

**STATE OF IOWA
SINGLE AUDIT REPORT**

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

JUNE 30, 2012

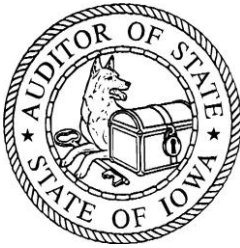
**ENTITY IDENTIFICATION NUMBER
EIN-42-0933966**

State of Iowa

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State of Iowa



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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March 18, 2013

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, 2012. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

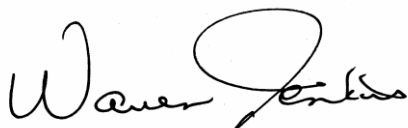
The Single Audit Report reflects federal expenditures of approximately \$7.3 billion. This report includes significant deficiencies in internal control relating to major programs and instances of non-compliance which meet the criteria of OMB Circular A-133. The Single Audit Report also includes an unqualified 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 Comprehensive Annual Financial Report for the year ended June 30, 2012 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1360-8990-B000.pdf> and <http://auditor.iowa.gov/reports/1360-8990-B001.pdf>.

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

Respectfully submitted,


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

State of Iowa



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

To the Governor and Members of the General Assembly:

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the State of Iowa as of and for the year ended June 30, 2012, and have issued our report thereon dated December 14, 2012. We did not audit the financial statements of the Tobacco Settlement Authority, a major governmental fund, and certain discretely presented and blended component units, which statements reflect 92% of assets and 32% of revenues of the discretely presented component units and 31% of assets and 6% of revenues of the nonmajor special revenue funds, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the major fund and these discretely presented and blended component units, are based on the reports of the other auditors. Our audit and the audits of the other auditors were performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by OMB Circular A-133, is presented for purposes of additional analysis 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with U. S. generally accepted auditing standards. In our opinion, based on our audit and the reports of the other auditors, 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.

Compliance

We have audited the State of Iowa's compliance with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the State of Iowa's management. Our responsibility is to express an opinion on the State of Iowa's compliance based on our audit.

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

In our opinion, the State of Iowa complied, in all material respects, with the 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, 2012. However, the results of our auditing procedures disclosed instances of non-compliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and are described as items 12-III-USDE-620-1, 12-III-USDE-131-2, 12-III-USDE-282-3, 12-III-HHS-401-1 and 12-III-HHS-427-2 in Part III of the accompanying Schedule of Findings and Questioned Costs.

Internal Control Over Compliance

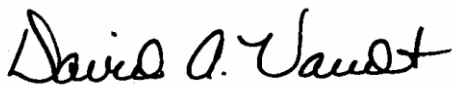
The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the State of Iowa's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

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

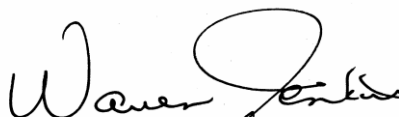
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the State's internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses.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

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

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



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 18, 2013, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 14, 2012

Schedule of Expenditures of Federal Awards

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2012

CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Peace Corps</u>				
08.000	Other Federal Assistance:			
	Unknown Title	619	23,032	
	Peace Corps Recruiting	620	230	23,262
	Total U.S. Peace Corps		23,262	23,262
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research_Basic and Applied Research	619	114,439	**
10.001	Agricultural Research_Basic and Applied Research (\$3,314 provided to subrecipients)	620	716,493	**
10.001	Agricultural Research_Basic and Applied Research (Passed through Mississippi State University; 19100032115001)	620	9,783	**
10.001	Agricultural Research_Basic and Applied Research (Passed through University of California; 20111816903)	620	41,069	**
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Missouri; C000274651)	620	21,556	**
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	1,125,629	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$2,423 provided to subrecipients)	620	2,346,712	**
10.028	Wildlife Services (Passed through Washington State University; 117852G003013)	620	573	**
10.069	Conservation Reserve Program	009	55,000	55,000
10.072	Wetlands Reserve Program	009	228,690	228,690
10.093	Voluntary Public Access and Habitat Incentive Program	542	341,199	341,199
10.163	Market Protection and Promotion	009	297,950	297,950
10.170	Specialty Crop Block Grant Program - Farm Bill	009	251,510	251,510
10.200	Grants for Agricultural Research, Special Research Grants (\$889,086 provided to subrecipients)	620	1,635,020	**
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Colorado State University; G14746)	620	2,016	**
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Cornell University; 594979092, 594979197, 613539317, 620949565, 620949552)	620	125,598	**
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; RC100876ISU2, RC100876ISU1, RC100876ISU3, RC064123ISU, RC064356B, RC064356R, 614356A, 614080L, 614080W, 614356G) (\$1,755 provided to subrecipients)	620	174,647	**
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Ohio State University; 60027284)	620	3,924	**
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Nebraska; 2663240107002)	620	6,445	**
10.200	Grants for Agricultural Research, Special Research Grants	621	80,311	2,027,961
10.202	Cooperative Forestry Research	620	313,723	**
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	620	7,449,513	**
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University	620	2,120	2,120
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Colorado; 1548381)	619	25,929	**
10.206	Grants for Agricultural Research_Competitive Research Grants (\$757,609 provided to subrecipients)	620	2,562,564	**

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2012

CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Auburn University; 09FAA361478ISU)	620	19,686 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Kansas State University; S08022, S11191, S09176, S09184, S10199)	620	157,814 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Michigan State University; 614241A)	620	16,240 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Oklahoma State University; AB564970ISU)	620	23,576 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Illinois; 20080616101)	620	5,440 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Virginia Polytechnic Institute and State University; 42204419223)	620	44 **	2,811,293
10.207	Animal Health and Disease Research	620	94,444 **	94,444
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	620	219,242 **	219,242
10.212	Small Business Innovation Research (Passed through Harrisvaccines; 0945879, 20113361030783)	620	24,240 **	24,240
10.215	Sustainable Agriculture Research and Education (Passed through North Dakota State University; FAR00143361)	620	21,265 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota; H001226928, Q4089053114, H408626317, H001911518, H001226911, H001911531, H001226908, H001226906, H001911503, H001226916) (\$27,039 provided to subrecipients)	620	263,330 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Vermont; CNE11091)	620	9,199 **	
10.215	Sustainable Agriculture Research and Education (Passed through Women, Food and Agriculture Network; LNC10317)	620	9,819 **	303,613
10.216	1890 Institution Capacity Building Grants (Passed through University of Arkansas; 2292211010762)	620	7,440 **	7,440
10.217	Higher Education Challenge Grants (\$283,078 provided to subrecipients)	620	537,520 **	
10.217	Higher Education Challenge Grants (Passed through University of North Carolina; 1003192)	620	31,457 **	
10.217	Higher Education Challenge Grants (Passed through Virginia Polytechnic Institute and State University; 32069919223)	620	285 **	569,262
10.219	Biotechnology Risk Assessment Research (\$20,633 provided to subrecipients)	620	146,531 **	
10.219	Biotechnology Risk Assessment Research (Passed through Ohio State University; 60026023)	620	31,739 **	
10.219	Biotechnology Risk Assessment Research (Passed through University of Nebraska; 2562280171003)	620	59,640 **	237,910
10.220	Higher Education Multicultural Scholars Program	620	20,205 **	20,205
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	620	28,390 **	28,390
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	620	110,804 **	
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations (Passed through Oregon State University; DA743AA)	620	6,665 **	117,469

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2012

CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.253	Food Assistance and Nutrition Research Programs (FANRP) (\$7,344 provided to subrecipients)	620	61,470 **	
10.253	Food Assistance and Nutrition Research Programs (FANRP) (Passed through Cornell University; 621409610)	620	2,213 **	63,683
10.290	Agricultural Market and Economic Research (\$25,000 provided to subrecipients)	620	27,504 **	27,504
10.303	Integrated Programs (\$741,553 provided to subrecipients)	620	1,443,214 **	
10.303	Integrated Programs (Passed through Ohio State University; 60021507)	620	27,060 **	
10.303	Integrated Programs (Passed through Penn State University; 4534ISUUSDA0993)	620	2,173 **	
10.303	Integrated Programs (Passed through Purdue University; 8000013605AG)	620	75,113 **	
10.303	Integrated Programs (Passed through University of Illinois; 20070496730, 20070496746, 20120074803, 20070496748)	620	19,174 **	
10.303	Integrated Programs (Passed through University of Nebraska; 2563360054002)	620	4,359 **	
10.303	Integrated Programs (Passed through University of Wisconsin; X378291)	620	38,044 **	1,609,137
10.304	Homeland Security_Agricultural	620	181,452 **	
10.304	Homeland Security_Agricultural (Passed through Michigan State University; 614135D)	620	84,111 **	265,563
10.305	International Science and Education Grants	620	50,747 **	50,747
10.307	Organic Agriculture Research and Extension Initiative (\$232,397 provided to subrecipients)	620	320,909 **	320,909
10.309	Specialty Crop Research Initiative (\$59,912 provided to subrecipients)	620	246,045	
10.309	Specialty Crop Research Initiative (Passed through Cornell University; 640949748)	620	88,735 **	
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UF09222, UF10224)	620	145,830 **	480,610
10.310	Agriculture and Food Research Initiative (AFRI)	619	300,434 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 8000032354-AG)	619	30,748 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California, Riverside; S-000497)	619	728 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Georgia; RC284-540/4690678)	619	18,925 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Nevada; UNR-12-37)	619	49,671 **	
10.310	Agriculture and Food Research Initiative (AFRI) (\$2,432,773 provided to subrecipients)	620	8,113,963 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Michigan State University; RC1002361S)	620	23,218 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Ohio State University; 60022494)	620	13,584 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 800004192BAG)	620	52,966 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TC175, 3TB194)	620	25,684 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Arizona; Y560219)	620	69,892 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2012

CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	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 Delaware; 25571)	620	205,892 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Florida; UF11103)	620	133,430 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Minnesota; H001131502)	620	13,046 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Missouri; C000315876)	620	77,682 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Nebraska; 2562600004003)	620	14,561 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Virginia Polytechnic Institute and State University; 42219019223, 42226219223)	620	44,899 **	9,189,323
10.311	Beginning Farmer and Rancher Development Program (\$17,626 provided to subrecipients)	620	171,020 **	171,020
10.314	New ERA Rural Technology Competitive Grants Program (Passed through Eastern Iowa Community College; 20093845020319, AREC)	620	46,593	46,593
10.352	Value-Added Producer Grants (\$152,104 provided to subrecipients)	620	783,556 **	783,556
10.446	Rural Community Development Initiative (\$700 provided to subrecipients)	269	70,746	
10.446	Rural Community Development Initiative (Passed through Cedar Valley Rural Community and Development, Inc.)	621	11,054	81,800
10.455	Community Outreach and Assistance Partnership Program	620	21,271	
10.455	Community Outreach and Assistance Partnership Program (Passed through University of Wyoming; 1001313)	620	3,486	24,757
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions	620	6,503	6,503
10.460	Risk Management Education and Outreach Partnerships Program (Passed through Community Partners: Annie's Leadership for Empowering Women Veterans)	620	3,887	3,887
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	1,743,291	1,743,291
10.479	Food Safety Cooperative Agreements (\$169,688 provided to subrecipients)	619	338,546 **	338,546
10.500	Cooperative Extension Service (Passed through University of Massachusetts-Amherst; 11-006340 C 00)	619	109,883 **	
10.500	Cooperative Extension Service (\$42,876 provided to subrecipients)	620	9,055,511 **	
10.500	Cooperative Extension Service (Passed through Allamakee County Agricultural Extension District; Food and Fitness Initiative)	620	7,445 **	
10.500	Cooperative Extension Service (Passed through Auburn University; 08USDAARMYISU, 08USDAARMYISUYR4)	620	86,551 **	
10.500	Cooperative Extension Service (Passed through Kansas State University; S11082, S0803204, S11147, S12208)	620	62,256 **	
10.500	Cooperative Extension Service (Passed through North Carolina State University; 2011161602)	620	19,474 **	
10.500	Cooperative Extension Service (Passed through University of Kentucky; 304810566509438, 304810654310117)	620	31,007 **	
10.500	Cooperative Extension Service (Passed through University of Massachusetts; 11006323F00)	620	3,974 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota; 0000450034, H408906013, 4000756401AMEND2, H001911908, H002484605, H001226814, H001226816, H000756401AMEND04, 0000168866)	620	125,171 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2012

CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.500	Cooperative Extension Service (Passed through University of Nebraska; 2563240097010, 2563650030020, 2563650023251, 2563650023454, 2563240097312, 2563650040113, 2563240097316) (\$5,320 provided to subrecipients)	620	57,707 **	
10.500	Cooperative Extension Service (Passed through University of Wisconsin; 101K975, 143T803)	620	17,149 **	
10.500	Cooperative Extension Service (Passed University of Georgia; RE2561274895626)	620	7,726 **	9,583,854
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (\$12,568,204 provided to subrecipients)	588	47,339,342	47,339,342
10.558	Child and Adult Care Food Program (\$28,344,977 provided to subrecipients)	282	28,831,703	28,831,703
10.560	State Administrative Expenses for Child Nutrition	282	2,118,599	2,118,599
10.565	Commodity Supplemental Food Program (\$192,297 provided to subrecipients)	401	212,892	
10.565	Commodity Supplemental Food Program (Passed through Polk County Board of Supervisors; ENPCSFP)	620	21,332	234,224
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	505,559	505,559
10.574	Team Nutrition Grants	282	462,856	462,856
10.576	Senior Farmers Market Nutrition Program	009	596,584	596,584
10.579	Child Nutrition Discretionary Grants Limited Availability	282	25,640	
10.579	Child Nutrition Discretionary Grants Limited Availability (Passed through Washington State University; 115794G002928)	620	45,058	70,698
10.582	Fresh Fruit and Vegetable Program (\$2,115,005 provided to subrecipients)	282	2,157,869	2,157,869
10.652	Forestry Research	620	69,617 **	69,617
10.664	Cooperative Forestry Assistance (\$756,313 provided to subrecipients)	542	2,350,896	
10.664	ARRA - Cooperative Forestry Assistance	542	56,491	2,407,387
10.680	Forest Health Protection	620	39,702 **	39,702
10.769	Rural Business Enterprise Grants (\$7,996 provided to subrecipients)	620	23,401 **	23,401
10.771	Rural Cooperative Development Grants (\$6,715 provided to subrecipients)	620	167,787 **	167,787
10.773	Rural Business Opportunity Grants	542	21,803	
10.773	Rural Business Opportunity Grants (\$5,873 provided to subrecipients)	620	58,949	80,752
10.777	Norman E. Borlaug International Agricultural Science and Technology Fellowship	620	78,678 **	78,678
10.868	Rural Energy for America Program (\$25,363 provided to subrecipients)	269	25,363	
10.868	Rural Energy for America Program	542	50,872	76,235
10.902	Soil and Water Conservation (\$10,000 provided to subrecipients)	620	1,875,644 **	
10.902	Soil and Water Conservation	621	124,202	1,999,846
10.903	Soil Survey	619	64,907 **	
10.903	Soil Survey (Passed through Texas A&M University; 570744)	620	7,686	72,593
10.904	Watershed Protection and Flood Prevention	542	578,665	578,665
10.912	Environmental Quality Incentives Program	009	342,337	
10.912	Environmental Quality Incentives Program	620	17,000 **	
10.912	Environmental Quality Incentives Program (Passed through Michigan State University; 614756ISU)	620	7,572 **	
10.912	Environmental Quality Incentives Program (Passed through University, of Idaho; BFK010SB01)	620	21,442 **	388,351
10.950	Agricultural Statistics Reports	620	228,656 **	228,656
10.960	Technical Agricultural Assistance	620	136,009	136,009

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CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.961	Scientific Cooperation and Research	619	2,882 **	2,882
10.962	Cochran Fellowship Program-International Training-Foreign Participant	620	65,387	65,387
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program (\$119,324 provided to subrecipients) (Note 5)	401	586,884,712	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$3,012,816 provided to subrecipients)	401	23,766,411	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Woodbury County Agricultural Extension; 5881NU27, 5882NU27)	620	39,299	
			23,805,710	610,690,422
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$20,436,076 provided to subrecipients)	282	20,743,809	
10.555	National School Lunch Program (\$89,786,609 provided to subrecipients)	282	106,458,511	
10.556	Special Milk Program for Children (\$92,537 provided to subrecipients)	282	92,537	
10.559	Summer Food Service Program for Children (\$2,135,726 provided to subrecipients)	282	2,189,047	129,483,904
<u>Emergency Food Assistance Cluster:</u>				
10.568	Emergency Food Assistance Program (Administrative Costs) (\$245,985 provided to subrecipients)	401	494,814	
10.569	Emergency Food Assistance Program (Food Commodities)	401	2,392,702	2,887,516
10.000	Other Federal Assistance:			
	Unknown Title	619	2,500 **	
	Unknown Title (Passed through Johnson County Soil and Water Conservation District)	619	33,439 **	
	Unknown Title	620	3,088,979 **	
	Unknown Title (Passed through American Seed Trade Association; 9014)	620	15,215 **	
	Unknown Title (Passed through Arizona State University; 10353)	620	17,739 **	
	Unknown Title (Passed through Iowa Fruit and Vegetable Growers Association; Optimize Cropping Potential)	620	6,826 **	
	Unknown Title (Passed through National Pork Board; 17323)	620	23,736 **	
	Unknown Title (Passed through The Fertilizer Institute; Develop Educational Materials to Train Individuals to Prepare and Utilize Site Specific Nutrient Management Plans)	620	42,876 **	
	Unknown Title (Passed through University of Kentucky; 304810783412320) (\$22,933 provided to subrecipients)	620	55,937 **	3,287,247
	Total U.S. Department of Agriculture		879,651,182	879,651,182
<u>U.S. Department of Commerce</u>				
11.302	Economic Development_Support for Planning Organizations	621	8,664	8,664
11.303	Economic Development_Technical Assistance	620	247,917	247,917
11.307	Economic Adjustment Assistance	620	17,676	17,676
11.431	Climate and Atmospheric Research	619	166,596 **	
11.431	Climate and Atmospheric Research	620	69,433 **	236,029

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<u>U.S. Department of Commerce (continued)</u>				
11.460	Special Oceanic and Atmospheric Projects	620	304,407 **	
11.460	Special Oceanic and Atmospheric Projects	621	93,362	397,769
11.472	Unallied Science Program (Passed through Oregon State University; NA214A-A)	619	8,670 **	8,670
11.550	Public Telecommunications Facilities Planning and Construction	619	45,685	45,685
11.553	NYC 9/11 Digital Television Program (Passed through Public Broadcasting Service)	285	29,409	29,409
11.555	Public Safety Interoperable Communications Grant Program (\$876,696 provided to subrecipients)	583	1,738,951	1,738,951
11.557	Broadband Technology Opportunities Program (BTOP)	336	9,625,851	9,625,851
11.609	Measurement and Engineering Research and Standards	620	81,207 **	81,207
11.611	Manufacturing Extension Partnership (\$149,910 provided to subrecipients)	620	1,475,382 **	1,475,382
11.000	Other Federal Assistance:			
	Unknown Title	619	3,485 **	
	Unknown Title	620	74,883 **	78,368
	Total U.S. Department of Commerce		13,991,578	13,991,578
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance for Business Firms	620	430,405	430,405
12.112	Payments to States in Lieu of Real Estate Taxes	655	492,418	492,418
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	50,172	50,172
12.300	Basic and Applied Scientific Research (\$21,252 provided to subrecipients)	619	3,115,095 **	
12.300	Basic and Applied Scientific Research (Passed through Viz-Tek, Inc.; STTR N08-T019)	619	28,014 **	
12.300	Basic and Applied Scientific Research (\$296,900 provided to subrecipients)	620	942,900 **	
12.300	Basic and Applied Scientific Research (Passed through University of Maryland; Z878002)	620	45,679 **	
12.300	Basic and Applied Scientific Research (Passed through University of Nebraska; 2511090064004)	620	12,818 **	4,144,506
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (\$38,056 provided to subrecipients)	620	160,578 **	
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (Passed through University of Illinois; 20080086602)	620	30,370 **	190,948
12.360	Research on Chemical and Biological Defense	620	5,567 **	5,567
12.400	Military Construction, National Guard	582	1,982,946	1,982,946
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	37,599,004	37,599,004
12.420	Military Medical Research and Development (\$849,111 provided to subrecipients)	619	2,970,261 **	
12.420	Military Medical Research and Development (Passed through American Burn Association; W81XWH-092-2-0194)	619	7,925 **	
12.420	Military Medical Research and Development (Passed through Cornell University; 09010049)	619	3,312 **	
12.420	Military Medical Research and Development (Passed through University of North Texas Health Science Center; RF0016-2010-001)	619	201,484 **	

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<u>U.S. Department of Defense (continued)</u>				
12.420	Military Medical Research and Development (Passed through University of South Dakota; USD-1041)	619	32,723 **	
12.420	Military Medical Research and Development (\$434,941 provided to subrecipients)	620	2,043,560 **	
12.420	Military Medical Research and Development (Passed through University of Nebraska; 3520052016001)	620	180,638 **	5,439,903
12.431	Basic Scientific Research (\$488,912 provided to subrecipients)	619	1,044,791 **	
12.431	Basic Scientific Research (Passed through Academy of Applied Science; 11-09, 11-27)	619	4,770 **	
12.431	Basic Scientific Research (\$129,345 provided to subrecipients)	620	269,279 **	
12.431	Basic Scientific Research (Passed through Purdue University; 410424595)	620	120,300 **	
12.431	Basic Scientific Research (Passed through University of Illinois; 20100403301)	620	76,472 **	
12.431	Basic Scientific Research	621	61,271	
12.431	Basic Scientific Research (Passed through Western Illinois University) (\$75,958 provided to subrecipients)	621	347,021 **	1,923,904
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	7,306 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; 1171, 1125)	620	3,972 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (\$29,348 provided to subrecipients)	621	111,535 **	122,813
12.800	Air Force Defense Research Sciences Program (\$18,516 provided to subrecipients)	619	787,101 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of California, Santa Barbara; KK1226)	619	189,853 **	
12.800	Air Force Defense Research Sciences Program (\$71,216 provided to subrecipients)	620	491,999 **	
12.800	Air Force Defense Research Sciences Program (Passed through George Washington University; 09S19)	620	35,917 **	
12.800	Air Force Defense Research Sciences Program (Passed through National Center for Healthcare Informatics; NCHCI PJ Medical Simulation)	620	5,382 **	
12.800	Air Force Defense Research Sciences Program (Passed through Penn State University; 4458ISUAFOSR0158)	620	90,324 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of California; KK1223)	620	31,373 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Maryland; Z805402, Z806901)	620	184,203 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Vermont; 25626511223AKINC)	620	54,541 **	1,870,693
12.900	Language Grant Program	619	7,859	7,859
12.901	Mathematical Sciences Grants Program	619	79,113 **	
12.901	Mathematical Sciences Grants Program	620	3,605 **	82,718
12.910	Research and Technology Development	619	46,479 **	
12.910	Research and Technology Development (Passed through University of California, Santa Barbara; KK9136)	619	106,724 **	
12.910	Research and Technology Development (Passed through Yale University; C11K11195(K00173))	619	95,994 **	
12.910	Research and Technology Development	620	64,341 **	
12.910	Research and Technology Development (Passed through Stanford University; 2597161050204C)	620	88,154 **	401,692

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<u>U.S. Department of Defense (continued)</u>				
12.000	Other Federal Assistance:			
	Department of the Army - Condition 5	542	707,085	
	Unknown Title (\$750,265 provided to subrecipients)	619	3,777,609	**
	Unknown Title (Passed through Advanced Infoneering, Inc.; AI210-04, AI211-01)	619	139,612	**
	Unknown Title (Passed through Advanced Technology Institute; SP0103-05-C-0016)	619	917	**
	Unknown Title (Passed through Advanced Technology International; 2012-525)	619	16,051	**
	Unknown Title (Passed through Aluminum Company of America; 230458345)	619	25,207	**
	Unknown Title (Passed through Applied Research Associates; S-001460.00000.UJO)	619	36,865	**
	Unknown Title (Passed through Aptima, Inc.; 0610-1517, 0611-1519, 0693-1571, 0819-1648)	619	139,166	**
	Unknown Title (Passed through Caterpillar, Inc.; AFS-ALCS2010-06)	619	25,000	**
	Unknown Title (Passed through CFD Research Corporation; 1472)	619	6,999	**
	Unknown Title (Passed through CH2M Hill; 947148)	619	80,499	**
	Unknown Title (Passed through Conflict Kinetics LLC; UOI-001)	619	18,358	**
	Unknown Title (Passed through Crye Associates; PO 000000095)	619	46,445	**
	Unknown Title (Passed through HDR Engineering, Inc.; W912ES-07-D-0005)	619	38,216	**
	Unknown Title (Passed through Jacobs Engineering Group, Inc.; C1X29122-S10-0001)	619	19,677	**
	Unknown Title (Passed through Johns Hopkins University; W81XWHI020090)	619	99,494	**
	Unknown Title (Passed through L-3 Services, Inc.; W81XH-11-D-0011)	619	18,628	**
	Unknown Title (Passed through Raytheon BBN Technologies; N66001-10-C-2005)	619	113,299	**
	Unknown Title (Passed through Rockwell Collins, Inc.; 4504541039, 4504586464)	619	36,576	**
	Unknown Title (Passed through South Carolina Research Authority; 2008-32, 2011-215)	619	870,258	**
	Unknown Title (Passed through Stanley Consultants, Inc.; W912EK-09-D-0004)	619	1,973	**
	Unknown Title (Passed through Steel Founders' Society of America; SP4701-10-C-0026)	619	12,963	**
	Unknown Title (Passed through Tetra Tech, Inc.; W912EF-05-D-0002)	619	60,767	**
	Unknown Title (Passed through University of Michigan; 3001719168, 3002307584)	619	203,896	**
	Unknown Title (Passed through Viz-Tek, Inc.; N00014-10-M-0446)	619	29,389	**
	ARRA - Unknown Title (Passed through Tetra Tech, Inc.; W912EF-09-D-0001)	619	9	**
	Army Corps of Engineers	620	329	**
	Army Research Laboratory	620	697,479	**
	Department of Defense	620	251,084	**
	Department of the Air Force (\$32,632 provided to subrecipients)	620	1,074,384	**
	Department of the Army (\$178,691 provided to subrecipients)	620	1,667,727	**
	Department of the Navy	620	222,789	**
	Unknown Title (Passed through Advanced Technology Institute; 2010397)	620	100,416	**

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<u>U.S. Department of Defense (continued)</u>				
	Unknown Title (Passed through Agiltron, Inc.; 323310)	620	8,050	**
	Unknown Title (Passed through Alphasense, Inc.; 8089EXTENSION, N201201)	620	33,384	**
	Unknown Title (Passed through Direct Vapor Technologies International, Inc.; Novel Bonda Coat)	620	24,895	**
	Unknown Title (Passed through High Performance Technologies; PPCCMKY02131P3)	620	34,118	**
	Unknown Title (Passed through Mechdyne Corporation; Device Interaction Study)	620	60	**
	Unknown Title (Passed through Penn State University; 3320ISUUSA0008, S1208)	620	38,135	**
	Unknown Title (Passed through Physical Sciences, Inc.; SC562876308, SC520051708)	620	117,501	**
	Unknown Title (Passed through Pratt & Whitney; 2011107TASK4)	620	12,959	**
	Unknown Title (Passed through Rolls Royce; 5001124818, 1830012666)	620	16,553	**
	Unknown Title (Passed through Rutgers University; W912HQ10C0008)	620	171,093	**
	Unknown Title (Passed through Spectral Energies, LLC; SB0921001, SB10120011)	620	50,919	**
	Unknown Title (Passed through Spectral Sciences, Inc.; 9490)	620	7,812	**
	Unknown Title (Passed through Taras Research, LLC; SB11030011)	620	17,091	**
	Unknown Title (Passed through UES, Inc.; S915000001)	620	1,194	**
	Unknown Title (Passed through VSI Aerospace, Inc.; Tools For Dynamic Analysis, Tools Control Surfaces Free)	620	13,641	**
	Unknown Title (Passed through Military Impacted Schools Association, MISA)	621	1,145,706	
	Unknown Title (Passed through Southwest Research Institution)	621	664	12,232,941
	Total U.S. Department of Defense		66,978,489	66,978,489
<u>U.S. Department of Housing and Urban Development</u>				
14.171	Manufactured Home Dispute Resolution	595	2,988	2,988
14.218	Community Development Block Grants/Entitlement Grant (Passed through City of Waterloo)	621	413	413
14.239	Home Investment Partnerships Program	269	29,014	29,014
14.251	Economic Development Initiative-Special Projects, Neighborhood Initiative and Miscellaneous Grants (\$440,771 provided to subrecipients)	269	475,135	475,135
14.401	Fair Housing Assistance Program_State and Local	167	347,000	347,000
<u>CDBG - State-Administered CDBG Cluster:</u>				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (\$203,171,674 provided to subrecipients)	269	216,303,963	
14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded) (\$1,259,324 provided to subrecipients)	269	1,268,206	217,572,169
	Total U.S. Department of Housing and Urban Development		218,426,719	218,426,719

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<u>U.S. Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	72,739	72,739
15.252	Abandoned Mine Land Reclamation (AMLR) Program	009	2,251,029	2,251,029
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	542	19,518	19,518
15.608	Fish and Wildlife Management Assistance	542	46,013	
15.608	Fish and Wildlife Management Assistance	619	5,162 **	
15.608	Fish and Wildlife Management Assistance	620	2,923 **	54,098
15.615	Cooperative Endangered Species Conservation Fund	542	32,387	32,387
15.622	Sportfishing and Boating Safety Act (\$1,765,131 provided to subrecipients)	542	1,765,131	1,765,131
15.623	North American Wetlands Conservation Fund	542	2,132,878	2,132,878
15.629	Great Apes Conservation Fund	620	2,757 **	2,757
15.634	State Wildlife Grants (\$77,975 provided to subrecipients)	542	926,746	
15.634	State Wildlife Grants (Passed through Nebraska Game and Parks; Long Billed Curlew)	620	2,732 **	929,478
15.637	Migratory Bird Joint Ventures	542	7,930	7,930
15.650	Research Grants (Generic)	542	96,540	
15.650	Research Grants (Generic)	620	6,408 **	102,948
15.658	Natural Resource Damage Assessment, Restoration and Implementation	542	4,055	4,055
15.665	National Wetlands Inventory	620	4,491 **	4,491
15.805	Assistance to State Water Resources Research Institutes (\$23,509 provided to subrecipients)	620	102,021 **	102,021
15.808	U.S. Geological Survey_ Research and Data Collection	542	158,997	
15.808	U.S. Geological Survey_ Research and Data Collection	620	50,814 **	209,811
15.810	National Cooperative Geologic Mapping Program	621	5,772 **	5,772
15.812	Cooperative Research Units Program	620	170,648 **	170,648
15.814	National Geological and Geophysical Data Preservation Program	542	28,768	28,768
15.815	National Land Remote Sensing_Education Outreach and Research (Passed through America View, Inc.)	621	18,697	18,697
15.816	Minerals Resources External Research Program	620	2,147 **	2,147
15.904	Historic Preservation Fund Grants-In-Aid	259	953,036	953,036
15.916	Outdoor Recreation_ Acquisition, Development and Planning (\$256,865 provided to subrecipients)	542	393,089	393,089
15.923	National Center for Preservation Technology and Training	619	21,977 **	21,977
15.945	Cooperative Research and Training Program Resources of the National Park System (Passed through University of Wyoming; 101182C)	620	1,154 **	1,154
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	542	421,974	
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	619	76,800 **	498,774
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration Program	542	6,672,409	
15.611	Wildlife Restoration and Basic Hunter Education	542	6,990,045	13,662,454
15.000	Other Federal Assistance:			
	Unknown Title	619	2,369 **	
	Unknown Title	620	62,048 **	
	Unknown Title (Passed Through North Carolina State University)	620	2,799 **	67,216
Total U.S. Department of the Interior			23,515,003	23,515,003

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<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$168,116 provided to subrecipients)	112	176,620	176,620
16.110	Education and Enforcement of the Antidiscrimination Provision of the Immigration and Nationality Act (\$4,181 provided to subrecipients)	619	22,445	22,445
16.523	Juvenile Accountability Block Grants (\$405,928 provided to subrecipients)	379	539,996	539,996
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	619	10,977	
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus (\$227,480 provided to subrecipients)	621	368,179	379,156
16.540	Juvenile Justice and Delinquency Prevention Allocation to States (\$348,556 provided to subrecipients)	379	599,423	599,423
16.543	Missing Children's Assistance	595	442,115	442,115
16.548	Title V Delinquency Prevention Program (\$68,510 provided to subrecipients)	379	72,580	72,580
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	76,626	76,626
16.554	National Criminal History Improvement Program (NCHIP)	595	114,857	114,857
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	588	70,072	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	619	159,956	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	620	2,693,895 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$129,437 provided to subrecipients)	642	145,521	3,069,444
16.575	Crime Victim Assistance (\$4,206,568 provided to subrecipients)	112	4,426,778	4,426,778
16.576	Crime Victim Compensation (\$2,006,400 provided to subrecipients)	112	2,112,000	2,112,000
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$137,988 provided to subrecipients)	642	191,742	191,742
16.585	Drug Court Discretionary Grant Program	228	127,523	127,523
16.588	Violence Against Women Formula Grants (\$1,181,157 provided to subrecipients)	112	1,596,234	
16.588	ARRA - Violence Against Women Formula Grants (\$37,143 provided to subrecipients)	112	131,164	1,727,398
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence)	621	80,320	80,320
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	444	324,673	324,673
16.593	Residential Substance Abuse Treatment for State Prisoners (\$141,915 provided to subrecipients)	642	158,563	158,563
16.606	State Criminal Alien Assistance Program	238	28,774	28,774
16.607	Bulletproof Vest Partnership Program (\$22,555 provided to subrecipients)	642	22,555	22,555
16.609	Project Safe Neighborhoods (\$173,525 provided to subrecipients)	642	188,451	188,451
16.710	Public Safety Partnership and Community Policing Grants	595	222,220	
16.710	Public Safety Partnership and Community Policing Grants	620	69,422 **	
16.710	Public Safety Partnership and Community Policing Grants (\$587,501 provided to subrecipients)	642	683,188	974,830
16.727	Enforcing Underage Drinking Laws Program (\$151,556 provided to subrecipients)	379	423,495	423,495

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<u>U.S. Department of Justice (continued)</u>				
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	112	136,832	136,832
16.741	DNA Backlog Reduction Program	595	234,646	234,646
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program (\$89,402 provided to subrecipients)	379	124,228	124,228
16.750	Support for Adam Walsh Act Implementation Grant Program	595	80,613	80,613
16.751	Edward Byrne Memorial Competitive Grant Program	379	252,701	252,701
16.753	Congressionally Recommended Awards (\$377,267 provided to subrecipients)	588	446,610	
16.753	Congressionally Recommended Awards	620	333,051 **	779,661
16.800	ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	595	125,723	125,723
16.801	ARRA - Recovery Act - State Victim Assistance Formula Grant Program (\$5,490 provided to subrecipients)	112	5,550	5,550
16.808	ARRA - Recovery Act - Edward Byrne Memorial Competitive Grant Program	227	17,764	17,764
16.812	Second Chance Act Prisoner Reentry Initiative	238	544,796	544,796
16.816	John R. Justice Prosecutors and Defenders Incentive Act	284	204,501	204,501
16.922	Equitable Sharing Program	595	293,743	
16.922	Equitable Sharing Program (\$400,000 provided to subrecipients)	645	674,143	967,886
<u>JAG Program Cluster:</u>				
16.738	Edward Byrne Memorial Justice Assistance Grant Program (\$2,440,371 provided to subrecipients)	642	2,517,413	
16.803	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories (\$1,551,787 provided to subrecipients)	642	1,838,194	4,355,607
16.000	Other Federal Assistance: Federal Marijuana Eradication	595	10,000	10,000
	Total U.S. Department of Justice		24,120,872	24,120,872
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	2,177,002	
17.002	ARRA - Labor Force Statistics (\$544,442 provided to subrecipients)	309	922,670	3,099,672
17.005	Compensation and Working Conditions	309	102,488	102,488
17.225	Unemployment Insurance (\$253,410 provided to subrecipients)	309	764,720,832	
17.225	ARRA - Unemployment Insurance	309	215,397,068	980,117,900
17.235	Senior Community Service Employment Program (\$1,069,003 provided to subrecipients)	297	1,204,571	1,204,571
17.245	Trade Adjustment Assistance (\$10,086 provided to subrecipients)	309	11,712,742	11,712,742
17.261	WIA Pilots, Demonstrations, and Research Projects	309	159,208	159,208
17.267	Incentive Grants - WIA Section 503 (\$565,360 provided to subrecipients)	309	663,660	663,660
17.271	Work Opportunity Tax Credit Program (WOTC)	309	332,351	332,351
17.273	Temporary Labor Certification for Foreign Workers	309	72,527	72,527
17.275	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors (\$2,906,985 provided to subrecipients)	309	2,971,690	2,971,690
17.277	Workforce Investment Act (WIA) National Emergency Grants (\$4,123,976 provided to subrecipients)	309	4,172,486	4,172,486
17.503	Occupational Safety and Health_State Program	309	2,070,694	2,070,694
17.504	Consultation Agreements	309	597,761	597,761
17.505	OSHA Data Initiative	309	74,621	74,621
17.600	Mine Health and Safety Grants	282	119,278	119,278

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CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Labor (continued)</u>				
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities (\$56,533 provided to subrecipients)	309	6,379,317	
17.801	Disabled Veterans' Outreach Program (DVOP) (\$39,458 provided to subrecipients)	309	1,384,802	
17.804	Local Veterans' Employment Representative Program (\$16,010 provided to subrecipients)	309	182,922	7,947,041
<u>WIA Cluster:</u>				
17.258	WIA Adult Program (\$3,452,743 provided to subrecipients)	309	3,696,329	
17.259	WIA Youth Activities (\$4,856,255 provided to subrecipients)	309	5,227,249	
17.260	WIA Dislocated Workers (\$81,641 provided to subrecipients)	309	85,387	
17.260	ARRA - WIA Dislocated Workers (\$792,040 provided to subrecipients)	309	841,884	
			927,271	
17.278	WIA Dislocated Worker Formula Grants (\$4,368,019 provided to subrecipients)	309	6,282,447	16,133,296
	Total U.S. Department of Labor		1,031,551,986	1,031,551,986
<u>U.S. Department of State</u>				
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through Institute of International Education; IEOP, IELSP2012)	620	99,423	
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through Kirkwood Community College; RSE9466062604, RSE9457062604, RSE9468062604, RSE9465062604)	620	176,244	275,667
19.014	One-Time International Exchange Grant Program	619	70,091	70,091
19.021	Investing in People in The Middle East and North Africa (\$12,515 provided to subrecipients)	619	88,159	88,159
19.400	Academic Exchange Programs - Graduate Students	619	21,150	
19.400	Academic Exchange Programs - Graduate Students (Passed through Institute of International Education; S-ECAAE-10-CA-011)	619	15,291	36,441
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges	619	679,044	679,044
19.421	Academic Exchange Programs - English Language Programs	620	509,232	509,232
19.501	Public Diplomacy Programs for Afghanistan and Pakistan	619	15,634	15,634
19.000	Other Federal Assistance:			
	Unknown Title (Passed through American Councils for International Education; Hosting Scholar Bosnia)	620	1,000	
	Unknown Title	621	8,586	9,586
	Total U.S. Department of State		1,683,854	1,683,854
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	1,329,566	1,329,566
20.108	Aviation Research Grants	620	159,213 **	159,213
20.109	Air Transportation Centers of Excellence (\$172,000 provided to subrecipients)	620	600,176 **	600,176
20.200	Highway Research and Development Program (\$675,187 provided to subrecipients)	620	1,749,454 **	
20.200	Highway Research and Development Program (Passed through Coreslab Structures, Inc.; DTFH6109G00006)	620	27,166 **	1,776,620

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CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Transportation (continued)</u>				
20.215	Highway Training and Education	619	4,989 **	
20.215	Highway Training and Education	620	33,972	38,961
20.218	National Motor Carrier Safety (\$793,236 provided to subrecipients)	645	3,104,568	3,104,568
20.231	Performance and Registration Information Systems Management	645	42,655	42,655
20.232	Commercial Driver's License Program Improvement Grant	645	249,926	249,926
20.234	Safety Data Improvement Program	645	56,398	56,398
20.237	Commercial Vehicle Information Systems and Networks	645	1,606,387	1,606,387
20.313	Railroad Research and Development	621	83,102 **	83,102
20.314	Railroad Development	645	765,811	765,811
20.317	Capital Assistance to States - Intercity Passenger Rail Services	645	455,031	455,031
20.319	ARRA - High Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants	645	9,251,727	9,251,727
20.505	Metropolitan Transportation Planning (\$3,752,700 provided to subrecipients)	645	3,752,700	3,752,700
20.509	Formula Grants for Other Than Urbanized Areas (\$11,144,296 provided to subrecipients)	645	11,144,296	
20.509	ARRA - Formula Grants for Other Than Urbanized Areas (\$482,935 provided to subrecipients)	645	482,935	11,627,231
20.514	Public Transportation Research (\$323,576 provided to subrecipients)	645	323,576	323,576
20.515	State Planning and Research (\$92,796 provided to subrecipients)	645	92,796	92,796
20.615	E-911 Grant Program	583	1,267,125	1,267,125
20.700	Pipeline Safety Program State Base Grants	219	784,997	784,997
20.701	University Transportation Centers Program (\$127,817 provided to subrecipients)	620	722,495 **	722,495
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$240,078 provided to subrecipients)	583	285,599	285,599
20.721	PHMSA Pipeline Safety Program One Call Grant (\$17,462 provided to subrecipients)	219	17,462	17,462
20.761	Biobased Transportation Research (Passed through South Dakota State University; 3TJ149) (\$54,417 provided to subrecipients)	620	109,744 **	109,744
20.931	Transportation Planning, Research and Education	620	380,725 **	380,725
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction	542	1,057,040	
20.205	Highway Planning and Construction (Passed through Mid-America Transportation Center; 25-1121-0001-471, 25-1121-0001-474, 25-1121-00001-475, 25-1121-0001-476,25-1121-0001-477)	619	215,619 **	
20.205	Highway Planning and Construction (Passed through University of Nebraska; 25-1121-0001-131, 25-1121-0001-480)	619	990	
20.205	Highway Planning and Construction (Passed through University of Nebraska; 25-1121-0001-472, 25-1121-0001-473, 25-1121-0001-478, 25-1121-0001-479)	619	140,872 **	
20.205	Highway Planning and Construction (Passed through Whiterock Conservancy)	619	7,806	
20.205	Highway Planning and Construction (Passed through Madison County Board of Supervisors; Covered Bridges)	620	12,274	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RD09028) (\$50,336 provided to subrecipients)	620	234,519	
20.205	Highway Planning and Construction (Passed through Oregon Department of Transportation; 26317, 27849) (\$14,645 provided to subrecipients)	620	111,570	

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<u>U.S. Department of Transportation (continued)</u>				
20.205	Highway Planning and Construction (Passed through University of Illinois; 2011057618)	620	2,481	
20.205	Highway Planning and Construction (\$84,099,709 provided to subrecipients)	645	537,537,367	
20.205	ARRA - Highway Planning and Construction (\$3,043,884 provided to subrecipients)	645	5,138,236	
			544,458,774	
20.219	Recreational Trails Program (\$294,147 provided to subrecipients)	645	1,058,015	545,516,789
<u>Federal Transit Cluster:</u>				
20.500	Federal Transit_Capital Investment Grants	621	181,594	
20.500	Federal Transit_Capital Investment Grants (\$5,573,783 provided to subrecipients)	645	5,573,783	
			5,755,377	
20.507	Federal Transit_Formula Grants	619	1,580,613	
20.507	ARRA - Federal Transit_Formula Grants (\$1,762,413 provided to subrecipients)	645	1,762,413	
			3,343,026	9,098,403
<u>Transit Services Programs Cluster:</u>				
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$1,210,536 provided to subrecipients)	645	1,210,536	
20.516	Job Access Reverse Commute (\$803,821 provided to subrecipients)	645	803,821	
20.521	New Freedom Program (\$635,470 provided to subrecipients)	645	635,470	2,649,827
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$1,267,958 provided to subrecipients)	595	3,926,252	
20.600	State and Community Highway Safety	645	86,142	
			4,012,394	
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I (\$1,151,183 provided to subrecipients)	595	1,379,263	
20.602	Occupant Protection Incentive Grants (\$186,355 provided to subrecipients)	595	579,747	
20.609	Safety Belt Performance Grants (\$15,367 provided to subrecipients)	595	97,378	
20.610	State Traffic Safety Information System Improvement Grants (\$20,420 provided to subrecipients)	595	382,148	
20.612	Incentive Grant Program to Increase Motorcyclist Safety	595	176,336	6,627,266
20.000	Other Federal Assistance:			
	Unknown Title (\$306,063 provided to subrecipients)	619	888,000	**
	Unknown Title (Passed through Golden Hills Resource Conservation and Development; STP-ES-2955(604)-81-65)	619	294,705	**
	Unknown Title (Passed through University of Washington; 738998)	619	1,126	**
	Unknown Title (Passed through Westat, Inc.; 8172-S-01, 8914-S-001, 8928S-006, DTNH22-11-D-00237)	619	1,274,083	**
	Unknown Title (\$123,043 provided to subrecipients)	620	193,258	**
	Unknown Title (Passed through Applied Pavement Technology; 2009016RR01)	620	4,375	**
	Unknown Title (Passed through HNTB Corporation; Bridge Designs - Phase 3)	620	41,280	**
	Unknown Title (Passed through National Academies; SHRPS08D, HR1077, SHRPR10, SHRPR02, HR1078, HRO438, SHRPS04A, HR1085) (\$610,670 provided to subrecipients)	620	1,647,068	**

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<u>U.S. Department of Transportation (continued)</u>				
	Unknown Title (Passed through Science Applications International; 4400129949, P010053459)	620	67,926 **	
	Unknown Title (Passed through The Transtec Group, Inc.; 201124)	620	22,640 **	
	Unknown Title (Passed through Trauner Consulting Services, Inc.; 186311)	620	25,272 **	
	Unknown Title (Passed through University of Colorado; 1547378)	620	57,473 **	
	Unknown Title (Passed through University of Maryland; Q206101)	620	2,330 **	
	Unknown Title (Passed through University of Nebraska; 2611220015100)	620	18,008 **	
	Unknown Title (Passed through Virginia Polytechnic Institute and State University; 45108819223, 45113119223)	620	205,164 **	4,742,708
	Total U.S. Department of Transportation		607,519,584	607,519,584
<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) (\$128,279 provided to subrecipients)	269	128,279	
	Treasury Forfeiture Funds	595	60,472	188,751
	Total U.S. Department of the Treasury		188,751	188,751
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	465,806	465,806
39.011	Election Reform Payments	635	31,094	31,094
	Total U.S. General Services Administration		496,900	496,900
<u>National Aeronautics and Space Administration</u>				
43.001	Science (\$171,131 provided to subrecipients)	619	2,985,463 **	
43.001	Science (Passed through Iowa Space Grant Consortium; S5484W)	619	6,681 **	
43.001	Science (Passed through Ohio University; UTI15560) (\$61,401 provided to subrecipients)	619	141,793 **	
43.001	Science (Passed through Space Telescope Science Institute; NAS5-26555)	619	13,131 **	
43.001	Science (Passed through University of California, Los Angeles; 2090 G MA725)	619	34,364 **	
43.001	Science (Passed through University of California, Berkeley; 7182)	619	9,254 **	
43.001	Science	620	122,774	
43.001	Science (\$127,091 provided to subrecipients)	621	175,865 **	3,489,325
43.002	Aeronautics (Passed through University of Colorado; 1545318, 1547338)	619	188,100 **	
43.002	Aeronautics	620	23,767 **	211,867
43.003	Exploration	619	254,180 **	254,180
43.008	Education (Passed through Iowa Space Grant Consortium; S5559Q)	619	42,017 **	
43.008	Education (\$477,334 provided to subrecipients)	621	604,477	646,494
43.000	Other Federal Assistance: Unknown Title (\$178,003 provided to subrecipients)	619	3,177,919 **	
	Unknown Title (Passed through Intelligent Automation, Inc.; 774-1)	619	52,406 **	

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<u>National Aeronautics and Space Administration (continued)</u>				
	Unknown Title (Passed through Iowa Space Grant Consortium; S5559F2012)	619	84,278 **	
	Unknown Title (Passed through Johns Hopkins University; 921647) (\$788,958 provided to subrecipients)	619	2,472,020 **	
	Unknown Title (Passed through Rockwell Collins, Inc.; 4504523516)	619	3,232 **	
	Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GOO-11035A, GOO-11050X, GOO-11103X, GO9-0095X)	619	48,764 **	
	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	431,712 **	
	Unknown Title (Passed through Universities Space Research Association; 05154-01)	619	18,946 **	
	Unknown Title (Passed through University of California, Los Angeles; 2090 G MA234)	619	60,868 **	
	Unknown Title (Passed through University of New Hampshire; 06-002)	619	790,820 **	
	Unknown Title (\$267,675 provided to subrecipients)	620	1,170,329 **	
	Unknown Title (Passed through Jet Propulsion Laboratory; Star Forming Regions, RSA1438173, 1347980, 1389588, 1379393, 1367695, 1377097)	620	28,305 **	
	Unknown Title (Passed through Northrup Grumman System Corporation; 2769954)	620	20,683 **	
	Unknown Title (Passed through University of Michigan; 3001312867)	620	110,521 **	
	Unknown Title (Passed through West Virginia University; 09598ISU)	620	24,566 **	
	Unknown Title (\$47,403 provided to subrecipients)	621	419,462	
	Unknown Title (\$261,306 provided to subrecipients)	621	266,828 **	9,181,659
	Total National Aeronautics and Space Administration		13,783,525	13,783,525
<u>National Foundation on the Arts and the Humanities</u>				
45.024	Promotion of the Arts_Grants to Organizations and Individuals	619	39,773	39,773
45.025	Promotion of the Arts_Partnership Agreements	259	716,716	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest; FY12-133811)	619	5,000	721,716
45.129	Promotion of the Humanities_Federal/State Partnership	131	4,012	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	285	2,386	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 32-2-014, 33-2-008, 33-3-046, 33-3-053, 34-1-019)	619	15,622	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	621	14,940	36,960
45.149	Promotion of the Humanities_Division of Preservation and Access (Passed through American Folklore Society)	619	6,000	6,000
45.160	Promotion of the Humanities_Fellowships and Stipends	619	78,100 **	78,100
45.301	Museums for America	621	5,872	5,872
45.310	Grants to States (\$50,150 provided to subrecipients)	282	1,993,641	1,993,641
45.313	Laura Bush 21st Century Librarian Program	619	337 **	337
	Total National Foundation on the Arts and the Humanities		2,882,399	2,882,399

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<u>National Science Foundation</u>				
47.041	Engineering Grants (\$31,230 provided to subrecipients)	619	713,992	**
47.041	Engineering Grants (Passed through ASL Analytical, Inc.; 20110001)	619	39,626	**
47.041	Engineering Grants (Passed through Purdue University; 4101-32412)	619	95,677	**
47.041	Engineering Grants (Passed through Rice University; R3C741)	619	42,645	**
47.041	Engineering Grants (\$2,056,474 provided to subrecipients)	620	9,127,555	**
47.041	Engineering Grants (Passed through Arizona State University; PSERC M24)	620	17,637	**
47.041	Engineering Grants (Passed through Ball State University; 545881)	620	937	**
47.041	Engineering Grants (Passed through Columbia University; 525024)	620	14,534	**
47.041	Engineering Grants (Passed through Endometric Corporation; IPRTCA1108)	620	292	**
47.041	Engineering Grants (Passed through University of Oklahoma; 200917)	620	74,890	**
47.041	Engineering Grants (Passed through University of Wisconsin; 305K546, 339K352)	620	29,289	**
47.041	Engineering Grants	621	60,617	**
47.049	Mathematical and Physical Sciences (\$91,987 provided to subrecipients)	619	4,276,854	**
47.049	Mathematical and Physical Sciences (Passed through Institute for Mathematics and its Applications; 00002006205)	619	55,533	**
47.049	Mathematical and Physical Sciences (Passed through North Carolina State University; 2009-2719-01)	619	52,168	**
47.049	Mathematical and Physical Sciences (Passed through University of California, Santa Cruz; S0183170)	619	3,342	**
47.049	Mathematical and Physical Sciences (Passed through University of Notre Dame)	619	23,231	**
47.049	Mathematical and Physical Sciences (Passed through University of Wisconsin-Madison; 364K335)	619	26,646	**
47.049	Mathematical and Physical Sciences (\$47,927 provided to subrecipients)	620	3,452,659	**
47.049	Mathematical and Physical Sciences (Passed through College of Charleston; 520877ISU)	620	18,035	**
47.049	Mathematical and Physical Sciences (Passed through Missouri State University; 10075)	620	26,698	**
47.049	Mathematical and Physical Sciences (Passed through North Carolina State University; 2009271902)	620	58,214	**
47.049	Mathematical and Physical Sciences (Passed through Smithsonian Astrophysical Observatory; SV181010)	620	34,320	**
47.049	Mathematical and Physical Sciences (Passed through University of Louisville; ULR11081701)	620	39,123	**
47.049	Mathematical and Physical Sciences (Passed through University of Maryland; Z304402)	620	13,406	**
47.049	Mathematical and Physical Sciences (Passed through University of New Mexico; 74009387HO)	620	18,837	**
47.049	Mathematical and Physical Sciences (\$8,449 provided to subrecipients)	621	53,275	**
47.050	Geosciences	542	88,767	
47.050	Geosciences (\$3,829 provided to subrecipients)	619	1,094,327	**
47.050	Geosciences (Passed through Consortium of Universities for Advancement of Hydrologic Science, Inc.)	619	15,100	**
47.050	Geosciences (\$29,441 provided to subrecipients)	620	565,625	**
47.050	Geosciences	621	60,776	**
			<hr/>	<hr/>
				10,217,691
			<hr/>	
				8,152,341
			<hr/>	
				1,824,595
			<hr/>	

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<u>National Science Foundation (continued)</u>				
47.070	Computer and Information Science and Engineering (\$18,640 provided to subrecipients)	619	1,226,756	**
47.070	Computer and Information Science and Engineering (Passed through University of San Francisco; CNS-1016918)	619	7,067	**
47.070	Computer and Information Science and Engineering	620	3,103,013	**
47.070	Computer and Information Science and Engineering (Passed through Michigan State University; 612539ISU)	620	18,417	**
47.074	Biological Sciences	619	924,813	**
47.074	Biological Sciences (\$1,077,847 provided to subrecipients)	620	9,180,026	**
47.074	Biological Sciences (Passed through Boyce Thompson Institute; 1005)	620	241,337	**
47.074	Biological Sciences (Passed through Carnegie Institute; 6209101)	620	135,311	**
47.074	Biological Sciences (Passed through Cornell University; 558388804)	620	71,302	**
47.074	Biological Sciences (Passed through Kansas State University; S09026, S09043)	620	478,703	**
47.074	Biological Sciences (Passed through Missouri Botanical Garden; NSF05791IS)	620	13,474	**
47.074	Biological Sciences (Passed through Purdue University; 410128202)	620	13,184	**
47.074	Biological Sciences (Passed through South Dakota State University; 3FC054)	620	124,601	**
47.074	Biological Sciences (Passed through University of California; 10301097, SA535711291)	620	327,775	**
47.074	Biological Sciences (Passed through University of Florida; UF11218, UFIFAS000069309)	620	68,031	**
47.074	Biological Sciences (Passed through University of Georgia; RC3712264941686)	620	5,410	**
47.074	Biological Sciences (Passed through University of Indiana; BL4824384)	620	178,741	**
47.074	Biological Sciences (Passed through University of Minnesota; N001145101, D000430001)	620	153,280	**
47.074	Biological Sciences (Passed through University of Tennessee; 8500012913)	620	12,221	**
47.074	Biological Sciences (Passed through Yale University; C08D00642, C12D11361)	620	69,678	**
47.074	Biological Sciences	621	35,345	**
47.075	Social, Behavioral, and Economic Sciences (Passed through Carnegie Mellon University; 1121361-265223)	619	10,955	**
47.075	Social, Behavioral, and Economic Sciences (Passed through Pennsylvania State University; 4327-UI-NSF-9447)	619	4,642	**
47.075	Social, Behavioral, and Economic Sciences (\$99 provided to subrecipients)	619	935,130	**
47.075	Social, Behavioral, and Economic Sciences (\$5,475 provided to subrecipients)	620	165,523	**
47.075	Social, Behavioral, and Economic Sciences	621	27,156	**
47.076	Education and Human Resources (\$57,469 provided to subrecipients)	619	745,966	**
47.076	Education and Human Resources (Passed through Council of Graduate Schools)	619	10,213	**
47.076	Education and Human Resources (Passed through Drew University; DU-2011-01)	619	22,608	**
47.076	Education and Human Resources (Passed through Syracuse University; 21827-261402-01075-001 S02)	619	14,216	**
47.076	Education and Human Resources (Passed through University of Missouri-St. Louis; 00020090-1)	619	31,780	**

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CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Science Foundation (continued)</u>				
47.076	Education and Human Resources (\$512,593 provided to subrecipients)	620	3,770,372 **	
47.076	Education and Human Resources (Passed through Kirkwood Community College; 7011163012)	620	35,000 **	
47.076	Education and Human Resources (Passed through Michigan State University; RC101209ISU)	620	65,504 **	
47.076	Education and Human Resources (Passed through North Carolina State University; 2011122301)	620	15,777 **	
47.076	Education and Human Resources (Passed through Oklahoma State University; AA531470ISU)	620	55,336 **	
47.076	Education and Human Resources (Passed through Purdue University; 410138826)	620	6,819 **	
47.076	Education and Human Resources (Passed through Tennessee Tech University; P0004945)	620	417 **	
47.076	Education and Human Resources (Passed through University of Wisconsin; 416K430)	620	28,629 **	
47.076	Education and Human Resources	621	537,547	
47.076	Education and Human Resources (Passed through American Institute of Math)	621	3,945	
47.076	Education and Human Resources (Passed through Eastern Iowa Community College)	621	9,021	
47.076	Education and Human Resources (Passed through University of Wisconsin)	621	2,562	5,355,712
47.078	Polar Programs	620	75,607 **	75,607
47.079	International Science and Engineering (OISE)	620	25,181 **	
47.079	International Science and Engineering (OISE) (Passed through Civilian Research and Development Foundation; UKC22970LV09)	620	109 **	
47.079	International Science and Engineering (OISE) (Passed through Texas Tech University; 1316D08301)	620	112,424 **	137,714
47.080	Office of Cyberinfrastructure	620	912,166 **	912,166
47.081	Office of Experimental Program to Stimulate Competitive Research (\$65,826 provided to subrecipients)	620	1,079,715 **	1,079,715
47.082	ARRA - Trans-NSF Recovery Act Research Support	619	663,662 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (Passed through Virginia Polytechnic Institute and State University; 478093-19235)	619	12,497 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (\$133,057 provided to subrecipients)	620	3,263,579 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (Passed through Washington University; WUHT1050)	620	47,848 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support	621	30,068 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (\$112,999 provided to subrecipients)	621	180,105	4,197,759
Total National Science Foundation			49,485,191	49,485,191
<u>U.S. Small Business Administration</u>				
59.037	Small Business Development Centers (\$1,457,750 provided to subrecipients)	620	1,733,258	1,733,258
59.043	Women's Business Ownership Assistance (Passed through Iowans for Social & Economic Development Ventures)	621	55,251	55,251
59.061	State Trade and Export Promotion Pilot Grant Program (\$73,457 provided to subrecipients)	269	103,506	103,506

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<u>U.S. Small Business Administration (continued)</u>				
59.000	Other Federal Assistance: Unknown Title	621	67,538	67,538
	Total U.S. Small Business Administration		<u>1,959,553</u>	<u>1,959,553</u>
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	3,880,788	3,880,788
64.009	Veterans Medical Care Benefits	671	5,731	5,731
64.012	Veterans Prescription Service	671	54,654	54,654
64.014	Veterans State Domiciliary Care	671	1,329,855	1,329,855
64.015	Veterans State Nursing Home Care	671	18,065,931	18,065,931
64.000	Other Federal Assistance: Unknown Title	620	43,938 **	43,938
	Total U.S. Department of Veterans Affairs		<u>23,380,897</u>	<u>23,380,897</u>
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$115,650 provided to subrecipients)	588	276,889	276,889
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$37,500 provided to subrecipients)	542	521,710	521,710
66.040	State Clean Diesel Grant Program (\$328,873 provided to subrecipients)	542	340,904	340,904
66.202	Congressionally Mandated Projects (Passed through The Consortium for Plant Biotechnology Research, Inc. ; EPA83438801298, EPA8348801337)	620	106,544 **	106,544
66.439	Targeted Watersheds Grants	009	53,675	
66.439	Targeted Watersheds Grants (\$30,279 provided to subrecipients)	620	95,967 **	149,642
66.454	Water Quality Management Planning	542	184,094	
66.454	ARRA - Water Quality Management Planning	542	17,207	201,301
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$19,310,923 provided to subrecipients)	542	19,706,620	
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds (\$8,807,700 provided to subrecipients)	542	8,807,700	28,514,320
66.460	Nonpoint Source Implementation Grants (\$2,632,004 provided to subrecipients)	542	5,052,453	
66.460	Nonpoint Source Implementation Grants (Passed through Howard County Soil and Water Conservation District; Silver Creek Watershed)	620	5,000	
66.460	Nonpoint Source Implementation Grants (Passed through Madison County Soil and Water Conservation District; Community Assessments Key)	620	5,000	5,062,453
66.461	Regional Wetland Program Development Grants	542	257,187	
66.461	Regional Wetland Program Development Grants (\$7,783 provided to subrecipients)	620	105,421 **	362,608
66.463	Water Quality Cooperative Agreements	009	2,478	2,478
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$24,146,163 provided to subrecipients)	542	28,479,755	
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds (\$147,095 provided to subrecipients)	542	147,095	28,626,850

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<u>U.S. Environmental Protection Agency (continued)</u>				
66.469	Great Lakes Program (\$83,067 provided to subrecipients)	619	160,905 **	160,905
66.474	Water Protection Grants to the States	542	33,496	33,496
66.500	Environmental Protection Consolidated Research (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83293301282)	620	29,452 **	29,452
66.509	Science To Achieve Results (STAR) Research Program (\$51,994 provided to subrecipients)	619	497,906 **	
66.509	Science To Achieve Results (STAR) Research Program	620	636 **	498,542
66.514	Science To Achieve Results (STAR) Fellowship Program	619	11,294 **	
66.514	Science To Achieve Results (STAR) Fellowship Program	620	98,313	109,607
66.516	P3 Award: National Student Design Competition for Sustainability	619	6,089 **	
66.516	P3 Award: National Student Design Competition for Sustainability	620	5,710 **	11,799
66.600	Environmental Protection Consolidated Grants for the Insular Areas - Program Support	542	178,894	178,894
66.605	Performance Partnership Grants	009	799,510	
66.605	Performance Partnership Grants (\$334,932 provided to subrecipients)	542	6,555,741	7,355,251
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	275,601	275,601
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	588	316,366	316,366
66.708	Pollution Prevention Grants Program	542	137,045	137,045
66.714	Regional Agricultural IPM Grants	620	23,686 **	23,686
66.717	Source Reduction Assistance	542	53,045	53,045
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	327,660	327,660
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	542	680,108	680,108
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	912,348	
66.805	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	664,458	1,576,806
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program	009	43,686	43,686
66.817	State and Tribal Response Program Grants (\$100,982 provided to subrecipients)	542	570,960	570,960
66.951	Environmental Education Grants	285	5,466	5,466
66.000	Other Federal Assistance:			
	Unknown Title	619	28,099 **	
	Unknown Title (Passed through Westat, Inc.; 8671.03)	619	83,558 **	
	Unknown Title	620	194,326 **	
	Unknown Title (Passed through Winneshiek County Soil and Water Conservation District; Yellow River)	620	5,000 **	310,983
	Total U.S. Environmental Protection Agency		76,865,057	76,865,057
<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	21,995 **	21,995
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	619	18,115 **	18,115
	Total U.S. Nuclear Regulatory Commission		40,110	40,110

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<u>U.S. Department of Energy</u>				
81.041	State Energy Program	219	16,403	
81.041	State Energy Program (\$32,726 provided to subrecipients)	301	127,385	
81.041	ARRA - State Energy Program (\$12,399,753 provided to subrecipients)	301	20,127,153	
81.041	ARRA - State Energy Program	542	462,200	20,733,141
81.042	Weatherization Assistance for Low-Income Persons (\$2,855,851 provided to subrecipients)	379	2,949,610	
81.042	ARRA - Weatherization Assistance for Low-Income Persons (\$22,396,520 provided to subrecipients)	379	23,326,320	26,275,930
81.049	Office of Science Financial Assistance Program (\$27,394 provided to subrecipients)	619	1,755,445 **	
81.049	Office of Science Financial Assistance Program (Passed through Rutgers University; 3852)	619	95,608 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Kansas; FY2012-061)	619	52,637 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234171D, 234171H)	619	173,461 **	
81.049	Office of Science Financial Assistance Program	620	2,879,566 **	
81.049	Office of Science Financial Assistance Program (Passed through Kansas State University; S08141)	620	22,822 **	
81.049	Office of Science Financial Assistance Program (Passed through REB Research and Consulting; T12ANB Coated Refractory)	620	887 **	
81.049	Office of Science Financial Assistance Program (Passed through Smithsonian Astrophysical Observatory; SV171002)	620	5,651 **	
81.049	Office of Science Financial Assistance Program (Passed through Texas Tech University; 21E06101)	620	22,009 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Maryland; Z710102)	620	41,555 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Michigan; 3002032568)	620	117,447 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151R Project 6.18)	620	13,000 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Virginia; GQ10044133946)	620	81,554 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Wisconsin; 384H952, 383K880)	620	114,132 **	
81.049	Office of Science Financial Assistance Program (\$31,957 provided to subrecipients)	621	246,456 **	
81.049	ARRA - Office of Science Financial Assistance Program	620	104,260 **	5,726,490
81.057	University Coal Research	620	45,237 **	45,237
81.079	Regional Biomass Energy Programs (Passed through Mississippi State University; 01110032217501)	620	38,928 **	
81.079	Regional Biomass Energy Programs (Passed through South Dakota State University; 3TG160, 3TK146, 3TD162, 3TA146)	620	163,450 **	202,378
81.086	Conservation Research and Development	620	81,871 **	
81.086	ARRA - Conservation Research and Development (Passed through Pleotint; EE0004011)	620	39,291 **	121,162
81.087	Renewable Energy Research and Development (Passed through University of Kentucky Research Foundation; 3048105505-08-530)	619	57,174 **	
81.087	Renewable Energy Research and Development	620	391,418 **	
81.087	Renewable Energy Research and Development (Passed through Arizona State University; 10370)	620	88,917 **	
81.087	Renewable Energy Research and Development (Passed through Donald Danforth Plant Science Center; 28302DD)	620	82,593 **	

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<u>U.S. Department of Energy (continued)</u>				
81.087	Renewable Energy Research and Development (Passed through North Dakota State University; FAR0017964)	620	19,568 **	
81.087	Renewable Energy Research and Development (Passed through Northern Illinois University; Biodiesel Fuel)	620	14,001 **	
81.087	Renewable Energy Research and Development (Passed through South Dakota State University; 3TF154, 3TD153)	620	46,245 **	
81.087	Renewable Energy Research and Development (Passed through The Consortium for Plant Biotechnology Research, Inc.; GO12026322, GO12026329, GO12026299, GO12026326)	620	161,557 **	
81.087	Renewable Energy Research and Development	621	308,067 **	
81.087	ARRA - Renewable Energy Research and Development	542	83,307	
81.087	ARRA - Renewable Energy Research and Development (Passed through West Virginia University; 10051ARRAISU)	620	103,241 **	1,356,088
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	714,890	714,890
81.113	Defense Nuclear Nonproliferation Research	619	279,141 **	279,141
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	620	80,824 **	80,824
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through Arizona State University; SC093, NETLPSERC, 09209)	620	138,158 **	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	219	133,290	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	301	13,418	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through University of Minnesota)	621	6,508	291,374
81.127	ARRA - Energy Efficient Appliance Rebate Program (EEARP) (\$758,300 provided to subrecipients)	301	813,166	813,166
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)	542	27,950	
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (\$3,735,558 provided to subrecipients)	301	3,998,174	4,026,124
81.135	Advanced Research and Projects Agency Energy Financial Assistance Program	620	33,418 **	
81.135	ARRA - Advanced Research and Projects Agency Energy Financial Assistance Program (\$79,100 provided to subrecipients)	620	485,606 **	519,024
81.000	Other Federal Assistance:			
	Unknown Title	619	145,118 **	
	Unknown Title (Passed through Massachusetts Institute of Technology; PO5700012161)	619	63,185 **	
	Unknown Title (Passed through Stanford Linear Accelerator Center; DE-AC02-76SF00515)	619	23,764 **	
	Unknown Title (Passed through Universities Research Association, Inc.; PO 510438, PO 553270, PO 600721, PO 600722)	619	419,315 **	
	Unknown Title	620	83 **	
	Unknown Title (Passed through Advanced Technology Institute; 2005303, 2005303/SUBTASK 4.1)	620	27,718 **	
	Unknown Title (Passed through Argonne National Laboratory; IF31422, APPOINTMENT AGREEMENT, 2F30301, 2F31981)	620	91,272 **	
	Unknown Title (Passed through Arizona State University; 11623)	620	111,440 **	
	Unknown Title (Passed through Battelle Energy Alliance, LLC; 139495, 4000078135, 167288, 00121271)	620	109,989 **	

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<u>U.S. Department of Energy (continued)</u>				
	Unknown Title (Passed through Brookhaven National Laboratory; 149282, 202004, 183423)	620	209,375 **	
	Unknown Title (Passed through Honeywell International, Inc.; EP39951, EP39438, EP40022, EP42637, Energy Forging Investigation, Senior Design Project, Syntactic Foam Process, Stainless Steel Recycling)	620	258,119 **	
	Unknown Title (Passed through Idaho National Laboratory; 00115470)	620	6,364 **	
	Unknown Title (Passed through Krell Institute; Science Graduate Fellowship)	620	44,828 **	
	Unknown Title (Passed through Lawrence Berkeley Laboratory; 6958069, 6940369, 6954484, 7017340)	620	48,321 **	
	Unknown Title (Passed through Los Alamos National Laboratory; 122304, 8518000110)	620	38,600 **	
	Unknown Title (Passed through National Renewable Energy Laboratory; NFT88854001, ZCE04062501) (\$182,855 provided to subrecipients)	620	777,720 **	
	Unknown Title (Passed through Pacific Northwest National Laboratory; 83198)	620	16,469 **	
	Unknown Title (Passed through Sandia National Laboratories; 1200824, 1163155, 903580)	620	153,615 **	
	Unknown Title (Passed through University of Colorado; 0000061090)	620	74,869 **	
	Unknown Title (Passed through University of Texas; 2639055561)	620	11,853 **	
	ARRA - Unknown Title (Passed through Brookhaven National Laboratory; 183423)	620	4,108 **	2,636,125
	Total U.S. Department of Energy		63,821,094	63,821,094
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$3,115,395 provided to subrecipients)	282	3,557,063	3,557,063
84.007	Federal Supplemental Educational Opportunity Grants	619	469,554 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	667,436 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	325,317 *	1,462,307
84.011	Migrant Education_State Grant Program (\$1,204,065 provided to subrecipients)	282	1,342,434	1,342,434
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	282	369,977	369,977
84.016	Undergraduate International Studies and Foreign Language Programs	619	34,159	
84.016	Undergraduate International Studies and Foreign Language Programs	620	63,956	98,115
84.021	Overseas Programs - Group Projects Abroad	619	24,420	24,420
84.032	Federal Family Education Loans	284	39,780,761 *	39,780,761
84.033	Federal Work-Study Program	619	1,303,064 *	
84.033	Federal Work-Study Program	620	1,267,893 *	
84.033	Federal Work-Study Program	621	463,087 *	3,034,044
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	2,129,844 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	2,611,027 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	1,664,177 *	6,405,048
84.048	Career and Technical Education - Basic Grants to States (\$10,268,513 provided to subrecipients)	282	11,813,881	11,813,881
84.063	Federal Pell Grant Program	619	15,886,957 *	
84.063	Federal Pell Grant Program	620	22,850,652 *	
84.063	Federal Pell Grant Program	621	11,455,564 *	50,193,173

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<u>U.S. Department of Education (continued)</u>				
84.116	Fund for the Improvement of Postsecondary Education (\$106,758 provided to subrecipients)	619	374,561 **	
84.116	Fund for the Improvement of Postsecondary Education (\$7,452 provided to subrecipients)	619	60,223	
84.116	Fund for the Improvement of Postsecondary Education (\$31,307 provided to subrecipients)	620	70,738	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Florida State College; Disseminating Effective Learning Through Automation)	620	56,716	
84.116	Fund for the Improvement of Postsecondary Education (Passed through the University of Wisconsin; 182K781)	620	6,470	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; 304810653310145)	620	21,171	
84.116	Fund for Improvement of Postsecondary Education (\$9,821 provided to subrecipients)	621	49,393	
84.116	Fund for Improvement of Postsecondary Education (Passed through East Tennessee State University)	621	17,915	657,187
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	131	6,061,305	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	283	22,634,920	28,696,225
84.129	Rehabilitation Long-Term Training	619	310,886	310,886
84.133	National Institute on Disability and Rehabilitation Research (Passed through Gallaudet University)	619	162,741 **	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Syracuse University; 22136-01434-S09, 25783-02961-S01)	619	27,108 **	189,849
84.153	Business and International Education Projects	619	2,495	2,495
84.161	Rehabilitation Services_Client Assistance Program	379	119,380	119,380
84.170	Javits Fellowships	619	39,648	
84.170	Javits Fellowships	620	30,537	70,185
84.184	Safe and Drug-Free Schools and Communities_National Programs (\$7,289 provided to subrecipients)	282	3,362,527	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Iowa City Community School District)	619	12,179	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Los Angeles Unified School District; 1100379)	619	17,052	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Maquoketa Community School District)	619	8,006	
84.184	Safe and Drug-Free Schools and Communities_National Programs (\$137,095 provided to subrecipients)	642	146,898	3,546,662
84.185	Byrd Honors Scholarships	282	81,554	81,554
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$498,763 provided to subrecipients)	282	498,763	
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$1,639 provided to subrecipients)	588	15,404	514,167
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	131	63,795	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	266,769	330,564
84.195	Bilingual Education_Professional Development	619	363,712	363,712
84.196	Education for Homeless Children and Youth (\$253,518 provided to subrecipients)	282	305,600	305,600
84.200	Graduate Assistance in Areas of National Need	619	630,262	
84.200	Graduate Assistance in Areas of National Need	620	44,569	674,831

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<u>U.S. Department of Education (continued)</u>				
84.215	Fund for the Improvement of Education (\$4,932,403 provided to subrecipients)	282	5,091,547	
84.215	Fund for the Improvement of Education (Passed through Cedar Rapids Community School District)	619	70,957	
84.215	Fund for the Improvement of Education	621	170,271	5,332,775
84.224	Assistive Technology (\$158,765 provided to subrecipients)	619	456,422	456,422
84.229	Language Resource Centers	620	47	47
84.243	Tech-Prep Education (\$26,172 provided to subrecipients)	282	26,172	26,172
84.264	Rehabilitation Training_Continuing Education (Passed through Syracuse University; 21708-02063-S02)	619	26,094	26,094
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	131	24,779	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	283	54,879	79,658
84.268	Federal Direct Student Loans	619	213,452,234 *	
84.268	Federal Direct Student Loans	620	158,460,978 *	
84.268	Federal Direct Student Loans	621	70,304,236 *	442,217,448
84.287	Twenty-First Century Community Learning Centers (\$4,041,699 provided to subrecipients)	282	4,423,564	4,423,564
84.295	Ready-To-Learn Television (Passed through Corporation for Public Broadcasting)	285	90,821	90,821
84.304	Civic Education - We the People and the Cooperative Education Exchange Program (Passed through Center for Civic Education; CC 10-11 5801 IA)	619	6,439	6,439
84.305	Education Research, Development and Dissemination (\$275,767 provided to subrecipients)	619	2,078,294 **	2,078,294
84.310	Parental Information and Resource Centers (Passed through School Administrators of Iowa; Evaluation of the Iowa Statewide Parental Information and Resource Center)	620	4,137	4,137
84.323	Special Education - State Personnel Development (\$1,041,163 provided to subrecipients)	282	1,533,072	1,533,072
84.324	Research in Special Education (\$129,998 provided to subrecipients)	620	856,913 **	
84.324	Research in Special Education (Passed through University of Kansas; FY2010007)	620	76,521 **	933,434
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	267,607	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	620	132,273	
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	5,528	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (Passed through Kirkwood Community College; ISUSM91216)	620	7,217	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	621	333,189	745,814
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282	110,752	110,752
84.327	Special Education_Technology and Media Services for Individuals with Disabilities	621	104,106 **	104,106
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (\$43,406 provided to subrecipients)	282	43,406	43,406
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	619	38,921	38,921

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CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	1,576,776	1,576,776
84.335	Child Care Access Means Parents in School	620	160,819	160,819
84.343	Assistive Technology_State Grants for Protection and Advocacy (\$8,018 provided to subrecipients)	619	67,427	67,427
84.358	Rural Education (\$331,409 provided to subrecipients)	282	355,843	355,843
84.365	English Language Acquisition State Grants (\$2,435,515 provided to subrecipients)	282	2,614,227	
84.365	English Language Acquisition State Grants	619	21,832	2,636,059
84.366	Mathematics and Science Partnerships (\$438,290 provided to subrecipients)	282	779,047	
84.366	Mathematics and Science Partnerships (Passed through Mississippi State University; 19210036109901)	620	30,000 **	809,047
84.367	Improving Teacher Quality State Grants (\$18,942,396 provided to subrecipients)	282	19,523,259	
84.367	Improving Teacher Quality State Grants (\$11,170 provided to subrecipients)	615	555,732	20,078,991
84.369	Grants for State Assessments and Related Activities (\$3,025,250 provided to subrecipients)	282	5,599,493	5,599,493
84.371	Striving Readers	282	20,412	20,412
84.372	Statewide Data Systems	282	1,984,425	1,984,425
84.375	Academic Competitiveness Grants	619	385 *	
84.375	Academic Competitiveness Grants	620	675 *	1,060
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	619	16,000 *	16,000
84.378	College Access Challenge Grant Program	284	492,100	492,100
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	620	409,764 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	621	2,450,560 *	2,860,324
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	620	425,943	425,943
84.396	ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act (Passed through Ohio State University)	621	308,105	308,105
84.405	ARRA - Teacher Quality Partnerships, Recovery Act (\$199,936 provided to subrecipients)	282	1,839,191	1,839,191
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education	619	472,031	472,031
84.408	Postsecondary Education Scholarships for Veteran's Dependents	619	5,550 *	5,550
84.410	Education Jobs Fund (\$1,425,352 provided to subrecipients)	282	1,579,678	1,579,678
84.928	National Writing Project (Passed through National Writing Project Corporation)	621	38,372	38,372
<u>Title I, Part A Cluster:</u>				
84.010	Title I Grants to Local Educational Agencies (\$74,607,482 provided to subrecipients)	282	75,135,730	
84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act (\$2,080,276 provided to subrecipients)	282	2,220,921	77,356,651
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education_Grants to States (\$106,714,588 provided to subrecipients)	282	116,831,518	
84.027	ARRA - Special Education_Grants to States (Passed through Green Valley Area Education Agency #14)	619	2	116,831,520

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<u>U.S. Department of Education (continued)</u>				
84.173	Special Education_Preschool Grants (\$3,012,487 provided to subrecipients)	282	4,149,562	
84.391	ARRA - Special Education Grants to States, Recovery Act	282	122,107	121,103,189
<u>TRIO Cluster:</u>				
84.042	TRIO_Student Support Services	619	329,676	
84.042	TRIO_Student Support Services	620	358,632	
84.042	TRIO_Student Support Services	621	387,155	
			1,075,463	
84.044	TRIO_Talent Search	620	346,737	
84.044	TRIO_Talent Search	621	416,203	
			762,940	
84.047	TRIO_Upward Bound	619	510,191	
84.047	TRIO_Upward Bound	620	242,742	
84.047	TRIO_Upward Bound	621	370,091	
			1,123,024	
84.066	TRIO_Educational Opportunity Centers	621	430,603	
84.217	TRIO_McNair Post-Baccalaureate Achievement	619	157,775	
84.217	TRIO_McNair Post-Baccalaureate Achievement	620	265,666	
84.217	TRIO_McNair Post-Baccalaureate Achievement	621	249,927	
			673,368	4,065,398
<u>Independent Living State Grants Cluster:</u>				
84.169	Independent Living_State Grants	131	35,677	
84.169	Independent Living_State Grants (\$153,456 provided to subrecipients)	283	262,089	
			297,766	
84.398	ARRA - Independent Living State Grants, Recovery Act	131	10,449	
84.398	ARRA - Independent Living State Grants, Recovery Act (\$20,616 provided to subrecipients)	283	20,689	
			31,138	328,904
<u>Independent Living Services for Older Individuals Who Are Blind Cluster:</u>				
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	131	477,794	
84.399	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act	131	8,209	486,003
<u>Early Intervention Services (IDEA) Cluster:</u>				
84.181	Special Education-Grants for Infants and Families (\$3,099,031 provided to subrecipients)	282	4,136,519	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (\$16,245 provided to subrecipients)	282	141,643	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Area Education Agency 267)	619	81	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Grant Wood Area Education Agency)	619	335	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Keystone Area Education Agency)	619	15	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Loess Hills Area Education Agency #13)	619	46	

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<u>U.S. Department of Education (continued)</u>				
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Northwest Area Education Agency)	619	22,088	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Prairie Lakes Area Education Agency)	619	200	
			164,408	4,300,927
<u>Educational Technology State Grants Cluster:</u>				
84.318	Educational Technology State Grants (\$1,075,344 provided to subrecipients)	282	1,172,007	
84.386	ARRA - Education Technology State Grants, Recovery Act (\$1,493,469 provided to subrecipients)	282	1,526,176	2,698,183
<u>School Improvement Grants Cluster:</u>				
84.377	School Improvement Grants (\$3,867,661 provided to subrecipients)	282	4,016,718	
84.388	ARRA - School Improvement Grants, Recovery Act (\$2,888,653 provided to subrecipients)	282	2,996,201	7,012,919
84.000	Other Federal Assistance:			
	American Printing House for the Blind Federal Quota Grant	617	1,456	
	Unknown Title (Passed through Fayette County, Kentucky; 2020 Vision Evaluation)	620	1,083 **	2,539
	Total U.S. Department of Education		870,878,255	870,878,255
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	300	
89.003	National Historical Publications and Records Grants (Passed through University of Nebraska; 25-0512-0023-002, 25-0512-0024-002)	619	27,053	27,353
	Total National Archives and Records Administration		27,353	27,353
<u>U.S. Election Assistance Commission</u>				
90.401	Help America Vote Act Requirements Payments	635	676,910	676,910
	Total U.S. Election Assistance Commission		676,910	676,910
<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 (\$21,525 provided to subrecipients)	297	43,002	43,002
93.042	Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	297	180,769	180,769
93.043	Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services (\$212,263 provided to subrecipients)	297	223,939	223,939
93.048	Special Programs for the Aging Title IV_and Title II_Discretionary Projects (\$150,703 provided to subrecipients)	297	165,767	165,767
93.052	National Family Caregiver Support, Title III, Part E (\$1,572,290 provided to subrecipients)	297	1,658,413	1,658,413

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.061	Innovations in Applied Public Health Research	619	30,936 **	
93.061	Innovations in Applied Public Health Research (Passed through Regents of the University of Michigan; 3001768688)	619	20,720 **	
93.061	Innovations in Applied Public Health Research (\$32,679 provided to subrecipients)	620	411,157 **	462,813
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure (Passed through Association of Public Health Laboratories; 1U60HM000803, 56400-200-039-12-10, 56400-200-621-12-14, 56400-200-621-12-17)	619	128,173 **	
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure (Passed through Genetic Alliance)	619	6,018 **	134,191
93.069	Public Health Emergency Preparedness (\$6,253,291 provided to subrecipients)	588	8,733,573	
93.069	Public Health Emergency Preparedness (\$87,516 provided to subrecipients)	619	515,266	9,248,839
93.070	Environmental Public Health and Emergency Response	542	7,502	
93.070	Environmental Public Health and Emergency Response (\$168,777 provided to subrecipients)	588	495,836	503,338
93.087	Enhance Safety of Children Affected by Substance Abuse	444	451,407	451,407
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (\$139,024 provided to subrecipients)	588	202,861	202,861
93.103	Food and Drug Administration_Research	427	2,500	
93.103	Food and Drug Administration_Research (Passed through Children's Hospital of Boston; 0000437055)	619	7,650 **	
93.103	Food and Drug Administration_Research (Passed through University of Washington; 676075, 701467)	619	17,385 **	
93.103	Food and Drug Administration_Research (\$11,845 provided to subrecipients)	620	208,306 **	
93.103	Food and Drug Administration_Research (Passed through University of California; 08002947ISUST)	620	14,049 **	249,890
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	401	1,062,993	1,062,993
93.110	Maternal and Child Health Federal Consolidated Programs (\$62,836 provided to subrecipients)	588	294,793	
93.110	Maternal and Child Health Federal Consolidated Programs	619	170,502 **	
93.110	Maternal and Child Health Federal Consolidated Programs (\$1,045 provided to subrecipients)	619	629,928	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Children's Mercy Hospitals and Clinics; 05-0005)	619	82,426	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Oklahoma Health Sciences Center; TS20101488-26, TS20101488-36)	619	40,664	1,218,313
93.113	Environmental Health (\$247,164 provided to subrecipients)	619	2,836,532 **	
93.113	Environmental Health (Passed through Applied Nanotech Holdings, Inc.)	619	6,149 **	
93.113	Environmental Health (Passed through Regents of the University of Michigan)	619	18,457 **	
93.113	Environmental Health (Passed through Texas A&M University; S080015)	619	518 **	
93.113	Environmental Health (Passed through Trustees of Columbia University; 12 (GG005166))	619	6 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.113	Environmental Health (Passed through University of California, San Francisco; 6842sc)	619	19,850 **	
93.113	Environmental Health (Passed through University of North Carolina at Chapel Hill; UNC 5-30959)	619	13,806 **	
93.113	Environmental Health (\$24,098 provided to subrecipients)	620	1,092,793 **	3,988,111
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$108,396 provided to subrecipients)	588	390,412	390,412
93.121	Oral Diseases and Disorders Research (\$2,329,269 provided to subrecipients)	619	8,585,734 **	
93.121	Oral Diseases and Disorders Research (Passed through Sanford Research/USD; SR2009-05)	619	46,607 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Louisville Research Foundation; OGMB101066)	619	17,888 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Michigan; 3002211940)	619	51,762 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 9003845, 0007106)	619	120,565 **	8,822,556
93.124	Nurse Anesthetist Traineeships	619	2,800 **	2,800
93.127	Emergency Medical Services for Children (\$11,551 provided to subrecipients)	588	163,723	163,723
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	588	172,039	172,039
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention (\$293,178 provided to subrecipients)	588	764,655	
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention (\$11,675 provided to subrecipients)	619	530,735 **	1,295,390
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$302,398 provided to subrecipients)	588	373,344	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$24,711 provided to subrecipients)	619	929,309 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Assault; 5881RP01, 5882RP01)	619	22,483 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR3760104695138, RR2743754695138)	620	151,504 **	1,476,640
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education (\$68,484 provided to subrecipients)	619	3,253,867 **	3,253,867
93.145	AIDS Education and Training Centers (Passed through University of Illinois at Chicago; 2010-04296-03)	619	128,712 **	128,712
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$284,336 provided to subrecipients)	401	295,619	295,619
93.155	Rural Health Research Centers (\$278,945 provided to subrecipients)	619	776,864 **	
93.155	Rural Health Research Centers (Passed through University of Missouri-Columbia; C00025873-2, C00030268-1, C00034149-1)	619	73,040 **	
93.155	Rural Health Research Centers (Passed through University of North Carolina at Chapel Hill; 5-30856) (\$64,289 provided to subrecipients)	619	253,098 **	1,103,002
93.165	Grants to States for Loan Repayment Program (\$150,000 provided to subrecipients)	588	150,000	150,000
93.172	Human Genome Research (\$69,753 provided to subrecipients)	619	314,473 **	
93.172	Human Genome Research (Passed through Stanford University; 22627020-39992-A)	619	79,890 **	
93.172	Human Genome Research (Passed through University of Rochester; 414902-G)	619	25,420 **	419,783

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.173	Research Related to Deafness and Communication Disorders (\$1,495,386 provided to subrecipients)	619	10,541,674 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Creighton University; 270697-2)	619	28,053 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Etymotic Research, Inc.)	619	17,442 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Feinstein Institute for Medical Research; 500374)	619	3,813 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Stanford University; 60002429-52770-A)	619	3,796 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Massachusetts Eye and Ear Infirmary)	619	9,631 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Northwestern University; SPoo12457-PROJ0003363)	619	30,907 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Purdue University; 4102-22324)	619	74,403 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2011-2559)	619	78,429 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Research Institute at Nationwide Children's Hospital)	619	8,500 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Utah; 10014605-01)	619	102,566 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Washington; 668629)	619	19,255 **	
93.173	Research Related to Deafness and Communication Disorders	620	170,652 **	11,089,121
93.184	Disabilities Prevention (\$275,381 provided to subrecipients)	588	436,781	
93.184	Disabilities Prevention (Passed through Children's Mercy Hospitals and Clinics; 11-0015)	619	12,855	449,636
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	588	11,522	11,522
93.212	Chiropractic Demonstration Project Grants (Passed through Palmer Chiropractic University; GY2)	619	78,587 **	78,587
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Massachusetts General Hospital)	619	3,803 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Palmer College of Chiropractic; 2250, D1P2, D2P3)	619	108,965 **	
93.213	Research and Training in Complementary and Alternative Medicine	620	11,128 **	123,896
93.217	Family Planning_Services (\$1,408,384 provided to subrecipients)	588	1,677,726	1,677,726
93.226	Research on Healthcare Costs, Quality and Outcomes (\$464,684 provided to subrecipients)	619	3,025,050 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Tennessee Health Science Center; 9000007946-1)	619	12,796 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Mayo Clinic; 1R01HS01753701)	620	76,979 **	3,114,825
93.233	National Center on Sleep Disorders Research	619	630,855 **	630,855
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$98,272 provided to subrecipients)	588	245,299	245,299
93.235	Affordable Care Act (ACA) Abstinence Education Program	588	9,061	9,061
93.236	Grants to States to Support Oral Health Workforce Activities	619	221,851	221,851
93.240	State Capacity Building	588	73,031	73,031

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.241	State Rural Hospital Flexibility Program (\$519,512 provided to subrecipients)	588	797,190	797,190
93.242	Mental Health Research Grants (\$217,810 provided to subrecipients)	619	5,681,263 **	
93.242	Mental Health Research Grants (Passed through California Institute of Technology; 23A-1092504)	619	2,438 **	
93.242	Mental Health Research Grants (Passed through City University of New York; 41594-A)	619	8,389 **	
93.242	Mental Health Research Grants (Passed through Columbia University; 10 5-65127)	619	126,874 **	
93.242	Mental Health Research Grants (Passed through Oregon Research Institute; R02 MH084931)	619	39,624 **	
93.242	Mental Health Research Grants (Passed through University of California, San Diego; PO 10314653)	619	156,134 **	
93.242	Mental Health Research Grants (Passed through University of Cincinnati; 1 P50 MH077138)	619	14,088 **	
93.242	Mental Health Research Grants (Passed through University of Illinois; 2011-00082-01)	619	81,625 **	
93.242	Mental Health Research Grants (Passed through University of Maryland, Baltimore; SR00000614)	619	63,765 **	
93.242	Mental Health Research Grants (\$63,063 provided to subrecipients)	620	209,671 **	
93.242	Mental Health Research Grants (Passed through Children's Hospital Medical Center; 102316ISU)	620	10,915 **	
93.242	Mental Health Research Grants (Passed through University of Georgia; RR2743333841438)	620	75,221 **	
93.242	Mental Health Research Grants (Passed through Notre Dame University)	621	80,891 **	6,550,898
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	226	126,522	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	401	73,742	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$2,834,953 provided to subrecipients)	588	3,817,401	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$61,904 provided to subrecipients)	619	686,501	4,704,166
93.249	Public Health Training Centers Grant Program (\$3,333 provided to subrecipients)	619	613,190	613,190
93.251	Universal Newborn Hearing Screening	619	426,701	426,701
93.262	Occupational Safety and Health Program (\$144,025 provided to subrecipients)	588	313,756	
93.262	Occupational Safety and Health Program (\$68,473 provided to subrecipients)	619	4,826,970 **	
93.262	Occupational Safety and Health Program (Passed through Center to Protect Workers' Rights; 3002-021-01)	619	95,938 **	
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Foundation; 5U54OH009568-04) (\$16,033 provided to subrecipients)	619	222,097 **	
93.262	Occupational Safety and Health Program (Passed through University of California, San Francisco; 6277sc)	619	43,545 **	
93.262	Occupational Safety and Health Program (Passed through University of North Carolina at Chapel Hill; 5-39120, 5-53607, 5-53735)	619	56,689 **	
93.262	Occupational Safety and Health Program (Passed through University of Texas Health Science Center at Tyler; 2U54OH007541)	619	34,721 **	5,593,716

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.270	Adult Viral Hepatitis Prevention and Control	588	118,914	118,914
93.273	Alcohol Research Programs (\$17,801 provided to subrecipients)	619	1,278,725 **	
93.273	Alcohol Research Programs (Passed through State University of New York Research Foundation; 55414/1009189, 58769)	619	528,880 **	
93.273	Alcohol Research Programs (Passed through University of Georgia; RR274-272/4694968)	619	18,006 **	
93.273	Alcohol Research Programs (Passed through University of Wisconsin-Madison; 198K376)	619	138,461 **	1,964,072
93.275	Substance Abuse and Mental Health Services-Access To Recovery (\$153,228 provided to subrecipients)	588	3,241,060	3,241,060
93.279	Drug Abuse and Addiction Research Programs (\$152,746 provided to subrecipients)	619	1,196,221 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 549)	619	100,059 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Emory University; S486208)	619	1,308 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Syntrix Biosystems, Inc.)	619	133 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR274-301/3505868, RR376-009/4693618)	619	204,262 **	
93.279	Drug Abuse and Addiction Research Programs (\$753,512 provided to subrecipients)	620	2,473,138 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 551, 574)	620	182,059 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Penn State University; 4489ISUDHHS0389)	620	36,759 **	4,193,939
93.281	Mental Health Research Career/Scientist Development Awards (\$3,908 provided to subrecipients)	619	616,621 **	616,621
93.282	Mental Health National Research Service Awards for Research Training	619	27,519 **	27,519
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (\$4,304,659 provided to subrecipients)	588	7,281,047	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance	619	1,982,916 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Association of Public Health Laboratories; U60/CD303019)	619	10,412 **	
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	16,232 **	
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 EPI10000028, OE FHA EPI0000035, OE FHA EPI2000025)	619	21,231 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Health Research, Inc.; 5U01DD00048703, 5U01DD00048704, 3084-04, 3084-05, 3694-02)	619	84,430 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Infectious Diseases Society of America; 5U50 C1000358-05)	619	263,209 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Mt. Sinai School of Medicine; 0254-5523-4609)	619	8,518 **	
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through University of Arizona; Y552124)	619	1,804 **	9,669,799
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$100,097 provided to subrecipients)	619	1,090,379 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Brigham and Women's Hospital; 106370)	619	222,191 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Colorado State University; G-4512-1)	619	109,847 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Arizona; Y450725)	619	43,367 **	1,465,784
93.296	State Partnership Grant Program to Improve Minority Health (\$23,300 provided to subrecipients)	588	97,121	97,121
93.297	Teenage Pregnancy Prevention Program (Passed through Advocates for Youth)	619	3,000	3,000
93.301	Small Rural Hospital Improvement Grant Program	588	725,493	725,493
93.307	Minority Health and Health Disparities Research (\$8,858 provided to subrecipients)	619	357,423 **	357,423
93.310	Trans-NIH Research Support	619	594,804 **	
93.310	Trans-NIH Research Support	620	78,871 **	
93.310	Trans-NIH Research Support (Passed through University of Massachusetts; 6123423RFS2011061)	620	189 **	673,864
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	1,513,585 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	419,900 *	1,933,485
93.358	Advanced Nursing Education Traineeships	619	53,654	53,654
93.361	Nursing Research (\$42,624 provided to subrecipients)	619	1,932,192 **	
93.361	Nursing Research (Passed through Cornell University; 57713-9124)	619	1,732 **	
93.361	Nursing Research (Passed through Johns Hopkins University; 96008822)	619	10,340 **	
93.361	Nursing Research (Passed through Rush University Medical Center; 5R01NR010211-03)	619	75,837 **	
93.361	Nursing Research (Passed through Rush University; 1R21NR01061701A1)	620	13,549 **	2,033,650
93.364	Nursing Student Loans	619	609,465 *	609,465
93.389	National Center for Research Resources (\$473,765 provided to subrecipients)	619	7,881,806 **	
93.389	National Center for Research Resources (Passed through University of California, Irvine; 2006-1726)	619	20,415 **	
93.389	National Center for Research Resources (Passed through University of Florida; UF11128)	619	91,750 **	
93.389	National Center for Research Resources	620	342,918 **	8,336,889

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.393	Cancer Cause and Prevention Research (\$294,116 provided to subrecipients)	619	2,018,334	**
93.393	Cancer Cause and Prevention Research (Passed through Dana-Farber Cancer Institute, Inc.; 1156606, 1156607, 1156608)	619	185,123	**
93.393	Cancer Cause and Prevention Research (Passed through Emory University; 5-40635-G3)	619	31,752	**
93.393	Cancer Cause and Prevention Research (Passed through Johns Hopkins University; 2001278835)	619	39,429	**
93.393	Cancer Cause and Prevention Research (Passed through Memorial Sloan-Kettering Cancer Center; BD932940)	619	282,451	**
93.393	Cancer Cause and Prevention Research (Passed through University of Arizona; 36956)	619	76,855	**
93.393	Cancer Cause and Prevention Research (Passed through University of Hawaii; Z963077)	619	3,197	**
93.393	Cancer Cause and Prevention Research (Passed through University of Illinois at Chicago; 2008-06778-01-02, 2008-06778-01-03)	619	49,028	**
93.393	Cancer Cause and Prevention Research (Passed through University of Massachusetts; 6114212/RFS900198)	619	51,462	**
93.393	Cancer Cause and Prevention Research (Passed through University of Minnesota; P000897801)	619	275,665	**
93.393	Cancer Cause and Prevention Research (Passed through University of North Carolina at Chapel Hill; 5-30891, 5-30990)	619	330,607	**
93.393	Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 1204582/98010548, 34454/98010548)	619	12,101	**
93.393	Cancer Cause and Prevention Research (\$49,625 provided to subrecipients)	620	212,457	**
93.394	Cancer Detection and Diagnosis Research (\$90,654 provided to subrecipients)	619	1,268,284	**
93.394	Cancer Detection and Diagnosis Research (Passed through American College of Radiology Imaging Network; ACRIN 6654-2011, 4217, 4217-2011, 1163, 1121)	619	121,184	**
93.394	Cancer Detection and Diagnosis Research (Passed through Yale University; M11A10983 (A07948))	619	128,297	**
93.394	Cancer Detection and Diagnosis Research (Passed through University of Nebraska; 3451402040006, 345140204007)	620	54,636	**
93.395	Cancer Treatment Research (\$65,699 provided to subrecipients)	619	2,360,094	**
93.395	Cancer Treatment Research (Passed through Cancer and Leukemia Group B Foundation; 00168)	619	214,122	**
93.395	Cancer Treatment Research (Passed through Children's Hospital of Philadelphia; U10CA098543)	619	22,763	**
93.395	Cancer Treatment Research (Passed through Gynecologic Oncology Group; 27469-035) (\$53,506 provided to subrecipients)	619	219,309	**
93.395	Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 020835, 021063, 19647)	619	69,030	**
93.395	Cancer Treatment Research (Passed through NSABP Foundation, Inc.; TFED41-013) (\$35,650 provided to subrecipients)	619	85,060	**
93.395	Cancer Treatment Research (Passed through Radiation Therapy Oncology Group; U10 CA21661)	619	2,675	**
93.395	Cancer Treatment Research (Passed through University of Chicago)	619	3,797	**
93.395	Cancer Treatment Research (Passed through Virginia Commonwealth University; PT100377-SC100662)	619	75,191	**
93.395	Cancer Treatment Research (Passed through St. Jude Children's Research Hospital; 1113350307427722)	620	5,573	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.396	Cancer Biology Research	619	2,331,835 **	
93.396	Cancer Biology Research (Passed through Purdue University; 4102-37939)	619	17,334 **	
93.396	Cancer Biology Research (Passed through University of Southern California; H39557)	619	41,276 **	
93.396	Cancer Biology Research (Passed through University of Utah; 10008199-02)	619	4,369 **	2,394,814
93.397	Cancer Centers Support Grants (\$1,173,601 provided to subrecipients)	619	4,385,920 **	
93.397	Cancer Centers Support Grants (Passed through Cancer Institute of New Jersey)	619	2,049 **	4,387,969
93.398	Cancer Research Manpower	619	1,222,002 **	1,222,002
93.399	Cancer Control	619	207,221 **	
93.399	Cancer Control (Passed through Hope Foundation; CA37429)	619	45,372 **	
93.399	Cancer Control (Passed through NSABP Foundation, Inc.; PFED26-IOW-01) (\$13,600 provided to subrecipients)	619	17,322 **	
93.399	Cancer Control (Passed through University of Texas Health Science Center at San Antonio; CA37429)	619	8,680 **	278,595
93.402	ARRA - State Loan Repayment Program	588	42,391	42,391
93.407	ARRA - Scholarships for Disadvantaged Students	619	4,752 *	4,752
93.414	ARRA - State Primary Care Offices	588	39,446	39,446
93.448	Food Safety and Security Monitoring Project	619	346,775	346,775
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	124,599	124,599
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (\$403,736 provided to subrecipients)	588	618,169	618,169
93.507	PPHF 2012 National Public Health Improvement Initiative (\$11,050 provided to subrecipients)	588	315,470	315,470
93.512	Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST) (\$411,686 provided to subrecipients)	588	541,730	541,730
93.517	Affordable Care Act Aging and Disability Resource Center (\$271,421 provided to subrecipients)	297	295,362	295,362
93.518	Affordable Care Act - Medicare Improvements for Patients and Providers (\$70,066 provided to subrecipients)	297	85,246	85,246
93.520	Centers for Disease Control and Prevention Affordable Care Act (ACA) Communities Putting Prevention to Work (\$53,499 provided to subrecipients)	588	53,499	53,499
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 (\$761,074 provided to subrecipients)	588	1,143,143	1,143,143
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)s Exchanges	401	2,719,525	
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)s Exchanges (\$5,737 provided to subrecipients)	588	2,922,687	5,642,212
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 (\$798,489 provided to subrecipients)	588	1,013,501	1,013,501
93.538	Affordable Care Act - National Environmental Public Health Tracking Program - Network Implementation (\$93,777 provided to subrecipients)	588	406,603	406,603

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<u>U.S. Department of Health and Human Services (continued)</u>				
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	588	152,916	152,916
93.544	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program (\$3,541 provided to subrecipients)	588	107,948	107,948
93.548	PPHF 2012: Nutrition, Physical Activity and Obesity Program - financed in part by 2012 Prevention and Public Health Funds (PPHF-2012) (\$62,376 provided to subrecipients)	588	734,023	734,023
93.550	Transitional Living for Homeless Youth (\$147,061 provided to subrecipients)	401	209,980	209,980
93.556	Promoting Safe and Stable Families (\$2,812,810 provided to subrecipients)	401	3,062,886	3,062,886
93.563	Child Support Enforcement (\$2,565,188 provided to subrecipients)	401	39,178,086	39,178,086
93.564	Child Support Enforcement Research	401	79,023	79,023
93.566	Refugee and Entrant Assistance_State Administered Programs (\$47,891 provided to subrecipients)	401	1,248,641	1,248,641
93.568	Low-Income Home Energy Assistance (\$48,136,263 provided to subrecipients)	379	48,516,238	48,516,238
93.569	Community Services Block Grant (\$6,899,525 provided to subrecipients)	379	7,206,894	
93.569	Community Services Block Grant (Passed through Community Action Partnership Association of Idaho)	619	14,711	7,221,605
93.576	Refugee and Entrant Assistance_Discretionary Grants (\$170,014 provided to subrecipients)	401	556,494	
93.576	Refugee and Entrant Assistance_Discretionary Grants (\$28,444 provided to subrecipients)	588	105,219	661,713
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	401	357,972	357,972
93.586	State Court Improvement Program	444	789,196	789,196
93.590	Community-Based Child Abuse Prevention Grants (\$488,312 provided to subrecipients)	401	489,592	489,592
93.597	Grants to States for Access and Visitation Programs (\$81,201 provided to subrecipients)	401	82,379	82,379
93.599	Chafee Education and Training Vouchers Program (ETV)	401	1,009,614	1,009,614
93.601	Child Support Enforcement Demonstrations and Special Projects	401	2,467	2,467
93.605	Family Connection Grants (Passed through Four Oaks, Inc.)	619	47,679 **	47,679
93.617	Voting Access for Individuals with Disabilities_Grants to States (\$9,360 provided to subrecipients)	635	9,360	9,360
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$448,459 provided to subrecipients)	401	750,826	750,826
93.631	Developmental Disabilities Projects of National Significance	401	311,890	311,890
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	495,886	495,886
93.643	Children's Justice Grants to States	401	210,451	210,451
93.645	Stephanie Tubbs Jones Child Welfare Services Program	401	2,915,690	2,915,690
93.648	Child Welfare Research Training or Demonstration (Passed through State University of New York Research Foundation; 09-31, 10-45, 11-31)	619	36,419	
93.648	Child Welfare Research Training or Demonstration (Passed through University of Missouri; E000306484, E000345244)	620	12,356	48,775
93.652	Adoption Opportunities (\$402,406 provided to subrecipients)	619	997,951	
93.652	ARRA - Adoption Opportunities (Passed through University of Nebraska-Lincoln) (\$240,271 provided to subrecipients)	401	414,044	1,411,995

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.658	Foster Care_Title IV-E (\$6,894,074 provided to subrecipients)	401	22,597,553	
93.658	ARRA - Foster Care_Title IV-E	401	16,160	22,613,713
93.659	Adoption Assistance (\$1,220,701 provided to subrecipients)	401	34,170,425	
93.659	ARRA - Adoption Assistance	401	3,879	34,174,304
93.667	Social Services Block Grant (\$14,805,736 provided to subrecipients)	401	30,579,256	30,579,256
93.669	Child Abuse and Neglect State Grants (\$219,456 provided to subrecipients)	401	523,128	523,128
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes (\$1,132,985 provided to subrecipients)	112	1,191,584	1,191,584
93.674	Chafee Foster Care Independence Program (\$1,058,340 provided to subrecipients)	401	1,992,677	1,992,677
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$2,026,340 provided to subrecipients)	619	16,129,563	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through AbaStar MDx)	619	64,478	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Creighton University; 270646-2)	619	4,143	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Duke Clinical Research Institute; 173530)	619	8,491	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Massachusetts General Hospital; 215320)	619	21,358	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Mayo Clinic; 5R01CA129539-02)	619	130	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Regents of the University of Michigan; 3001768314)	619	29,940	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Research Institute at Nationwide Children's Hospital; RC4DK090937-01)	619	114,226	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through St. Luke's Roosevelt Institute for Health Sciences)	619	64,234	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of California, Irvine; 2009-2319, 2010-2334)	619	41,135	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Georgia; RU274-368/4693588)	619	3,204	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Illinois; 2010-01473-03)	619	96,750	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Michigan; 3001747411, 3002001540)	619	92,047	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Utah; 10016077)	619	216,203	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Washington University in St. Louis; WU-10-99)	619	170,019	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$284,483 provided to subrecipients)	620	4,639,966	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Fluorous Technologies, Inc.; 3R42GM075436)	620	22,430	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Mount Sinai School of Medicine; 025668814609)	620	2,155	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Illinois; 2010024920100)	620	6,962	**
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Kentucky; 304810658010153, 304810771411125)	620	238,549	21,965,983

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93.711	ARRA - Strengthening Communities Fund	619	41,583	
93.711	ARRA - Strengthening Communities Fund (Passed through Iowa Center for Faith Based and Community Initiatives)	619	11,436	53,019
93.715	ARRA - Recovery Act Comparative Effectiveness Research - AHRQ (\$233,727 provided to subrecipients)	619	1,120,622 **	
93.715	ARRA - Recovery Act Comparative Effectiveness Research - AHRQ (Passed through American College of Radiology Imaging Network; ACRIN 4701 RESCUE)	619	25,239 **	1,145,861
93.717	ARRA - Preventing Healthcare-Associated Infections (\$169,196 provided to subrecipients)	588	237,209	237,209
93.719	ARRA - State Grants to Promote Health Information Technology (\$117,808 provided to subrecipients)	588	1,400,246	1,400,246
93.723	ARRA - Prevention and Wellness-State, Territories and Pacific Islands (\$248,738 provided to subrecipients)	588	491,293	491,293
93.724	ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) (\$1,303,234 provided to subrecipients)	588	1,483,362	1,483,362
93.729	ARRA Health Information Technology and Public Health (\$215,621 provided to subrecipients)	588	353,096	353,096
93.767	Children's Health Insurance Program (\$7,504 provided to subrecipients)	401	101,584,031	
93.767	Children's Health Insurance Program (\$58,326 provided to subrecipients)	588	61,214	101,645,245
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (\$33,787 provided to subrecipients)	309	142,284	
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	401	459,770	602,054
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	216	816,775	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (\$121,751 provided to subrecipients)	297	145,851	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	284,953	1,247,579
93.791	Money Follows the Person Rebalancing Demonstration	401	5,305,931	5,305,931
93.824	Area Health Education Centers Infrastructure Development Awards (\$22,867 provided to subrecipients)	619	22,867	
93.824	Area Health Education Centers Infrastructure Development Awards (Passed through Des Moines University)	619	2,643	25,510
93.837	Cardiovascular Diseases Research (\$1,229,126 provided to subrecipients)	619	20,201,857 **	
93.837	Cardiovascular Diseases Research (Passed through Axio Research Corporation)	619	2,856 **	
93.837	Cardiovascular Diseases Research (Passed through Case Western Reserve University; RES506690)	619	247,057 **	
93.837	Cardiovascular Diseases Research (Passed through Columbia University; 5(GG006750), 5-30257, 5-38786)	619	73,079 **	
93.837	Cardiovascular Diseases Research (Passed through Medical Imaging Applications, LLC; 1 R42 HL108469-01)	619	26,973 **	
93.837	Cardiovascular Diseases Research (Passed through University of Rochester; 415491-G-001)	619	236 **	
93.837	Cardiovascular Diseases Research (Passed through University of Texas Health Science Center at Houston; 0008573)	619	119,270 **	

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93.837	Cardiovascular Diseases Research (Passed through University of Toledo; NS 2005-063)	619	1,176 **	
93.837	Cardiovascular Diseases Research (Passed through University of Utah)	619	39,029 **	
93.837	Cardiovascular Diseases Research (Passed through University of Washington; 724739)	619	99,975 **	
93.837	Cardiovascular Diseases Research	620	756,579 **	
93.837	Cardiovascular Diseases Research (Passed through Arizona State University; 09128)	620	75,405 **	
93.837	Cardiovascular Diseases Research (Passed through Ohio State University; 60028484)	620	6,633 **	21,650,125
93.838	Lung Diseases Research (\$666,569 provided to subrecipients)	619	8,124,178 **	
93.838	Lung Diseases Research (Passed through Brigham and Women's Hospital; 106790)	619	949 **	
93.838	Lung Diseases Research (Passed through Columbia University; 1-5-36361, HL103676)	619	246,439 **	
93.838	Lung Diseases Research (Passed through Koronis Biomedical Technologies Corporation; 5 R44 HL083525-03)	619	14,411 **	
93.838	Lung Diseases Research (Passed through National Jewish Medical and Research Center; 24021403, 24019905)	619	174,360 **	
93.838	Lung Diseases Research (Passed through University of California, San Francisco; 6700sc)	619	102,279 **	
93.838	Lung Diseases Research (Passed through University of Michigan; 3001047592)	619	106,963 **	
93.838	Lung Diseases Research (Passed through University of Pittsburgh; 0018303 (117136-1), 0022948 (119808-1))	619	39,668 **	
93.838	Lung Diseases Research (Passed through University of Virginia; GC12067-138113)	619	44,793 **	
93.838	Lung Diseases Research (Passed through University of Wisconsin-Madison; X280055, 341K051)	619	8,697 **	
93.838	Lung Diseases Research (Passed through Wake Forest University; WFUHS 15902)	619	9,691 **	
93.838	Lung Diseases Research (Passed through Washington University in St. Louis; WU-08-236, WU-12-90)	619	45,353 **	8,917,781
93.839	Blood Diseases and Resources Research (\$133,520 provided to subrecipients)	619	2,234,146 **	
93.839	Blood Diseases and Resources Research (Passed through National Marrow Donor Program; 503-RDSAFE)	619	11,580 **	
93.839	Blood Diseases and Resources Research (Passed through New England Research Institutes, Inc.; RECESS)	619	14,132 **	
93.839	Blood Diseases and Resources Research (Passed through University of Colorado Denver; FY10.516.001)	619	59,812 **	
93.839	Blood Diseases and Resources Research (Passed through Virogenics, Inc.)	619	191,683 **	
93.839	Blood Diseases and Resources Research (Passed through Washington University in St. Louis; WU-10-213)	619	200 **	2,511,553
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$596,314 provided to subrecipients)	619	4,870,603 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through New York University; 10-00072)	619	91,064 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Utah; 10002683)	619	35,979 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Vanderbilt University; VUMC33020)	619	3,566 **	5,001,212

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (\$2,629,714 provided to subrecipients)	619	12,329,861	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Beth Israel Deaconess Medical Center; 01024796)	619	83,259	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Case Western Reserve University; RES429728)	619	16,152	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Regents of the University of Minnesota; N636763309)	619	18,332	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Minneapolis Medical Research Foundation)	619	18,612	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Rhode Island Hospital; 701 1452)	619	18,000	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Tufts University; PO 0043519)	619	6,985	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Kansas Medical Center Research Institute, Inc.; QS845030)	619	62,376	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of South Florida; 6119-1144-00-H)	619	58,849	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Wake Forest University; WFUHS 11861)	619	43,143	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	620	237,708	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Illinois Institute of Technology; SA393116520)	620	1,819	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$2,829,926 provided to subrecipients)	619	16,127,736	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Baylor College of Medicine; 101532624)	619	71,355	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Cleveland Clinic Foundation; 159SUB)	619	29,032	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Columbia University; 5-31064)	619	862	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Cornell University)	619	26,150	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Johns Hopkins University; 2000795136, 2000695059)	619	22,938	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital; 214300)	619	2,698	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Foundation for Medical Education and Research; SWISS)	619	11,369	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Torpedoeo Therapeutics, Inc.; 5R42NS06272-03)	619	66,455	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University; 5-31084)	619	49,851	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of British Columbia; F09-05964)	619	29,256	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, Irvine; 2011-2651)	619	98,311	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, Los Angeles; 1580 B PC878)	619	3,444	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, San Francisco; 5397sc, 6493sc)	619	13,307	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Michigan; 3001829971)	619	13,504	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of North Carolina at Chapel Hill)	619	276,553	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; USD-0618)	619	109,504	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Southern California; 147756, 159430)	619	661,177	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Washington; 668624)	619	13,270	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University in St. Louis; WU-08-72)	619	1,697	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; A09014)	619	56,314	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	620	1,316,471	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Medical College of Wisconsin; 5R01NS03995811, 1320268)	620	127,339	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Nationwide Children's Hospital; 253107, 698511)	620	147,035	**
93.855	Allergy, Immunology and Transplantation Research (\$1,431,055 provided to subrecipients)	619	16,009,151	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Banaras Hindu University; 5P50A1074321-05)	619	20,153	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Cincinnati Children's Hospital Medical Center; 106926)	619	60,256	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Federal University of Bahia)	619	22,003	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Feinstein Institute for Medical Research; 08-C-34)	619	5,120	**
93.855	Allergy, Immunology and Transplantation Research (Passed through George Mason University; E2024061)	619	13,075	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.855	Allergy, Immunology and Transplantation Research (Passed through Brigham and Women's Hospital; 152366)	619	42,501	**
93.855	Allergy, Immunology and Transplantation Research (Passed through ImmuVen, Inc.; IMM-IA01)	619	8,710	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Stanford University; PY-2580-25176-B)	619	28,795	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Louisiana State University; 08-88-011)	619	8,438	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Loyola University)	619	33,906	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Midwest Regional Center of Excellence for Biodefense and Emerging Infectious Diseases Research; WU-11-276, WU-12-258, WU-12-278)	619	160,867	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Montana State University; G121-12-W3609)	619	67,144	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Regents of the University of Minnesota; PO 00680701)	619	40,702	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Sorrento Therapeutics, Inc.)	619	168,495	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Chicago; 39778-5-30460, 39778-5-30595)	619	244,941	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Medicine and Dentistry of New Jersey; 191591)	619	53,154	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; N647683605)	619	832	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Nebraska Medical Center; 34-5301-2054-501, 34-5301-2054-502, 34-5301-2054-503)	619	295,400	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Washington; 641916)	619	215	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Wisconsin-Madison; P270944)	619	22,271	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University in St. Louis; PO 2911786P, WU-10-304, WU-11-263, WU-11-285, WU-11-292, WU-12-266, WU-12-269)	619	740,292	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; 2917849T)	619	15,290	**
93.855	Allergy, Immunology and Transplantation Research (\$1,497,561 provided to subrecipients)	620	5,838,717	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Infectious Disease Research Institute; B12SUB2010)	620	901	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Kansas State University; S11007)	620	63,641	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Mapp Biopharmaceutical, Inc.; 701506)	620	321,404	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Georgia; RR2113754893926)	620	1,276	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of North Texas; GF26381)	620	12,162	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; WU12289, WU11268)	620	88,536	**
			24,388,348	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.859	Biomedical Research and Research Training (\$22,578 provided to subrecipients)	619	8,571,911 **	
93.859	Biomedical Research and Research Training (Passed through Michigan State University; 61-1166UI)	619	34,620 **	
93.859	Biomedical Research and Research Training (Passed through University of California, Davis)	619	22,503 **	
93.859	Biomedical Research and Research Training (Passed through University of California, San Diego; 10319169-SUB)	619	273,593 **	
93.859	Biomedical Research and Research Training (Passed through University of Washington; 579606)	619	217,698 **	
93.859	Biomedical Research and Research Training (\$78,720 provided to subrecipients)	620	2,984,111 **	
93.859	Biomedical Research and Research Training (Passed through University of Kansas; FY2009027M2, FY2009027M3)	620	69,239 **	
93.859	ARRA - Biomedical Research and Research Training	619	525 **	
93.859	ARRA - Biomedical Research and Research Training (Passed through Palo Alto Institute for Research and Education; CLA0026S-01)	619	7,774 **	12,181,974
93.862	Genetics and Developmental Biology Research and Research Training (\$166,345 provided to subrecipients)	620	297,411 **	297,411
93.865	Child Health and Human Development Extramural Research (\$320,704 provided to subrecipients)	619	4,966,644 **	
93.865	Child Health and Human Development Extramural Research (Passed through Arkansas Children's Hospital Research Institute; 034586)	619	760 **	
93.865	Child Health and Human Development Extramural Research (Passed through Brown University; P277107)	619	3,068 **	
93.865	Child Health and Human Development Extramural Research (Passed through Children's Hospital of Boston; PO 0000478121, 74060, 86209)	619	276,895 **	
93.865	Child Health and Human Development Extramural Research (Passed through Research Triangle Institute, International; 0212456)	619	107,544 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California, San Francisco; 5803sc, 5838sc, 6847sc)	619	219,734 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Rochester; 415075-G)	619	3,833 **	
93.865	Child Health and Human Development Extramural Research (Passed through Washington University in St. Louis; WU-11-89)	619	225 **	
93.865	Child Health and Human Development Extramural Research (\$121,823 provided to subrecipients)	620	281,691 **	
93.865	Child Health and Human Development Extramural Research (Passed through Baylor College of Medicine; 101494127)	620	29,650 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California; 20101456504)	620	18,575 **	5,908,619
93.866	Aging Research (\$869,041 provided to subrecipients)	619	4,209,405 **	
93.866	Aging Research (Passed through Alzheimer's Disease Cooperative Study-UCSD; M-02 ADCS, 2U01AG024904-06)	619	132,055 **	
93.866	Aging Research (Passed through Indiana University; R01AG010436)	619	80,979 **	
93.866	Aging Research (Passed through Johns Hopkins University; 2000553006)	619	27,157 **	
93.866	Aging Research (Passed through Massachusetts General Hospital; 219888)	619	10,156 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.866	Aging Research (Passed through Minneapolis Medical Research Foundation)	619	31,126 **	
93.866	Aging Research (Passed through Rush University Medical Center; 5R01AG030544-03)	619	30,651 **	
93.866	Aging Research (Passed through University of Alabama at Birmingham; 000260783-002)	619	10 **	
93.866	Aging Research (Passed through University of Colorado Denver; 2574589)	619	18,305 **	
93.866	Aging Research (Passed through University of Michigan; 3000729437, 3001427478, 3001790452)	619	140,091 **	
93.866	Aging Research (Passed through University of Pittsburgh; 0007084)	619	72,518 **	
93.866	Aging Research (Passed through University of Southern California; 129097)	619	63,825 **	
93.866	Aging Research (Passed through Vanderbilt University)	619	1,706 **	
93.866	Aging Research (Passed through Brown University; 00000057)	620	11,421 **	
93.866	Aging Research (Passed through Metabolic Technologies, Inc.; Nutrition Intervention)	620	7,970 **	4,837,375
93.867	Vision Research	619	5,979,391 **	
93.867	Vision Research (Passed through Children's Hospital of Boston; 0000385978)	619	10,483 **	
93.867	Vision Research (Passed through Jaeb Center for Health Research, Inc.)	619	21,652 **	
93.867	Vision Research (Passed through Ohio State University Research Foundation; 60022291, 60027003)	619	11,870 **	
93.867	Vision Research (Passed through San Diego State University; 55877A 7803)	619	27,155 **	
93.867	Vision Research (Passed through St. Luke's Roosevelt Institute for Health Sciences; 5U10 EY017281-04))	619	324,819 **	
93.867	Vision Research (Passed through University of California, Davis; 08-003837-01)	619	18,407 **	
93.867	Vision Research (Passed through University of Pennsylvania; 2-U10-EY-017823-07)	619	36,702 **	
93.867	Vision Research (Passed through University of Washington; 706510)	619	114,676 **	
93.867	Vision Research (Passed through University of Louisville; 101075)	620	95,196 **	6,640,351
93.879	Medical Library Assistance	619	83,954 **	
93.879	Medical Library Assistance	619	23,787 **	
93.879	Medical Library Assistance (Passed through MatTek Corporation)	619	822 **	
93.879	Medical Library Assistance (Passed through University of Illinois at Chicago; 2010-06621)	619	6,000 **	114,563
93.884	Grants for Primary Care Training and Enhancement	619	403,532 **	403,532
93.887	Health Care and Other Facilities	619	75,711 **	
93.887	Health Care and Other Facilities (\$159,960 provided to subrecipients)	620	342,776 **	418,487
93.888	Specially Selected Health Projects (Passed through Delta Dental of Iowa Foundation)	619	50,000 **	50,000
93.889	National Bioterrorism Hospital Preparedness Program (\$2,955,696 provided to subrecipients)	588	3,736,486 **	3,736,486
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program (Passed through University of Tennessee Health Science Center; R073286137)	619	25,293 **	25,293
93.913	Grants to States for Operation of Offices of Rural Health (\$19,400 provided to subrecipients)	588	201,465 **	201,465

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.917	HIV Care Formula Grants (\$1,422,334 provided to subrecipients)	588	3,393,689	3,393,689
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	570,816 **	570,816
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	619	98,566 *	98,566
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	282	205,682	205,682
93.940	HIV Prevention Activities_Health Department Based (\$538,417 provided to subrecipients)	588	1,426,290	1,426,290
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (\$926 provided to subrecipients)	588	268,932	268,932
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (\$726 provided to subrecipients)	588	91,473	91,473
93.958	Block Grants for Community Mental Health Services (\$2,718,984 provided to subrecipients)	401	3,242,680	3,242,680
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$13,075,031 provided to subrecipients)	588	14,007,193	14,007,193
93.969	PPHF-2012 Geriatric Education Centers (\$51,982 provided to subrecipients)	619	434,273	434,273
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants (\$338,756 provided to subrecipients)	588	713,584	713,584
93.982	Mental Health Disaster Assistance and Emergency Mental Health (\$294,710 provided to subrecipients)	401	518,224	518,224
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems (\$11,561 provided to subrecipients)	588	153,887	153,887
93.989	International Research and Research Training (\$20,520 provided to subrecipients)	619	592,573 **	592,573
93.991	Preventive Health and Health Services Block Grant (\$35,209 provided to subrecipients)	588	846,788	846,788
93.994	Maternal and Child Health Services Block Grant to the States (\$4,369,654 provided to subrecipients)	588	5,595,233	
93.994	Maternal and Child Health Services Block Grant to the States (Passed through South Dakota Department of Health; 13SC090109)	619	20,900	5,616,133
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers (\$3,754,639 provided to subrecipients)	297	4,077,031	
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services (\$7,311,592 provided to subrecipients)	297	7,681,105	
93.053	Nutrition Services Incentive Program (\$2,058,440 provided to subrecipients)	297	2,058,440	13,816,576
<u>Immunization Cluster:</u>				
93.268	Immunization Cooperative Agreements (\$27,368,842 provided to subrecipients)	588	29,313,890	
93.712	ARRA - Immunization (\$154,662 provided to subrecipients)	588	533,864	29,847,754

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<u>TANF Cluster:</u>				
93.558	Temporary Assistance for Needy Families (\$37,185,672 provided to subrecipients)	401	89,378,980	
93.714	ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	401	3,450,925	92,829,905
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$13,695,119 provided to subrecipients)	401	48,536,591	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$469,681 provided to subrecipients)	401	19,273,674	67,810,265
<u>Head Start Cluster:</u>				
93.600	Head Start	282	76,171	
93.600	Head Start (Passed through Community Action Early Head Start)	619	15,640	
93.600	Head Start (Passed through University of Washington; 709316, 726448)	620	130,933	
93.600	Head Start	621	41,355	**
			264,099	
93.708	ARRA - Head Start	532	174,436	438,535
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	804,036	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	9,197,165	
93.778	Medical Assistance Program (\$2,051,933 provided to subrecipients)	401	2,143,215,416	
93.778	ARRA - Medical Assistance Program	401	37,079,778	
			2,180,295,194	2,190,296,395
93.000	Other Federal Assistance:			
	Unknown Title (\$2,573,907 provided to subrecipients)	619	10,853,233	**
	Unknown Title (Passed through Advanced Brain Monitoring, Inc.)	619	42,396	**
	Unknown Title (Passed through Booz-Allen and Hamilton, Inc.; 98856XSB23, GS-35F-0306J)	619	4,986	**
	Unknown Title (Passed through Center for Disease Dynamics, Economics, and Policy)	619	20,000	**
	Unknown Title (Passed through Center to Protect Workers' Rights; 08-2-PS)	619	1,009	**
	Unknown Title (Passed through Cerro Gordo County Department of Public Health; 1UE2EH000726-01)	619	26,039	**
	Unknown Title (Passed through Denver Health and Hospital Authority; HHSN268200736185C)	619	2,331	**
	Unknown Title (Passed through Emmes Corporation; HHSN260200500007, HHSN267200612868)	619	1,067,459	**
	Unknown Title (Passed through Genova Technologies, Inc.; HHSN-500-2010-00040C)	619	194,653	**
	Unknown Title (Passed through Harvard Pilgrim Health Care, Inc.; HHSF2232009100061, HHSF22301003T)	619	116,929	**
	Unknown Title (Passed through Immune Tolerance Network; 107641, 107791)	619	145,679	**
	Unknown Title (Passed through Jaeb Center for Health Research, Inc.; U01 HD41890)	619	56,739	**
	Unknown Title (Passed through Kitware, Inc.; K000554-S01)	619	3,473	**

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	Unknown Title (Passed through Mayo Clinic; 8233/MC0845, 8443/P2C-Mayo-NCI)	619	29,521 **	
	Unknown Title (Passed through Minneapolis Medical Research Foundation; HHSN268201100027C)	619	88,088 **	
	Unknown Title (Passed through National Institute for Pharmaceutical Technology and Education; IA0002, IA0004)	619	31,685 **	
	Unknown Title (Passed through National Jewish Health; HHSN272201000020C)	619	24,196 **	
	Unknown Title (Passed through National Marrow Donor Program; 0402, 0802)	619	4,134 **	
	Unknown Title (Passed through New England Research Institutes, Inc.; Site 1714)	619	10,203 **	
	Unknown Title (Passed through NuPotential, LLC)	619	52,909 **	
	Unknown Title (Passed through Ohio State University; 60025853, 60033941)	619	233,344 **	
	Unknown Title (Passed through Research Triangle Institute, International; 25-312-0209853)	619	75,361 **	
	Unknown Title (Passed through Sanford Research/USD; SR2009-10)	619	24,423 **	
	Unknown Title (Passed through Social and Scientific Systems, Inc.; PHR-SUPS2-S-10-00179, SES-SUPS2-S-10-00191, CRB-SSS-S-11-001466)	619	189,581 **	
	Unknown Title (Passed through University of California, San Francisco; 1U01NS02683501A1)	619	3 **	
	Unknown Title (Passed through University of Texas Health Science Center at Tyler; AG11-08)	619	5,451 **	
	Unknown Title (Passed through University of Toledo; N-2011-41)	619	223,431 **	
	Unknown Title (Passed through University of Wisconsin-Madison; UWI09-8-02)	619	6,649 **	
	Unknown Title (Passed through University of Wisconsin; 220K614)	619	750 **	
	Unknown Title (Passed through Wake Forest University; N01-WH-4-4221)	619	12 **	
	Unknown Title (Passed through Westat, Inc.; 8494-S07, 8970-S01)	619	336,576 **	
	Unknown Title (Passed through Yale New Haven Health System; HHSA290200600015i)	619	72,312 **	
	ARRA - Unknown Title	619	49,308 **	
	Unknown Title (Passed through ADA Technologies, Inc.; 090468S)	620	50,289 **	
	Unknown Title (Passed through Molecular Express; IPRT0713)	620	18,455 **	14,061,607
	Total U.S. Department of Health and Human Services		3,045,281,964	3,045,281,964
<u>Corporation for National and Community Service</u>				
94.003	State Commissions	269	336,306	336,306
94.004	Learn and Serve America_School and Community Based Programs (\$38,904 provided to subrecipients)	269	141,877	
94.004	Learn and Serve America_School and Community Based Programs (\$4,315 provided to subrecipients)	282	40,567	182,444
94.006	AmeriCorps (\$2,100,226 provided to subrecipients)	269	3,816,788	
94.006	AmeriCorps (\$50,262 provided to subrecipients)	309	50,262	
94.006	AmeriCorps	619	111,940	3,978,990
94.007	Program Development and Innovation Grants (\$22,603 provided to subrecipients)	269	22,603	22,603

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2012

CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>Corporation for National and Community Service (continued)</u>				
94.009	Training and Technical Assistance (\$4,547 provided to subrecipients)	269	58,532	58,532
94.021	Volunteer Generation Fund (\$244,278 provided to subrecipients)	269	305,109	305,109
	Total Corporation for National and Community Service		4,883,984	4,883,984
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$590,652 provided to subrecipients)	595	2,119,326	2,119,326
	Total Executive Office of the President		2,119,326	2,119,326
<u>Social Security Administration</u>				
96.001	Social Security_Disability Insurance	131	446,705	
96.001	Social Security_Disability Insurance	283	24,034,299	24,481,004
96.008	Social Security - Work Incentives Planning and Assistance Program (\$33,888 provided to subrecipients)	309	190,521	190,521
	Total Social Security Administration		24,671,525	24,671,525
<u>U.S. Department of Homeland Security</u>				
97.012	Boating Safety Financial Assistance	542	1,006,516	1,006,516
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	117,068	117,068
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$131,864,660 provided to subrecipients)	583	162,026,660	162,026,660
97.039	Hazard Mitigation Grant (\$46,709,985 provided to subrecipients)	583	49,221,924	
97.039	Hazard Mitigation Grant (Passed through City of Iowa City)	619	3,173	49,225,097
97.041	National Dam Safety Program	542	300,208	300,208
97.042	Emergency Management Performance Grants (\$2,051,061 provided to subrecipients)	583	3,906,921	3,906,921
97.043	State Fire Training Systems Grants	595	29,950	29,950
97.045	Cooperating Technical Partners	542	312,719	312,719
97.047	Pre-Disaster Mitigation (\$234,532 provided to subrecipients)	583	249,856	
97.047	Pre-Disaster Mitigation (Passed through Indiana University)	619	759 **	250,615
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	401	169,009	169,009
97.052	Emergency Operations Center (\$35,000 provided to subrecipients)	583	39,851	39,851
97.055	Interoperable Emergency Communications	583	480,264	480,264
97.061	Centers for Homeland Security (Passed through University of Minnesota; P002161001)	619	87,347 **	
97.061	Centers for Homeland Security (Passed through Kansas State University; S11044, S12052)	620	206,182 **	
97.061	Centers for Homeland Security (Passed through Texas A&M University; 570696)	620	37,379 **	330,908
97.065	Homeland Security Advanced Research Projects Agency	620	178,418 **	178,418
97.067	Homeland Security Grant Program (\$4,507,296 provided to subrecipients)	583	6,942,375	6,942,375
97.073	State Homeland Security Program (SHSP)	645	2,066	2,066

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2012

CFDA Number	Federal Department / Program Name	State Agency (See pg 120)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Homeland Security (continued)</u>				
97.077	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection (\$171,243 provided to subrecipients)	620	289,885 **	289,885
97.078	Buffer Zone Protection Program (BZPP) (\$323,814 provided to subrecipients)	583	344,789	344,789
97.089	Driver's License Security Grant Program	645	392,802	392,802
	Total U.S. Department of Homeland Security		<u>226,346,121</u>	<u>226,346,121</u>
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950, 612859) (\$512,107 provided to subrecipients)	620	676,886 **	676,886
98.009	John Ogonowski Farmer-to-Farmer Program (Passed through Weidemann Associates, Inc.; 1071205031, 1071205054)	620	60,511	60,511
98.011	Global Development Alliance (Passed through World Learning; SPANS-014) (\$154,923 provided to subrecipients)	619	617,020	617,020
98.000	Other Federal Assistance:			
	Unknown Title (Passed through Global Communities; POLEDMTN62)	620	25,615 **	
	Unknown Title (Passed through International Crops Research Institute; 624A00080000200)	620	171,924 **	
	Unknown Title (Passed through International Food Policy Institute; 2011X0191ISU)	620	123,643 **	321,182
	Total U.S. Agency for International Development		<u>1,675,599</u>	<u>1,675,599</u>
			<u>7,276,927,043</u>	<u>7,276,927,043</u>

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

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

State of Iowa

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2012

(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 \$19,000,000 in federal awards expended during the year ended June 30, 2012.

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, 2012	Inventory June 30, 2012
Commodities	\$ 18,485,208	1,040,756
Vaccines	26,188,165	54,968

Donated federal surplus personal property inventory is presented at the fair market value of the property received. The fair market value was estimated to be 23.3% of the property's original acquisition value, which is provided by the U.S. General Services Administration. This property was not reported in the 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, 2012 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2012
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 242,330
66.458	Capitalization Grants for Clean Water State Revolving Funds	812,930,267*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds, net of \$17,657,000 of forgivable loans	23,606,000
66.468	Capitalization Grants for Drinking Water State Revolving Funds, net of \$1,334,817 of loan losses	370,217,461*
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds, net of \$8,125,000 of forgivable loans	7,927,000
84.038	Federal Perkins Loan Program – Federal Capital Contributions	43,585,871
93.264	Nurse Faculty Loan Program	632,829
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	10,059,554
93.364	Nursing Student Loans	2,038,460

* 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, 2012, reported as CFDA No. 17.225, included the following:

Federal funds	\$ 321,250,899
State funds	<u>658,867,001</u>
Total	<u>\$ 980,117,900</u>

(5) Supplemental Nutrition Assistance Program

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009 (ARRA). The portion of total expenditures for SNAP benefits supported by ARRA funds varies according to fluctuations in the cost of the Thrifty Food Plan and changes in participating households' income, deductions and assets. This condition prevents USDA from obtaining the regular and ARRA components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to ARRA funds. This methodology generates valid results at the national aggregate level, but not at the individual State level. Therefore, we cannot validly disaggregate the regular and ARRA components of reported expenditures for SNAP benefits. At the national aggregate level, however, ARRA funds account for approximately 10.95% of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2012.

State of Iowa

State of Iowa

State of Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

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

- (a) Unqualified opinions were issued on the financial statements.
- (b) Significant deficiencies in internal control over financial reporting were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses. These are reported under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over major programs were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses.
- (e) The independent auditor's report on compliance for major programs expressed an unqualified opinion for each of the major programs.
- (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 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
 - CFDA Number 17.225 – Unemployment Insurance
CFDA Number 17.225 – ARRA - Unemployment Insurance
 - CFDA Number 64.015 – Veterans State Nursing Home Care
 - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
CFDA Number 66.458 – ARRA - Capitalization Grants for Clean Water State Revolving Funds
 - CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
CFDA Number 66.468 – ARRA - Capitalization Grants for Drinking Water State Revolving Funds
 - CFDA Number 81.041 – State Energy Program
CFDA Number 81.041 – ARRA – State Energy Program
 - CFDA Number 81.042 – Weatherization Assistance for Low-Income Persons
CFDA Number 81.042 – ARRA - Weatherization Assistance for Low-Income Persons

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

- CFDA Number 81.128 – Energy Efficiency and Conservation Block Grant Program
CFDA Number 81.128 – ARRA – Energy Efficiency and Conservation Block Grant Program
- CFDA Number 84.126 – Rehabilitation Services _ Vocational Rehabilitation Grants to States
- CFDA Number 84.367 – Improving Teacher Quality State Grants
- CFDA Number 93.568 – Low-Income Home Energy Assistance
- CFDA Number 93.658 – Foster Care_Title IV-E
CFDA Number 93.658 – ARRA - Foster Care_Title IV-E
- CFDA Number 93.667 – Social Services Block Grant
- CFDA Number 93.767 – Children’s Health Insurance Program
- CFDA Number 93.791 – Money Follows the Person Rebalancing Demonstration
- CFDA Number 96.001 – Social Security_Disability Insurance
- CFDA Number 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- CFDA Number 97.039 – Hazard Mitigation Grant
- Clustered Programs:
 - 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)
 - 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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

Title I, Part A Cluster:

CFDA Number 84.010 – Title I Grants to Local Educational Agencies

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

Special Education Cluster (IDEA):

CFDA Number 84.027 – Special Education_Grants to States

CFDA Number 84.173 – Special Education_Preschool Grants

CFDA Number 84.391 – ARRA - Special Education Grants to States,
Recovery Act

Immunization Cluster:

CFDA Number 93.268 – Immunization Cooperative Agreements

CFDA Number 93.712 – ARRA – Immunization

TANF Cluster:

CFDA Number 93.558 – Temporary Assistance for Needy Families

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

CCDF Cluster:

CFDA Number 93.575 – Child Care and Development Block Grant

CFDA Number 93.596 – Child Care Mandatory and Matching Funds of the
Child Care and Development Fund

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 \$19,000,000.
- (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, 2012

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, 2012

Key to Numbering of Findings in Part III:

Part III Example: 12-III-USDA-282-1

- 12 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2012)
- 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 119.
- 282 – State Agency identification number. In this case, the Iowa Department of Education. See table of Iowa State Agencies by Agency Number on page 120.
- 1 – Comment Number for the Federal Agency

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

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: 2010IN109943, 2011IN109943

Federal Award Year: 2010, 2011

Iowa Department of Education

CFDA Number: 10.555 – National School Lunch Program

Agency Number: 2010IN109943, 2011IN109943

Federal Award Year: 2010, 2011

Iowa Department of Education

CFDA Number: 10.556 – Special Milk Program for Children

Agency Number: 2010IN109943, 2011IN109943

Federal Award Year: 2010, 2011

Iowa Department of Education

CFDA Number: 10.558 – Child and Adult Care Food Program

Agency Number: 2009IN202043, 2010IN202043, 2011IN202043

Federal Award Year: 2009, 2010, 2011

Iowa Department of Education

CFDA Number: 10.559 – Summer Food Service Program for Children

Agency Number: 2010IN109943, 2011IN109943

Federal Award Year: 2010, 2011

Iowa Department of Education

12-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 from the Department 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.

Recommendation – The Department should modify its procedures and checklist to include items required by OMB Circular A-133.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

Response and Corrective Action Planned – We will add information to the spreadsheet which documents a review of all single audits against A-133 requirements.

Conclusion – Response accepted.

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

Federal Award Year: 2011

Iowa Department of Education

12-III-USDA-282-2

Timely Submissions – The Code of Federal Regulations, 7 CFR 277.1(c)(4), requires the Department to submit the Food and Nutrition Service (FNS) 777 reports by the dates specified. Two of the five required reports were not submitted timely.

Recommendation – The Department should ensure reports are submitted timely.

Response and Corrective Action Planned – The person generating this report suffered from stage 3 ovarian cancer during the period when these reports were late. We are thankful she is back and apparently healthy now. Our back up for producing these reports did not have the technical skill to be able to complete them once she got into the reports, so we submitted them as we could. We have not been late since our primary person came back, so believe this problem is corrected. In addition, the primary reporter has developed a set of protocols around the submission of this report which will allow for step by step completion of the report by anyone else. The recent federal management evaluation visit for this program commended the agency on its timely submission of our 777 reports.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children

Agency Number: 2011IW100343, 2011IW100643, 2012IW100343, 2012IW100643

Federal Award Year: 2011, 2012

Iowa Department of Public Health

12-III-USDA-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 six instances where cash balances were in excess of \$200,000 for five to nineteen 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 has reviewed current cash management of federal funding for the individual accounts maintained for Special Supplemental Nutrition Program for Women, Infants and Children (WIC). The Department has previously considered these accounts to be separate for cash management purposes. Current processes will be reviewed and revised to provide for cumulative cash management of the program.

Conclusion – Response accepted.

CFDA Number: 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children

Agency Number: 2011IW100343, 2012IW100343

Federal Award Year: 2011, 2012

Iowa Department of Public Health

12-III-USDA-588-4

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 two of the eleven on-site administrative reviews tested, the response from the local WIC agency was not received by the established deadline. In one instance, proper follow-up with a local WIC agency was not performed although the progress report was five months past due.

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 has been performed and documented.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

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.

CFDA Number: 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children

Agency Number: 2011IW100343, 2012IW100343

Federal Award Year: 2011, 2012

Iowa Department of Public Health

12-III-USDA-588-5

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.

The Department has not reported 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 federal grants. 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 10.558 – Child and Adult Care Food Program

Agency Number: 2011IN202043, 2012IN202043

Federal Award Year: 2011, 2012

Iowa Department of Education

12-III-USDA-282-6

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.

The Department has not designated one person to be responsible to ensure the tracking system is complete and to review the administrative reviews performed to determine whether they are complete and adequate. Based on our review of the listing of reviews performed for the years ended June 30, 2008 through June 30, 2012, 5 administrative reviews required during fiscal year 2012 were not performed. In addition, based on review of the listing of all participating institutions, 25 institutions were on the listing but were not included on the listing of administrative reviews performed for the years ended June 30, 2008 through June 30, 2012. Therefore, we were unable to determine whether these 25 institutions have had administrative reviews as required.

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

Response and Corrective Action Planned – The Department has designated the Bureau Chief of this work unit as the person responsible for the above tasks. We are now working to improve the schedules and tracking reports. We intend to comply with this requirement.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 10.558 – Child and Adult Care Food Program

Agency Number: 2011IN202043, 2012IN202043

Federal Award Year: 2011, 2012

Iowa Department of Education

12-III-USDA-282-7

Terminated Day Care Providers – The Code of Federal Regulations, 7 CFR 226.6(c)(2)(iii)(E)(2) requires the Department to update a termination list when a notice of termination is issued. Although the listing of participating providers includes those institutions terminated during the year ended June 30, 2012, the Department does not maintain a complete listing of institutions terminated in the past.

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

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

Response and Corrective Action Planned – There are several reports available in the Department with this information. However, they are separated into the Centers and Home Provider classifications. We will work to determine how these reports might be cross referenced and years combined to improve the ability to search the data as well as review the National Disqualified List for new applicants.

Conclusion – Response accepted.

CFDA Number: 10.559 – Summer Food Service Program for Children

Agency Number: 2012IN1099043

Federal Award Year: 2012

Iowa Department of Education

12-III-USDA-282-8

Appeal Board Claims/Additional Liabilities – The Department performs additional procedures after September 1 to identify additional accounts payable which were not included as expenditures on the Integrated Information for Iowa (I/3) system. However, even with additional procedures performed, there were still significant outstanding requests for payments submitted by subrecipients which were not reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS-SAE) on the GAAP package.

The Department also submitted, as a part of its original GAAP package, estimates of various payables for certain funds within the Department. A revised GAAP package page which excluded the original estimates was submitted to DAS-SAE. Given the nature of the programs, the existence of payables was reasonable. In addition, the estimates prepared were not adequately supported by the Department.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

As of June 30, 2012, there were payable estimates of approximately \$1.6 million, of which approximately \$1,000 pertained to the Summer Food Service Program for Children, approximately \$260,000 pertained to Title I Grants to Local Educational Agencies, approximately \$956,000 pertained to the Special Education Cluster and approximately \$391,000 pertained to Improving Teacher Quality State Grants which were not reported to DAS-SAE.

The Department also coded a fiscal year 2012 subrecipient payment of \$788,000 pertaining to the Special Education Cluster to fiscal year 2013 and the I/3 system, which was not reported as a liability.

Recommendation – The Department should obtain and process requests for payments from subrecipients timely and consider combining actual payables with estimates of payables in order to more accurately report payables at year end. The Department should also retain all documentation for estimated payables.

Response and Corrective Action Planned – This has been a point of emphasis over the last year and we've noted progress. We believe we have systems in place to do exactly what is being described here, so we hope in the next cycle we come close to meeting our goal of zero appeal board claims.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

U.S. Department of Housing and Urban Development

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCY:

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

Agency Number: B-08-DC-19-0001, B-09-DC-19-0001, B-10-DC-19-0001, B-11-DC-19-0001, B-12-DC-19-0001

Federal Award Year: 2008, 2009, 2010, 2011, 2012

Iowa Economic Development Authority

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

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

Federal Award Year: 2009

Iowa Economic Development Authority

12-III-HUD-269-1

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

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

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

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

Response and Corrective Action Planned – The Authority is beginning the process to hire a financial monitor whose responsibilities will include a physical monitoring visit to each Council of Government (COG) once per fiscal year. The monitoring will be solely focused on the internal financial management of each active Community Development Block Grant project being administered for a unit of local government by the respective COG. This information will be used by the Authority to make a determination as to the relationship between the COG and unit of local government according to the requirements of OMB Circular A-133. This action will be in place by June 30, 2013.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

U.S. Department of Labor

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCY:

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

Agency Number: REEDACT03-13-2002, UI180205I, UI195829R0, UI195829R1, UI21099EW0, UI22276JH0, UI21099IFO, UI21099DWO, UI22276IB0, UI21099DVO, UI21099IA0, UI22276IA0, UI21099ER0, UI21099ID0, ES22064GCI

Federal Award Year: 2002, 2009, 2010, 2011, 2012

Iowa Department of Workforce Development

12-III-DOL-309-1

IRS 940 Match – OMB Circular A-133 Compliance Supplement states, “States are required to annually certify for each taxpayer the total amount of contributions required to be paid under the State law for the calendar year and the amounts and dates of such payments in order for the taxpayer to be allowed the credit against the Federal Unemployment Tax Act (FUTA) tax (26 CFR section 31.3302(a)-3(a)). In order to accomplish this certification, States annually perform a match of employer tax payments with credit claimed for these payments on the employer’s IRS 940 FUTA tax form.” The Department did not perform this match of the 940 file, so it did not certify the amounts contributed by each taxpayer for calendar year 2011.

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

Response and Corrective Action Planned – A response for calendar year 2011 was transmitted to the IRS on June 29, 2012 and a similar response will be transmitted no later than March 20, 2013. We are nearing the end of the development of new functionality which will automatically assign an investigation to staff to resolve discrepancies found in the IRS and Department cross match. The IRS normally allows 2-3 months to resolve any discrepancies and resubmit. The resolution of those discrepancies will likely be transmitted to the IRS in June 2013.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

U.S. Department of Transportation

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 20.205 – Highway Planning and Construction and ARRA – Highway Planning and Construction

Agency Number: None

Federal Award Year: 2012

Iowa Department of Transportation

12-III-DOT-645-1

Schedule of Expenditures of Federal Awards – To maximize the accountability of funds, recipients are required to correctly identify the program expenditures on the Schedule of Expenditures of Federal Awards (SEFA). The Department incorrectly reported accrual activity for certain ARRA expenditures and did not identify \$400,000 as provided to subrecipients when preparing the SEFA. Adjustments were subsequently made by the Department to properly report these amounts.

Recommendation – The Department should ensure accrual activity is properly reported and subrecipient pass-through amounts are properly identified and reported on the SEFA.

Response and Corrective Action Planned – When ARRA began, the Department developed reconciliation procedures which occur on a weekly, monthly and quarterly basis to account for and report ARRA activity. The ARRA reconciliations are on a cash basis and include accounting data from the systems of the Iowa DOT, the State of Iowa and the Federal Highway Administration. The ARRA 1512 reports also reconcile to this data. These reports provide a 100% accounting of the ARRA funds, on a cash basis.

The finding noted above relates to a new reconciliation which has now been developed to fully account for ARRA activity on an accrual basis. The “accrual basis“ ARRA expenditures reported on the SEFA now reconcile to ARRA expenditures reported on a “cash” basis.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 20.205 – Highway Planning and Construction

Agency Number: None

Federal Award Year: 2011, 2012

Iowa Department of Transportation

12-III-DOT-645-2

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.

Reports were submitted quarterly rather than monthly as required, and certain awards to subrecipients were excluded from the reports.

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

Response and Corrective Action Planned – The Department has established procedures so the FFATA reports are completed monthly and all subrecipients are included in the report.

Conclusion – Response accepted.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

U.S. Department of Energy

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

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

CFDA Number: 81.128 – ARRA – Energy Efficiency and Conservation Block Grant
Program
Agency Number: DE-EE0000812
Federal Award Year: 2009
Iowa Economic Development Authority - Energy Independence

12-III-DOE-301-1

Subrecipient Monitoring – Award Notification – OMB Circular A-133, Section .400(d) requires the Authority to provide certain award information to its subrecipients. This information includes the CFDA title and number. The Authority did not provide the correct CFDA number to its subrecipients.

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

Response and Corrective Action Planned – The Authority will properly advise the subrecipients of the correct CFDA number.

Conclusion – Response accepted.

CFDA Number: 81.042 – Weatherization Assistance for Low-Income Persons and
ARRA – Weatherization Assistance for Low-Income Persons
Agency Number: EE0000128, EE0000105
Federal Award Year: 2011, 2012
Iowa Department of Human Rights

12-III-DOE-379-2

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

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

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

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

Response and Corrective Action Planned – The Department will continue to endeavor to prepare and send subrecipient fiscal monitoring reports within 30 days in accordance with U.S. Department of Energy requirements. New Departmental procedures were implemented in Program Year 2012. All fiscal monitoring reports issued since March 2012 have been completed within 30 days of the monitoring visit. New procedures for issuing program monitoring reports were implemented in Program Year 2012. Since then, twelve of thirteen monitoring reports were issued within 30 days of completion of the review.

Conclusion – Response accepted.

**CFDA Number: 81.042 – Weatherization Assistance for Low-Income Persons and
ARRA – Weatherization Assistance for Low-Income Persons**
Agency Number: EE0000128, EE0000105
Federal Award Year: 2011, 2012
Iowa Department of Human Rights

12-III-DOE-379-3

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 rather than the predetermined rate.

Response and Corrective Action Planned – The Department is working with a consultant at the federal level to resolve the allocation issue.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

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

Agency Number: EE0000128, EE0000105

Federal Award Year: 2011, 2012

Iowa Department of Human Rights

12-III-DOE-379-4

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

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

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

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

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

U.S. Department of Education

INSTANCES OF NON-COMPLIANCE:

CFDA Number: 84.033 – Federal Work-Study Program

Agency Number: None

Federal Award Year: 2012

Iowa State University

12-III-USDE-620-1

Mentoring Timesheet Hours Not Supported – The University is conducting an ongoing review related to the America Reads/America Counts component of Federal work study. The University has identified \$5,960 of unallowable costs paid from this program as a result of fraudulent activity. 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 additional 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 for potential fraudulent transactions. 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 changed procedures to require all timesheets for students working in the America Reads/America Counts Program be faxed to the Office of Student Financial Aid by the site supervisor. Original timesheets must be mailed to the Office of Student Financial Aid and are retained for a period of three years. These procedures went into effect immediately upon determining fraudulent transactions occurred. The students involved faced disciplinary action and have made restitution for the unearned hours for which they were paid.

The University is continuing its review for potential fraudulent transactions and will continue its communication and work with the U.S. Department of Education until this issue is appropriately resolved.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 84.126 – Rehabilitation Services_Vocational Rehabilitation Grants to States

Agency Number: H126A110021, H126A120021

Federal Award Year: 2011, 2012

Iowa Department for the Blind

12-III-USDE-131-2

Conflict of Interest – Services to individuals under the Vocational Rehabilitation program may be provided for any service described in the Individualized Education Program (IEP) necessary to assist an individual with a disability in preparing for, securing, retaining or regaining an employment outcome. In February 2012, the Director of the Department for the Blind applied for vocational rehabilitation services at the same time she applied for a high level government job in Washington, DC. The Director's eligibility for this program was determined and approved by a Department case worker, a subordinate to the Director. The case worker approved the IEP for the Director, which provided eligibility for the Director to receive a \$2,000 clothing allowance to purchase clothing appropriate for a high level government job and \$19,137 of computer equipment as tools for use in her newly acquired employment position.

Recommendation – The Department should develop procedures to address future issues related to potential conflicts of interest in determining eligibility. In addition, the Department should consult with the U.S. Department of Education to determine corrective action.

Response and Corrective Action Planned – The Director's eligibility for this program was determined and approved by a Department case worker, the case worker's supervisor and the technology supervisor, all subordinates to the Director. The Department will comply with the recommendation, by making appropriate revisions to the Department's existing conflict of interest policy and ethics training for employees. In addition, the Department will consult with the U.S. Department of Education as recommended. This comment resulted from a disclosure by the Department.

Conclusion – Response accepted.

CFDA Number: 84.410 – Education Jobs Fund

Agency Number: S410A100016

Federal Award Year: 2010

Iowa Department of Education

12-III-USDE-282-3

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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

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 \$93,589 charged to the Ed Jobs Fund for the year ended June 30, 2012 do not appear to be for allowable activities outlined in the Compliance Supplement. Examples of questioned costs include copiers, servers, the 2011 Condition of Education Report consultant work, travel to the 2011 Annual Policy Forum, the 2012 Association for Supervision Curriculum Development Annual Conference and registration fees for the Ed Summit for Department employees.

In addition, one employee was paid 100% from Ed Jobs funds. 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 – We believe all of these costs were permissive. The comments above do not consider two points: 1) The accountability provisions required under ARRA also apply to Ed Jobs funding, and 2) the accountability work related to those requirements continued through fiscal year 2012, since districts could obligate this funding through September 30, 2012 and liquidate this funding through December 31, 2012. The Department had a federal review during fiscal year 2012, as well as required Progress Reporting related to those data elements.

The Phase II application for ARRA State Fiscal Stabilization Fund (SFSF) funds included 22 additional data elements which had to be collected and reported systemically. In many cases, this required the creation of a new system for collecting and reporting the data. Many of these data elements were included in our annual Condition of Education Report, as well as on our web site. The person hired with these funds, was a primary editor of the Condition of Education Report related to these data elements as well as one of our persons posting to the web site.

Since the Iowa Department of Education received no funding under ARRA SFSF, we used the Ed Jobs administration funds (0.2% of the total) to cover obligations under Ed Jobs and ARRA SFSF.

On specific issues above, once we had the funds, a position was created, a person was hired to manage all of this work, and once the funds were nearly gone, the position was dissolved. The purpose of the hire was to manage ARRA SFSF requirements and Ed Jobs. Support functions are always generalized. We did no time study because the position was hired to do what had to be done to cover the requirements. Some of this obviously fed into other internal processes. The copier and server charges were upgrades related to data reporting and were prorated portions of an overall Iowa DE upgrade. The reporting requirements under ARRA SFSF were significant. The contract with an external person on the Condition of Education was due to time constraints and the need for help reformatting the document with a looming deadline. We had the program employee and this person on contract working to reformat the document to get it published on time.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

All of the travel on these funds was travel which would not have otherwise occurred and consequently, cannot be supplanting. Each of these trips was for work which was directly tied to efforts related to the data requirements of ARRA SFSF or was designed to impact future policy related to ARRA, Ed Jobs and subsequent spin-off potential federal policy. The Iowa Department of Education had some concerns related to the requirements placed on states under Phase II of ARRA SFSF and consequently wanted to ensure Iowa's voice was heard on conversations about making these requirements permanent in any subsequent statute in situations where the forum was created to give this input.

As a result, we believe again the charges were appropriate and directly connected to expenditures related to the implementation of both ARRA SFSF and Ed Jobs. We are happy to discuss this more.

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

INTERNAL CONTROL DEFICIENCIES:

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

Agency Number: S010A10015, S010A110015

Federal Award Year: 2010, 2011

Iowa Department of Education

12-III-USDE-282-4

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

For six of twelve school districts tested, the CSIP was not submitted by September 15.

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

Response and Corrective Action Planned – The Department goes to extreme measures to ensure deadlines like these are met. But the submission of these reports in a timely way includes the school and school districts compliance. There are no sanctions available to us for noncompliance other than Phase II accreditation visit and this is a serious event which would not be prompted by one late report. We will continue to work towards 100% compliance in this area.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 84.010 – Title I Grants to Local Educational Agencies
Agency Number: S010A090015, S010A100015, S010A110015
Federal Award Year: 2009, 2010, 2011
Iowa Department of Education

CFDA Number: 84.027 – Special Education Grants to States
Agency Number: H027A090097, H027A100097
Federal Award Year: 2009, 2010
Iowa Department of Education

CFDA Number: 84.173 – Special Education Preschool Grants
Agency Number: H173A090102, H173A100102
Federal Award Year: 2009, 2010
Iowa Department of Education

CFDA Number: 84.367 – Improving Teacher Quality State Grants
Agency Number: S367A080014, S367A090014, S367A100014
Federal Award Year: 2008, 2009, 2010
Iowa Department of Education

**CFDA Number: 84.389 – ARRA – Title I Grants to Local Educational Agencies,
Recovery Act**
Agency Number: S389A090015
Federal Award Year: 2009
Iowa Department of Education

CFDA Number: 84.391 – ARRA – Special Education Grants to States, Recovery Act
Agency Number: H391A090097
Federal Award Year: 2009
Iowa Department of Education

12-III-USDE-282-5

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 from the Department 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 12-III-USDA-282-1 on page 74 for additional information, including the recommendation, response and corrective action planned and conclusion.

State of Iowa

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For the Year Ended June 30, 2012

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

Agency Number: S010A10015

Federal Award Year: 2010

Iowa Department of Education

CFDA Number: 84.027 – Special Education Grants to States

Agency Number: H027A100097, H027A110097

Federal Award Year: 2010, 2011

Iowa Department of Education

CFDA Number: 84.173 – Special Education Preschool Grants

Agency Number: H173A110102

Federal Award Year: 2011

Iowa Department of Education

CFDA Number: 84.367 – Improving Teacher Quality State Grants

Agency Number: S367A110014

Federal Award Year: 2011

Iowa Department of Education

12-III-USDE-282-6

Appeal Board Claims/Additional Liabilities – The Department performs additional procedures after September 1 to identify additional accounts payable which were not included as expenditures on the I/3 system. However, even with additional procedures performed, there were still significant outstanding requests for payments submitted by subrecipients which were not reported to DAS-SAE on the GAAP package.

The Department also submitted, as a part of its original GAAP package, estimates of various payables for certain funds within the Department. A revised GAAP package page which excluded the original estimates was submitted to DAS-SAE. Given the nature of the programs, the existence of payables was reasonable. In addition, the estimates prepared were not adequately supported by the Department.

As of June 30, 2012, there were payable estimates of approximately \$1.6 million, of which approximately \$1,000 pertained to the Summer Food Service Program for Children, approximately \$260,000 pertained to Title I Grants to Local Educational Agencies, approximately \$956,000 pertained to the Special Education Cluster and approximately \$391,000 pertained to Improving Teacher Quality State Grants which were not reported to DAS-SAE.

The Department also coded a fiscal year 2012 subrecipient payment of \$788,000 pertaining to the Special Education Cluster to fiscal year 2013 on the I/3 system, which was not reported as a liability.

See audit finding 12-III-USDA-282-8 on pages 79 and 80 for additional information, including the recommendation, response and corrective action planned and conclusion.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 84.038 – Federal Perkins Loan Program_Federal Capital Contributions
Agency Number: None
Federal Award Year: 2012
University of Northern Iowa

12-III-USDE-621-7

Federal Reporting – The University is required to submit the “Federal Operations Report and Application to Participate” (FISAP) to the U.S. Department of Education by October 1, 2012. The FISAP is used to apply for Campus-Based Program funding for the upcoming award year and to report Campus-Based Program expenditures for the previous award year.

Our review of the FISAP identified a \$474,294 reconciling item between the ECSI system, which tracks federal student loan activity within the University and the University’s Oracle e-business system. However, the reports supporting the reconciling item were not maintained. Because the system continuously updates, personnel were unable to recreate the reports used to support the reconciling items. As a result, the University is unable to support the \$474,294 reconciling item used to calculate the “Cash on Hand” and “Funds advanced to Students” reported on the FISAP for the Federal Perkins Loan Program. In addition, the reconciling items which were to be posted to the ECSI and University accounting system were not made in 2012.

The final reconciliation of the Oracle e-business system to the ECSI system for Federal Perkins Loan Program at June 30, 2012 had not been completed at the time of the audit. Had this reconciliation been completed, it could have been used to verify the accuracy of reconciling items made to the FISAP.

Recommendation – Support for reconciling items between the ECSI system and the Oracle e-business system should be printed and maintained, especially for those which are time-sensitive and cannot be recreated.

Response and Corrective Action Planned – The University concurs reconciling items between ECSI and the Oracle e-business system should be identified and resolved timely. Documentation for such items will be maintained accordingly.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 84.126 – Rehabilitation Services_Vocational Rehabilitation Grants to States

Agency Number: H126A110021, H126A120021

Federal Award Year: 2011, 2012

Iowa Department for the Blind

12-III-USDE-131-8

Telecommunication Payments – During fiscal year 2012, the Department paid 100% of the costs associated with the following telecommunication items:

- Employer-provided cell phones and related service for 45 employees totaling \$20,220, of which \$17,342 was funded by the program.
- Home internet hookups for 16 employees totaling \$13,141, of which \$10,278 was funded by the program.
- Home telephone service for six employees totaling \$2,116, of which \$1,728 was funded by the program.
- Wiring for one employee who works primarily from the Department's office in order to obtain home internet and home telephone service totaling \$99, of which \$74 was funded by the program.

The Department does not have a written policy stating which employees are eligible for the payment of these items, nor does the Department maintain documentation stating the substantial business reasons why the use of these items are critical to fulfill the employee's job duties. In addition, payments for the home internet hookups or home telephone service do not run through the Department's payroll system as required by DAS-SAE Procedure No. 220.500. - Employee Expenses-Telework Program. One provision of the Telework Program is for the compensation of telecommunication expenses to be added to the employee's taxable wages and be paid through centralized payroll.

Although the Department stated these items are to be used for work related business, there is no support maintained by the Department to verify these items are not being used for personal use. OMB Circular A-87, Attachment B(20) states, "Costs of goods or services for personal use of the governmental unit's employees are unallowable regardless of whether the cost is reported as taxable income to the employees."

Recommendation – The Department should document the basis for providing the above services to its employees in order for them to fulfill their job duties. If this practice is continued, the Department should develop written policies to limit payments to only the portion of the service deemed critical to fulfill the employee's job duties. Written policies should include the requirement for proper documentation to ensure the use of these items are not personal in nature. In addition, the Department should add telecommunication payments to the employees taxable wages to be paid through Centralized Payroll as required by DAS-SAE Procedure No. 220-500.

State of Iowa

Schedule of Findings and Questioned Costs

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Response and Corrective Action Planned – It is a stated policy of Iowa state government to provide employees with the opportunity to participate in telework when practical and consistent with the Department’s mission. All of the situations described above pertain to purposes consistent with the work of the Department and each was evaluated as individual situations occurred. Each was supported by the Department to facilitate employees accomplishing work without regard to their location at any particular time. Some employees are officially domiciled at home so the Department can avoid incurring office rent expenditures and minimize travel costs to and from Des Moines. This occurs at some inconvenience, rather than benefit, to some of those employees. Those employees are provided reasonable telephone reimbursement accordingly. Some employees deal with clientele who have hearing issues in addition to blindness. Audio reception attending cellular phones is a known problem for some clients with hearing difficulty. The one-time wiring cost was incurred to facilitate the work of an employee meeting deadlines unique to the position without distractions which are otherwise unavoidable. These instances were most recently re-evaluated as a general practice during June 22 to July 18, 2012, including correspondence with DAS-SAE. At its regularly scheduled staff meeting on December 10, 2010 the Department announced the employee handbook promulgated by DAS would be the official Department employee handbook. The handbook was provided to all employees. As it regards this issue in general, pages seven and eight of the handbook currently provide additional policy guidance as follows:

“...the following are prohibited: ...unauthorized use, abuse, misuse, or waste of property or materials; unauthorized possession or sale of items; and unlawful operation or use of state vehicles and equipment for other than state business.... The State’s long-distance service and state-owned cellular phones are to be used for official state business only...”

“Internet service is provided by the State of Iowa to support open communications and exchange of information, as well as to provide the opportunity for collaborative government-related work. The State of Iowa encourages the use of electronic communications by its employees. Like any resources made available to employees of the State, use of Internet service is a revocable privilege. The use of State-provided Internet service must be for state government-related activities and not for personal business, for-profit activities, commercial advertising, entertainment, or other use that interferes with an employee’s productivity or reflects poorly on state government.”

Contrary to the suggestion in the finding, none of the items was supplied for the personal use of employees. The above excerpts from the employee handbook establish the Department has policies restricting the items to official business, also contrary to the assertion in the comment. The Department believes it has acted reasonably in the circumstances consistent with carrying out its unique mission benefiting the people it serves based on their needs.

The Department will re-evaluate its policies as recommended by the auditor.

Conclusion – Response acknowledged. The Department should document the basis for providing the above services to its employees in order for them to fulfill their job duties. In addition, the Department should follow DAS-SAE Procedure No. 220-500.

State of Iowa

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For the Year Ended June 30, 2012

CFDA Number: 84.367 – Improving Teacher Quality State Grants

Agency Number: S367A110014

Federal Award Year: 2011

Iowa Department of Education

12-III-USDE-282-9

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 2012 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 – The Department will comply with this requirement.

Conclusion – Response accepted.

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Schedule of Findings and Questioned Costs

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U.S. Department of Health and Human Services

INSTANCES OF NON-COMPLIANCE:

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: G-1102IATANF, G-1202IATANF

Federal Award Year: 2011, 2012

Iowa Department of Human Services

12-III-HHS-401-1

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

A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2012. We reviewed 201 cases receiving both FIP and foster care payments during the same month of service. Of the 201 cases reviewed, 57 children, or 28%, improperly received FIP benefits for an additional one to four months after entering foster care. The unallowable FIP payments for these 57 children totaled \$16,191.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2012. We reviewed 182 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 182 cases reviewed, twenty-four cases, or 13%, 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 twenty-four cases totaled \$6,111.

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

Response and Corrective Action Planned – Because of FIP’s timely and adequate notice requirements there will always be some cases that will require a recoupment to be completed. The ongoing goal is to minimize the recoupments and demonstrate quality improvement in this area.

Training was completed in December of 2012 to reinforce the policies and procedures associated with the requirements. A copy of the training materials have been provided to the Office of Auditor of State.

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The Department also conducted a review of the historical performance in this audit area. The errors found between 2009 and 2011 declined from 43 instances to 38 instances. The increase in errors for 2012 may be directly attributable to the reduction of staff between 2009 and 2012. In 2009, there were 717 income maintenance workers with a caseload of 598 cases per worker. In 2012, there were 116 fewer workers, a sixteen percent decrease and cases per worker increased to 772, a twenty nine percent increase. In the current environment, with increased caseloads and fewer workers, the ability to effectively review and monitor cases is negatively impacted.

The Department is also in the process of building a new eligibility system. The errors noted in this finding will be brought to the attention of the system developers to determine if a system edit can be put in place to mitigate the potential for duplicate payment.

Conclusion – Response accepted.

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

Agency Number: None

Federal Award Year: 2011, 2012

Iowa Department of Inspections and Appeals

12-III-HHS-427-2

Unallowable Expenditures – The Department has a contract with the Iowa Department of Public Safety (IDPS) to conduct Federal Health Care Life Safety Code surveys for the State of Iowa. The Department also contracts with IDPS to review and approve plans and specifications for new construction, remodeling or other alterations to health care facilities. Expenditures associated with reviewing and approving plans for health care facilities should be coded to a 100% state funded account. However, the Department coded \$85,412 of expenditures to a federal account, thereby including these expenditures in the Department's bi-weekly drawdowns. The Department subsequently reduced drawdowns by \$64,400 in an effort to correct the coding error. However, as of June 30, 2012, the Department had a remaining unallowable expenditure balance of \$21,012.

Recommendation – The Department should ensure expenditures are properly coded so drawdowns represent allowable expenditures. The Department should also consult with the U.S. Department of Health and Human Services on the disposition of this matter.

Response and Corrective Action Planned – The Department will implement a second review to ensure these expenditures are charged 100% to the State. This document is submitted originally to the Division Administrator of the Health Facilities Division. The Administrator signs and dates the document to let the Fiscal Services Bureau know the billing is ok to pay. The Division Administrator will now make a notation this billing is to be charged 100% to state funds. The Department will also contact the U.S. Department of Health and Human Services to see how they want us to handle the matter of the remaining \$21,012.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

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INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 93.268 – Immunization Cooperative Agreements
Agency Number: 5H23IP722542-09, 5H23IP722542-10
Federal Award Year: 2011, 2012
Iowa Department of Public Health

12-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 ten 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 has reviewed current cash management of federal funding, including the practice of encumbering funds for future vendor payments. This practice inflated the amount of drawdown for immediate cash flow with the State's accounting system and resulted in excessive federal fund balances. The Department has revised its procedures effective October 2011 and no longer encumbers funding at the time of procurement from vendors.

Conclusion – Response accepted.

CFDA Number: 93.558 – Temporary Assistance for Needy Families
Agency Number: G-11021ATANF, G-12021ATANF
Federal Award Year: 2011, 2012
Iowa Department of Human Services

12-III-HHS-401-4

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 sixty 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 which were 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 IABC systems. When the sixty month limit is reached, a Department employee must manually close the case in IABC to cancel FIP payments.

State of Iowa

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For three of twenty-eight 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 go into ETS and change the number of months 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.

Response and Corrective Action Planned – In the cases cited in error, staff added the new individual to the appropriate section of the system (ISSV) however the data was not automatically passed to ETS. Research into these errors concluded that staff were not aware the eligibility tracking system had to be manually updated to add benefits when a change in the case such as adding another person, occurs. Training on this system mismatch will be provided at the May 2013 conference call with Income Maintenance staff.

Conclusion – Response accepted.

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: G-1102IATANF, G-1202IATANF

Federal Award Year: 2011, 2012

Iowa Department of Human Services

12-III-HHS-401-5

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 three of twenty-five cases reviewed, the FIP grant was not reduced for the month following non-cooperation with CSRU and recoupment was not established. For two of twenty-five cases reviewed, 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 – All preliminary error findings were sent to the Income Maintenance Administrator for review and response. In each of these cases, the front line staff's supervisor reviewed all documentation to affirm the error and reviewed the issues with case staff at that time. Field staff will recoup as appropriate.

The policies and procedures related to these errors will be discussed during the May 2013 Income Maintenance conference call.

Conclusion – Response accepted.

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Schedule of Findings and Questioned Costs

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CFDA Number: 93.568 – Low-Income Home Energy Assistance
Agency Number: 11B1IALIEA, 12B1AL1EA
Federal Award Year: 2011, 2012
Iowa Department of Human Rights

12-III-HHS-379-6

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.

See audit finding 12-III-DOE-379-3 on page 87 for additional information, including the recommendation, response and corrective action planned and conclusion.

CFDA Number: 93.568 – Low-Income Home Energy Assistance
Agency Number: 11B1IALIEA, 12B1IALIEA
Federal Award Year: 2011, 2012
Iowa Department of Human Rights

12-III-HHS-379-7

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

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

See audit finding 12-III-DOE-379-4 on page 88 for additional information, including the recommendation, response and corrective action planned and conclusion.

State of Iowa

Schedule of Findings and Questioned Costs

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CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: 11B1IALIEA, 12B1IALIEA

Federal Award Year: 2011, 2012

Iowa Department of Human Rights

12-III-HHS-379-8

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.

Monthly reports for the program were not submitted timely.

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 agrees with the finding and will ensure reports are submitted timely and in accordance with the Federal Funding Accountability and Transparency Act.

Conclusion – Response accepted.

CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Agency Number: G-1001IACCDF, G-1101IACCDF, G-1201IACCDF

Federal Award Year: 2010, 2011, 2012

Iowa Department of Human Services

12-III-HHS-401-9

Child Care Assistance – The Child Care Assistance program provides assistance payments for child care services. Title 13-G-67/96 of the Employees' Manual documents provider requirements and a Child Care Assistance provider agreement. According to IAC [441] 170.4(3), a Child Care Assistance Provider Agreement must be completed prior to payments being approved and should remain on file. For two of the thirty-three cases reviewed, the provider agreement was not included in the provider file.

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

Response and Corrective Action Planned – In 2010, a centralized unit was established to improve the customer service and policy compliance for child care services. Both cases in error pre-date the establishment of the customer service unit.

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The Child Care Assistance (CCA) Unit now has procedures in place to prevent further issues such as these. The Unit receives a list of all providers that are due for renewal and tracks the return of renewal information. The Unit also has a “clean-up” list run quarterly to catch any providers with expired agreements so providers can be updated or closed out as needed.

Conclusion – Response accepted.

CFDA Number: 93.658 – Foster Care Title IV-E
Agency Number: G-1101IA1401, G-1201IA1401
Federal Award Year: 2011, 2012
Iowa Department of Human Services

12-III-HHS-401-10

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

The following conditions were identified during fiscal year 2012 case file testing:

- (a) Title 17-E of the Employees’ Manual and IAC [441] 156.6(1) lists the basic rates for maintenance payments for foster care. In one of forty cases reviewed, maintenance payments were inconsistent with established rates.
- (b) Title 4-G of the Employees’ Manual and IAC [441] 41.25(2) provides, in part, “A recipient whose needs are included in a family investment program grant shall not concurrently receive a grant under any other public assistance program administered by the Department, including IV-E foster care, or state-funded foster care.” Of the forty cases reviewed, one case improperly received both TANF and Foster Care payments in the amount of \$472.

Recommendation – The Department should establish procedures to ensure compliance with the Employees’ Manual. In addition, case file records should be properly maintained to support compliance with the requirements.

Response and Corrective Action Planned – All preliminary error findings were sent to the Social Work Administrator for review and response. In each of these cases, the front line staff’s supervisor reviewed all documentation to affirm the error and reviewed the issues with case staff at that time. Field staff will recoup as appropriate.

The policies and procedures related to these errors will be discussed during the May 2013 Income Maintenance conference call.

Conclusion – Response accepted.

State of Iowa

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For the Year Ended June 30, 2012

CFDA Number: 93.775 – State Medicaid Fraud Control Units

Agency Number: None

Federal Award Year: 2011, 2012

Iowa Department of Inspections and Appeals

12-III-HHS-427-11

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

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

Response and Corrective Action Planned – The Department initiated its second review of the quarterly reports with the second quarter of federal fiscal year 2012. Subsequent reports have had the second review.

Conclusion – Response accepted.

CFDA Number: 93.775 – State Medicaid Fraud Control Units

Agency Number: None

Federal Award Year: 2011, 2012

Iowa Department of Inspections and Appeals

12-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 items were noted:

- (a) One instance where estimated drawdowns were not requested timely.
- (b) Two instances where final monthly drawdowns were not requested timely.
- (c) Nine instances where estimated drawdowns were not performed.
- (d) Four instances in which the final monthly drawdown was not reviewed or approved by an independent person.

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- (e) One instance in which the Department erroneously used the 2010 monthly expenditures to support the monthly drawdown, resulting in an additional \$20,931 of unsupported federal funds being drawn for the month.

Recommendation – The Department should review its procedures to ensure drawdowns are performed timely. The drawdowns should be reviewed and approved by an independent person. The Department should implement procedures to ensure the Department is only drawing down reimbursable expenditures.

Response and Corrective Action Planned – The Department will work to ensure drawdowns are completed in a timely manner. The Department will implement a second review to ensure the proper month's expenditures are being utilized for drawdowns. The Department implemented the second review by an independent person with the pay period ended November 10, 2011. The Department will attach a copy of the I/3 report to the drawdown report. A later drawdown was reduced by \$20,931 to correct the oversight.

Conclusion – Response accepted.

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

Agency Number: None

Federal Award Year: 2011, 2012

Iowa Department of Inspections and Appeals

12-III-HHS-427-13

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

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

Response and Corrective Action Planned – The Department initiated its second review of the quarterly reports with the second quarter of federal fiscal year 2012. Subsequent reports have had the second review.

Conclusion – Response accepted.

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

Agency Number: None

Federal Award Year: 2011, 2012

Iowa Department of Inspections and Appeals

12-III-HHS-427-14

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 for Title XVIII, Medicare:

- (a) Two instances where estimated drawdowns were not requested timely.
- (b) Two instances where final monthly drawdowns were not requested timely.
- (c) Ten instances where estimated drawdowns were not performed.
- (d) One instance where the monthly drawdown was not reviewed by an independent person.

The following were noted for Title XIX, Medicaid:

- (a) Three instances where estimated drawdowns were not requested timely.
- (b) Four instances where a final monthly drawdown was not requested timely.
- (c) Nine instances where estimated drawdowns were not performed.
- (d) Ten instances where the drawdowns were not reviewed and approved by an independent person.

Recommendation – The Department should review its procedures to ensure drawdowns are performed timely. Drawdowns should be reviewed by an independent person.

Response and Corrective Action Planned – The Department started the implementation of a second review with the pay period ended November 10, 2011.

Conclusion – Response accepted.

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

Agency Number: None

Federal Award Year: 2011, 2012

Iowa Department of Inspections and Appeals

12-III-HHS-427-15

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 2011 and federal fiscal year 2012, 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 November 24, 2011, 106 timesheets of the Health Facilities Division were selected for testing. Eight timesheets were completed and turned in to the employee's supervisor before the end of the pay period, which resulted in estimating time between multiple activity codes and not recording actual time.

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

Response and Corrective Action Planned – The Department will work with the Health Facilities Division to ensure time sheets are not submitted early. If the time sheet has to be submitted early, such as for a vacation, the Department will attach a copy of the email from the employee stating the reason for early submission.

Conclusion – Response accepted.

State of Iowa

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For the Year Ended June 30, 2012

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

Agency Number: None

Federal Award Year: 2011, 2012

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

12-III-HHS-595-16

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. Fourteen 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 – Starting this month we will bill on actual hours worked on CMS facilities rather than a percentage. Therefore monthly, the amounts for each person will change. This will be done through monitoring hours in our system and reporting them to the Administrative Services Division within the Department of Public Safety.

Conclusion – Response accepted.

State of Iowa

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For the Year Ended June 30, 2012

CFDA Number: 93.778 – Medical Assistance Program
Agency Number: 1105IA5MAP, 1205IA5MAP
Federal Award Year: 2011, 2012
Iowa Department of Human Services

12-III-HHS-401-17

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

- (a) Title 8-I-Appendix of the Employees' Manual requires a notice, Form 470-0375 "ICF/MR Placement Statement" to be sent to the county regarding its payment of the non-federal share of the ICF/MR costs for recipients living in community-based facilities. For four of ten case files reviewed, the case file did not contain Form 470-0375. The remaining six were located but were not signed by the Income Maintenance (IM) worker and applicant.
- (b) 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 ten case files reviewed, the case file did not contain Form 470-0374. In addition, one form was located but was not signed by the IM worker and applicant.
- (c) Title 8-I-Appendix of the Employees' Manual also states, in part, Form 470-4393 "Level of Care Certification for Facility Care" 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 twenty-five case files reviewed, the case file did not contain Form 470-4393.

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

Response and Corrective Action Planned – Beginning July 1, 2012 the ICF/MR Placement Statement is no longer required and no additional action is planned at this time.

For items noted in "b" and "c" above, in 2010 the Department established a Centralized Facility Eligibility Unit (CFEU) to oversee and manage ICF/MR cases to improve both compliance and customer service. The manager at the CFEU was notified of the errors cited and has reviewed the requirements at staff meetings. The CFEU will continue to follow up with staff. The manager randomly reads ICF/MR cases to ensure the proper documentation is being sent for new admissions, transfers, and breaks in stay that are greater than 30 days in length.

Conclusion – Response accepted for items "b" and "c". Response acknowledged for item "a". The Department has not provided documentation for the change in policy eliminating the use of the ICF/MR Placement Statement, effective July 1, 2012.

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For the Year Ended June 30, 2012

CFDA Number: 93.778 – Medical Assistance Program

Agency Number: 1105IA5MAP, 1205IA5MAP

Federal Award Year: 2011, 2012

Iowa Department of Human Services

12-III-HHS-401-18

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.

Title 8-N of the Employees' Manual requires all waiver applicants to complete either Form 470-2927 "Health Services Application", Form 470-0462 "Health and Financial Support Application" or Form 470-3118 "Medicaid Review." For one of twenty case files reviewed, the case file did not contain any of these forms.

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

Response and Corrective Action Planned – The case cited in error was researched by the Income Maintenance supervisor and reviewed with the appropriate staff. The Department is transitioning files to electronic case files (ECF). The use of ECF should minimize and/or eliminate missing documentation issues in future audits.

Conclusion – Response accepted.

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For the Year Ended June 30, 2012

CFDA Number: 93.778 – Medical Assistance Program
Agency Number: 1105IA5MAP, 1205IA5MAP
Federal Award Year: 2011, 2012
Woodward Resource Center – Passed through Iowa Department of Human Services

12-III-HHS-412-19

Home and Community Based Services (HCBS) Cost Report – Woodward Resource Center operates 12 waiver homes under the HCBS program. Each year, a cost report is prepared to report the actual costs for the fiscal year to operate the program. Each waiver home is shown separately on the cost report. Based on the cost report, the reimbursement rate for each home is determined. One component of the cost report is mileage charged for transporting residents of the waiver homes. Woodward Resource Center has two vehicles which are shared by two waiver homes. The mileage for these vehicles was allocated equally to each home rather than allocating actual mileage related to each of the waiver homes.

Recommendation – Woodward Resource Center should ensure the mileage costs charged to each waiver home are based on actual usage for the residents of the waiver home.

Response and Corrective Action Planned – Woodward Resource Center has changed the process to improve tracking of mileage for the cost report.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

U.S. Department of Homeland Security

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

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

Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-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

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

12-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 three instances where the cash balance was in excess of \$100,000 for five days. In addition, one instance was identified in which the reimbursement to a sub-grantee was made more than a week after the federal funds had been received.

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

Response and Corrective Action Planned – Homeland Security and Emergency Management Division (HSEMD) will work through the Department's Comptroller's Office to ensure all federal funds are distributed in a timely manner to the best of our capabilities.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

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

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

CFDA Number: 97.039 – Hazard Mitigation Grant

Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR, FEMA-1928-DR, FEMA-1930-DR, FEMA-1977-DR, FEMA-4016-DR, FEMA-4018-DR

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

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

12-III-DHS-583-2

Financial Reporting – Departments record receipts and disbursements in the I/3 system throughout the year, including the accrual period. Activity not recorded in the I/3 system is reported to DAS-SAE on a GAAP package. The GAAP package is to be submitted to DAS-SAE by the first week of September each year.

During the year ended June 30, 2012, the Department reported liabilities outstanding to subrecipients related to the Public Assistance Disaster and Hazard Mitigation grants and the related federal receivable and payable. The amounts included in the GAAP package for the liability originally reported included errors. In addition, the activity processed through the I/3 system during the accrual period was not adjusted for activity already reported in the GAAP package, resulting in an overstatement of accounts receivable and accounts payable. The GAAP package was subsequently revised and properly adjusted for reporting purposes.

Recommendation – The Department should develop policies and procedures to ensure liabilities of the Public Assistance Disaster and Hazard Mitigation grants are properly supported and calculated and should adjust for activity processed through the I/3 system during the accrual period.

Response and Corrective Action Planned – The Department's Comptroller's Office will work with HSEMD to update procedures on GAAP package completion to properly account for and report grant liability and required adjustments for the accrual period. HSEMD staff will review completed GAAP package to ensure HSEMD data accuracy before GAAP package is submitted to DAS-SAE. Documentation will be maintained in the Comptroller's Office.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

CFDA Number: 97.039 – Hazard Mitigation Grant

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR,
FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR,
FEMA-1928-DR, FEMA-1930-DR, FEMA-1977-DR, FEMA-4016-DR,
FEMA-4018-DR**

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

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

12-III-DHS-583-3

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 ledgers and cash management system identified five instances where the cash balance was in excess of \$50,000 for four to seven 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 – HSEMD will work through Department's Comptroller's Office to ensure all federal funds are distributed in a timely manner.

Conclusion – Response accepted.

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Federal Agency
By Agency Identification

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

Iowa State Agencies
By Agency Number

<u>Agency Number</u>	<u>Agency</u>
009	Department of Agriculture and Land Stewardship
112	Department of Justice
131	Department for the Blind
167	Civil Rights Commission
216	Department of Commerce – Insurance Division
219	Department of Commerce – Utilities Division
226	Sixth Judicial District
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228	Eighth Judicial District
238	Department of Corrections
250	Iowa Prison Industries
259	Department of Cultural Affairs
269	Iowa Economic Development Authority
282	Department of Education
283	Department of Education – Division of Vocational Rehabilitation Services
284	College Student Aid Commission
285	Iowa Public Television
297	Department on Aging
301	Iowa Economic Development Authority - Energy Independence
309	Department of Workforce Development
336	Iowa Communications Network
379	Department of Human Rights
401	Department of Human Services
412	Woodward Resource Center
427	Department of Inspections and Appeals
444	Judicial Branch
532	Department of Management
542	Department of Natural Resources
582	Department of Public Defense – Military Division
583	Department of Public Defense – Iowa Homeland Security and Emergency Management Division
588	Department of Public Health
595	Department of Public Safety
615	Board of Regents
617	Braille and Sight Saving School
619	State University of Iowa
620	Iowa State University
621	University of Northern Iowa
635	Office of Secretary of State
642	Governor’s Office on Drug Control Policy
645	Department of Transportation
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671	Commission of Veterans Affairs – Iowa Veterans Home