Board of Supervisors; ENPCSFP)	620	21,045	
			233,137	
10.568	Emergency Food Assistance Program (Administrative Costs) (\$324,420 provided to subrecipients)	401	648,553	
10.569	Emergency Food Assistance Program (Food Commodities)	401	2,904,213	3,785,903
10.000	Other Federal Assistance:			
	Unknown Title (Passed through United Sorghum Checkoff Program; R000111)	620	30,000	
	Unknown Title	620	671,328	**
	Unknown Title (Passed through Iowa Fruit and Vegetable Growers Association; Optimize Cropping Potential)	620	941	**
	Unknown Title (Passed through Iowa Valley Resource Conservation and Development; RBEG)	620	74	**
	Unknown Title (Passed through The Fertilizer Institute; Develop Educational Materials to Train Individuals to Prepare and Utilize Site Specific Nutrient Management Plans)	620	45,759	**
	Unknown Title (Passed through University of Kentucky; 304810783412320, 304810867312644) (\$11,467 provided to subrecipients)	620	74,118	**
	Unknown Title (Passed through University of Minnesota; H0034138401)	620	8,108	**
			830,328	
	Total U.S. Department of Agriculture		883,332,319	883,332,319
<u>U.S. Department of Commerce</u>				
11.302	Economic Development_Support for Planning Organizations	621	16,176	16,176
11.303	Economic Development_Technical Assistance	620	224,879	224,879
11.307	Economic Adjustment Assistance (\$231,646 provided to subrecipients)	620	510,614	510,614
11.431	Climate and Atmospheric Research	619	177,012	**
11.460	Special Oceanic and Atmospheric Projects	621	66,908	66,908
11.550	Public Telecommunications Facilities Planning and Construction	620	144,759	144,759
11.553	NYC 9/11 Digital Television Program (Passed through Public Broadcasting Service; 51-51-W10606 56)	285	164,439	164,439
11.555	Public Safety Interoperable Communications Grant Program (\$177,219 provided to subrecipients)	583	178,344	178,344

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<u>U.S. Department of Commerce (continued)</u>				
11.557	ARRA - Broadband Technology Opportunities Program (BTOP) (\$621,196 provided to subrecipients)	336	5,277,909	
11.557	ARRA - Broadband Technology Opportunities Program (BTOP) (Passed through OneCommunity)	619	42,821 **	5,320,730
11.609	Measurement and Engineering Research and Standards	620	123,729 **	123,729
11.611	Manufacturing Extension Partnership (\$125,317 provided to subrecipients)	620	1,465,634 **	1,465,634
Total U.S. Department of Commerce			8,393,224	8,393,224
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance For Business Firms	620	425,651	425,651
12.112	Payments to State in Lieu of Real Estate Taxes	655	701,320	701,320
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	54,186	54,186
12.300	Basic and Applied Scientific Research, Reinstated (\$32,843 provided to subrecipients)	619	2,852,490 **	
12.300	Basic and Applied Scientific Research, Reinstated (Passed through Viz-Tek, Inc.;	619	169,432 **	
12.300	Basic and Applied Scientific Research (\$772,635 provided to subrecipients)	620	2,028,190 **	
12.300	Basic and Applied Scientific Research (Passed through Drexel University; 204080)	620	48,364 **	
12.300	Basic and Applied Scientific Research (Passed through Texas Tech University; 21C16601)	620	16,841 **	5,115,317
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (\$29,918 provided to subrecipients)	620	30,152 **	30,152
12.360	Research on Chemical and Biological Defense (\$9,158 provided to subrecipients)	620	192,448 **	192,448
12.400	Military Construction, National Guard	582	45,797	45,797
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	36,939,604	36,939,604
12.420	Military Medical Research and Development (\$186,882 provided to subrecipients)	619	2,060,108 **	
12.420	Military Medical Research and Development (Passed through American Burn Association; W81XWH-092-2-0194)	619	48,053 **	
12.420	Military Medical Research and Development (Passed through University of Minnesota; N002681601)	619	123,360 **	
12.420	Military Medical Research and Development (Passed through University of South Dakota; USD10-41)	619	20,466 **	
12.420	Military Medical Research and Development (\$528,888 provided to subrecipients)	620	1,605,669 **	
12.420	Military Medical Research and Development (Passed through University of Nebraska; 3520052016001)	620	196,265 **	4,053,921
12.431	Basic Scientific Research	619	16,279	
12.431	Basic Scientific Research (\$917,761 provided to subrecipients)	619	1,383,814 **	
12.431	Basic Scientific Research (Passed through Academy of Applied Science; 12-39)	619	2,837 **	
12.431	Basic Scientific Research (Passed through University of Southern California; PO160020)	620	87,339	
12.431	Basic Scientific Research (\$123,741 provided to subrecipients)	620	391,259 **	
12.431	Basic Scientific Research (Passed through Purdue University; 410424595)	620	85,585 **	

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<u>U.S. Department of Defense (continued)</u>				
12.431	Basic Scientific Research (Passed through University of Illinois; 20100403301)	620	87,679 **	
12.431	Basic Scientific Research	621	7,500	
12.431	Basic Scientific Research (Passed through Western Illinois University) (\$83,312 provided to subrecipients)	621	291,303 **	2,353,595
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; Summer Internship)	620	5,200 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (\$380 provided to subrecipients)	621	27,974 **	33,174
12.800	Air Force Defense Research Sciences Program	619	415,082	
12.800	Air Force Defense Research Sciences Program	619	677,097 **	
12.800	Air Force Defense Research Sciences Program (Passed through San Diego State University Research Foundation; 57148A P3666 7802 211)	619	113,761 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of California, Santa Barbara; KK1226)	619	186,544 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Maryland; D161768)	619	15,529 **	
12.800	Air Force Defense Research Sciences Program (\$332,590 provided to subrecipients)	620	1,332,495 **	
12.800	Air Force Defense Research Sciences Program (Passed through National Center for Healthcare Informatics; NCHCI PJ Medical Simulation)	620	19,591 **	
12.800	Air Force Defense Research Sciences Program (Passed through Penn State University; 4458ISUAFOSR0158)	620	50,827 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of California; KK1223)	620	83,915 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Maryland; Z805402, Z806901)	620	389,065 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Vermont; 25626511223AKINC)	620	67,924 **	3,351,830
12.900	Language Grant Program	619	116,556	116,556
12.901	Mathematical Sciences Grants Program	619	17,806 **	
12.901	Mathematical Sciences Grants Program	620	3,383 **	21,189
12.910	Research and Technology Development	619	116,188 **	
12.910	Research and Technology Development (Passed through University of California, Santa Barbara; KK9136)	619	1,960 **	
12.910	Research and Technology Development (Passed through Yale University; C11K11195(KOD173))	619	75,744 **	
12.910	Research and Technology Development (Passed through California Institute of Technology; 68A1093707)	620	25,921	
12.910	Research and Technology Development	620	144,415 **	
12.910	Research and Technology Development (Passed through Stanford University; 2597161050204C)	620	73,942 **	438,170
12.000	Other Federal Assistance:			
	Department of the Army - Condition 5	542	889,362	
	Unknown Title (\$977,015 provided to subrecipients)	619	4,684,253 **	
	Unknown Title (Passed through Advanced Technology International; 2012-525 TO1)	619	117,797 **	
	Unknown Title (Passed through Aluminum Company of America; 230458345)	619	164,844 **	
	Unknown Title (Passed through American Burn Association; W81XWH-08-1-0683)	619	1,963 **	

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<u>U.S. Department of Defense (continued)</u>				
	Unknown Title (Passed through Applied Research Associates; S-001460.00000.UIO)	619	106,276	**
	Unknown Title (Passed through Aptima, Inc.; 0611-1519, 0819-1648)	619	179,998	**
	Unknown Title (Passed through CFD Research Corporation; 9089)	619	16,521	**
	Unknown Title (Passed through CH2M Hill; 947148)	619	12	**
	Unknown Title (Passed through Conflict Kinetics LLC; UOI-001)	619	78,484	**
	Unknown Title (Passed through Crye Associates; PO 000000165, PO 000000166)	619	82,502	**
	Unknown Title (Passed through Intelligent Automation, Inc.; 990-3)	619	6,000	**
	Unknown Title (Passed through Jacobs Engineering Group, Inc.; C1X29122-S10-0001)	619	34,840	**
	Unknown Title (Passed through Major Extremity Trauma Research Consortium; W81XWH-10-2-10090)	619	119,526	**
	Unknown Title (Passed through Rockwell Collins, Inc.; 4504586464, 4504541039, 4504861498)	619	454,622	**
	Unknown Title (Passed through South Carolina Research Authority; 2011-215)	619	16,800	**
	Unknown Title (Passed through Steel Founders' Society of America; CAST-004)	619	52,853	**
	Unknown Title (Passed through University of Michigan; 3002696706, 3002307584, 3002550309)	619	236,247	**
	Unknown Title (Passed through University of North Texas Health Science Center; RF0016-2010-001)	619	111,479	**
	Unknown Title (Passed through Viz-Tek, Inc.; US-SBIR-0168-2)	619	51,652	**
	Unknown Title (Passed through Battelle Energy Alliance; TCN10146)	620	952	
	Unknown Title (Passed through RTI International; 13400213190)	620	48,650	
	Unknown Title (Passed through XWAVE Innovations Inc.; HQ14713C7383)	620	27,808	
	Army Research Laboratory	620	564,083	**
	Department of Defense	620	154,878	**
	Department of the Air Force	620	430,522	**
	Department of the Army (\$39,654 provided to subrecipients)	620	485,165	**
	Department of the Navy	620	161,647	**
	Unknown Title (Passed through Advanced Technology Institute; 2010397)	620	26,166	**
	Unknown Title (Passed through Agiltron, Inc.; 323310)	620	21,950	**
	Unknown Title (Passed through AlphaSense, Inc.; 8089 EXTENSION, N201201)	620	31,042	**
	Unknown Title (Passed through Direct Vapor Technologies International, Inc.; Novel Bond Coat)	620	57,639	**
	Unknown Title (Passed through High Performance Technologies; PPCCMKY02131P3)	620	19,861	**
	Unknown Title (Passed through Penn State University; S1208) (\$97,084 provided to subrecipients)	620	444,480	**
	Unknown Title (Passed through Pratt and Whitney; 2011107TASK4, 201107TASK10/PH12, 2011107TASK10)	620	146,535	**
	Unknown Title (Passed through Rolls Royce; 5001124818)	620	8,135	**
	Unknown Title (Passed through Rutgers University; W912HQ10C0008)	620	134,919	**

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<u>U.S. Department of Defense (continued)</u>				
	Unknown Title (Passed through Spectral Energies, LLC; SB12040012, SB12070011, SB12090011)	620	40,306 **	
	Unknown Title (Passed through Spectral Sciences, Inc.; 9490)	620	25,821 **	
	Unknown Title (Passed through Universal Technology Corporation; 135712301C1, 125711405C1) (\$2,112 provided to subrecipients)	620	297,137 **	
	Unknown Title (Passed through VSI Aerospace, Inc.; Tools For Dynamic Analysis, Phase II Tools For Dynamic, Design build Test Wind)	620	33,480 **	
	Unknown Title (Passed through Military Impacted Schools Association, MISA)	621	261,120	10,828,327
	Total U.S. Department of Defense		64,701,237	64,701,237
<u>U.S. Department of Housing and Urban Development</u>				
14.171	Manufactured Home Dispute Resolution	595	2,277	2,277
14.239	Home Investment Partnerships Program	269	24,570	24,570
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants (\$698,115 provided to subrecipients)	269	798,201	798,201
14.401	Fair Housing Assistance Program_State and Local	167	422,230	422,230
<u>CDBG - State-Administered CDBG Cluster:</u>				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (\$145,109,610 provided to subrecipients)	269	183,635,646	
14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded) (\$195,625 provided to subrecipients)	269	201,931	183,837,577
14.000	Other Federal Assistance: Unknown Title (Passed through Iowa Finance Authority)	619	30,683	30,683
	Total U.S. Department of Housing and Urban Development		185,115,538	185,115,538
<u>U.S. Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	36,523	36,523
15.252	Abandoned Mine Land Reclamation (AMLR) Program	009	1,509,832	1,509,832
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	542	10,165	10,165
15.560	SECURE Water Act Research Agreements	619	33,942 **	33,942
15.608	Fish and Wildlife Management Assistance	542	104,658	
15.608	Fish and Wildlife Management Assistance	620	68,856 **	173,514
15.615	Cooperative Endangered Species Conservation Fund	542	250,676	250,676
15.622	Sportfishing and Boating Safety Act (\$1,272,671 provided to subrecipients)	542	1,272,671	1,272,671
15.623	North American Wetlands Conservation Fund	542	2,100,346	2,100,346
15.634	State Wildlife Grants (\$72,679 provided to subrecipients)	542	1,189,856	1,189,856
15.637	Migratory Bird Joint Ventures	542	6,631	6,631
15.650	Research Grants (Generic)	620	20,397 **	20,397

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<u>U.S. Department of the Interior (continued)</u>				
15.658	Natural Resource Damage Assessment, Restoration and Implementation	542	9,724	9,724
15.665	National Wetlands Inventory	620	509 **	509
15.805	Assistance to State Water Resources Research Institutes (\$29,624 provided to subrecipients)	620	109,476 **	109,476
15.808	U.S. Geological Survey_Research and Data Collection	542	217,573	
15.808	U.S. Geological Survey_Research and Data Collection	620	32,970 **	250,543
15.810	National Cooperative Geologic Mapping Program	621	5,005 **	5,005
15.812	Cooperative Research Units Program	620	135,451 **	135,451
15.814	National Geological and Geophysical Data Preservation Program	542	8,045	8,045
15.815	National Land Remote Sensing_Education Outreach and Research (Passed through America View, Inc.; AV08-IA02)	619	16,367	
15.815	National Land Remote Sensing_Education Outreach and Research (Passed through America View, Inc.)	621	11,673	28,040
15.816	Minerals Resources External Research Program	620	6,132 **	6,132
15.820	National Climate Change and Wildlife Science Center (Passed through Colorado State University; G07345)	620	47,149	47,149
15.904	Historic Preservation Fund Grants-In-Aid	259	832,093	832,093
15.916	Outdoor Recreation_Acquisition, Development and Planning (\$196,601 provided to subrecipients)	542	435,395	435,395
15.935	National Trails System Projects	259	10,000	10,000
15.944	Natural Resource Stewardship	619	20,946 **	20,946
15.945	Cooperative Research and Training Programs Resources of the National Park System (Passed through University of Wyoming; 101182C)	620	3,346 **	3,346
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	542	423,618	423,618
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration Program	542	5,104,769	
15.611	Wildlife Restoration and Basic Hunter Education	542	5,586,728	10,691,497
<u>Other Federal Assistance:</u>				
15.000	Unknown Title	620	24,178 **	
	Unknown Title	620	2,322 **	26,500
Total U.S. Department of the Interior			19,648,022	19,648,022
<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Program (\$249,132 provided to subrecipients)	112	262,059	262,059
16.110	Education and Enforcement of the Antidiscrimination Provision of the Immigration and Nationality Act (\$3,381 provided to subrecipients)	619	17,583	17,583
16.111	Joint Law Enforcement Operations (JLEO)	595	457,946	457,946
16.523	Juvenile Accountability Block Grants (\$238,332 provided to subrecipients)	379	366,766	366,766
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	619	89,475	
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus (\$92,476 provided to subrecipients)	621	167,131	256,606

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<u>U.S. Department of Justice (continued)</u>				
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States (\$256,243 provided to subrecipients)	379	361,465	361,465
16.543	Missing Children's Assistance	595	285,392	285,392
16.548	Title V_Delinquency Prevention Program (\$59,688 provided to subrecipients)	379	59,850	59,850
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	111,531	111,531
16.554	National Criminal History Improvement Program (NCHIP)	595	63,577	63,577
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	588	27,548	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	619	53,293 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	620	705,483 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$167,463 provided to subrecipients)	642	182,206	968,530
16.575	Crime Victim Assistance (\$3,714,536 provided to subrecipients)	112	3,910,530	3,910,530
16.576	Crime Victim Compensation (\$2,110,900 provided to subrecipients)	112	2,222,000	2,222,000
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$164,049 provided to subrecipients)	642	170,500	170,500
16.585	Drug Court Discretionary Grant Program	221	52,492	
16.585	Drug Court Discretionary Grant Program (\$66,740 provided to subrecipients)	642	66,740	119,232
16.588	Violence Against Women Formula Grants (\$1,198,490 provided to subrecipients)	112	1,583,901	
16.588	Violence Against Women Formula Grants	444	3,166	
16.588	ARRA - Violence Against Women Formula Grants	112	4,231	1,591,298
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence)	621	47,214	47,214
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	444	328,787	328,787
16.593	Residential Substance Abuse Treatment for State Prisoners (\$108,450 provided to subrecipients)	642	129,233	129,233
16.606	State Criminal Alien Assistance Program	238	6,409	6,409
16.607	Bulletproof Vest Partnership Program (\$3,115 provided to subrecipients)	642	3,115	3,115
16.609	Project Safe Neighborhoods (\$138,646 provided to subrecipients)	642	157,025	157,025
16.710	Public Safety Partnership and Community Policing Grants	595	233,684	
16.710	Public Safety Partnership and Community Policing Grants (\$359,086 provided to subrecipients)	642	405,226	638,910
16.727	Enforcing Underage Drinking Laws Program (\$78,367 provided to subrecipients)	379	174,818	174,818
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	112	15,801	15,801
16.741	DNA Backlog Reduction Program	595	333,775	333,775
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program (\$185,478 provided to subrecipients)	379	195,012	195,012
16.750	Support for Adam Walsh Act Implementation Grant Program	595	72,755	72,755
16.751	Edward Byrne Memorial Competitive Grant Program	379	42,000	42,000

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<u>U.S. Department of Justice (continued)</u>				
16.753	Congressionally Recommended Awards (\$34,296 provided to subrecipients)	238	34,296	
16.753	Congressionally Recommended Awards (\$185,838 provided to subrecipients)	588	198,165	
16.753	Congressionally Recommended Awards	620	235,808 **	468,269
16.800	ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	595	17,898	17,898
16.801	ARRA - Recovery Act - State Victim Assistance Formula Grant Program	112	512	512
16.812	Second Chance Act Prisoner Reentry Initiative (\$251,493 provided to subrecipients)	238	251,493	251,493
16.816	John R. Justice Prosecutors and Defenders Incentive Act	284	57,408	57,408
16.821	Juvenile Justice Reform and Reinvestment Demonstration Program	379	46,754	46,754
16.922	Equitable Sharing Program (Passed through City of Iowa City)	619	15,631	
16.922	Equitable Sharing Program	645	261,041	276,672
<u>JAG Program Cluster:</u>				
16.738	Edward Byrne Memorial Justice Assistance Grant Program (\$2,964,018 provided to subrecipients)	642	3,282,504	
16.803	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (\$341,934 provided to subrecipients)	642	359,638	3,642,142
<u>Other Federal Assistance:</u>				
16.000	Federal Marijuana Eradication	595	10,000	
	Unknown Title (Passed through City of Milwaukee, Wisconsin Police Department; E00000121174)	619	13,572 **	23,572
Total U.S. Department of Justice			18,154,439	18,154,439
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	2,046,663	
17.002	ARRA - Labor Force Statistics (\$546,596 provided to subrecipients)	309	813,286	2,859,949
17.005	Compensation and Working Conditions	309	95,294	95,294
17.225	Unemployment Insurance	309	609,398,782	
17.225	ARRA - Unemployment Insurance	309	113,356,964	722,755,746
17.235	Senior Community Service Employment Program (\$977,214 provided to subrecipients)	297	1,105,128	1,105,128
17.245	Trade Adjustment Assistance (\$8,400 provided to subrecipients)	309	6,832,257	6,832,257
17.261	WIA Pilots, Demonstrations, and Research Projects	309	379,274	379,274
17.271	Work Opportunity Tax Credit Program (WOTC)	309	180,120	180,120
17.273	Temporary Labor Certification for Foreign Workers	309	100,143	100,143
17.275	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors (\$1,861,262 provided to subrecipients)	309	1,925,124	1,925,124
17.277	Workforce Investment Act (WIA) National Emergency Grants (\$518,115 provided to subrecipients)	309	518,115	518,115
17.503	Occupational Safety and Health_State Program	309	2,086,296	2,086,296
17.504	Consultation Agreements	309	907,734	907,734
17.505	OSHA Data Initiative	309	51,608	51,608
17.600	Mine Health and Safety Grants	282	101,077	101,077

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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 (\$86,522 provided to subrecipients)	309	7,843,202	
17.801	Disabled Veterans' Outreach Program (DVOP)	309	1,314,515	
17.804	Local Veterans' Employment Representative Program	309	145,164	9,302,881
<u>WIA Cluster:</u>				
17.258	WIA Adult Program (\$3,583,545 provided to subrecipients)	309	3,890,934	
17.259	WIA Youth Activities (\$5,090,954 provided to subrecipients)	309	5,273,237	
17.278	WIA Dislocated Worker Formula Grants (\$4,431,634 provided to subrecipients)	309	5,289,399	14,453,570
Total U.S. Department of Labor			763,654,316	763,654,316
<u>U.S. Department of State</u>				
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through Institute of International Education; IELSP2012, Brazilian Teacher Training)	620	220,167	
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through Kirkwood Community College; RSE9464062604, RSE9457062604, RSE9468062604)	620	24,615	244,782
19.014	One-Time International Exchange Grant Program	619	18,901	18,901
19.021	Investing in People in The Middle East and North Africa	619	82,094	82,094
19.022	Educational and Cultural Exchange Programs Appropriation Overseas Grants	619	14,280	14,280
19.040	Public Diplomacy Programs	619	64,066	
19.040	Public Diplomacy Programs (\$24,650 provided to subrecipients)	620	57,552	121,618
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges (\$26,530 provided to subrecipients)	619	681,813	681,813
19.421	Academic Exchange Programs - English Language Programs	620	572,089	572,089
19.501	Public Diplomacy Programs for Afghanistan and Pakistan	619	14,305	14,305
19.900	AEECA PD Programs	620	1,999	1,999
19.000	Other Federal Assistance:			
	Unknown Title	619	14,350	
	Unknown Title (Passed through Kirkwood Community College; Acro Knowledge Resource CT, 10530084506)	620	9,256	23,606
Total U.S. Department of State			1,775,487	1,775,487
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	1,407,129	1,407,129
20.108	Aviation Research Grants	620	163,325 **	163,325
20.109	Air Transportation Centers of Excellence (\$321,976 provided to subrecipients)	620	609,243 **	609,243
20.200	Highway Research and Development Program (\$357,810 provided to subrecipients)	620	488,378 **	
20.200	Highway Research and Development Program (Passed through Coreslab Structures, Inc.; DTFH6109G00006)	620	216 **	488,594
20.215	Highway Training and Education	620	17,649	17,649
20.218	National Motor Carrier Safety	645	4,171,927	4,171,927

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<u>U.S. Department of Transportation (continued)</u>				
20.231	Performance and Registration Information Systems Management	645	40,887	40,887
20.232	Commercial Driver's License Program Improvement Grant	645	69,143	69,143
20.234	Safety Data Improvement Program	645	1,071	1,071
20.237	Commercial Vehicle Information Systems and Networks	645	633,833	633,833
20.313	Railroad Research and Development	621	194,709 **	194,709
20.314	Railroad Development	645	963,814	963,814
20.317	Capital Assistance to States - Intercity Passenger Rail Service	645	472,899	472,899
20.319	High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants	645	100,816	
20.319	ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants	645	3,806,254	3,907,070
20.505	Metropolitan Transportation Planning (\$298,739 provided to subrecipients)	645	298,739	298,739
20.509	Formula Grants for Other Than Urbanized Areas (\$10,241,141 provided to subrecipients)	645	10,241,141	
20.509	ARRA - Formula Grants for Other Than Urbanized Areas (\$167,977 provided to subrecipients)	645	167,977	10,409,118
20.514	Public Transportation Research (\$91,443 provided to subrecipients)	645	91,443	91,443
20.515	State Planning and Research (\$156,153 provided to subrecipients)	645	156,153	156,153
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	595	35,198	
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	645	84,396	119,594
20.615	E-911 Grant Program	583	60,200	60,200
20.700	Pipeline Safety Program State Base Grant	219	783,932	783,932
20.701	University Transportation Centers Program (Passed through Mid-America Transportation Center; 235-1121-0003-115)	619	315,618 **	
20.701	University Transportation Centers Program (Passed through University of Nebraska; 2511210003131, 2511210003132, 2511210003133, 2511210003134, 2511210003135, 2511210003136, 2511210003137, 2511210003138, 2511210003139, 2511210003140)	620	319,779	
20.701	University Transportation Centers Program (\$2,151 provided to subrecipients)	620	95,679 **	731,076
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$332,599 provided to subrecipients)	583	389,734	389,734
20.720	State Damage Prevention Program Grants	219	95,000	95,000
20.721	PHMSA Pipeline Safety Program One Call Grant	219	12,322	12,322
20.761	Biobased Transportation Research (Passed through South Dakota State University; 3TJ149, 3TY149) (\$17,749 provided to subrecipients)	620	91,957 **	91,957
20.931	Transportation Planning, Research and Education (Passed through Arizona State University; 13-956)	619	108,787 **	
20.931	Transportation Planning, Research and Education	620	122,492 **	231,279
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction	542	63,726	
20.205	Highway Planning and Construction (Passed through University of Nebraska; 25-1121-0001-478)	619	10,860	
20.205	Highway Planning and Construction (Passed through Whiterock Conservancy)	619	333	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RD09028) (\$62,855 provided to subrecipients)	620	107,305	

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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, 27849)	620	63,964	
20.205	Highway Planning and Construction (Passed through University of Illinois; 2011057618) (\$40,008 provided to subrecipients)	620	60,833	
20.205	Highway Planning and Construction (\$47,017,066 provided to subrecipients)	645	467,274,335	
20.205	ARRA - Highway Planning and Construction (\$1,142,656 provided to subrecipients)	645	1,734,481	
			469,315,837	
20.219	Recreational Trails Program (\$543,631 provided to subrecipients)	645	895,639	470,211,476
<u>Federal Transit Cluster:</u>				
20.500	Federal Transit_Capital Investment Grants (\$5,019,748 provided to subrecipients)	645	5,019,748	
20.507	Federal Transit_Formula Grants	619	251,306	
20.507	ARRA - Federal Transit_Formula Grants (\$343,913 provided to subrecipients)	645	343,913	
			595,219	5,614,967
<u>Transit Services Programs Cluster:</u>				
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$1,261,034 provided to subrecipients)	645	1,261,034	
20.516	Job Access_Reverse Commute (\$1,105,918 provided to subrecipients)	645	1,105,918	
20.521	New Freedom Program (\$718,447 provided to subrecipients)	645	718,447	3,085,399
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$1,457,148 provided to subrecipients)	595	4,255,820	
20.600	State and Community Highway Safety	645	83,664	
			4,339,484	
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I (\$978,536 provided to subrecipients)	595	1,072,398	
20.602	Occupant Protection Incentive Grants (\$275,454 provided to subrecipients)	595	717,999	
20.610	State Traffic Safety Information System Improvement Grants (\$2,575 provided to subrecipients)	595	630,110	
20.612	Incentive Grant Program to Increase Motorcyclist Safety	595	206,988	6,966,979
20.000	Other Federal Assistance:			
	Unknown Title	619	563,218	**
	Unknown Title (Passed through Golden Hills Resource Conservation and Development; STP-ES-2955(604)-81-65)	619	36,041	**
	Unknown Title (Passed through Science Applications International Corporation; P010137887)	619	100,717	**
	Unknown Title (Passed through University of Washington; 738998)	619	33,874	**
	Unknown Title (Passed through Westat, Inc.; 8914-S-001, 8928-S-006, DTNH22-11-D-00237/0001)	619	1,232,854	**
	Unknown Title (\$46,855 provided to subrecipients)	620	134,574	**
	Unknown Title (Passed through California Department of Transportation; 65A0463)	620	21,492	**
	Unknown Title (Passed through National Academies (SHRPS08D, HR1077, SHRPR10, SHRPR02, HR1078, HR0438, SHRPS04A, HR1085, HR1551) (\$388,575 provided to subrecipients)	620	1,316,270	**

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<u>U.S. Department of Transportation (continued)</u>				
	Unknown Title (Passed through Science Applications International; PO10053459R5, PO10053459, PO10053459R2, PO10053459R3, PO10053459R4)	620	89,140 **	
	Unknown Title (Passed through University of Colorado; 1547378)	620	21,023 **	
	Unknown Title (Passed through University of Nebraska; 2611220015100)	620	18,480 **	
	Unknown Title (Passed through Virginia Polytechnic Institute and State University; 45108819223, 45113119223)	620	185,776 **	3,753,459
	Total U.S. Department of Transportation		516,244,120	516,244,120
<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) (\$147,941 provided to subrecipients)	269	147,941	
	Treasury Forfeiture Funds	595	8,409	156,350
	Total U.S. Department of the Treasury		156,350	156,350
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	2,060,786	2,060,786
39.011	Election Reform Payments	635	165,941	165,941
	Total U.S. General Services Administration		2,226,727	2,226,727
<u>National Aeronautics and Space Administration</u>				
43.001	Science (\$92,831 provided to subrecipients)	619	3,102,759 **	
43.001	Science (Passed through Iowa Space Grant Consortium; S5484W)	619	3,296 **	
43.001	Science (Passed through Ohio University; UT17869)	619	1,271 **	
43.001	Science (Passed through Universities Space Research Association; 05154-01)	619	14,640 **	
43.001	Science (Passed through University of California, Los Angeles; 2090 G MA234, 2090 G MA725)	619	53,323 **	
43.001	Science (Passed through University of Colorado; 1550262)	619	20,091 **	
43.001	Science (\$39,912 provided to subrecipients)	620	208,240	
43.001	Science (Passed through Smithsonian Astrophysical Observatory; GO314051A)	620	20,842	
43.001	Science (\$143,010 provided to subrecipients)	621	156,461 **	3,580,923
43.002	Aeronautics (\$66,977 provided to subrecipients)	619	102,358 **	
43.002	Aeronautics (Passed through University of Colorado; 1547338, 1545318)	619	39,186 **	
43.002	Aeronautics	620	169,524 **	311,068
43.003	Exploration	619	51,830 **	51,830
43.007	Space Operations (\$33,684 provided to subrecipients)	620	254,466	254,466
43.008	Education (\$522,016 provided to subrecipients)	621	721,863	
43.008	Education (\$71,031 provided to subrecipients)	621	71,927 **	793,790
43.009	Cross Agency Support	620	85,551	85,551
43.000	Other Federal Assistance: Unknown Title (\$75,326 provided to subrecipients)	619	441,069 **	
	Unknown Title (Passed through California Institute of Technology; 1279980, 1346597, 1415150, 1413853, 1471978)	619	2,142,971 **	

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<u>National Aeronautics and Space Administration (continued)</u>				
	Unknown Title (Passed through Intelligent Automation, Inc.; 939-2)	619	6,000 **	
	Unknown Title (Passed through Iowa Space Grant Consortium; S5559W)	619	75,000 **	
	Unknown Title (Passed through Johns Hopkins University; 921647) (\$688,051 provided to subrecipients)	619	2,354,368 **	
	Unknown Title (Passed through Rockwell Collins, Inc.; 4504523516)	619	100,600 **	
	Unknown Title (Passed through Smithsonian Astrophysical Observatory; GO0-11035A, GO0-11103X, GO0-11050X, GO0-12044X, GO0-12048X)	619	29,360 **	
	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	370,662 **	
	Unknown Title (Passed through University of New Hampshire; 06-002)	619	566,803 **	
	Unknown Title (Passed through Smithsonian Astrophysical Observatory; GO112096B)	620	3,964	
	Unknown Title (\$49,766 provided to subrecipients)	620	602,704 **	
	Unknown Title (Passed through Jet Propulsion Laboratory; RSA1438173, 1367695, 1415475)	620	20,995 **	
	Unknown Title (Passed through Northrup Grumman System Corporation; 2821973)	620	72,427 **	
	Unknown Title (Passed through University of Michigan; 3001312867)	620	45,026 **	
	Unknown Title (Passed through West Virginia University; 09598ISU)	620	30,746 **	
	Unknown Title	621	2,525	
	Unknown Title (\$377,327 provided to subrecipients)	621	377,327 **	7,242,547
	Total National Aeronautics and Space Administration		12,320,175	12,320,175
<u>National Foundation on the Arts and the Humanities</u>				
45.024	Promotion of the Arts_Grants to Organizations and Individuals	619	50,227	50,227
45.025	Promotion of the Arts_Partnership Agreements	259	647,031	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest; FY13-170122)	619	4,000	651,031
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 33-2-004)	285	12,414	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 33-3-053, 34-1-010)	619	6,908	
45.129	Promotion of the Humanities_Federal/State Partnership	620	4,605	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	621	4,800	28,727
45.149	Promotion of the Humanities_Division of Preservation and Access	259	98,852	
45.149	Promotion of the Humanities_Division of Preservation and Access (Passed through American Folklore Society)	619	2,759	101,611
45.169	Promotion of the Humanities_Office of Digital Humanities (Passed through Michigan State University; RC101449ISU)	620	7,991	7,991
45.301	Museums for America	621	67,743	67,743
45.310	Grants to States (\$39,000 provided to subrecipients)	282	1,893,799	1,893,799
	Total National Foundation on the Arts and the Humanities		2,801,129	2,801,129

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<u>National Science Foundation</u>				
47.041	Engineering Grants (\$10,866 provided to subrecipients)	619	970,923	**
47.041	Engineering Grants (Passed through ASL Analytical, Inc.; 20110001)	619	41,170	**
47.041	Engineering Grants (Passed through Purdue University; 4101-32412)	619	117,724	**
47.041	Engineering Grants (Passed through Rice University; R3C741)	619	29,699	**
47.041	Engineering Grants (\$2,020,732 provided to subrecipients)	620	10,313,492	**
47.041	Engineering Grants (Passed through Arizona State University; PSERC M24)	620	496	**
47.041	Engineering Grants (Passed through Ball State University; 545881)	620	27,245	**
47.041	Engineering Grants (Passed through Columbia University; 525024)	620	13,807	**
47.041	Engineering Grants (Passed through Metabolic Technologies; Moritella Marina MP1 DHA)	620	41,406	**
47.041	Engineering Grants (Passed through University of Oklahoma; 200917)	620	57,879	**
47.041	Engineering Grants (Passed through University of Wisconsin; 393K352)	620	72,400	**
47.041	Engineering Grants	621	37,798	**
47.049	Mathematical and Physical Sciences (\$71,441 provided to subrecipients)	619	3,856,209	**
47.049	Mathematical and Physical Sciences (Passed through National Radio Astronomy Observatory; SOSP12A-001)	619	25,000	**
47.049	Mathematical and Physical Sciences (Passed through North Carolina State University; 2009-2719-01)	619	68,968	**
47.049	Mathematical and Physical Sciences (Passed through University of California, Santa Cruz; S0183170)	619	33,692	**
47.049	Mathematical and Physical Sciences (Passed through University of Notre Dame)	619	39,726	**
47.049	Mathematical and Physical Sciences (Passed through University of Oregon; 206381H)	619	19,407	**
47.049	Mathematical and Physical Sciences (Passed through University of Wisconsin-Madison; 364K335)	619	66,467	**
47.049	Mathematical and Physical Sciences (Passed through University of Indiana; BL4824870ISU)	620	32,467	**
47.049	Mathematical and Physical Sciences	620	2,677,114	**
47.049	Mathematical and Physical Sciences (Passed through College of Charleston; 520877ISU)	620	41,360	**
47.049	Mathematical and Physical Sciences (Passed through Missouri State University; 10075)	620	21,667	**
47.049	Mathematical and Physical Sciences (Passed through North Carolina State University; 2009271902)	620	79,179	**
47.049	Mathematical and Physical Sciences (Passed through University of California; 1000GOB249) (\$9,841 provided to subrecipients)	620	22,325	**
47.049	Mathematical and Physical Sciences (Passed through University of Louisville; ULRF11081701)	620	74,210	**
47.049	Mathematical and Physical Sciences (Passed through University of New Mexico; 74009387HO)	620	37,250	**
47.049	Mathematical and Physical Sciences	621	69,979	**
47.050	Geosciences	542	48,153	**
47.050	Geosciences (\$8,787 provided to subrecipients)	619	1,434,540	**
47.050	Geosciences (Passed through Consortium of Universities for Advancement of Hydrologic Science, Inc.)	619	23,139	**

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<u>National Science Foundation (continued)</u>				
47.050	Geosciences (Passed through University Corporation for Atmospheric Research; Z1291033)	620	5,993	
47.050	Geosciences (\$45,691 provided to subrecipients)	620	503,577 **	
47.050	Geosciences	621	92,438	2,107,840
47.070	Computer and Information Science and Engineering (\$67,836 provided to subrecipients)	619	1,096,684 **	
47.070	Computer and Information Science and Engineering (\$14,494 provided to subrecipients)	620	4,634,324 **	
47.070	Computer and Information Science and Engineering (Passed through Michigan State University; 612539ISU)	620	21,319 **	5,752,327
47.074	Biological Sciences (\$2,632 provided to subrecipients)	619	2,019,668 **	
47.074	Biological Sciences (Passed through Oregon State University; 51518A-A)	619	54,749 **	
47.074	Biological Sciences (Passed through University of Nebraska-Lincoln; 25-6238-0605-003)	619	28,502 **	
47.074	Biological Sciences (Passed through Donald Danforth Plant Science Center; 23011)	620	353,424	
47.074	Biological Sciences (\$744,903 provided to subrecipients)	620	8,768,123 **	
47.074	Biological Sciences (Passed through Boyce Thompson Institute; 1005, 1107)	620	49,498 **	
47.074	Biological Sciences (Passed through Carnegie Institute; 6209101)	620	30,313 **	
47.074	Biological Sciences (Passed through Cornell University; 558388804, 6736410062, 6736410064)	620	98,049 **	
47.074	Biological Sciences (Passed through Kansas State University; S09026, S13031)	620	497,099 **	
47.074	Biological Sciences (Passed through Missouri Botanical Garden; NSF05791IS)	620	17,796 **	
47.074	Biological Sciences (Passed through Samuel Roberts Noble Foundation; 201936001)	620	25,580 **	
47.074	Biological Sciences (Passed through South Dakota State University; 3FC054)	620	8,079 **	
47.074	Biological Sciences (Passed through University of California; 10301097, SA535711291)	620	39,835 **	
47.074	Biological Sciences (Passed through University of Florida; UF11218)	620	10,745 **	
47.074	Biological Sciences (Passed through University of Georgia; RC3712264941686)	620	69,961 **	
47.074	Biological Sciences (Passed through University of Indiana; BL4824384)	620	169,536 **	
47.074	Biological Sciences (Passed through University of Minnesota; N001145101, D000430001, N001145101)	620	179,469 **	
47.074	Biological Sciences (Passed through University of Tennessee; 8500012913)	620	3,979 **	
47.074	Biological Sciences (Passed through Yale University; C08D00642, C12D11361)	620	68,043 **	12,492,448
47.075	Social, Behavioral, and Economic Sciences (\$131,802 provided to subrecipients)	619	1,435,314 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Pennsylvania State University; 4327-UI-NSF-9447)	619	10,123 **	

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<u>National Science Foundation (continued)</u>				
47.075	Social, Behavioral, and Economic Sciences	620	179,164 **	
47.075	Social, Behavioral, and Economic Sciences	621	5,659 **	1,630,260
47.076	Education and Human Resources (\$56,465 provided to subrecipients)	619	944,500 **	
47.076	Education and Human Resources (Passed through Council of Graduate Schools)	619	18,659 **	
47.076	Education and Human Resources (Passed through Drew University; DU-2011-01)	619	14,396 **	
47.076	Education and Human Resources (\$88,258 provided to subrecipients)	620	2,593,103 **	
47.076	Education and Human Resources (Passed through Michigan State University; RC101209ISU)	620	107,246 **	
47.076	Education and Human Resources (Passed through North Carolina State University; 2011122301)	620	10,242 **	
47.076	Education and Human Resources (Passed through Oklahoma State University; AA531470ISU)	620	9,424 **	
47.076	Education and Human Resources (Passed through Purdue University; 410138826)	620	6,096 **	
47.076	Education and Human Resources (Passed through Stevens Institute of Technology; E3MINISTARNS)	620	1,803 **	
47.076	Education and Human Resources (Passed through University of Wisconsin; 416K430)	620	71,370 **	
47.076	Education and Human Resources	621	370,366	
47.076	Education and Human Resources (Passed through American Institute of Math)	621	2,055	
47.076	Education and Human Resources	621	7,126 **	
47.076	Education and Human Resources (Passed through Tufts University)	621	53,742 **	4,210,128
47.078	Polar Programs	619	77,582 **	
47.078	Polar Programs	620	110,476 **	188,058
47.079	International Science and Engineering (OISE)	620	42,969 **	
47.079	International Science and Engineering (OISE) (Passed through Civilian Research and Development Foundation; UKC22970LV09)	620	10,564 **	
47.079	International Science and Engineering (OISE) (Passed through Texas Tech University; 1316D08301)	620	99,538 **	153,071
47.080	Office of Cyberinfrastructure (Passed through University of Illinois; 20070107727)	620	31,478	
47.080	Office of Cyberinfrastructure (\$10,757 provided to subrecipients)	620	664,585 **	696,063
47.081	Office of Experimental Program to Stimulate Competitive Research (\$2,274,222 provided to subrecipients)	620	4,297,473 **	4,297,473
47.082	ARRA - Trans-NSF Recovery Act Research Support	619	434,120 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (Passed through Virginia Polytechnic Institute and State University; 478093-19235)	619	18,605 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (\$130,141 provided to subrecipients)	620	1,564,756 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (Passed through Washington University; WUHT1050)	620	44,429 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support	621	159	
47.082	ARRA - Trans-NSF Recovery Act Research Support (\$148,451 provided to subrecipients)	621	301,368	
47.082	ARRA - Trans-NSF Recovery Act Research Support	621	6,978 **	2,370,415

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Science Foundation (continued)</u>				
47.000	Other Federal Assistance:			
	Unknown Title	619	2,388 **	
	Unknown Title (Passed through Columbia University; 580380)	620	2,924	
	Unknown Title (Passed through West Chester University; 7534012130ISUWCU201213)	620	29,933	35,245
	Total National Science Foundation		52,822,387	52,822,387
<u>U.S. Small Business Administration</u>				
59.037	Small Business Development Centers (\$778,997 provided to subrecipients)	620	979,465	979,465
59.043	Women's Business Ownership Assistance (Passed through Iowa Social and Economic Development Ventures)	621	34,226	34,226
59.061	State Trade and Export Promotion Pilot Grant Program (\$192,990 provided to subrecipients)	269	263,665	263,665
59.000	Other Federal Assistance:			
	Unknown Title	621	101,304	101,304
	Total U.S. Small Business Administration		1,378,660	1,378,660
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	3,878,145	3,878,145
64.009	Veterans Medical Care Benefits	671	3,560	3,560
64.012	Veterans Prescription Service	671	32,717	32,717
64.014	Veterans State Domiciliary Care	671	1,380,674	1,380,674
64.015	Veterans State Nursing Home Care	671	19,013,567	19,013,567
64.203	State Cemetery Grants	671	26,803	26,803
64.000	Other Federal Assistance:			
	Unknown Title	620	11,799 **	11,799
	Total U.S. Department of Veterans Affairs		24,347,265	24,347,265
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$102,645 provided to subrecipients)	588	263,110	263,110
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$37,500 provided to subrecipients)	542	541,414	541,414
66.040	State Clean Diesel Grant Program (\$301,241 provided to subrecipients)	542	307,040	307,040
66.202	Congressionally Mandated Projects (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83438801298, EPA8348801337)	620	29,793 **	29,793
66.454	Water Quality Management Planning	542	184,582	184,582
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$18,476,492 provided to subrecipients)	542	18,795,445	18,795,445
66.460	Nonpoint Source Implementation Grants (\$286,867 provided to subrecipients)	542	5,294,350	5,294,350
66.461	Regional Wetland Program Development Grants	542	210,479	
66.461	Regional Wetland Program Development Grants (\$14,556 provided to subrecipients)	620	130,319 **	340,798

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<u>U.S. Environmental Protection Agency (continued)</u>				
66.463	Water Quality Cooperative Agreements	009	3,344	3,344
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$14,829,522 provided to subrecipients)	542	18,863,384	18,863,384
66.469	Great Lakes Program (\$145,814 provided to subrecipients)	619	281,237 **	281,237
66.509	Science To Achieve Results (STAR) Research Program (\$119,212 provided to subrecipients)	619	555,623 **	
66.509	Science To Achieve Results (STAR) Research Program (\$21,423 provided to subrecipients)	620	66,520 **	622,143
66.514	Science To Achieve Results (STAR) Fellowship Program	619	9,832 **	
66.514	Science To Achieve Results (STAR) Fellowship Program	620	76,375	86,207
66.600	Environmental Protection Consolidated Grants for the Insular Areas - Program Support	542	365,821	365,821
66.605	Performance Partnership Grants	009	871,170	
66.605	Performance Partnership Grants (\$335,598 provided to subrecipients)	542	5,816,263	
66.605	Performance Partnership Grants (Passed through Nebraska Department of Agriculture; 18-06-124)	619	28,923	6,716,356
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	354,320	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	619	3,177	357,497
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	588	331,482	331,482
66.708	Pollution Prevention Grants Program	269	12,071	
66.708	Pollution Prevention Grants Program	542	100,290	112,361
66.714	Regional Agricultural IPM Grants	620	638 **	638
66.717	Source Reduction Assistance	542	11,860	11,860
66.802	Superfund State, Political Subdivision, and Indian Tribe Site- Specific Cooperative Agreements	542	268,329	268,329
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	542	637,955	637,955
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	898,221	898,221
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program	009	15,484	15,484
66.817	State and Tribal Response Program Grants (\$67,259 provided to subrecipients)	542	516,692	516,692
66.951	Environmental Education Grants	285	14,208	
66.951	Environmental Education Grants (Passed through Kansas Association for Conservation and Environmental Education)	621	2,558	16,766
66.000	Other Federal Assistance:			
	Unknown Title (Passed through Environmental Management Support; EMS FP 07-037-43)	619	13,680 **	
	Unknown Title (Passed through Westat, Inc.; 8671.03-PO 003)	619	7,966 **	
	Unknown Title	620	40,469	
	Unknown Title (Passed through RTI International; 103120213244)	620	213,842 **	275,957
Total U.S. Environmental Protection Agency			56,138,266	56,138,266

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<u>U.S. Nuclear Regulatory Commission</u>				
77.006	U.S. Nuclear Regulatory Commission Nuclear Education Grant Program (Passed through Kansas State University; S12093)	620	3,234 **	3,234
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	619	92,399 **	92,399
Total U.S. Nuclear Regulatory Commission			95,633	95,633
<u>U.S. Department of Energy</u>				
81.041	State Energy Program	219	55,729	
81.041	State Energy Program	301	289,935	
81.041	State Energy Program	542	360	
81.041	ARRA - State Energy Program (\$3,533,674 provided to subrecipients)	301	4,267,725	4,613,749
81.042	Weatherization Assistance for Low-Income Persons (\$4,716,925 provided to subrecipients)	379	5,630,101	5,630,101
81.049	Office of Science Financial Assistance Program (\$117,791 provided to subrecipients)	619	1,600,656 **	
81.049	Office of Science Financial Assistance Program (Passed through Rutgers University; 3852)	619	111,975 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234171D, 234171H)	619	179,147 **	
81.049	Office of Science Financial Assistance Program (\$20,646 provided to subrecipients)	620	2,705,897 **	
81.049	Office of Science Financial Assistance Program (Passed through Smithsonian Astrophysical Observatory; SV171002)	620	4,922 **	
81.049	Office of Science Financial Assistance Program (Passed through Texas Tech University; 21E06101)	620	51,557 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Illinois; 20030705904)	620	164,766 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Michigan; 3002032568)	620	88,241 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Virginia; GQ10044133946)	620	15,819 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Wisconsin; 384H952, 383K880) (\$12,881 provided to subrecipients)	620	92,230 **	
81.049	Office of Science Financial Assistance Program	621	79,841 **	
81.049	ARRA - Office of Science Financial Assistance Program	620	118,224 **	5,213,275
81.057	University Coal Research	620	89,330 **	89,330
81.079	Regional Biomass Energy Programs (Passed through Mississippi State University; 01110032217501)	620	9,612 **	
81.079	Regional Biomass Energy Programs (Passed through South Dakota State University; 3TG160, 3TK146, 3TD162, 3TA146)	620	80,467 **	90,079
81.087	Renewable Energy Research and Development	542	70,203	
81.087	Renewable Energy Research and Development	619	13,818 **	
81.087	Renewable Energy Research and Development	620	210,595 **	
81.087	Renewable Energy Research and Development (Passed through Donald Danforth Plant Science Center; 28302DD)	620	6,293 **	
81.087	Renewable Energy Research and Development (Passed through South Dakota State University; 3TF154, 3TD153)	620	30,524 **	

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<u>U.S. Department of Energy (continued)</u>				
81.087	Renewable Energy Research and Development (Passed through The Consortium for Plant Biotechnology Research, Inc.; GO12026322, GO12026329, GO12026299, GO12026326)	620	143,281 **	
81.087	Renewable Energy Research and Development	621	410,890 **	
81.087	ARRA - Renewable Energy Research and Development (Passed through West Virginia University; 10051ARRAISU)	620	115,101 **	1,000,705
81.089	Fossil Energy Research and Development (Passed through Florida International University; 80000120201)	620	39,537	39,537
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	667,928 **	667,928
81.113	Defense Nuclear Nonproliferation Research	619	111,646 **	111,646
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	620	174,680 **	174,680
81.119	State Energy Program Special Projects	301	5,990	5,990
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	219	15,549	
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through Arizona State University; SC093, NETLPSERC, 09209)	620	102,530 **	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	219	90,000	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through National Association of Regulatory Utility Commissioners; NARUC2012205DE0316)	620	28,757	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through the University of Minnesota)	621	4,768	241,604
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (\$1,105,009 provided to subrecipients)	301	1,352,373	1,352,373
81.135	Advanced Research and Projects Agency Energy Financial Assistance Program (\$235,117 provided to subrecipients)	620	633,825 **	633,825
81.000	Other Federal Assistance:			
	Unknown Title (Passed through Battelle Energy Alliance, LLC; 00131031)	619	18,895 **	
	Unknown Title (Passed through Battelle Memorial Institute; 177045)	619	29,895 **	
	Unknown Title (Passed through Fermi Research Alliance, LLC; PO 553270, PO 554991, PO 611946)	619	453,100 **	
	Unknown Title (Passed through Massachusetts Institute of Technology; PO5700012161)	619	1,621 **	
	Unknown Title (Passed through Stanford University; DE-AC02-76SF00515)	619	12,556 **	
	Unknown Title (Passed through University of Chicago Argonne LLC; OF-33961 M0001/M0002)	619	71,348 **	
	Unknown Title (Passed through University of Oregon; 234151N)	619	7,402 **	
	Unknown Title (Passed through University of South Carolina; 13-2149)	619	104,819 **	
	Unknown Title (Passed through UT-Battelle, LLC; 4000122926)	619	1,599 **	
	Unknown Title (Passed through Lawrence Livermore National Laboratory; B601014, 6954484, 7017340, 7004471)	620	48,945	

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<u>U.S. Department of Energy (continued)</u>				
	Unknown Title (Passed through Advanced Technology Institute; 2005303/SUBTASK 4.1)	620	74,579 **	
	Unknown Title (Passed through Argonne National Laboratory; APPOINTMENT AGREEMENT, 2F30301, 2F31981)	620	102,702 **	
	Unknown Title (Passed through Arizona State University; 11623)	620	116,406 **	
	Unknown Title (Passed through Battelle Energy Alliance, LLC; 139495, 4000117726, 167288, 00121271, 4000113451)	620	160,307 **	
	Unknown Title (Passed through Brookhaven National Laboratory; 149282, 202004, 183423, 228646)	620	222,258 **	
	Unknown Title (Passed through Honeywell International, Inc.; EP39951, EP39438, EP42637, EP6034)	620	207,575 **	
	Unknown Title (Passed through Idaho National Laboratory; 00115470)	620	3,209 **	
	Unknown Title (Passed through Krell Institute; Science Graduate Fellowship)	620	36,081 **	
	Unknown Title (Passed through Lawrence Berkeley Laboratory; 6954484, 7017340, 7004471)	620	119,839 **	
	Unknown Title (Passed through Pacific Northwest National Laboratory; 83198)	620	6,103 **	
	Unknown Title (Passed through Sandia National Laboratories; 1163155, 903580)	620	211,769 **	
	Unknown Title (Passed through University of Texas; 2639055561)	620	21,449 **	
	ARRA - Unknown Title (Passed through National Renewable Energy Laboratory; ZCE04062501) (\$112,084 provided to subrecipients)	620	586,144 **	2,618,601
	Total U.S. Department of Energy		22,483,423	22,483,423
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$3,168,437 provided to subrecipients)	282	3,592,270	3,592,270
84.007	Federal Supplemental Educational Opportunity Grants	619	465,052 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	577,104 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	325,317 *	1,367,473
84.010	Title I Grants to Local Educational Agencies (\$85,688,054 provided to subrecipients)	282	86,452,801	86,452,801
84.011	Migrant Education_State Grant Program (\$1,521,717 provided to subrecipients)	282	1,693,106	1,693,106
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth (\$122,896 provided to subrecipients)	282	550,269	550,269
84.016	Undergraduate International Studies and Foreign Language Programs	619	32,439	
84.016	Undergraduate International Studies and Foreign Language Programs	620	46,333	78,772
84.032	Federal Family Education Loans	284	14,717,272 *	14,717,272
84.033	Federal Work-Study Program	619	1,365,500 *	
84.033	Federal Work-Study Program	620	854,408 *	
84.033	Federal Work-Study Program	621	514,971 *	2,734,879
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	2,298,124 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	3,005,225 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	1,690,174 *	6,993,523
84.048	Career and Technical Education - Basic Grants to States (\$10,456,139 provided to subrecipients)	282	12,178,975	12,178,975

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<u>U.S. Department of Education (continued)</u>				
84.063	Federal Pell Grant Program	619	16,069,397 *	
84.063	Federal Pell Grant Program	620	22,966,818 *	
84.063	Federal Pell Grant Program	621	10,869,375 *	49,905,590
84.116	Fund for the Improvement of Postsecondary Education	619	90,108	
84.116	Fund for the Improvement of Postsecondary Education (\$127,458 provided to subrecipients)	619	273,913 **	
84.116	Fund for the Improvement of Postsecondary Education (\$54,378 provided to subrecipients)	620	124,565	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Embry Riddle University; 6131301)	620	14,653	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Florida State College; Disseminating Effective Learning Through Automation)	620	28,949	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Arkansas; SA0907008)	620	3,782	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; 304810653310145)	620	36,306	
84.116	Fund for the Improvement of Postsecondary Education (\$23,186 provided to subrecipients)	621	71,325	
84.116	Fund for the Improvement of Postsecondary Education (Passed through East Tennessee State University)	621	20,804	664,405
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	131	6,099,168	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	283	22,218,946	28,318,114
84.129	Rehabilitation Long-Term Training	619	246,854	246,854
84.133	National Institute on Disability and Rehabilitation Research (Passed through Syracuse University; SU-25783-02961-S01)	619	33,480	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Gallaudet University; 0000021907)	619	119,499 **	152,979
84.161	Rehabilitation Services_Client Assistance Program	379	94,507	94,507
84.169	Independent Living_State Grants	131	63,608	
84.169	Independent Living_State Grants	283	276,705	340,313
84.170	Javits Fellowships	620	1,362	1,362
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	131	499,252	499,252
84.181	Special Education-Grants for Infants and Families (\$2,866,103 provided to subrecipients)	282	3,879,666	3,879,666
84.184	Safe and Drug-Free Schools and Communities_National Programs (\$9,193 provided to subrecipients)	282	3,214,981	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Iowa City Community School District)	619	13,952	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Los Angeles Unified School District; 1100379)	619	5,160 **	3,234,093
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	131	50,667	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	224,603	275,270
84.195	Bilingual Education_Professional Development	619	53,071	53,071
84.196	Education for Homeless Children and Youth (\$263,617 provided to subrecipients)	282	395,761	395,761
84.200	Graduate Assistance in Areas of National Need	619	438,865	438,865
84.215	Fund for the Improvement of Education (\$2,413,477 provided to subrecipients)	282	2,553,502	
84.215	Fund for the Improvement of Education	621	29,660	2,583,162
84.224	Assistive Technology (\$155,423 provided to subrecipients)	619	432,258	432,258

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<u>U.S. Department of Education (continued)</u>				
84.264	Rehabilitation Training_Continuing Education (Passed through Syracuse University; 21708-02063-S02)	619	15,563	15,563
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	131	17,757	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	283	45,171	62,928
84.268	Federal Direct Student Loans	619	191,059,664 *	
84.268	Federal Direct Student Loans	620	159,198,736 *	
84.268	Federal Direct Student Loans	621	61,754,965 *	412,013,365
84.287	Twenty-First Century Community Learning Centers (\$5,633,477 provided to subrecipients)	282	6,101,329	6,101,329
84.295	Ready-To-Learn Television (Passed through Corporation for Public Broadcasting; 14285, 14768)	285	21,935	21,935
84.305	Education Research, Development and Dissemination	619	137,665	
84.305	Education Research, Development and Dissemination (\$231,758 provided to subrecipients)	619	1,266,507 **	1,404,172
84.318	Educational Technology State Grants (\$66,454 provided to subrecipients)	282	67,869	67,869
84.323	Special Education - State Personnel Development (\$4,008 provided to subrecipients)	282	826,387	826,387
84.324	Research in Special Education (Passed through Kirkwood Community College; 21st Century Strategies)	620	9,677	
84.324	Research in Special Education (\$166,412 provided to subrecipients)	620	653,051 **	
84.324	Research in Special Education (Passed through University of Kansas; FY2010007)	620	37,064 **	699,792
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	309,343	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	620	76,892	
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	11,969	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (Passed through Kirkwood Community College; ISUSM91216)	620	141	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	621	293,332	691,677
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282	101,513	101,513
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	619	945	945
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	2,164,270	2,164,270
84.335	Child Care Access Means Parents in School	620	102,418	102,418
84.343	Assistive Technology_State Grants for Protection and Advocacy (\$9,026 provided to subrecipients)	619	31,128	31,128
84.358	Rural Education (\$336,023 provided to subrecipients)	282	344,284	344,284
84.365	English Language Acquisition State Grants (\$3,186,587 provided to subrecipients)	282	3,363,485	
84.365	English Language Acquisition State Grants	619	283,800	3,647,285
84.366	Mathematics and Science Partnerships (\$411,054 provided to subrecipients)	282	1,066,652	
84.366	Mathematics and Science Partnerships (Passed through Mississippi State University; 19210036109901, 19210036110001)	620	29,995 **	1,096,647

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.367	Improving Teacher Quality State Grants (\$17,959,346 provided to subrecipients)	282	18,561,751	
84.367	Improving Teacher Quality State Grants (\$4,064 provided to subrecipients)	615	445,050	
84.367	Improving Teacher Quality State Grants (Passed through National Writing Project Corporation)	621	12,836	19,019,637
84.369	Grants for State Assessments and Related Activities (\$3,034,417 provided to subrecipients)	282	5,966,053	5,966,053
84.371	Striving Readers	282	2,048	2,048
84.372	Statewide Data Systems	282	2,668,707	2,668,707
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	619	35,500 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	620	416,692 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	621	2,264,145 *	2,716,337
84.396	ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act (Passed through Ohio State University)	621	273,865	273,865
84.405	ARRA - Teacher Quality Partnerships, Recovery Act (\$238,718 provided to subrecipients)	282	2,058,870	2,058,870
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education	619	401,381	401,381
84.408	Postsecondary Education Scholarships for Veteran's Dependents	619	5,550 *	5,550
84.410	Education Jobs Fund	282	14,648	14,648
84.928	National Writing Project (Passed through National Writing Project Corporation)	621	23,144	23,144
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education_Grants to States (\$108,196,849 provided to subrecipients)	282	116,687,366	
84.173	Special Education_Preschool Grants (\$3,101,118 provided to subrecipients)	282	4,099,829	120,787,195
<u>TRIO Cluster:</u>				
84.042	TRIO_Student Support Services	619	303,392	
84.042	TRIO_Student Support Services	620	333,849	
84.042	TRIO_Student Support Services	621	261,204	
			898,445	
84.044	TRIO_Talent Search	620	326,301	
84.044	TRIO_Talent Search	621	393,660	
			719,961	
84.047	TRIO_Upward Bound	619	327,456	
84.047	TRIO_Upward Bound	620	254,740	
84.047	TRIO_Upward Bound	621	411,500	
			993,696	
84.066	TRIO_Educational Opportunity Centers	621	420,877	
84.217	TRIO_McNair Post-Baccalaureate Achievement	619	61,794	
84.217	TRIO_McNair Post-Baccalaureate Achievement	620	126,767	
84.217	TRIO_McNair Post-Baccalaureate Achievement	621	212,618	
			401,179	3,434,158

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<u>U.S. Department of Education (continued)</u>				
<u>School Improvement Grants Cluster:</u>				
84.377	School Improvement Grants (\$1,458,236 provided to subrecipients)	282	1,466,944	
84.388	ARRA - School Improvement Grants, Recovery Act (\$4,903,323 provided to subrecipients)	282	5,196,335	6,663,279
84.000	Other Federal Assistance:			
	American Printing House for the Blind Federal Quota Grant	617	955	
	Unknown Title (Passed through Fayette County, Kentucky; 2020 Vision Evaluation)	620	8,917 **	9,872
	Total U.S. Department of Education		815,313,113	815,313,113
<u>Vietnam Education Foundation</u>				
85.802	Fellowship Program	619	27,948	27,948
85.803	Visiting Scholar Grants	619	23,317	23,317
	Total Vietnam Education Foundation		51,265	51,265
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	2,447	
89.003	National Historical Publications and Records Grants (Passed through University of Nebraska-Lincoln; 25-0512-0026-002)	619	7,491	9,938
	Total National Archives and Records Administration		9,938	9,938
<u>U.S. Election Assistance Commission</u>				
90.401	Help America Vote Act Requirements Payments	635	768,563	768,563
	Total U.S. Election Assistance Commission		768,563	768,563
<u>U.S. Department of Health and Human Services</u>				
93.041	Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	56,736	56,736
93.042	Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	297	165,763	165,763
93.043	Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services (\$199,418 provided to subrecipients)	297	213,103	213,103
93.048	Special Programs for the Aging Title IV and Title II Discretionary Projects (\$93,514 provided to subrecipients)	297	131,874	131,874
93.052	National Family Caregiver Support, Title III, Part E (\$1,635,453 provided to subrecipients)	297	1,736,771	1,736,771
93.061	Innovations in Applied Public Health Research (\$29,782 provided to subrecipients)	620	191,472 **	191,472

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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; 5640-200-039-13-02, 56400-200-040-13-01, 5640-200-202-13-04, 5640-200-620-13-04, 5640-200-621-13-08, 5640-200-621-13-17, 5640-200-621-13-20, 5640-200-642-13-06, 5640-200-642-13-07)	619	354,668 **	
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure (Passed through Genetic Alliance)	619	8,918 **	363,586
93.069	Public Health Emergency Preparedness (\$5,913,419 provided to subrecipients)	588	7,781,934	
93.069	Public Health Emergency Preparedness (\$4,306 provided to subrecipients)	619	548,257 **	8,330,191
93.070	Environmental Public Health and Emergency Response	542	7,502	
93.070	Environmental Public Health and Emergency Response (\$28,289 provided to subrecipients)	588	132,469	139,971
93.072	Lifespan Respite Care Program (\$8,900 provided to subrecipients)	297	24,731	24,731
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance (Passed through Operation Smile, Inc.)	619	27,909 **	27,909
93.087	Enhance Safety of Children Affected by Substance Abuse	444	547,307	547,307
93.090	Guardianship Assistance	401	19,801	19,801
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (\$479,136 provided to subrecipients)	588	596,174	596,174
93.103	Food and Drug Administration_Research	427	590,795	
93.103	Food and Drug Administration_Research	619	181,278 **	
93.103	Food and Drug Administration_Research (\$364,508 provided to subrecipients)	620	582,973 **	1,355,046
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	401	265,253	265,253
93.110	Maternal and Child Health Federal Consolidated Programs (\$43,183 provided to subrecipients)	588	283,098	
93.110	Maternal and Child Health Federal Consolidated Programs	619	101,551	
93.110	Maternal and Child Health Federal Consolidated Programs (\$23,224 provided to subrecipients)	619	918,354 **	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Texas Health Science Center at Houston; 0008966-D)	619	34,930 **	1,337,933
93.113	Environmental Health (\$205,656 provided to subrecipients)	619	2,362,682 **	
93.113	Environmental Health (Passed through Trustees of Columbia University; 12 (GG005166))	619	74 **	
93.113	Environmental Health (Passed through University of California, San Francisco; 6842sc)	619	996 **	
93.113	Environmental Health (\$155,694 provided to subrecipients)	620	1,037,372 **	3,401,124
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$141,584 provided to subrecipients)	588	383,761	383,761
93.121	Oral Diseases and Disorders Research (\$2,013,424 provided to subrecipients)	619	8,126,938 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Louisville Research Foundation; ULRF-11-1244)	619	61,809 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Michigan; 3002211940)	619	295,062 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0007106)	619	182,377 **	8,666,186

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.124	Nurse Anesthetist Traineeships	619	16,170 **	16,170
93.127	Emergency Medical Services for Children (\$7,500 provided to subrecipients)	588	131,308	131,308
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices (\$30,440 provided to subrecipients)	588	197,477	197,477
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention (\$34,426 provided to subrecipients)	619	662,956 **	662,956
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$253,036 provided to subrecipients)	588	349,736	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$21,310 provided to subrecipients)	619	783,480 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Assault; 588 2 RP01)	619	7,932 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR3760104695138)	620	21,403 **	1,162,551
93.143	NIEHS Superfund Hazardous Substances Basic Research and Education (\$38,065 provided to subrecipients)	619	2,918,855 **	2,918,855
93.145	AIDS Education and Training Centers (Passed through University of Illinois at Chicago; E0012825)	619	130,252 **	130,252
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$344,529 provided to subrecipients)	401	356,142	356,142
93.155	Rural Health Research Centers (\$32,552 provided to subrecipients)	619	843,071 **	
93.155	Rural Health Research Centers (Passed through University of Missouri-Columbia; C00034149-1, C00037354-1)	619	110,186 **	
93.155	Rural Health Research Centers (Passed through University of North Carolina at Chapel Hill; 5-30856, UNC 6U1GRH07633)	619	94,208 **	1,047,465
93.165	Grants to States for Loan Repayment Program (\$128,680 provided to subrecipients)	588	128,680	128,680
93.172	Human Genome Research (\$5,627 provided to subrecipients)	619	514,757 **	514,757
93.173	Research Related to Deafness and Communication Disorders (\$1,162,924 provided to subrecipients)	619	10,986,464 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Creighton University; 270697-3)	619	38,449 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Northwestern University; SPoo12457-PROJ0003363)	619	41,660 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Purdue University; 4102-22324)	619	4,962 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Regents of the University of California; 2011-2559)	619	70,197 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Research Institute at Nationwide Children's Hospital)	619	8,502 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Stanford University; 60002429-52770-A)	619	36,706 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Utah; 10014605-01)	619	81,222 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Washington; 748713)	619	40,920 **	
93.173	Research Related to Deafness and Communication Disorders	620	114,785 **	11,423,867
93.184	Disabilities Prevention (\$78,653 provided to subrecipients)	588	237,150	
93.184	Disabilities Prevention (Passed through Children's Mercy Hospitals and Clinics; 11-0015)	619	8,024	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.184	Disabilities Prevention (Passed through University of Texas Health Science Center at Houston; 0008622/8757J)	619	20,535	
93.184	Disabilities Prevention (Passed through University of Illinois at Chicago; 200-2011-40306)	619	7,097 **	272,806
93.212	Chiropractic Demonstration Project Grants (Passed through Palmer Chiropractic University; GY2)	619	6,634 **	6,634
93.213	Research and Training in Complementary and Alternative Medicine (\$62,439 provided to subrecipients)	619	419,976 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Emory University; S844484)	619	79,914 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Massachusetts General Hospital)	619	26,506 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Palmer Chiropractic University; 2250, D1P2 3 (GY4))	619	39,730 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through University of North Carolina at Greensboro; 20120357.2)	619	39,908 **	606,034
93.217	Family Planning Services (\$1,270,437 provided to subrecipients)	588	1,476,413	1,476,413
93.226	Research on Healthcare Costs, Quality and Outcomes (\$321,184 provided to subrecipients)	619	2,440,734 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Hancock County Memorial Hospital)	619	79 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Oregon Health Sciences University; 9008531-UIA)	619	7,582 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Houston; R-13-006)	619	14,583 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Tennessee Health Science Center; 9000007946-1)	619	13,880 **	2,476,858
93.233	National Center on Sleep Disorders Research (\$52,379 provided to subrecipients)	619	726,029 **	
93.233	National Center on Sleep Disorders Research (Passed through Harvard University; 108591)	619	6,612 **	732,641
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$158,436 provided to subrecipients)	588	266,277	266,277
93.235	Affordable Care Act (ACA) Abstinence Education Program (\$89,341 provided to subrecipients)	588	193,973	193,973
93.236	Grants to States to Support Oral Health Workforce Activities	619	108,636 **	108,636
93.239	Policy Research and Evaluation Grants (Passed through Stanford University; 60237901-104354-K)	619	12,764 **	12,764
93.241	State Rural Hospital Flexibility Program (\$311,548 provided to subrecipients)	588	573,827	
93.241	State Rural Hospital Flexibility Program (Passed through Telligen)	619	10,526 **	584,353
93.242	Mental Health Research Grants (\$1,038,549 provided to subrecipients)	619	8,238,444 **	
93.242	Mental Health Research Grants (Passed through California Institute of Technology; 23A-1092504)	619	31,878 **	
93.242	Mental Health Research Grants (Passed through Columbia University; 10 5-65127)	619	51,897 **	
93.242	Mental Health Research Grants (Passed through Oregon Research Institute; R02MH084931)	619	95,989 **	

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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 10314652, 10314653-001, 10314653-004)	619	107,010 **	
93.242	Mental Health Research Grants (Passed through University of Illinois; 2011-00082-01)	619	105,613 **	
93.242	Mental Health Research Grants (Passed through University of Maryland, Baltimore; SR00000614)	619	54,232 **	
93.242	Mental Health Research Grants (Passed through University of Texas Southwestern Medical Center; GMO 130110)	619	374,617 **	
93.242	Mental Health Research Grants (\$27,069 provided to subrecipients)	620	56,914 **	
93.242	Mental Health Research Grants (Passed through University of Georgia; RR2743333841438)	620	138,404 **	
93.242	Mental Health Research Grants (Passed through Notre Dame University)	621	41,896 **	9,296,894
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	226	291,589	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	401	78,610	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$4,239,065 provided to subrecipients)	588	5,242,617	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$20,234 provided to subrecipients)	619	559,513 **	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through University of Utah; 10029147-02)	619	21,257 **	6,193,586
93.251	Universal Newborn Hearing Screening (\$102,509 provided to subrecipients)	619	302,696	302,696
93.262	Occupational Safety and Health Program (\$130,367 provided to subrecipients)	588	336,026	
93.262	Occupational Safety and Health Program (\$153,223 provided to subrecipients)	619	4,948,653 **	
93.262	Occupational Safety and Health Program (Passed through Center to Protect Worker's Rights; 3002-021-01)	619	91,208 **	
93.262	Occupational Safety and Health Program (Passed through Colorado State University; G-4590-!)	619	39,246 **	
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Foundation; 5U54OH009568)	619	148,696 **	
93.262	Occupational Safety and Health Program (Passed through University of California, San Francisco; 6277sc)	619	21,530 **	
93.262	Occupational Safety and Health Program (Passed through University of North Carolina at Chapel Hill; 5-53607, 5-53735)	619	78,328 **	
93.262	Occupational Safety and Health Program (Passed through University of Texas Health Science Center at Tyler; 2U54OH007541, 5U54OH007541-03) (\$23,726 provided to subrecipients)	619	82,241 **	
93.262	Occupational Safety and Health Program (Passed through University of Nebraska; 3454202002202)	620	8,775	5,754,703
93.268	Immunization Cooperative Agreements (\$28,647,482 provided to subrecipients)	588	30,968,437	30,968,437
93.270	Adult Viral Hepatitis Prevention and Control (\$7,297 provided to subrecipients)	588	116,176	116,176
93.273	Alcohol Research Programs	619	1,291,472 **	
93.273	Alcohol Research Programs (Passed through Behavioral Diagnostics, Inc.)	619	24,757 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.273	Alcohol Research Programs (Passed through State University of New York Research Foundation; 55414/1009189, 58769)	619	522,632 **	
93.273	Alcohol Research Programs (Passed through University of Wisconsin-Madison; 198K376)	619	42,923 **	1,881,784
93.275	Substance Abuse and Mental Health Services-Access to Recovery (\$204,144 provided to subrecipients)	588	4,295,685	4,295,685
93.279	Drug Abuse and Addiction Research Programs (\$9,192 provided to subrecipients)	619	1,317,786 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 549)	619	4,386 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Syntrix Biosystems, Inc.)	619	39,573 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Connecticut; 20446)	619	22,635 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR376-009/4693618)	619	184,229 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Connecticut; 20438)	620	58,515	
93.279	Drug Abuse and Addiction Research Programs (\$475,676 provided to subrecipients)	620	2,632,993 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 551, 574)	620	21,560 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Penn State University; 4489ISUDHHS0389)	620	192,335 **	4,474,012
93.281	Mental Health Research Career/Scientist Development Awards (\$1,401 provided to subrecipients)	619	394,523 **	394,523
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (\$4,131,534 provided to subrecipients)	588	7,816,943	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance	619	1,358,156 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Children's Mercy Hospitals and Clinics; 06-0014)	619	2,617 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Colorado Department of Public Health and Environment; OE FHA EPI120000, OE FHA EPI12000025)	619	29,759 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Health Research, Inc.; 5U01DD00048704, 3084-05)	619	68,277 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Infectious Diseases Society of America)	619	241,008 **	9,516,760
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$80,740 provided to subrecipients)	619	1,047,723 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Brigham and Women's Hospital; 106370)	619	163,760 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Colorado State University; G-4512-1)	619	71,760 **	1,283,243

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93.296	State Partnership Grant Program to Improve Minority Health (\$30,149 provided to subrecipients)	588	122,443	122,443
93.301	Small Rural Hospital Improvement Grant Program (\$4,484 provided to subrecipients)	588	572,381	572,381
93.307	Minority Health and Health Disparities Research (\$9,617 provided to subrecipients)	619	202,528 **	202,528
93.310	Trans-NIH Research Support	619	576,985 **	576,985
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	1,553,825 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	484,400 *	2,038,225
93.350	National Center for Advancing Translational Sciences (\$152,639 provided to subrecipients)	619	5,710,182 **	5,710,182
93.361	Nursing Research (\$11,837 provided to subrecipients)	619	1,396,573 **	
93.361	Nursing Research (Passed through Denver Research Institute)	619	1,433 **	
93.361	Nursing Research (Passed through Johns Hopkins University; 2001433039)	619	60,994 **	
93.361	Nursing Research (Passed through Rush University Medical Center; 5R01NR010211-03)	619	42,643 **	
93.361	Nursing Research (Passed through University of Virginia; GC12172-142750)	619	15,384 **	1,517,027
93.364	Nursing Student Loans	619	621,487 *	621,487
93.389	National Center for Research Resources	619	739,475 **	
93.389	National Center for Research Resources (Passed through Vanderbilt University; VUMC38712)	619	380 **	
93.389	National Center for Research Resources	620	295,688 **	1,035,543
93.393	Cancer Cause and Prevention Research (\$211,315 provided to subrecipients)	619	1,552,798 **	
93.393	Cancer Cause and Prevention Research (Passed through Dana-Farber Cancer Institute, Inc.; 1156608, 1008408)	619	92,237 **	
93.393	Cancer Cause and Prevention Research (Passed through Johns Hopkins University; 5 R01CA140311-03)	619	24,503 **	
93.393	Cancer Cause and Prevention Research (Passed through Memorial Sloan-Kettering Cancer Center; BD514959, BD515243, BD515739)	619	107,338 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Arizona; 36956)	619	115,809 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Illinois at Chicago; 2008-06778-01-02, 2008-06778-01-03, E50671 491632, E0010191)	619	41,822 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Massachusetts; 6148976-RFS900198)	619	37,964 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Minnesota; P000897801)	619	189,376 **	
93.393	Cancer Cause and Prevention Research (Passed through University of North Carolina at Chapel Hill; 5-30891, 5-30990)	619	321,629 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 1204582/98010548, 910548)	619	12,502 **	
93.393	Cancer Cause and Prevention Research (\$92,653 provided to subrecipients)	620	305,818 **	2,801,796

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.394	Cancer Detection and Diagnosis Research (\$141,719 provided to subrecipients)	619	1,485,157 **	
93.394	Cancer Detection and Diagnosis Research (Passed through American College of Radiology Imaging Network; 1121, 1163, 1595)	619	56,995 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Yale University; M11A10983 (A07948))	619	76,512 **	1,618,664
93.395	Cancer Treatment Research (\$84,089 provided to subrecipients)	619	2,735,078 **	
93.395	Cancer Treatment Research (Passed through American College of Surgeons Oncology Group)	619	1,380 **	
93.395	Cancer Treatment Research (Passed through Cancer and Leukemia Group B Foundation, 00168)	619	219,873 **	
93.395	Cancer Treatment Research (Passed through Children's Hospital of Philadelphia; U10CA098543)	619	140,676 **	
93.395	Cancer Treatment Research (Passed through Gynecologic Oncology Group; 27469-035)	619	243,125 **	
93.395	Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 19857, 020444, 021063)	619	1,550 **	
93.395	Cancer Treatment Research (Passed through NSABP Foundation, Inc.; TFED41-013, TFED41S2EXT-013) (\$39,608 provided to subrecipients)	619	39,608 **	
93.395	Cancer Treatment Research (Passed through Radiation Therapy Oncology Group; 1101)	619	9,153 **	
93.395	Cancer Treatment Research (Passed through University of Chicago)	619	4,398 **	
93.395	Cancer Treatment Research (Passed through Virginia Commonwealth University; PD302752-SC103970)	619	18,795 **	
93.395	Cancer Treatment Research (Passed through St. Jude Children's Research Hospital; 1113350407480628)	620	16,744 **	3,430,380
93.396	Cancer Biology Research	619	1,894,719 **	
93.396	Cancer Biology Research (Passed through University of Nebraska-Lincoln; 24-6230-0153-004)	619	5,574 **	1,900,293
93.397	Cancer Centers Support Grants (\$1,570,339 provided to subrecipients)	619	5,096,563 **	
93.397	Cancer Centers Support Grants (Passed through Cancer Institute of New Jersey)	619	16,360 **	5,112,923
93.398	Cancer Research Manpower	619	955,115 **	955,115
93.399	Cancer Control (Passed through University of Texas Health Science Center at San Antonio; CA37429)	619	342 **	
93.399	Cancer Control (Passed through University of Washington; 748370)	619	100,570 **	100,912
93.414	ARRA - State Primary Care Offices (\$81,261 provided to subrecipients)	588	132,056	132,056
93.448	Food Safety and Security Monitoring Project	619	362,053	362,053
93.449	Ruminant Feed Ban Support Project	009	249,998	249,998
93.504	Affordable Care Act (ACA) Family to Family Health Information Centers	619	2,628	
93.504	Affordable Care Act (ACA) Family to Family Health Information Centers (Passed through Access for Special Kids ASK Family Resource Center, Inc.)	619	2,911	5,539
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (\$3,803,448 provided to subrecipients)	588	4,254,109	4,254,109
93.507	PPHF 2012 National Public Health Improvement Initiative	588	310,289	310,289

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.512	Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST) (\$643,251 provided to subrecipients)	588	853,093	853,093
93.516	Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure and Systems Support	619	586,109 **	586,109
93.517	Affordable Care Act Aging and Disability Resource Center (\$99,461 provided to subrecipients)	297	155,269	155,269
93.518	Affordable Care Act - Medicare Improvements for Patients and Providers (\$67,849 provided to subrecipients)	297	101,165	101,165
93.520	Centers for Disease Control and Prevention Affordable Care Act (ACA) Communities Putting Prevention to Work (\$83,435 provided to subrecipients)	588	83,435	83,435
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; PPHF (\$1,054,602 provided to subrecipients)	588	1,930,865	1,930,865
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)s Exchanges	401	20,550,418	
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)s Exchanges (\$26,451 provided to subrecipients)	588	3,266,471	23,816,889
93.531	PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds (\$2,870,111 provided to subrecipients)	588	3,376,534	
93.531	PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds (Passed through Black Hawk County Public Health)	621	2,367	3,378,901
93.538	Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation (\$361,247 provided to subrecipients)	588	771,336	771,336
93.539	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds (\$418,981 provided to subrecipients)	588	1,845,898	1,845,898
93.544	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program (\$53,609 provided to subrecipients)	588	237,739	237,739
93.548	PPHF 2012: State Nutrition, Physical Activity and Obesity Program - financed in part by 2012 PPHF (\$171,136 provided to subrecipients)	588	857,783	857,783
93.550	Transitional Living for Homeless Youth (\$166,883 provided to subrecipients)	401	247,002	247,002
93.556	Promoting Safe and Stable Families (\$2,281,561 provided to subrecipients)	401	3,012,097	3,012,097
93.563	Child Support Enforcement (\$1,222,738 provided to subrecipients)	401	39,151,389	39,151,389
93.564	Child Support Enforcement Research	401	67,824	67,824
93.566	Refugee and Entrant Assistance_State Administered Programs (\$53,194 provided to subrecipients)	401	1,683,267	1,683,267

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.568	Low-Income Home Energy Assistance (\$58,302,360 provided to subrecipients)	379	58,673,284	58,673,284
93.569	Community Services Block Grant (\$6,459,708 provided to subrecipients)	379	6,723,571	
93.569	Community Services Block Grant (Passed through Panhandle Community Services)	619	10,850	
93.569	Community Services Block Grant (Passed through Washington State Community Action Partnership)	619	105	6,734,526
93.576	Refugee and Entrant Assistance_Discretionary Grants (\$382,602 provided to subrecipients)	401	515,953	
93.576	Refugee and Entrant Assistance_Discretionary Grants (\$41,862 provided to subrecipients)	588	95,491	611,444
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	401	379,547	379,547
93.586	State Court Improvement Program	444	413,720	413,720
93.590	Community-Based Child Abuse Prevention Grants (\$287,220 provided to subrecipients)	401	308,614	308,614
93.597	Grants to States for Access and Visitation Programs (\$96,113 provided to subrecipients)	401	96,113	96,113
93.599	Chafee Education and Training Vouchers Program (ETV)	401	493,557	493,557
93.600	Head Start	282	179,254	
93.600	Head Start (Passed through University of Washington; 745174, 726448)	620	96,985	276,239
93.605	Family Connection Grants (Passed through Four Oaks, Inc.)	619	37,219 **	37,219
93.609	The Affordable Care Act Medicaid Adult Quality Grants	401	371,811	371,811
93.610	Health Care Innovation Awards (HCIA) (Passed through Dartmouth College; 1178)	619	121,987	
93.610	Health Care Innovation Awards (HCIA) (\$76,021 provided to subrecipients)	619	1,021,681 **	
93.610	Health Care Innovation Awards (HCIA) (Passed through Dartmouth College; 1177)	619	40,847 **	1,184,515
93.617	Voting Access for Individuals with Disabilities_Grants to States (\$5,065 provided to subrecipients)	635	5,065	5,065
93.624	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	401	576,653	576,653
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$434,068 provided to subrecipients)	401	797,188	797,188
93.631	Developmental Disabilities Projects of National Significance	401	335,289	335,289
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	623,977 **	
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service (Passed through Peer Action Disability Support)	619	49 **	624,026
93.643	Children's Justice Grants to States (\$2,750 provided to subrecipients)	401	145,171	145,171
93.645	Stephanie Tubbs Jones Child Welfare Services Program	401	2,776,985	2,776,985
93.648	Child Welfare Research Training or Demonstration (Passed through State University of New York Research Foundation; 10-45, 11-31, 12-36)	619	97,414 **	
93.648	Child Welfare Research Training or Demonstration (Passed through University of Missouri; E000385914, E000345244)	620	1,447	98,861
93.652	Adoption Opportunities (\$427,683 provided to subrecipients)	619	1,067,674	
93.652	ARRA - Adoption Opportunities (Passed through University of Nebraska-Lincoln) (\$326,823 provided to subrecipients)	401	518,794	1,586,468

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.658	Foster Care_Title IV-E (\$5,534,702 provided to subrecipients)	401	19,034,898	19,034,898
93.659	Adoption Assistance (\$1,544,304 provided to subrecipients)	401	35,466,060	
93.659	ARRA - Adoption Assistance	401	758	35,466,818
93.667	Social Services Block Grant (\$1,585,068 provided to subrecipients)	401	28,728,847	28,728,847
93.669	Child Abuse and Neglect State Grants (\$57,726 provided to subrecipients)	401	492,491	492,491
93.670	Child Abuse and Neglect Discretionary Activities (Passed through Four Oaks, Inc.)	619	35,063	35,063
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes (\$1,111,102 provided to subrecipients)	112	1,169,843	1,169,843
93.674	Chafee Foster Care Independence Program (\$1,068,052 provided to subrecipients)	401	2,210,027	2,210,027
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$528,295 provided to subrecipients)	619	1,747,074 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Duke University; 165191/174373, 173530)	619	22,797 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Research Institute at Nationwide Children's Hospital; RC4DK090937-01)	619	223,573 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through St. Luke's Roosevelt Institute for Health Sciences)	619	23,292 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of California, San Diego; 10321380-SUB)	619	18,538 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Illinois at Urbana-Champaign; 2010-01473-03)	619	9,393 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Michigan; 3001747411)	619	41,692 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Utah; 10016077)	619	828 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Washington University in St. Louis; WU-10-99)	619	67,647 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$14,705 provided to subrecipients)	620	870,168 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Illinois; 2010024920100)	620	1,580 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Kentucky; 304810771411125)	620	1,398 **	3,027,980
93.708	ARRA - Head Start	532	467,061	467,061
93.715	ARRA - Recovery Act Comparative Effectiveness Research - AHRQ (\$154,063 provided to subrecipients)	619	836,324 **	
93.715	ARRA - Recovery Act Comparative Effectiveness Research - AHRQ (Passed through American College of Radiology Imaging Network; ACRIN 4701 RESCUE)	619	25,160 **	861,484
93.719	ARRA - State Grants to Promote Health Information Technology (\$1,406,195 provided to subrecipients)	588	2,978,136	2,978,136
93.724	ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) (\$206,161 provided to subrecipients)	588	306,510	306,510
93.729	ARRA Health Information Technology and Public Health (\$12,261 provided to subrecipients)	588	28,977	28,977

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.735	State Public Health Approaches for Ensuring Quitline Capacity Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012) (\$196,083 provided to subrecipients)	588	196,083	196,083
93.767	Children's Health Insurance Program (\$11,646,660 provided to subrecipients)	401	119,572,526	
93.767	Children's Health Insurance Program (\$288,623 provided to subrecipients)	588	335,826	119,908,352
93.768	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	309	57,716	
93.768	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	401	481,909	539,625
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	216	773,767	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	297	121,721	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	254,161	1,149,649
93.791	Money Follows the Person Rebalancing Demonstration	401	5,380,480	5,380,480
93.824	Area Health Education Centers Infrastructure Development Awards (\$365,723 provided to subrecipients)	619	365,723	
93.824	Area Health Education Centers Infrastructure Development Awards (Passed through Des Moines University)	619	29,757 **	395,480
93.837	Cardiovascular Diseases Research (\$846,399 provided to subrecipients)	619	17,843,064 **	
93.837	Cardiovascular Diseases Research (Passed through Allosteros Therapeutics, Inc.)	619	1,373 **	
93.837	Cardiovascular Diseases Research (Passed through Axio Research Corporation; AIM-HIGH)	619	15,407 **	
93.837	Cardiovascular Diseases Research (Passed through Case Western Reserve University; RES506690, RES507524)	619	208,737 **	
93.837	Cardiovascular Diseases Research (Passed through Duke University; RHL098237A)	619	23,745 **	
93.837	Cardiovascular Diseases Research (Passed through Johns Hopkins University; 2001653151)	619	59,157 **	
93.837	Cardiovascular Diseases Research (Passed through Medical Imaging Applications, LLC; 1 R42 HL108469-01)	619	29,015 **	
93.837	Cardiovascular Diseases Research (Passed through New York University)	619	832 **	
93.837	Cardiovascular Diseases Research (Passed through University of Rochester; 415491-G-002)	619	3,669 **	
93.837	Cardiovascular Diseases Research (Passed through University of Texas Health Science Center at Houston; 0008573)	619	106,277 **	
93.837	Cardiovascular Diseases Research (Passed through University of Toledo; NS 2005-063)	619	4,135 **	
93.837	Cardiovascular Diseases Research (Passed through University of Utah School of Medicine; 10023252-02)	619	130,474 **	
93.837	Cardiovascular Diseases Research (Passed through University of Washington; 724739)	619	117,780 **	
93.837	Cardiovascular Diseases Research (Passed through Yale University)	619	2,175 **	
93.837	Cardiovascular Diseases Research	620	340,738 **	
93.837	Cardiovascular Diseases Research (Passed through Arizona State University; 09128)	620	59,684 **	18,946,262

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.838	Lung Diseases Research (\$878,765 provided to subrecipients)	619	10,473,838	**
93.838	Lung Diseases Research (Passed through Case Western Reserve University; RES507796)	619	25,537	**
93.838	Lung Diseases Research (Passed through Columbia University; 1-5-36361, HL103676, GG004022, GG006750)	619	326,895	**
93.838	Lung Diseases Research (Passed through Harvard University; 106790)	619	59,187	**
93.838	Lung Diseases Research (Passed through Koronis Biomedical Technologies Corporation; 5R44 HL083525-03)	619	10,976	**
93.838	Lung Diseases Research (Passed through National Jewish Health)	619	65,230	**
93.838	Lung Diseases Research (Passed through University of California, San Francisco; HL109199)	619	258,454	**
93.838	Lung Diseases Research (Passed through University of Colorado; FY13.369.008)	619	22,859	**
93.838	Lung Diseases Research (Passed through University of Michigan; 3001047592)	619	74,384	**
93.838	Lung Diseases Research (Passed through University of Pittsburgh; 0022948(121042-1))	619	23,791	**
93.838	Lung Diseases Research (Passed through University of Virginia; 1P01 HL101871-01A1 GC1206)	619	14,191	**
93.838	Lung Diseases Research (Passed through University of Wisconsin-Madison; 405K344)	619	24,903	**
93.838	Lung Diseases Research (Passed through Washington University in St. Louis; WU-12-90, WU-13-51)	619	35,044	**
93.839	Blood Diseases and Resources Research (\$645,589 provided to subrecipients)	619	3,056,731	**
93.839	Blood Diseases and Resources Research (Passed through Children's Hospital Corporation; 000049828)	619	16,090	**
93.839	Blood Diseases and Resources Research (Passed through Children's Hospital of Philadelphia; 3209780513)	619	33,544	**
93.839	Blood Diseases and Resources Research (Passed through Cincinnati Children's Hospital Medical Center; 132225)	619	6,653	**
93.839	Blood Diseases and Resources Research (Passed through Medical College of Wisconsin; 1)	619	4,100	**
93.839	Blood Diseases and Resources Research (Passed through National Marrow Donor Program; 503-RDSAFE)	619	9,690	**
93.839	Blood Diseases and Resources Research (Passed through New England Research Institutes, Inc.; RECESS)	619	65,946	**
93.839	Blood Diseases and Resources Research (Passed through University of Colorado; FY10.516.001)	619	12,703	**
93.839	Blood Diseases and Resources Research (Passed through Virogenics, Inc.)	619	112,193	**
93.839	Blood Diseases and Resources Research (Passed through Washington University in St. Louis; WU-10-213)	619	12,656	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$380,858 provided to subrecipients)	619	3,963,830	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Boston University; 4500001230)	619	26,112	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through New York University; 10-00072)	619	72,795	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Vanderbilt University; VUMC 33020)	619	3,073	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (\$4,027,699 provided to subrecipients)	619	14,121,229	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Beth Israel Deaconess Medical Center; 01024796, 0125243)	619	62,857	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Children's Hospital of Philadelphia; 330182)	619	2,870	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through George Washington University; 5-GRD1213-EA25)	619	113,443	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Kansas Medical Center Research Institute, Inc.; QS845030)	619	2,518	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Minnesota; N636763309)	619	655	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of North Carolina at Chapel Hill; 5-31669)	619	5,595	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of South Florida)	619	75,667	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Wake Forest University; WFUHS 11861)	619	10,550	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	620	4,993	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Illinois Institute of Technology; SA39311236520)	620	103	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$2,670,546 provided to subrecipients)	619	18,265,697	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Baylor College of Medicine; 101532624, 101706729)	619	134,914	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Beth Israel Deaconess Medical Center; 01025970)	619	2,837	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Cleveland Clinic Foundation; 314-SUB)	619	38,587	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Columbia University; 5-31064)	619	17,701	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Johns Hopkins University; 2000795136, 2000695059, 2001679991)	619	138,103	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital; 214300)	619	4,534	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Ohio State University; 60032841 PO RFO1298329)	619	11,296	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Oregon Health Sciences University; 1002449_UIOWA)	619	22,619	**

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93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Terpenoid Therapeutics, Inc.; 5R42NS06272-03)	619	43,663	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University; 5-31084)	619	1,391	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of British Columbia; F09-05964)	619	34,026	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, Irvine; 2011-2651)	619	64,555	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, Los Angeles; 1580 B PC878)	619	10,869	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami; 66930C)	619	145,666	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Michigan; 3002457514)	619	67,940	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; USD-0618)	619	123,977	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Southern California)	619	11,934	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Utah; 10028832-IOWA)	619	44,700	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Washington, Seattle; 668624)	619	12,614	**
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	85,890	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; A09014)	619	35,796	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California; 2008796)	620	288	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	620	1,468,484	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Medical College of Wisconsin; PO1452670, 1320268)	620	200,293	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Nationwide Children's Hospital; 698511)	620	155,278	**
93.855	Allergy, Immunology and Transplantation Research (\$1,814,348 provided to subrecipients)	619	14,789,265	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Banaras Hindu University; 5P50A1074321-05)	619	41,072	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.855	Allergy, Immunology and Transplantation Research (Passed through Cincinnati Children's Hospital Medical Center; 106926)	619	112,132	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Federal University of Bahia)	619	4,797	**
93.855	Allergy, Immunology and Transplantation Research (Passed through George Mason University; E2024061)	619	17,723	**
93.855	Allergy, Immunology and Transplantation Research (Passed through ImmuVen, Inc., IMM-IA01)	619	166,595	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Loyola University; 1)	619	5,094	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Midwest Regional Center of Excellence for Biodefense and Emerging Infectious Diseases Research; WU-12-258, WU-12-278)	619	257,118	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Montana State University; G121-12-W3609)	619	76,158	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Sorrento Therapeutics, Inc.)	619	184,330	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Stanford University; PY-2580-25176-B)	619	40,832	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Alberta)	619	71,500	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Chicago; 39778-5-30460)	619	272,229	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Medicine and Dentistry of New Jersey; 191755)	619	28,471	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; PO 00680701)	619	45,794	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Nebraska Medical Center; 34-5301-2054-503, 34-5301-2054-504)	619	269,741	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Texas Medical Branch; 13-069)	619	25,379	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; 2917849T, WU-14-01, WU-14-10/PO 2922303X)	619	222,897	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University in St. Louis; PO 2911786P, WU-12-266, WU-12-269, WU-13-222)	619	410,245	**
93.855	Allergy, Immunology and Transplantation Research (\$1,335,322 provided to subrecipients)	620	5,628,003	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Kansas State University; S11007)	620	7,003	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Mapp Biopharmaceutical, Inc.; 701506, 702501)	620	431,051	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Georgia; RR2113754893926)	620	75,352	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of North Texas; GF26381)	620	89,030	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; WU12289)	620	59,263	**
93.859	Biomedical Research and Research Training (\$19,920 provided to subrecipients)	619	8,954,576	**
93.859	Biomedical Research and Research Training (Passed through Michigan State University; 61-1166UI)	619	55,161	**

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.859	Biomedical Research and Research Training (Passed through University of California, Davis; 201015623-01)	619	22,123 **	
93.859	Biomedical Research and Research Training (Passed through University of California, San Diego; 10319169)	619	200,657 **	
93.859	Biomedical Research and Research Training (Passed through University of Nebraska Medical Center; 34-1905-2209-001)	619	8,411 **	
93.859	Biomedical Research and Research Training (Passed through University of Washington, Seattle; 579606)	619	46,692 **	
93.859	Biomedical Research and Research Training (Passed through University of Alabama; 000426114001)	620	79,186	
93.859	Biomedical Research and Research Training (Passed through University of Indiana; BL4624882ISU)	620	45,966	
93.859	Biomedical Research and Research Training (\$69,648 provided to subrecipients)	620	2,345,687 **	11,758,459
93.862	Genetics and Developmental Biology Research and Research Training (\$257,835 provided to subrecipients)	620	576,825 **	576,825
93.865	Child Health and Human Development Extramural Research (\$43,421 provided to subrecipients)	619	4,055,069 **	
93.865	Child Health and Human Development Extramural Research (Passed through Arkansas Children's Hospital Research Institute)	619	25,483 **	
93.865	Child Health and Human Development Extramural Research (Passed through Brown University; 499)	619	12,834 **	
93.865	Child Health and Human Development Extramural Research (Passed through Children's Hospital of Boston; 74060 5 P01 HD036379)	619	250,626 **	
93.865	Child Health and Human Development Extramural Research (Passed through Research Triangle Institute, International; 0212456)	619	92,448 **	
93.865	Child Health and Human Development Extramural Research (Passed through Southern Illinois University; 12-29)	619	121,821 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California, Los Angeles; 1215 G PA208)	619	18,412 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California, San Francisco; 444931-33446, 5803sc, 6838sc, 6847sc)	619	111,112 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Michigan; 3002249786)	619	28,185 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Rochester; 415075-G)	619	1,165 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Wisconsin-Madison; 419K613)	619	24,921 **	
93.865	Child Health and Human Development Extramural Research (Passed through Wayne State University; WSU13024)	619	6,666 **	
93.865	Child Health and Human Development Extramural Research (\$36,618 provided to subrecipients)	620	147,771 **	
93.865	Child Health and Human Development Extramural Research (Passed through Baylor College of Medicine; 101494127)	620	50,796 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California; 20101456504)	620	44,039 **	4,991,348
93.866	Aging Research (\$714,840 provided to subrecipients)	619	3,356,340 **	
93.866	Aging Research (Passed through Alzheimer's Disease Cooperative Study; AG024904)	619	156,878 **	
93.866	Aging Research (Passed through Indiana University; R01AG010436)	619	30,560 **	
93.866	Aging Research (Passed through Johns Hopkins University; 2000553006)	619	29,484 **	
93.866	Aging Research (Passed through Medical Decision Logic, Inc.)	619	17,335 **	

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.866	Aging Research (Passed through Minneapolis Medical Research Foundation)	619	16,997 **	
93.866	Aging Research (Passed through University of Michigan; 3002220146)	619	127,011 **	
93.866	Aging Research (Passed through University of Pittsburgh; 0007084)	619	66,094 **	
93.866	Aging Research (Passed through University of Southern California; 129097)	619	166,228 **	
93.866	Aging Research (Passed through Vanderbilt University)	619	50,535 **	
93.866	Aging Research (Passed through Metabolic Technologies, Inc.; Nutrition Intervention)	620	19,416 **	4,036,878
93.867	Vision Research	619	5,366,955 **	
93.867	Vision Research (Passed through Children's Hospital of Philadelphia; 3209850813)	619	923 **	
93.867	Vision Research (Passed through Jaeb Center for Health Research, Inc.)	619	73,985 **	
93.867	Vision Research (Passed through St. Luke's Roosevelt Institute for Health Sciences; 5U10 EY017281-04, 5U10 EY017281-05)	619	351,231 **	
93.867	Vision Research (Passed through Trustees of Columbia University; 1 (GG003828))	619	96,764 **	
93.867	Vision Research (Passed through University of Pennsylvania; 2-U10-EY-017823-07)	619	24,104 **	
93.867	Vision Research (Passed through University of Rochester; 413163-G)	619	720 **	
93.867	Vision Research (Passed through University of Washington, Seattle; 706510)	619	73,023 **	
93.867	Vision Research (Passed through University of Louisville; 101075)	620	30,638 **	6,018,343
93.879	Medical Library Assistance	619	11,716	
93.879	Medical Library Assistance	619	90,000 **	
93.879	Medical Library Assistance (Passed through Board of Trustees of the University of Illinois; 2010-06621)	619	4,000 **	
93.879	Medical Library Assistance (Passed through MatTek Corporation)	619	3,904 **	109,620
93.884	Grants for Primary Care Training and Enhancement	619	563,796 **	563,796
93.887	Health Care and Other Facilities	619	5,807,836	
93.887	Health Care and Other Facilities	620	496,598 **	6,304,434
93.889	National Bioterrorism Hospital Preparedness Program (\$2,845,859 provided to subrecipients)	588	3,543,689	3,543,689
93.913	Grants to States for Operation of Offices of Rural Health (\$14,050 provided to subrecipients)	588	182,670	182,670
93.917	HIV Care Formula Grants (\$1,592,892 provided to subrecipients)	588	3,775,891	3,775,891
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (\$1,717 provided to subrecipients)	619	556,875	556,875
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	282	176,693	176,693
93.940	HIV Prevention Activities_Health Department Based (\$255,615 provided to subrecipients)	588	1,189,547	1,189,547
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	588	283,316	283,316
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (\$32,905 provided to subrecipients)	588	162,010	162,010
93.958	Block Grants for Community Mental Health Services (\$2,712,652 provided to subrecipients)	401	3,055,647	3,055,647

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$13,078,551 provided to subrecipients)	588	14,204,454	14,204,454
93.964	Prevention and Public Health Fund (PPHF) Public Health Traineeships	619	12,045 **	12,045
93.969	PPHF-2012 Geriatric Education Centers (\$85,774 provided to subrecipients)	619	447,478 **	447,478
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants (\$342,800 provided to subrecipients)	588	741,714	741,714
93.982	Mental Health Disaster Assistance and Emergency Mental Health	401	304,308	304,308
93.989	International Research and Research Training (\$43,362 provided to subrecipients)	619	481,743 **	481,743
93.991	Preventive Health and Health Services Block Grant (\$46,942 provided to subrecipients)	588	786,338	786,338
93.994	Maternal and Child Health Services Block Grant to the States (\$4,253,434 provided to subrecipients)	588	5,405,200	
93.994	Maternal and Child Health Services Block Grant to the States (Passed through South Dakota Department of Health; 13SC090109)	619	12,299	5,417,499
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers (\$3,782,793 provided to subrecipients)	297	4,120,582	
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services (\$7,081,939 provided to subrecipients)	297	7,512,959	
93.053	Nutrition Services Incentive Program (\$1,916,349 provided to subrecipients)	297	1,916,349	13,549,890
<u>TANF Cluster:</u>				
93.558	Temporary Assistance for Needy Families (\$36,785,104 provided to subrecipients)	401	87,921,219	
93.714	ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	401	1,384,203	89,305,422
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$13,820,365 provided to subrecipients)	401	41,533,936	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$492,338 provided to subrecipients)	401	22,137,999	63,671,935
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	811,243	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	8,538,872	
93.778	Medical Assistance Program (\$2,173,669 provided to subrecipients)	401	2,254,287,892	
93.778	ARRA - Medical Assistance Program	401	37,947,028	
			2,292,234,920	2,301,585,035
93.000	Other Federal Assistance:			
	Unknown Title (Passed through Advanced Brain Monitoring, Inc.; HHSN271201200019C)	619	20,089	
	Unknown Title (\$1,278,453 provided to subrecipients)	619	8,800,247 **	
	Unknown Title (Passed through Biomedical Research Models, Inc.)	619	1,684 **	

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
	Unknown Title (Passed through Board of Trustees of the University of Illinois; SUB605)	619	14,000	**
	Unknown Title (Passed through Cerro Gordo County Department of Public Health; 1UE2EH000726-01)	619	24,031	**
	Unknown Title (Passed through Denver Health and Hospital Authority; HHSN268200736185C)	619	1,849	**
	Unknown Title (Passed through Emmes Corporation; HHSN260200500007, HHSN272202000049I)	619	141,305	**
	Unknown Title (Passed through Harvard Pilgrim Health Care, Inc.; HHSF223200910006I, HHSF22301003T-001, HSF22301006T-003)	619	107,555	**
	Unknown Title (Passed through ICF Incorporated, LLC; 13EDPO0012)	619	34,317	**
	Unknown Title (Passed through Immune Tolerance Network; 107641, 107791)	619	111,791	**
	Unknown Title (Passed through Jaeb Center for Health Research; U01 HD41890)	619	50,388	**
	Unknown Title (Passed through Mayo Clinic.; 8443/P2C-Mayo-NCI, MCR-0076-P2C)	619	39,051	**
	Unknown Title (Passed through Minneapolis Medical Research Foundation; HHSN268201100027C)	619	46,161	**
	Unknown Title (Passed through National Institute for Pharmaceutical Technology and Education; IA2012-001)	619	3,000	**
	Unknown Title (Passed through National Jewish Health; HHSN272201000020C)	619	83,351	**
	Unknown Title (Passed through New England Research Institutes, Inc.; Site 1714)	619	622	**
	Unknown Title (Passed through Ohio State University; 60025853, 60033941, 60037565)	619	247,123	**
	Unknown Title (Passed through Research Triangle Institute, International; 25-312-0209853)	619	23,080	**
	Unknown Title (Passed through Science Applications International Corporation; S13-126)	619	1,939	**
	Unknown Title (Passed through Social and Scientific Systems, Inc.; PHR-SUPS2-S-10-00179, CRB-SSS-S-11-001466)	619	94,577	**
	Unknown Title (Passed through Southeast Alaska Regional Health Consortium)	619	27,846	**
	Unknown Title (Passed through University of California, San Francisco; 1U01NS02683501A1)	619	11,850	**
	Unknown Title (Passed through University of Texas Health Science Center at Tyler; AG11-08)	619	96	**
	Unknown Title (Passed through University of Toledo; N-2011-41)	619	156,587	**
	Unknown Title (Passed through University of Wisconsin-Madison; UW109-8-02, 220K614)	619	42,662	**
	Unknown Title (Passed through Westat, Inc.; 8970-S01)	619	273,451	**
	Unknown Title (Passed through Yale New Haven Health System; HHSA290200600015I)	619	47,868	**
	Unknown Title (Passed through Molecular Express; IPRT0713)	620	14,682	**
	Total U.S. Department of Health and Human Services		3,184,024,125	10,421,202
			3,184,024,125	3,184,024,125

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>Corporation for National and Community Service</u>				
94.003	State Commissions	269	304,129	304,129
94.004	Learn and Serve America_School and Community Based Programs (\$53,083 provided to subrecipients)	269	95,296	
94.004	Learn and Serve America_School and Community Based Programs (\$1,053 provided to subrecipients)	282	96,432	191,728
94.006	AmeriCorps (\$2,314,861 provided to subrecipients)	269	3,727,248	
94.006	AmeriCorps	619	124,175	3,851,423
94.007	Program Development and Innovation Grants (\$1,380 provided to subrecipients)	269	25,595	25,595
94.009	Training and Technical Assistance	269	17,248	17,248
94.013	Volunteers in Service to America	269	9,738	9,738
94.020	CNCS Disaster Response Cooperative Agreement	269	55,858	55,858
94.021	Volunteer Generation Fund (\$217,562 provided to subrecipients)	269	295,844	295,844
	Total Corporation for National and Community Service		4,751,563	4,751,563
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$527,950 provided to subrecipients)	595	1,977,698	
95.001	High Intensity Drug Trafficking Areas Program (\$2,087 provided to subrecipients)	642	2,087	1,979,785
	Total Executive Office of the President		1,979,785	1,979,785
<u>Social Security Administration</u>				
96.001	Social Security_Disability Insurance	131	423,522	
96.001	Social Security_Disability Insurance	283	25,378,448	25,801,970
	Total Social Security Administration		25,801,970	25,801,970
<u>U.S. Department of Homeland Security</u>				
97.012	Boating Safety Financial Assistance	542	1,197,475	1,197,475
97.022	Flood Insurance	619	27,000	27,000
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	120,580	120,580
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$103,356,209 provided to subrecipients)	583	110,098,322	110,098,322
97.039	Hazard Mitigation Grant (\$62,077,401 provided to subrecipients)	583	64,136,951	64,136,951
97.041	National Dam Safety Program	542	282,071	282,071
97.042	Emergency Management Performance Grants (\$2,047,818 provided to subrecipients)	583	4,150,686	4,150,686
97.043	State Fire Training Systems Grants	595	191,940	191,940
97.045	Cooperating Technical Partners	542	221,728	221,728
97.047	Pre-Disaster Mitigation (\$19,111 provided to subrecipients)	583	19,277	
97.047	Pre-Disaster Mitigation	619	6,365	25,642
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	401	1,168	1,168
97.052	Emergency Operations Center (\$410,447 provided to subrecipients)	583	412,079	412,079

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CFDA Number	Federal Department / Program Name	State Agency (See pg 104)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Homeland Security (continued)</u>				
97.055	Interoperable Emergency Communications	583	187,400	187,400
97.061	Centers for Homeland Security (Passed through University of Minnesota; P002161001)	619	79,261 **	
97.061	Centers for Homeland Security (Passed through Kansas State University; S11044, S12052)	620	389,630 **	
97.061	Centers for Homeland Security (Passed through Texas AgriLife Research; 065120028)	620	107,916 **	576,807
97.065	Homeland Security Advanced Research Projects Agency	620	26,705 **	26,705
97.067	Homeland Security Grant Program (\$5,787,086 provided to subrecipients)	583	9,650,005	9,650,005
97.073	State Homeland Security Program (SHSP)	645	3,484	3,484
97.077	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection (\$120,613 provided to subrecipients)	620	286,617 **	286,617
97.078	Buffer Zone Protection Program (BZPP) (\$188,726 provided to subrecipients)	583	196,145	196,145
97.089	Driver's License Security Grant Program	645	326,456	326,456
97.107	National Incident Management System (NIMS)	583	15,500	15,500
Total U.S. Department of Homeland Security			192,134,761	192,134,761
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance for Programs Overseas	619	320,001	
98.001	USAID Foreign Assistance for Programs Overseas (Passed through International Fertilizer Development Center)	620	593	
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Ohio State University; 60030090)	620	145,434	
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950, 612859, RC062950) (\$151,609 provided to subrecipients)	620	244,491 **	710,519
98.004	Non-Governmental Organization Strengthening (NGO)	619	20,239	20,239
98.009	The John Ogonowski Farmer-to-Farmer Program (Passed through Weidemann Associates, Inc.; 1071205031, 1071205054)	620	94,734	94,734
98.011	Global Development Alliance (Passed through World Learning; SPANS-014) (\$87,478 provided to subrecipients)	619	176,569	176,569
98.000	Other Federal Assistance:			
	Unknown Title (Passed through Fintrac; Methodology Seed Policy)	620	47,109 **	
	Unknown Title (Passed through International Food Policy Institute; 2011X0191ISU)	620	110,828 **	157,937
Total U.S. Agency for International Development			1,159,998	1,159,998
			6,861,785,568	6,861,785,568

\* 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

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**(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 other entities included in the State's Comprehensive Annual Financial Report, except for the Iowa Finance Authority and the University Foundations, which are 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 \$18,000,000 in federal awards expended during the year ended June 30, 2013.

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, 2013	Inventory June 30, 2013
Commodities	\$ 15,947,310	1,821,226
Vaccines	27,615,753	62,464

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 was provided by the U.S. General Services Administration. This property was not reported in the State's 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, 2013 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2013
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 38,696,930
66.458	Capitalization Grants for Clean Water State Revolving Funds, net of \$786,991 of forgivable loans	920,273,799*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds, net of \$11,263,000 of forgivable loans	19,253,000
66.468	Capitalization Grants for Drinking Water State Revolving Funds, net of \$3,323,224 of loan losses and forgivable loans	372,492,786*
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds, net of \$3,404,000 of forgivable loans	5,061,000
84.038	Federal Perkins Loan Program_Federal Capital Contributions	42,552,731
93.264	Nurse Faculty Loan Program (NFLP)	674,472
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	10,553,620
93.364	Nursing Student Loans	2,152,478

\* 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, 2013, reported as CFDA No. 17.225 include the following:

Federal funds	\$ 161,285,631
State funds	<u>561,470,115</u>
Total	<u>\$ 722,755,746</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, the U.S. Department of Agriculture (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 7.79% of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2013.

**State of Iowa**

**State of Iowa**

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2013

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

- (a) Unmodified 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 the 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 the major programs expressed an unmodified opinion for each major program.
- (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 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children
  - CFDA Number 10.558 – Child and Adult Care Food Program
  - CFDA Number 11.557 – ARRA - Broadband Technology Opportunities Program (BTOP)
  - CFDA Number 15.252 – Abandoned Mine Land Reclamation (AMLR) Program
  - CFDA Number 17.225 – Unemployment Insurance  
CFDA Number 17.225 – ARRA - Unemployment Insurance
  - CFDA Number 20.319 – High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants
  - CFDA Number 20.319 – ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants
  - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
  - CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
  - CFDA Number 84.010 – Title I Grants to Local Educational Agencies
  - CFDA Number 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

- CFDA Number 84.184 – Safe and Drug-Free Schools and Communities\_National Programs
- CFDA Number 84.367 – Improving Teacher Quality State Grants
- CFDA Number 93.268 – Immunization Cooperative Agreements
- CFDA Number 93.525 – State Planning and Establishment Grants for the Affordable Care Act (ACA)s Exchanges
- CFDA Number 93.568 – Low-Income Home Energy Assistance
- CFDA Number 93.658 – Foster Care\_Title IV-E
- CFDA Number 93.767 – Children’s Health Insurance Program
- CFDA Number 94.006 – AmeriCorps
- 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)
  - Fish and Wildlife Cluster:
    - CFDA Number 15.605 – Sport Fish Restoration Program
    - CFDA Number 15.611 – Wildlife Restoration and Basic Hunter Education

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

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

Special Education Cluster (IDEA):

- CFDA Number 84.027 – Special Education\_Grants to States
- CFDA Number 84.173 – Special Education\_Preschool Grants

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

Medicaid Cluster:

- 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 \$18,000,000.
- (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, 2013

**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, 2013

**Key to Numbering of Findings in Part III:**

Part III Example: 13-III-USDA-282-1

- 13 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2013)
- 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 103.
- 282 – State Agency identification number. In this case, the Iowa Department of Education. See table of Iowa State Agencies by Agency Number on page 104.
- 1 – Comment Number for the Federal Agency

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**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: 10.553 – School Breakfast Program**

**Agency Number: 2011IN109943, 2012IN109943**

**Federal Award Year: 2011, 2012**

**Iowa Department of Education**

**CFDA Number: 10.555 – National School Lunch Program**

**Agency Number: 2011IN109943, 2012IN109943**

**Federal Award Year: 2011, 2012**

**Iowa Department of Education**

**CFDA Number: 10.556 – Special Milk Program for Children**

**Agency Number: 2011IN109943, 2012IN109943**

**Federal Award Year: 2011, 2012**

**Iowa Department of Education**

**CFDA Number: 10.558 – Child and Adult Care Food Program**

**Agency Number: 2011IN202043, 2012IN202043**

**Federal Award Year: 2011, 2012**

**Iowa Department of Education**

**CFDA Number: 10.559 – Summer Food Service Program for Children**

**Agency Number: 2011IN109943, 2012IN109943**

**Federal Award Year: 2011, 2012**

**Iowa Department of Education**

**13-III-USDA-282-1**

Monitoring of Subrecipient Audit Reports – Office of Management and Budget (OMB) Circular A-133 requires the Department to ensure subrecipients expending \$500,000 or more in federal awards have met the audit requirements of OMB Circular A-133.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients which expend more than \$500,000 each year. However, the checklist used to document such reviews is not sufficient to determine whether the audit was performed in compliance with OMB Circular A-133.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Recommendation – The Department should expand its checklist to include items required by OMB Circular A-133 to determine whether the audit was properly performed.

Response and Corrective Action Planned – The Department will review its checklist and determine what additions should be made.

Conclusion – Response accepted.

**CFDA Number: 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)**

**Agency Number: 2012IW100343, 2013IW100343**

**Federal Award Year: 2012, 2013**

**Iowa Department of Public Health**

**13-III-USDA-588-2**

Subrecipient Monitoring – The Department periodically performs on-site monitoring visits of its subrecipients. The visits are performed by various staff and are reviewed and approved by a supervisor. For one of the eleven administrative reviews tested, the response from the local WIC agency was not received by the established deadline. Proper follow-up with the local WIC agency was not performed although the progress report was three months past due. For two of twenty clinic reviews tested, the response from the local WIC agency was not received by the established deadline.

Recommendation – The Department should develop policies and procedures to ensure all progress reports due in response to on-site monitoring visits are received in a timely manner or proper follow-up is performed and documented.

Response and Corrective Action Planned – The Department acknowledges human error resulted in lack of follow up for the instances mentioned. The assigned WIC staff person will maintain an electronic schedule of due dates for progress reports related to administrative reviews. This schedule will be monitored on a monthly basis and follow up will be initiated and documented when a local WIC agency has not provided a response by the established deadline.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**CFDA Number: 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)**

**Agency Number: 2012IW100343, 2013IW100343**

**Federal Award Year: 2012, 2013**

**Iowa Department of Public Health**

**13-III-USDA-588-3**

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.

For the first six months of the State's fiscal year, the Department did not report subaward 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 has developed a standard report form and practice for consistent collection and reporting of sub-award data for which the Department awards any sub-grant equal to or greater than \$25,000 as required by the specific federal grant awards. The Department practice of appropriate program contract management staff collecting and reporting the federally required information via the FSRS was implemented by December 31, 2012.

Conclusion – Response accepted.

**CFDA Number: 10.558 – Child and Adult Care Food Program**

**Agency Number: 2012IN202043, 2013IN202043**

**Federal Award Year: 2012, 2013**

**Iowa Department of Education**

**13-III-USDA-282-4**

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 an 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Based on our review of the listing of reviews performed for the years ended June 30, 2009 through June 30, 2013, two administrative reviews required during fiscal year 2013 were not performed. In addition, based on our review of the listing of all participating institutions, four institutions on the listing were not included on the listing of administrative reviews performed for the years ended June 30, 2009 through June 30, 2013. Therefore, we were unable to determine whether these four institutions had the required administrative reviews.

In addition, the Department's established procedures to be followed in completing the administrative reviews require the reviews to be closed by the responsible consultant within six months of the review start date. Based on our review, five reviews were not closed within six months.

Recommendation – The Department should ensure the tracking system is updated, complete and the required administrative reviews performed are adequate, complete and closed timely.

Response and Corrective Action Planned – If administrative reviews were missed, there may have been valid reasons for why those reviews were delayed. The Bureau Chief is managing all of this and will ensure reviews occur as scheduled.

Conclusion – Response acknowledged. If valid reasons exist explaining why reviews were delayed, those reasons should be documented and retained in the files.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**U.S. Department of Commerce**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCY:**

**CFDA Number: 11.557 – ARRA - Broadband Technology Opportunities Program (BTOP)**

**Agency Number: NT10BIX5570069**

**Federal Award Year: 2013**

**Iowa Communications Network (ICN)**

**13-III-DOC-336-1**

Monitoring of Subrecipients – OMB Circular A-133 requires the ICN 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 ICN did not obtain subrecipient audit reports for review.

Although the ICN performed on-site monitoring visits of its subrecipients, documentation of these visits was not maintained.

Recommendation – The ICN should develop policies and procedures to ensure subrecipient audit reports are reviewed in a timely manner and documentation of monitoring visits is maintained.

Response and Corrective Action Planned – Of the two subrecipients, only one had qualifying expenditures meeting the \$500,000 audit threshold in fiscal year 2012. There was not a review of the fiscal year 2012 audit report, other than making the subrecipient aware any reportable comments must be reported to the ICN. No federal comments were identified in the subrecipient's fiscal year 2012 audit. The ICN has obtained the subrecipient audit reports for fiscal year 2013, which will be reviewed and corrective actions taken will be addressed in the required timeframe. In the future, documentation of monitoring visits will be maintained.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**U.S. Department of the Interior**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCY:**

**CFDA Number: 15.605 – Sport Fish Restoration Program**  
**Agency Number: F10AF00056, F12AF00385, F12AF00581, F12AF00576,**  
**F12AF00378, F12AF00379, F12AF00712**  
**Federal Award Year: 2009, 2010, 2011, 2012**  
**Iowa Department of Natural Resources**

**CFDA Number: 15.611 – Wildlife Restoration and Basic Hunter Education**  
**Agency Number: F10AF00056, F12AF00385, F12AF00581, F12AF00576,**  
**F12AF00378, F12AF00379, F12AF00712**  
**Federal Award Year: 2009, 2010, 2011, 2012**  
**Iowa Department of Natural Resources**

**13-III-DOI-542-1**

Reporting – Quarterly Financial Status Reports are completed and submitted to the U.S. Fish and Wildlife Service. These reports were not reviewed and approved by an independent person for propriety prior to submission.

Recommendation – The Department should establish procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable of the common requirements of the programs. This independent review should be evidenced by the reviewer’s signature or initials and the date of review.

Response and Corrective Action Planned – The Department will work towards ensuring a knowledgeable independent person reviews the quarterly reports prior to submittal. Upon completion, the independent reviewer will initial and date as evidence of the review.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**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, 2012, 2013**

**Iowa Department of Transportation**

**13-III-DOT-645-1**

Federal Funding Accountability and Transparency Reports – The Federal Funding Accountability and Transparency Act (FFATA) (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. Certain awards tested were not reported timely.

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

Response and Corrective Action Planned – The FFATA reporting process was re-evaluated and modified to ensure FFATA reports are submitted timely. As of March 3, 2014, all necessary FFATA reports related to the Federal Highway Administration have been completed.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**U.S. General Services Administration**

**INSTANCE OF NON-COMPLIANCE:**

**CFDA Number: 39.011 – Election Reform Payments**

**Agency Number: None**

**Federal Award Year: 2013**

**Office of Secretary of State**

**13-III-GSA-635-1**

Help America Vote Act (HAVA) – In June 2012, the Secretary of State entered into an agreement with the Iowa Department of Public Safety pursuant to various chapters of the Code of Iowa, including Chapter 47, for personnel costs to investigate complaints and potential criminal activity in the areas of voting, voter registration, election misconduct and election administration. Chapter 47.1 of the Code of Iowa establishes the Secretary of State as the official responsible to supervise elections. The duration of the agreement is for two years at an annual amount not to exceed \$140,000. The agreement does not indicate it will be funded by HAVA.

As of June 30, 2013, the Secretary of State has expended \$100,481 of HAVA funding under this agreement to “improve the administration of elections.”

Section 101 of Title I of the Help America Vote Act (Act) provides payments to states for activities to improve the administration of elections. Allowable activities under section 101 of the Act include educating voters, training election officials, developing state plans, improving and acquiring voting systems, improving accessibility to polling places, establishing toll-free telephone hotlines for reporting possible voting fraud and voting rights violations and for improving the administration of elections for federal office. However, the Act does not further define “administration of elections”. Section 101 of the Act does not specifically address whether the investigation of complaints and potential criminal activity is an allowable expenditure under HAVA.

On April 19, 2013, the Inspector General of the U.S. Election Assistance Commission requested the Commission answer the following question: “Are the services being provided by the Iowa Department of Public Safety to the Iowa Secretary of State allowable charges to HAVA funds provided to the State of Iowa by the Election Assistance Commission?”

Recommendation – Because the Commission has not yet responded to the Inspector General’s question, the Office of Secretary of State should develop a plan to repay HAVA funds should the Commission not allow this activity and request repayment.

Response – The Iowa Secretary of State’s office will comply with any directives from the U.S. Election Assistance Commission.

Conclusion – Response accepted.

**INTERNAL CONTROL DEFICIENCIES:**

No matters were noted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**U.S. Department of Education**

**INSTANCES OF NON-COMPLIANCE:**

**CFDA Number: 84.033 – Federal Work-Study Program**

**Agency Number: None**

**Federal Award Year: 2010, 2011, 2012, 2013**

**Iowa State University**

**13-III-USDE-620-1**

Mentoring Timesheet Hours Not Supported – During fiscal year 2013, Iowa State University (University) began an ongoing review related to the America Reads/America Counts component of Federal work study. The University has identified questionable timesheets and is continuing to review for unallowable costs. The total unallowable amount has not yet been identified. The University has notified the U.S Department of Education and continues to review work study activity for additional fraudulent transactions. The University has indicated additional controls have been implemented to reduce the risk of this occurring again. Any unallowable costs or other concerns identified from this activity, if any, will be disclosed in the Schedule of Findings and Questioned Costs in subsequent years.

Recommendation – The University should continue to review questionable timesheets for unallowable costs. The University should also communicate and work with the U.S. Department of Education to appropriately resolve this issue.

Response and Corrective Action Planned – The University has implemented controls to help mitigate the risk of future unallowable costs. The review of questionable timesheets for unallowable costs will be completed by September 30, 2014.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**CFDA Number: 84.410 – Education Jobs Fund**

**Agency Number: S410A100016**

**Federal Award Year: 2010**

**Iowa Department of Education**

**13-III-USDE-282-2**

Questioned Costs – The U.S. Department of Education Compliance Supplement for the Education Jobs Fund program (Ed Jobs) has specific allowable activities for States, including, “States may only use the Ed Jobs funds for the costs of administering the program and making subawards to LEA’s (Section 101(2)-(4) of Pub. L. No. 111-226).” The Compliance Supplement also has specific unallowable activities for States, including, “A State may not use program funds, directly or indirectly, to establish, restore, or supplement a “rainy day” fund, or to supplant State funds in a manner that has this effect. Furthermore, a State may not use program funds, directly or indirectly, to reduce or retire debt obligations incurred by the State or to supplant State funds in a manner that has this effect (Section 101(6) of Pub. L. No. 111-226).”

Expenditures of \$9,005 charged to the Ed Jobs Fund for the year ended June 30, 2013 do not appear to be for allowable activities outlined in the Compliance Supplement. Examples of questioned costs include travel to the 2012 Council of Chief State School Officers, Summer Institute/Workshop, speaker fees for the 2012 School Administrator’s Conference and annual subscriptions to education publications.

In addition, payroll expenses of \$5,643 were charged to the Ed Jobs Fund for the year ended June 30, 2013. A time study or payroll allocation was not conducted to document the time spent on the Ed Jobs program. As a result, we are unable to determine the amount, if any, which should not be charged to the Ed Jobs program.

Recommendation – The Department should develop and implement procedures to ensure federal funds are only expended for allowable activities, including payroll costs specifically related to the program. In addition, the Department should contact the U.S. Department of Education for disposition of this matter.

Response and Corrective Action Planned – The Department maintains these costs were appropriate and allowable. All of this expenditure information has been provided to the federal program managers. The Department takes compliance with federal fund allowable activities very seriously. The Department has procedures in place to ensure expenditures are allowable. We will work directly with our federal program managers on this issue. This is a grant which is closed.

Conclusion – Response acknowledged. The Department should work with the U.S. Department of Education to resolve this matter.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**INTERNAL CONTROL DEFICIENCIES:**

**CFDA Number: 84.010 – Title I Grants to Local Educational Agencies**  
**Agency Number: S010A100015, S010A110015, S010A120015**  
**Federal Award Year: 2010, 2011, 2012**  
**Iowa Department of Education**

**CFDA Number: 84.027 – Special Education Grants to States**  
**Agency Number: H027A090097, H027A100097, H027A110097**  
**Federal Award Year: 2010, 2011, 2012**  
**Iowa Department of Education**

**CFDA Number: 84.173 – Special Education Preschool Grants**  
**Agency Number: H173A090102, H173A100102**  
**Federal Award Year: 2010, 2011**  
**Iowa Department of Education**

**CFDA Number: 84.367 – Improving Teacher Quality State Grants**  
**Agency Number: S367A090014, S367A100014, S367A110014**  
**Federal Award Year: 2010, 2011, 2012**  
**Iowa Department of Education**

**13-III-USDE-282-3**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure subrecipients expending \$500,000 or more in federal awards have met the audit requirements of OMB Circular A-133.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients which expend more than \$500,000 each year. However, the checklist used to document such reviews is not sufficient to determine whether the audit was performed in compliance with OMB Circular A-133.

See audit finding 13-III-USDA-282-1 on pages 74 and 75 for additional information, including the recommendation, response and corrective action planned and conclusion.

**CFDA Number: 84.010 – Title I Grants to Local Educational Agencies**  
**Agency Number: S010A110015, S010A120015**  
**Federal Award Year: 2011, 2012**  
**Iowa Department of Education**

**13-III-USDE-282-4**

Application Process – Community school districts submit applications to the Department for Title I funding. The Department is to review and approve the applications prior to the disbursement of funds.

For 17 of 25 Title I applications tested, the applications were not approved prior to the disbursement of funds.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Recommendation – The Department should establish procedures to ensure applications are properly reviewed and approved prior to the disbursement of funds.

Response and Corrective Action Planned – The Department’s policy is to hold the second quarterly payment pending approval of the submitted applications. The Department followed this policy. No second payments were issued until the applications were formally approved. Due to staffing levels, the approval process can take up to six months. We believe it is a hardship on local districts to hold all disbursements until the process completes, which is why we pay them their first quarter up front and hold all subsequent payments until the applications are approved.

Conclusion – Response accepted.

**CFDA Number: 84.367 – Improving Teacher Quality State Grants**  
**Agency Number: S367A120014**  
**Federal Award Year: 2012**  
**Iowa Department of Education**

**13-III-USDE-282-5**

Subrecipient Monitoring - Award Notification – OMB Circular A-133, Section .400(d) requires the Department to provide certain award information to its subrecipients. This information includes the CFDA title and number, the award name and number, the award year, the name of the federal agency, the award amount and any applicable compliance requirements. For fiscal year 2013 awards, the Department did not provide the required award information to its subrecipients.

Recommendation – The Department should ensure its subrecipients are notified of the required information each year.

Response and Corrective Action Planned – We agree with the finding and will ensure this information gets included in the award letters next cycle.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**U.S. Department of Health and Human Services**

**INSTANCES OF NON-COMPLIANCE:**

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-1202IATANF, G-1302IATANF**

**Federal Award Year: 2012, 2013**

**Iowa Department of Human Services**

**13-III-HHS-401-1**

Computer Match – Family Investment Program (FIP) – The Department operates FIP utilizing federal funds provided for in the Temporary Assistance for Needy Families (TANF) block grant. 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 provides, 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.

Although Title 4-C-39 of the Employees’ Manual states a participant cannot receive both FIP and foster care assistance at the same time, a letter dated February 14, 2014 from the Administration for Children and Families stated, “Federal TANF regulations allow for concurrent TANF and Title IV-E benefits only if the situation involves a Foster Care placement with a relative. If the placement is with a non-relative, concurrent payment of benefits is only allowable in limited circumstances.” A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2013. We reviewed 110 cases receiving both FIP and foster care payments during the same month of service. Of the 110 cases reviewed, 21 children, or 19%, received both FIP and foster care payments for an additional one to four months after entering foster care. Although these payments are not in compliance with the Employees’ Manual, it is unclear if they meet the exception allowed by the federal government.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2013. We reviewed 95 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 95 cases reviewed, 13 cases, or 14%, improperly received both FIP and subsidized adoption payments for an additional one to four months after entering subsidized adoption. The unallowable FIP payments for these 13 cases totaled \$3,661.

Recommendation – The Department should review its policies and establish procedures which comply with federal regulations to identify concurrent FIP and foster care payments and concurrent FIP and subsidized adoption payments. The Department should review cases identified and determine if recoupment should be performed.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Response and Corrective Action Planned – The Department has reviewed our policies to ensure compliance with federal regulations. As indicated in the letter dated February 14, 2014, from the Administration for Children and Families (ACF), there are no federal Title IV-E regulations against concurrent Title IV-E and Family Investment Program (FIP – Iowa’s TANF program) payments. The letter then goes on to clarify consistent with federal regulations and other guidance issued by ACF, when TANF funds can be used with respect to a child in foster care or who has been adopted. Specifically, the letter clarifies the following:

- 1) TANF cannot be used to replace IV-E foster care maintenance payments. Iowa does not use TANF funding for foster care or adoption maintenance. FIP, foster care and adoption are all distinct programs having their own funding streams and payment mechanisms. While concurrent payments may occur, funding and payment methods continue to be distinct for each program.
- 2) TANF can be used for foster care activities “previously authorized” under the state’s former Aid to Families with Dependent Children (AFDC) State Plan prior to TANF. All of Iowa’s TANF expenditures meet one or more of the four TANF purposes or are transferred to Child Care or Social Services Block Grant (SSBG). Therefore, Iowa does not use the “previously authorized” provision as the basis for using TANF funding for foster care activities.
- 3) TANF can only be used for assistance for children in their own home or the home of relatives unless the child meets one of the exceptions, including if the child is removed from the home for a temporary absence. For Iowa, this is the only federal TANF restriction applicable to situations when a child receiving FIP is placed in foster care or adopted. ACF has indicated that the Department’s policy of allowing concurrent payments of FIP and foster care (or adoption) for the month the child enters foster care or is adopted or the month the child returns home, is reasonable. The only remaining issue then is whether after the month a child leaves the FIP home, the absence is temporary. The Department will work with staff to document when the child is removed from the home and placed into foster care or an adoption setting, whether the absence is considered temporary pursuant to federal TANF regulations and Departmental policy.

Individual cases in error were reviewed by the appropriate Income Maintenance Administrator. Each case in error was also reviewed by a supervisor with the individual case workers to reaffirm the need to enter recoupment timely when appropriate. All recoupments have been established for the cases noted in error.

To improve overall performance, training for Income Maintenance staff was completed by the Income Maintenance Training Academy on December 19, 2012. Information on the federal guidelines will be shared with the Income Maintenance Training Academy in March 2014. Training will be provided to Income Maintenance staff on the need for documenting whether a child absent from a home meets the rules of a temporary absence no later than June 1, 2014.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**CFDA Number: 93.855 – Allergy, Immunology and Transplantation Research**  
**Agency Number: 5U19AI091031, 5R33AI076083, 5P01AI074286**  
**Federal Award Year: 2013**  
**Iowa State University**

**13-III-HHS-620-2**

Questioned Costs – On December 23, 2013, the Office of Research Integrity (ORI) of the U.S. Department of Health and Human Services (HHS) issued a final action regarding a researcher at Iowa State University (University). The ORI and the University determined a research assistant professor engaged in research misconduct by falsifying certain results of research. At June 30, 2013, the amount spent on these grants was \$7,758,794, including \$5,335,093 spent in prior years. Of this amount \$2,474,346 was passed through to subrecipients, including \$1,649,612 in prior years. The U.S. National Institute of Health has not yet requested repayment and the unallowable amount, if any, is indeterminable.

Recommendation – The University should communicate and work with the U.S. National Institute of Health to resolve this issue.

Response and Corrective Action Planned – As necessary, the University will work with the U.S. National Institute of Health to resolve this issue.

Conclusion – Response accepted.

**INTERNAL CONTROL DEFICIENCIES:**

**CFDA Number: 93.268 – Immunization Cooperative Agreements**  
**Agency Number: 5H23IP722542-10, 1H23IP000724-01**  
**Federal Award Year: 2012, 2013**  
**Iowa Department of Public Health**

**13-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 one instance where cash balances were in excess of \$50,000 for five to forty 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 acknowledges human error resulted in cash balances in excess of \$50,000 for a lengthy period of time. The Department has reviewed current cash management of federal funding, including the monitoring of accounts with balances in multiple State fiscal years.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**CFDA Number: 93.268 – Immunization Cooperative Agreements**  
**Agency Number: 5H23IP722542-10, 1H23IP000724-01**  
**Federal Award Year: 2012, 2013**  
**Iowa Department of Public Health**

**13-III-HHS-588-4**

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.

For the first six months of the State’s fiscal year, the Department did not report subaward information as required by the Federal Funding Accountability and Transparency Act.

See audit finding 13-III-USDA-588-3 on page 76 for additional information, including the recommendation, response and corrective action planned and conclusion.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: ACFS 13-010**  
**Federal Award Year: 2013**  
**Iowa Department of Workforce Development – Passed through the Iowa Department of Human Services**

**13-III-HHS-309-5**

Work Verification Plan – The Iowa Department of Human Services (DHS) is required to submit a Work Verification Plan to the U.S. Department of Health and Human Services (HHS). The Iowa Department of Workforce Development (IWD) provides Promise Jobs services under contract with DHS. The Work Verification Plan requires IWD field offices to submit a weekly report for participants choosing a Limited Benefit Plan (LBP). IWD Quality Assurance staff are then required to randomly select 10% of the submitted LBPs for a second level review to ensure program policies, procedures and rules are followed. IWD did not complete these second level reviews during fiscal year 2013.

In addition, the Work Verification Plan requires one Promise Jobs case file to be reviewed monthly by each IWD Workforce Advisor. The system at DHS selects the case files to be reviewed each month. For one IWD staff member of five selected for testing, eight of twelve months had an incomplete case file review.

Recommendation – The Department should ensure it is in compliance with the Work Verification Plan.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Response and Corrective Action Planned – IWD does not have oversight or control of the Promise Job Case Reading Tool (PJCRT), which belongs to DHS. During the review year, DHS needed to implement changes to the system as a result of IWD's service delivery model redesign from Regions to Territories and the subsequent change in program staff and management assigned to individual cases. As a result, some cases were not able to be read because they were no longer connected to a case manager working in Promise Jobs and a new manager had been assigned by either IWD or a subcontractor. It is our understanding DHS has addressed these glitches. At the same time, Promise Jobs program management had a major change with a retirement and the subsequent need to assign and train new staff. A DHS employee is now working in the program and works closely with IWD Promise Jobs program managers. We work in conjunction with DHS staff when issues arise to resolve them in a timely manner. As it stands right now, the PJCRT system randomly pulls one case file for every case manager each month. The Promise Jobs Manager or designee reviews the case file.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-1202IATANF, G-1302IATANF**

**Federal Award Year: 2012, 2013**

**Iowa Department of Human Services**

**13-III-HHS-401-6**

Eligibility Tracking System/Iowa Issuance Verification System Eligibility – The Code of Federal Regulations, 45 CFR 264.1(a) and Title 4-C-108 of the Employees' Manual imposes a 60 month lifetime limit on the period families with adults can receive Temporary Assistance for Needy Families (TANF) funded assistance. The TANF program provides federal funding for the Family Investment Program (FIP) program. The Department uses the Iowa Automated Benefits Calculation System (IABC) to track eligibility for individuals and to issue payments. The Iowa Issuance Verification System (ISSV) then tracks the payments issued by IABC. The Eligibility Tracking System (ETS) tracks the number of months in which the family has received FIP payments based on information from the ISSV and the IABC systems. When the 60 month limit is reached, a Department employee must manually close the case in IABC to cancel FIP payments.

For one of 29 cases reviewed, the number of benefit months per ETS does not agree with the number of months in which ISSV issued payments. The coding error was caught during a review of the case and was changed in IABC. However, the Department employee did not change the number of months in ETS in which FIP was actually received as the system does not do this retroactively after a change is made.

Recommendation – The Department should fully correct systems after changes have been made to accurately track the number of FIP payments issued.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Response and Corrective Action Planned – The Department verified ETS did not match the ISSV system. ISSV shows 66 months of FIP for the case while ETS shows 61 months. The five months that are not showing in ETS are May 2008 through September 2008. This is an ineligible alien case. The entry in the IABC system for the case was not coded correctly for those months. The error was reviewed by the Income Maintenance Administrator and the supervisor reviewed the issue with the individual worker. No additional action is needed for this case.

Information on the audit errors will be shared with the Income Maintenance Training Academy in March 2014, and will be reviewed during the Income Maintenance Monthly Webinar no later than June 1, 2014.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-1202IATANF, G-1302IATANF**

**Federal Award Year: 2012, 2013**

**Iowa Department of Human Services**

**13-III-HHS-401-7**

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 25 cases reviewed, action was taken timely. However, there was no recoupment for the prior month.

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

Response and Corrective Action Planned – The Income Maintenance Administrator was notified of the error and reviewed the case. The supervisor met with the individual worker and the recoupment was completed on July 26, 2013.

In July 2013, the Department shifted the actions on these cases to a centralized unit in order to standardize and monitor cases more effectively. An internal review was completed to determine compliance with federal rules. Since the transition of the work to the unit, no errors have been noted or reported.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: 11B1IALIEA, 12B1IALIEA, 13B1IALIEA**

**Federal Award Year: 2011, 2012, 2013**

**Iowa Department of Human Rights**

**13-III-HHS-379-8**

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 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 or provide documentation supporting percentages charged rather than the predetermined rate.

Response and Corrective Action Planned – The Department uses an alternate method for allocating costs of the division administrator and his assistant’s time, as provided by OMB Circular A-87. This alternate methodology is used because most of the duties are not readily assignable to a specific cost objective without effort disproportionate to the results received. OMB Circular A-87, Attachment B, Selected Items of Cost, Compensation for Personal Services, Section h, Support of Salaries and Wages, paragraph 4 states, “Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 5...or other substitute system has been approved by the cognizant Federal agency.” The Department’s methodology is included in the Department’s indirect cost plan and has been approved by our cognizant Federal agency, the U.S. Department of Health and Human Services.

Conclusion – Response acknowledged. The Department should work with the U.S. Department of Health and Human Services to obtain written approval of the alternate method.

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: 13B1IALIEA**

**Federal Award Year: 2013**

**Iowa Department of Human Rights**

**13-III-HHS-379-9**

Reporting – Quarterly SF-425 Federal Financial Reports are completed and submitted by the Department to the U.S. Department of Health and Human Services. The reports are not reviewed and approved by an independent person for propriety prior to submission.

Recommendation – The Department should establish procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable of the common requirements of the Low-Income Home Energy Assistance (LIHEAP) program. This independent review should be evidenced by the reviewer’s signature or initials and date of review.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Response and Corrective Action Planned – The Department will implement procedures to have an independent person review and approve the quarterly financial reports. The review will be documented.

Conclusion – Response accepted.

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: 13B11ALIEA**

**Federal Award Year: 2013**

**Iowa Department of Human Rights**

**13-III-HHS-379-10**

Federal Reporting – The Department is required to submit an Annual Report on Households Assisted to the U.S. Department of Health and Human Services by September 1. The Annual Report is prepared by the LIHEAP Program Planner and forwarded to the LIHEAP Bureau Chief to be reviewed for propriety prior to submission. The Bureau Chief does not document his review of the report.

Recommendation – The Department should establish procedures to ensure the review of the Annual Report on Households Assisted by LIHEAP is documented.

Response and Corrective Action Planned – The Department will implement procedures to have an independent person review and approve the annual financial report. The review will be documented.

Conclusion – Response accepted.

**CFDA Number: 93.658 – Foster Care Title IV-E**

**Agency Number: G-1201IA1401, G-1301IA1401**

**Federal Award Year: 2012, 2013**

**Iowa Department of Human Services**

**13-III-HHS-401-11**

Foster Care (Title IV-E) – The Title IV-E program provides assistance payments for maintenance, adoption assistance and voluntary foster care.

The Code of Federal Regulations, 45 CFR 1356.21(b)(2) provides, in part, “To be eligible for foster care maintenance payments, a judicial determination regarding reasonable efforts to finalize the permanency plan must be made within twelve months of the date on which the child is considered to have entered foster care and at least once every twelve months thereafter while the child is in foster care.” In one of 40 cases reviewed, the judicial determination of reasonable efforts to finalize the permanency plan was made more than 12 months after the child was considered to have entered into foster care.

Recommendation – The Department should establish procedures to ensure compliance with the Code of Federal Regulations. In addition, case file records should be properly maintained to support compliance with the requirements.

State of Iowa

Schedule of Findings and Questioned Costs

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Response and Corrective Action Planned – The timing of the judicial determination does not meet the requirements, however, the eligibility for payment is in compliance with federal rules. The federal policy requires a reasonable efforts finding within the first 12 months and every 12 months thereafter. In this case, the child was removed on November 23, 2011. Federal funding eligibility would continue for 12 months, through November 2012. A reasonable efforts finding was obtained in December 2012. Under Title IV-E policy, claiming is retroactive to the beginning of the month in which the finding is obtained. Therefore the December payment is in compliance with federal rules.

The error regarding the timing of receiving the judicial determination was reviewed by the Title IV-E eligibility team, the Social Work Administrator, and was reviewed with the individual worker to assure future compliance.

Conclusion – Response accepted.

**CFDA Number: 93.775 – State Medicaid Fraud Control Units**

**Agency Number: None**

**Federal Award Year: 2012, 2013**

**Iowa Department of Inspections and Appeals**

**13-III-HHS-427-12**

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 were noted:

- (a) Three instances where estimated drawdowns were not requested timely.
- (b) Three instances where final monthly drawdowns were not requested timely.
- (c) Two instances where estimated drawdowns were not performed.

Recommendation – The Department should review its procedures to ensure drawdowns are performed timely.

Response and Corrective Action Planned – The Department acknowledges some requests for federal funds were not submitted on a timely basis. Cash management procedures are in place for this process. In order to ensure requests for federal funds are submitted timely, the Department will train an additional employee to serve as a backup. This will allow for drawdowns to be performed timely by either individual during peak activity, such as the summer months when two State fiscal years are open and top priority must be placed on reconciling and drawing funds for the year just ending. The Department will implement this training in the first quarter of State fiscal year 2015.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

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

**Agency Number: None**

**Federal Award Year: 2012, 2013**

**Iowa Department of Inspections and Appeals**

**13-III-HHS-427-13**

Cash Management – Department procedures state drawdowns are to be 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 were noted for Title XVIII, Medicare:

- (a) Three instances where estimated drawdowns were not requested timely.
- (b) Two instances where final monthly drawdowns were not requested timely.
- (c) Two instances where estimated drawdowns were not performed.
- (d) One instance where the final monthly drawdown was not performed.

The following were noted for Title XIX, Medicaid:

- (a) Two instances where estimated drawdowns were not requested timely.
- (b) One instance where a final monthly drawdown was not requested timely.
- (c) Seven instances where estimated drawdowns were not performed.

Recommendation – The Department should review its procedures to ensure drawdowns are performed timely.

Response and Corrective Action Planned – The Department acknowledges some requests for federal funds were not submitted on a timely basis. Cash management procedures are in place for this process. In order to ensure requests for federal funds are submitted timely, the Department will train an additional employee to serve as a backup. This will allow for drawdowns to be performed timely by either individual during peak activity, such as the summer months when two State fiscal years are open and top priority must be placed on reconciling and drawing funds for the year just ending. The Department will implement this training in the first quarter of State fiscal year 2015.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

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

**Agency Number: None**

**Federal Award Year: 2012, 2013**

**Iowa Department of Inspections and Appeals**

**13-III-HHS-427-14**

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 expenditures 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 2012 and federal fiscal year 2013, the surveys for dually certified nursing facilities were not properly allocated to the correct activity codes. The amount of time improperly allocated between Title XVIII, Title XIX and the State is unknown.

For the pay period ended February 14, 2013, 96 timesheets of the Health Facilities Division were selected for testing. Timesheets for 46 employees 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 surveys conducted. In addition, timesheets should not be completed before the end of the pay period.

Response and Corrective Action Planned – The Department will return time sheets to employees which are submitted early with instructions not to resubmit until the last day of the pay period. If the time sheet has to be submitted early, for reasons such as vacation or sick leave on the last day of the pay period, there will be a notation on the e-mail stating the reason for early submission.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

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

**Agency Number: None**

**Federal Award Year: 2011, 2012, 2013**

**Iowa Department of Public Safety – Passed through the Iowa Department of Inspections and Appeals**

**13-III-HHS-595-15**

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 services are performed do not qualify as support. 14 employees in the State Fire Marshall Division work on both state and federal programs. The employees use predetermined percentages, ranging from 42% to 90%, rather than actual hours to allocate payroll costs. The Department could not provide support for the payroll allocation percentages.

Recommendation – The Department 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 – Changes were made with the Fire Marshall Division to track and bill for actual hours only. This change went into effect toward the end of State fiscal year 2013.

Conclusion – Response accepted.

**CFDA Number: 93.778 – Medical Assistance Program**

**Agency Number: 1205IA5MAP, 1305IA5MAP**

**Federal Award Year: 2012, 2013**

**Iowa Department of Human Services**

**13-III-HHS-401-16**

Intermediate Care Facility – Intellectual Disabilities (ICF-ID) – Placement in an Intermediate Care Facility is an optional Medicaid benefit for persons with intellectual disabilities or other related conditions.

Title 8-I-Appendix of the Employees' Manual also states, 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 one of 10 case files reviewed, the case file did not contain Form 470-0374. Two forms were located but were not signed by the IM worker. Two forms were located but were not signed by the IM worker and applicant.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

Response and Corrective Action Planned – The cases are based in the service delivery areas, but managed by the Centralized Facility Eligibility Unit. The supervisor was notified of the errors and reviewed all cases. A staff meeting was held within the unit to address the need to follow through when the form is sent to the facility for the resident's signature, ensuring the form is returned timely. The supervisor also stressed the importance of signing the Resident Care Agreement when it is returned to the facility.

Conclusion – Response accepted.

**CFDA Number: 93.778 – Medical Assistance Program**

**Agency Number: 1205IA5MAP, 1305IA5MAP**

**Federal Award Year: 2012, 2013**

**Iowa Department of Human Services**

**13-III-HHS-401-17**

Medicaid Waivers – The Department administers seven home and community based waiver services (HCBS). Medicaid waivers enable eligible recipients to remain in their home or community rather than being admitted into a medical institution. The services are limited to certain client eligibility groups which have requested a waiver and have been given Departmental approval. For one of 20 files selected for review, the file was not provided.

Recommendation – The Department should ensure all case files are made available for review.

Response and Corrective Action Planned – This client's services began 11 years ago when the content was originally stored as paper files. In 2010, the Department began to transition to electronic files and current eligibility documents were uploaded to the system to support eligibility for the current and future periods. According to the system entries, the client was covered under the Ill and Handicapped waiver starting in the fall of 2003 then transitioned, with Intellectual Disability services beginning on September 1, 2012, prior to the audit period under review.

While the paper file was not available for review, the documentation related to current eligibility was available through system entries. The client is a Social Security Income (SSI) recipient so no desk (income and resources) review would be required under Department policy, as eligibility is communicated by SSI. In addition, a review must be completed by the Case Manager each year in order to create a new service plan. The service plan is communicated to the Iowa Medicaid Enterprise (IME) for review and entry into their systems. The IME system shows the annual approvals for Level of Care were completed as required. The electronic document files do contain the assessment for the current ID case, so the client is currently receiving services under the appropriate waiver.

The Service Area Manager was asked to confirm the historical file was not available for audit. The Service Area Manager reviewed the missing file issue with the Income Maintenance administrator and the adult services supervisor. The supervisor then reviewed the missing file issues with workers in the unit. The need to retain files for audit purposes and to assure that content is available electronically was reaffirmed.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**CFDA Number: 93.778 – Medical Assistance Program**  
**Agency Number: 1205IA5MAP, 1305IA5MAP**  
**Federal Award Year: 2012, 2013**  
**Iowa Department of Human Services**

**13-III-HHS-401-18**

Medicaid Quality Control – The Bureau of Quality Control conducts reviews of Title XIX cases in which a negative action has been applied. A negative action results in a client's denial of coverage. When an error is found by the reviewer, the supervisor of the employee who erred is notified. Supervisors have been advised they do not need to respond to technical errors in which eligibility is not affected. However, if eligibility is affected, supervisors have been instructed to respond to the notification of error and report to Quality Control the way the error has been corrected.

In one of 12 cases reviewed, Quality Control noted the reason for the negative action was incorrect and the client was eligible for coverage. The error appeared to have been caused by an input error. Quality Control notified the employee's supervisor there had been an error when the review was completed on February 27, 2013. However, as of May 2013, follow-up of the error had not been completed.

Recommendation – The Department should take steps to ensure negative action reviews have adequate follow-up in case of incorrect eligibility determinations.

Response and Corrective Action Planned – The Department has reviewed the case and determined the appropriate action has been taken on the case determined to be in error. As of May 6, 2013, the individuals on the case are correctly coded as eligible. Future errors will be directed through the field office support unit to ensure proper communication between Quality Control and field staff is maintained throughout the resolution process.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2013

**U.S. Department of Homeland Security**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCY:**

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

**Agency Number: FEMA-1688-DR, FEMA-1705-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, FEMA-4016-DR, FEMA-4018-DR**

**Federal Award Year: 2007, 2008, 2009, 2010, 2011, 2012, 2013**

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

**13-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 nine instances where the cash balance was in excess of \$100,000 for three 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 – The Department developed a data report to more accurately monitor the draw and payment cycles. We have coordinated with Homeland Security and Emergency Management Division (HSEMD) to enhance the coordination of draws and approval for payments. We will continue to communicate and closely coordinate federal draws with approved requests for payment.

Conclusion – Response accepted.

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Federal Agency  
By Agency Identification

Identification

Initials

Agency

USDA	U.S. Department of Agriculture
DOC	U.S. Department of Commerce
DOI	U.S. Department of the Interior
DOT	U.S. Department of Transportation
GSA	U.S. General Services Administration
USDE	U.S. Department of Education
HHS	U.S. Department of Health and Human Services
DHS	U.S. Department of Homeland Security

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221	First Judicial District
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284	College Student Aid Commission
285	Iowa Public Television
297	Department on Aging
301	Iowa Economic Development Authority - Energy Independence
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615	Board of Regents
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