

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

Contact: Ernest Ruben
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FOR RELEASE

September 29, 2022

Auditor of State Rob Sand today released the State of Iowa's Single Audit Report for the year ended June 30, 2021. The report covers the expenditure of federal funds by all State agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

FINANCIAL HIGHLIGHTS:

The State expended approximately \$14.2 billion of federal funds in fiscal year 2021, an increase of approximately \$1.9 billion, or 15.4% over the prior year. Funding directly related to the Coronavirus Aid, Relief, and Economic Security Act (CARES) and American Rescue Plan Act accounted for approximately \$2.9 billion, an increase of about \$600 million. Changes in non-CARES and non-loan programs included an increase of approximately \$400 million in funding for Medicaid expenditures, \$329 million increase for Supplemental Nutrition Assistance and an increase of \$280 million for the Summer Food Service Program for Children.

Expenditures directly related to the CARES programs included \$1.5 billion in additional unemployment insurance, \$534.2 million from the Coronavirus Relief Fund, \$317.0 million for the Educational Stabilization Fund program and \$31.0 million in CARES related supplemental School breakfast and lunch programs.

Expenditures for programs not related to CARES included approximately \$4.4 billion for Medicaid, \$1.5 billion in capitalization grants for clean water state revolving funds, \$792.8 million for supplemental nutrition assistance, \$587.6 million for highway planning and construction, \$507.0 million for capitalization grants for drinking water state revolving funds and \$488.9 million for unemployment insurance. Although the State of Iowa administered approximately 600 federal programs during the year ended June 30, 2021, these six programs accounted for approximately 74% of total federal expenditures not related to CARES funding.

AUDIT FINDINGS:

Sand reported twelve internal control deficiencies and two instances of noncompliance at various State agencies. The control deficiencies address issues such as lack of policies and procedures to ensure variances are identified and corrected and that funds drawn are paid out within three working days, to ensure various reports are reviewed, approved, include all the proper information and are

submitted to the U.S. Department of Labor prior to the due date, to ensure all required information is included in awards to subrecipients and to ensure departments monitor subrecipients for compliance with grant requirements, to ensure all timesheets are properly approved, and ensure policies pertaining to proper allocation of employee time are properly communicated and followed and to ensure all recoupment procedures for overpayments are followed. In addition, there were two non-compliance findings addressing questioned costs for unemployment insurance of \$76,761 paid to incarcerated individuals and \$98,133 in payments to deceased individuals. Sand has provided the State agencies with recommendations to address each of the findings. The recommendations and management's responses are included in the Schedule of Findings and Questioned Costs.

Six of the findings discussed above are repeated from the prior year.

A copy of the report is available for review on the Auditor of State's web site at [Audit Reports – Auditor of State](#).

#

State of Iowa

175 Years • Iowa Statehood
100 Years • State of Iowa Flag



Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

**Cover: Dixie Cornell Gebhardt with the State of Iowa Flag
Cira 1917**

Handwritten note by Dixie Cornell Gebhardt, "One picture is worth a thousand words. Original photo was taken by Hostetter Des Moines, upon request of Iowa's Governor. Flag used in above [front cover photo] is the Iowa flag presented by Iowa D.A.R. to Historical Society after World War I and never been replaced".

Dixie Cornell Gebhardt Scrapbooks, Volume I, inside cover, State Historical Society of Iowa, Des Moines. Cira 1917.

Symbolism of Iowa's State Flag

The State of Iowa was almost 75 years old when the General Assembly adopted an official state flag. On March 29, 1921 the Iowa Legislature accepted the design, made by Mrs. Dixie Cornell Gebhardt of Knoxville, Iowa, as the official Iowa State Flag.

Mrs. Gebhardt was asked to explain the significance of its symbols. She responded that she felt the flag should reflect the teachings of the Stars and Stripes, and, at the same time embrace the history of Iowaland from the Indian Era, its discovery by the French, its purchase from Napoleon by President Jefferson, its admission to the union and its present grandeur.

It should be so simple that every school child could recognize its symbolism and know that it meant "IOWA".

Blue, white and red are the colors. Those were the hues of France's Tricolor, the insignia of Iowaland until the Louisiana Purchase in 1803. And in reverse, of course, they are the colors of America's flag.

In Iowa's flag, a vertical blue panel is at the left and a red panel is at the right. For the sake of symmetry and clarity, the white panel at the center is twice as wide as the red and blue stripes and forms the background for the central design.

Inspired By Seal

For this design, Mrs. Gebhardt obtained inspiration from the Great Seal of Iowa. From that seal she selected the soaring eagle, our national bird, bearing in its beak blue streamers with Iowa's state motto - "Our liberties we prize and our rights we will maintain". Beneath in large crimson capitals, the name "IOWA", so christened by the Indians, meaning "Beautiful land".

"Thus", Mrs., Gebhardt explains, "we have a state flag of blue, white and red, with perhaps if we so desire, a touch of gold. As in our national emblem the red is for courage, zeal and fervency; the white for purity, clean living and rectitude of conduct; and the blue for loyalty, devotion, friendship, justice and truth".



State of Iowa

**STATE OF IOWA
SINGLE AUDIT REPORT**

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

JUNE 30, 2021

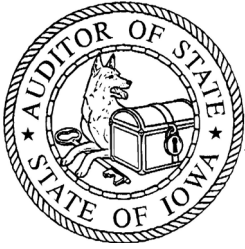
**ENTITY IDENTIFICATION NUMBER
EIN-42-0933966**

State of Iowa

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State of Iowa



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September 23, 2022

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, 2021. 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 Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The Single Audit Report reflects federal expenditures of approximately \$14.2 billion. This report includes instances of noncompliance and significant deficiencies in internal control relating to major programs. The findings are reported in the Schedule of Findings and Questioned Costs. The Single Audit Report includes an unmodified opinion on the State's compliance with requirements applicable to each of its major federal programs.

The State of Iowa's Annual Comprehensive Financial Report for the year ended June 30, 2021 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review on the Auditor of State's web site at [Audit Reports – Auditor of State](#).

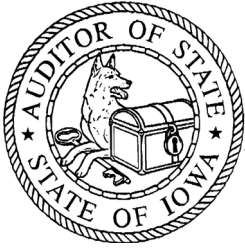
We would like to acknowledge the many courtesies and assistance extended to us by the staff of the State agencies, institutions and universities during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you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

Respectfully submitted,

A handwritten signature in blue ink that reads "Rob Sand".

Rob Sand
Auditor of State

State of Iowa



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Independent Auditor's Report on Compliance
for Each Major Federal Program, on Internal Control over Compliance
and Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

To the Governor and Members of the General Assembly:

Report on Compliance for Each Major Federal Program

We have audited the State of Iowa's compliance with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the State of Iowa's major federal programs for the year ended June 30, 2021. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

The State of Iowa's basic financial statements include the operations of the Iowa Finance Authority, a discretely presented component unit, which received approximately \$203,483,000 of federal awards which is not included in the State of Iowa's Schedule of Expenditures of Federal Awards for the year ended June 30, 2021. Our audit, described below, did not include the operations of the Iowa Finance Authority because other auditors were engaged to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Iowa's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Iowa's compliance.

Opinion on Each Major Federal Program

In our opinion, the State of Iowa complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in Part I of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2021-001 and 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2021-003 through 2021-014 which we consider to be significant deficiencies.

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

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2021, and the related Notes to Financial Statements, which collectively comprise the State of Iowa's basic financial statements. We issued our report thereon dated August 5, 2022, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Tobacco Settlement Authority, the Iowa PBS Foundation, the Iowa Public Radio, Inc., the Iowa Finance Authority, the University of Iowa Center for Advancement and Affiliate, the Iowa State University Foundation, the University of Northern Iowa Foundation and the University of Iowa Health System, as described in our report on the State of Iowa's financial statements. This report does not include the results of the other auditors' testing of compliance for each major federal program and internal control over compliance. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Ernest H, Ruben, Jr., CPA
Deputy Auditor of State

September 23, 2022, except for our report
on the Schedule of Expenditures of
Federal Awards, for which the date is
August 5, 2022

State of Iowa

Schedule of Expenditures of Federal Awards

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2021

AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research Basic and Applied Research (\$222,876 provided to subrecipients)	620	\$ 2,106,824 **	\$ 2,106,824
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	1,067,712	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	542	27,829	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$5,656 provided to subrecipients)	620	1,422,027 **	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through International Alliance for Phytobiomes Research)	620	1,980 **	2,519,548
10.069	Conservation Reserve Program	542	148,128	
10.069	Conservation Reserve Program	620	153,217 **	
10.069	Conservation Reserve Program	621	48,739 **	350,084
10.093	Voluntary Public Access and Habitat Incentive Program	542	441,418	441,418
10.164	Wholesale Farmers and Alternative Market Development	620	40,245 **	40,245
10.170	Specialty Crop Block Grant Program - Farm Bill	009	295,439	295,439
10.174	Acer Access Development Program (\$72,092 provided to subrecipients)	620	74,855	74,855
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds (\$271,545 provided to subrecipients)	401	4,554,503	4,554,503
10.200	Grants for Agricultural Research, Special Research Grants (\$414,460 provided to subrecipients)	620	594,864 **	594,864
10.202	Cooperative Forestry Research	620	601,569 **	601,569
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	620	6,254,336 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through North Carolina State University; NRSP8Reecy)	620	5,000 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through University of California Davis; A51948)	620	3,889 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through University of Kentucky)	620	5,000 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through Utah State University)	620	4,555 **	6,272,780
10.207	Animal Health and Disease Research	620	259,760 **	259,760
10.210	Higher Education - Graduate Fellowships Grant Program (\$32,155 provided to subrecipients)	620	126,282 **	126,282
10.212	Small Business Innovation Research (Passed through Pani Clean, Inc.; UIA-0001, UIA-0002)	619	94,250 **	94,250
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota Twin Cities; H006607413, H006607427, H006607423, H007179310, H007179321, H006607436, H007179348, H007813926, H007813923) (\$3,881 provided to subrecipients)	620	196,108 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Nebraska Lincoln; 2663210393002)	620	6,336 **	
10.215	Sustainable Agriculture Research and Education (Passed through North Central Region Sustainable Agriculture Research and Education; H007813903)	620	49,808 **	-
10.215	Sustainable Agriculture Research and Education	621	30,697	282,949
10.216	1890 Institution Capacity Building Grants (Passed through Fort Valley State University; CANFVSU19066, SUBCAFST0066)	620	61,199 **	
10.216	1890 Institution Capacity Building Grants (Passed through Tennessee State University; 33277190375)	620	12,516 **	
10.216	1890 Institution Capacity Building Grants (Passed through Tuskegee University; 362209144076190)	620	14,461 **	88,176
10.217	Higher Education - Institution Challenge Grants Program (\$17,055 provided to subrecipients)	620	106,435 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through Colorado State University; G9294101)	620	46,098 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2021

AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.217	Higher Education - Institution Challenge Grants Program (Passed through Purdue University; F9002711902015)	620	5,366 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through University of Maine; UMS1207)	620	15,847 **	173,746
10.219	Biotechnology Risk Assessment Research	620	140,549 **	140,549
10.220	Higher Education - Multicultural Scholars Grant Program	620	94,801 **	94,801
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	620	16,663 **	16,663
10.253	Consumer Data and Nutrition Research	620	35,380 **	35,380
10.303	Integrated Programs (Passed through Michigan State University; RC106556A)	620	10,890 **	10,890
10.304	Homeland Security Agricultural	620	4,293 **	
10.304	Homeland Security Agricultural (Passed through Michigan State University; RC106556A)	620	76,933 **	81,226
10.307	Organic Agriculture Research and Extension Initiative (\$452,646 provided to subrecipients)	620	1,286,186 **	1,286,186
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UFDSP00012309)	620	124,789 **	124,789
10.310	Agriculture and Food Research Initiative (AFRI)	619	5,565	
10.310	Agriculture and Food Research Initiative (AFRI) (\$113,192 provided to subrecipients)	619	184,200 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Utah; 10050804-01)	619	32,761 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through The Board of Trustees of the University of Illinois; 095547-17402)	619	83,667 **	
10.310	Agriculture and Food Research Initiative (AFRI) (\$886,623 provided to subrecipients)	620	7,958,180 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through California Polytechnic State University San Luis; 20201653109)	620	22,485 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Kansas State University; S18115/A000578S001, A000597S001/S19002, A200481S001)	620	124,491 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Michigan State University; RC110903ISU)	620	40,571 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through North Carolina State University; 2019150720)	620	45,647 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through North Dakota State University; FAR0026100)	620	24,351 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TH456)	620	6,989 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through National 4H Council)	620	71 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through The Ohio State University; 60045862, 60070644, 60073333)	620	23,758 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 8000067417AG, F9002711902002, F9000074502014)	620	46,428 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Tuskegee University; 362209144376190)	620	9,775 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Arkansas; 9145801, 9147103)	620	67,000 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California Davis; A181616S007)	620	83,561 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through US Ignite; TO2)	620	63,210 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Texas A&M University; M2100746)	620	32,280 **	

State of Iowa
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By Federal Department
For the Year Ended June 30, 2021

AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Connecticut; 409422)	620	29,988 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Florida; SUB00001462, SUB00001913, SUB00002315)	620	256,390 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Kansas; FY2019083)	620	10,362 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Maryland Eastern Shore; ISU2019MIN99991)	620	49,939 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Vermont; 29034SUB51751)	620	77,441 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Virginia; GG12213PO2191470)	620	67,516 **	9,346,626
10.312	Biomass Research and Development Initiative Competitive Grants Program (BRDI) (\$26,313 provided to subrecipients)	620	363,699 **	363,699
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program (\$37,328 provided to subrecipients)	620	340,024 **	340,024
10.329	Crop Protection and Pest Management Competitive Grants Program (\$92,918 provided to subrecipients)	620	573,217 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through Michigan State University; RC108974ISU, RC108974J, RC108974A, RC108974I, RC108974N)	620	146,019 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through Montana State University; G32820W6336)	620	19,705 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through University of Wisconsin Madison; 850K113)	620	31,619 **	770,560
10.332	Agricultural Genome to Phenome Initiative (\$1,271 provided to subrecipients)	620	82,457 **	82,457
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	620	65,369 **	65,369
10.336	Veterinary Services Grant Program	620	116,804 **	116,804
10.352	Value-Added Producer Grants (\$193,100 provided to subrecipients)	620	551,202 **	551,202
10.460	Risk Management Education Partnerships	620	104 **	104
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	2,036,135	2,036,135
10.479	Food Safety Cooperative Agreements	009	87,956	
10.479	Food Safety Cooperative Agreements (\$80,936 provided to subrecipients)	619	224,025 **	311,981
10.500	Cooperative Extension Service	620	9,565,101 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota Twin Cities; 0001790450)	620	26,539 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska Lincoln; 2563240187113, 2563240187127, 2563240187123, 2563240187118, 2563240187117, 2563240187106, 2563240187170, 2563240187133, 2563240187313)	620	186,549 **	9,778,189
10.514	Expanded Food and Nutrition Education Program (\$45,808 provided to subrecipients)	620	585,731 **	585,731
10.515	Renewable Resources Extension Act and National Focus Fund Projects	620	42,135 **	42,135
10.516	Rural Health and Safety Education Competitive Grants Program	620	81,008 **	81,008
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (\$107,809 provided to subrecipient)	620	232,562	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through University of Illinois Urbana Champaign; 10159818149)	620	109,664	342,226
10.534	CACFP Meal Service Training Grants	282	34,070	34,070
10.541	Child Nutrition-Technology Innovation Grant	282	121,291	121,291

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2021

AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (\$14,146,031 provided to subrecipients)	588	36,202,811	
10.557	COVID-19, WIC Special Supplemental Nutrition Program for Women, Infants, and Children (\$1,404,663 provided to subrecipients)	588	4,178,609	40,381,420
10.558	Child and Adult Care Food Program (\$19,942,627 provided to subrecipients)	282	19,978,666	
10.558	COVID-19, Child and Adult Care Food Program (\$5,107,395 provided to subrecipients)	282	5,113,834	25,092,500
10.560	State Administrative Expenses for Child Nutrition	282	2,337,067	2,337,067
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	265,880	265,880
10.574	Team Nutrition Grants	282	128,420	128,420
10.575	Farm to School Grant Program	282	51,286	
10.575	Farm to School Grant Program	621	10,256	61,542
10.576	Senior Farmers Market Nutrition Program	009	308,377	308,377
10.582	Fresh Fruit and Vegetable Program (\$2,060,701 provided to subrecipients)	282	2,060,701	2,060,701
10.649	Pandemic EBT Administrative Costs	401	1,859,567	1,859,567
10.664	Cooperative Forestry Assistance	542	663,709	663,709
10.676	Forest Legacy Program	542	37,779	37,779
10.678	Forest Stewardship Program	542	217,292	217,292
10.680	Forest Health Protection	542	105,296	105,296
10.698	State & Private Forestry Cooperative Fire Assistance (\$278,421 provided to subrecipients)	542	299,382	299,382
10.762	Solid Waste Management Grants	621	70,067	70,067
10.902	Soil and Water Conservation	009	209,034	
10.902	Soil and Water Conservation	542	477,715	
10.902	Soil and Water Conservation (Passed through University of Wisconsin Madison; 0000001317, 0000000135)	620	150,588 **	
10.902	Soil and Water Conservation (\$17,027 provided to subrecipients)	620	3,655,046 **	4,492,383
10.903	Soil Survey	620	10,870 **	10,870
10.912	Environmental Quality Incentives Iowa Program (\$18,136 provided to subrecipients)	619	34,075 **	
10.912	Environmental Quality Incentive Program	620	20,412 **	
10.912	Environmental Quality Incentive Program (Passed through University of Wisconsin Madison; 851K550)	620	95,353 **	149,840
10.931	Agricultural Conservation Easement Program	542	135,024	135,024
10.932	Regional Conservation Partnership Program	009	71,992	71,992
10.960	Technical Agricultural Assistance	620	48,790 **	48,790
10.961	Scientific Cooperation and Research (\$10,000 provided to subrecipients)	620	23,078 **	23,078
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program	401	792,829,949	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$5,033,095 provided to subrecipients)	401	30,103,272	822,933,221
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$2,551,782 provided to subrecipients)	282	2,567,774	
10.553	COVID-19, School Breakfast Program (\$1,228,313 provided to subrecipients)	282	1,228,313	
			3,796,087	
10.555	National School Lunch Program (\$7,242,804 provided to subrecipients)	282	13,915,013	
10.555	COVID-19, National School Lunch Program (\$29,786,682 provided to subrecipients)	282	29,786,682	
			43,701,695	

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<u>U.S. Department of Agriculture (continued)</u>				
10.556	Special Milk Program for Children (\$16,123 provided to subrecipients)	282	16,123	
10.556	COVID-19, Special Milk Program for Children (\$4,892 provided to subrecipients)	282	4,892	
			21,015	
10.559	Summer Food Service Program for Children (\$228,013,311 provided to subrecipients)	282	228,013,311	
10.579	Child Nutrition Discretionary Grants Limited Availability (\$241,751 provided to subrecipients)	282	241,751	275,773,859
<u>Food Distribution Cluster:</u>				
10.565	Commodity Supplemental Food Program (\$247,357 provided to subrecipients)	401	268,087	
10.568	Emergency Food Assistance Program (Administrative Costs) (\$2,265,735 provided to subrecipients)	401	2,356,041	
10.569	Emergency Food Assistance Program (Food Commodities)	401	7,184,971	9,809,099
<u>Other Federal Assistance:</u>				
10.RD	Unknown Title (Passed through National Milk Producers Federation; 10025VSSP0000200001)	620	18,749 **	
10.RD	Unknown Title (Passed through Forest Products Laboratory (FPL); 14JV11111133073, 18JV11111133022, 19JV11111133044, 19JV11111133038)	620	81,681 **	
10.RD	Unknown Title (Passed through Iowa Valley RC&D)	620	4,444 **	
10.RD	Unknown Title (Passed through Forest Service; 15JV11242313089)	620	5,879 **	110,753
	Total U.S. Department of Agriculture		1,233,085,295	1,233,085,295
<u>U.S. Department of Commerce</u>				
11.020	Cluster Grants	620	91,932	
11.020	Cluster Grants (Passed through Bioconnect Iowa; 149323)	620	44,418	136,350
11.303	Economic Development Technical Assistance	620	131,078	
11.303	Economic Development Technical Assistance	621	130,729	261,807
11.431	Climate and Atmospheric Research	619	42,099 **	
11.431	Climate and Atmospheric Research (Passed through University Corporation for Atmospheric Administration; SUBAWD002640)	619	33,921 **	76,020
11.459	Weather and Air Quality Research	620	170,122 **	170,122
11.467	Meteorologic and Hydrologic Modernization Development (Passed through University Corporation for Atmospheric Research; SUBAWD002442)	619	5,706 **	5,706
11.468	Applied Meteorological Research	620	8,758 **	8,758
11.549	State and Local Implementation Grant Program	595	76,853	76,853
11.553	Special Projects	285	17,599	17,599
11.609	Measurement and Engineering Research and Standards (\$1,075,835 provided to subrecipients)	620	1,939,340 **	1,939,340
11.611	Manufacturing Extension Partnership (\$50,195 provided to subrecipients)	620	2,630,155 **	
11.611	Manufacturing Extension Partnership (Passed through Georgia Institute of Technology; T8685G1)	620	59,835 **	
11.611	Manufacturing Extension Partnership (Passed through Purdue University; 18100057014)	620	92,932 **	
11.611	Manufacturing Extension Partnership (Passed through New Jersey Manufacturing Extension Program, Inc.)	620	33,760 **	2,816,682
11.619	Arrangements for Interdisciplinary Research Infrastructure (\$455,099 provided to subrecipients)	620	1,784,592 **	1,784,592

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<u>U.S. Department of Commerce (continued)</u>				
<u>Economic Development Cluster:</u>				
11.307	Economic Adjustment Assistance	620	144,629	
11.307	Economic Adjustment Assistance	621	145,395	290,024
<u>Other Federal Assistance:</u>				
11.RD	Unknown Title	619	16,898 **	
11.RD	Unknown Title	620	15,710 **	
11.RD	Unknown Title (Passed through Synoptic Data Corp; S2020133)	620	56,665 **	89,273
	Total U.S. Department of Commerce		<u>7,673,126</u>	<u>7,673,126</u>
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance For Business Firms	620	623,441	623,441
12.112	Payments to States in Lieu of Real Estate Taxes (\$489,389 provided to subrecipients)	655	489,389	489,389
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	80,701	80,701
12.300	Basic and Applied Scientific Research (\$25,000 provided to subrecipients)	619	1,700,505 **	
12.300	Basic and Applied Scientific Research (Passed through Colorado State University; G00976-4)	619	127,296 **	
12.300	Basic and Applied Scientific Research (Passed through National Marrow Donor Program; RITN FY2020)	619	8,000 **	
12.300	Basic and Applied Scientific Research (Passed through Regents of the University of Minnesota; A006141802)	619	138,370 **	
12.300	Basic and Applied Scientific Research (Passed through University of California, Santa Cruz; A19-0415-S001-P0683557)	619	49,707 **	
12.300	Basic and Applied Scientific Research (\$103,176 provided to subrecipients)	620	1,300,430 **	
12.300	Basic and Applied Scientific Research (Passed through Cornell University; 7855910697)	620	350,607 **	
12.300	Basic and Applied Scientific Research (Passed through Lockheed Martin Corporation; 4103856101)	620	137,045 **	
12.300	Basic and Applied Scientific Research (Passed through The Ohio State University; 60062333, GR101157)	620	32,099 **	
12.300	Basic and Applied Scientific Research (Passed through Texas Tech University; 21C25501)	620	42,809 **	
12.300	Basic and Applied Scientific Research (Passed through University of Tennessee Knoxville; A190099S002)	620	340,616 **	
12.300	Basic and Applied Scientific Research (Passed through Pennsylvania State University; 6119ISUONR2453)	620	120,993 **	4,348,477
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	619	291,626 **	
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	620	12,329	303,955
12.340	Naval Medical Research and Development	619	74,386 **	
12.340	Naval Medical Research and Development (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc.; Contract No. 4953; PO No. 975095)	619	375,581 **	449,967
12.351	Scientific Research - Combating Weapons of Mass Destruction (\$51,143 provided to subrecipients)	619	88,965 **	
12.351	Scientific Research - Combating Weapons of Mass Destruction (\$62,500 provided to subrecipients)	620	133,148 **	222,113
12.355	Pest Management and Vector Control Research (\$200,000 provided to subrecipients)	620	231,775 **	231,775

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<u>U.S. Department of Defense (continued)</u>				
12.400	Military Construction, National Guard	582	2,058,448	2,058,448
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	40,815,521	40,815,521
12.420	Military Medical Research and Development (\$271,299 provided to subrecipients)	619	4,215,075 **	
12.420	Military Medical Research and Development (Passed through American Burn Association; W81XWH-11-1-0835, W81XWH-16-2-0048)	619	2,211 **	
12.420	Military Medical Research and Development (Passed through ARMOR Systems LLC; W81XWH1920066-1)	619	18,814 **	
12.420	Military Medical Research and Development (Passed through Geneva Foundation; S-11062-02)	619	33,616 **	
12.420	Military Medical Research and Development (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc; 4275)	619	1,725 **	
12.420	Military Medical Research and Development (Passed through Johns Hopkins University; 2003495990)	619	24,207 **	
12.420	Military Medical Research and Development (Passed through Rensselaer Polytechnic Institute; A20-0060-S001)	619	18,777 **	
12.420	Military Medical Research and Development (Passed through State University of New York; 1164069-89354)	619	123,090 **	
12.420	Military Medical Research and Development (Passed through University of Delaware; 51161)	619	3,577 **	
12.420	Military Medical Research and Development (Passed through Virginia Commonwealth University; FP00006902_SA001)	619	23,293 **	
12.420	Military Medical Research and Development (Passed through Zebra Biologics, Inc.; RH190020)	619	62,760 **	
12.420	Military Medical Research and Development (\$159,145 provided to subrecipients)	620	669,690 **	5,196,835
12.431	Basic Scientific Research	619	172,650 **	
12.431	Basic Scientific Research (Passed through Regents of the University of Minnesota; A006827502)	619	219,434 **	
12.431	Basic Scientific Research (Passed through The Board of Trustees of the University of Illinois; 099666-17896)	619	116,914 **	
12.431	Basic Scientific Research (\$71,433 provided to subrecipients)	620	410,373 **	
12.431	Basic Scientific Research (Passed through The Ohio State University; 60077472 / SPC1000005225GR119952')	620	30,782 **	
12.431	Basic Scientific Research (Passed through SAFI-Tech; 2020FlexTech)	620	64,391 **	1,014,544
12.556	Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	621	80,946	80,946
12.620	Troops to Teachers Grant Program (Passed through Missouri Department of Elementary and Secondary Education; 1232772)	619	36,536	36,536
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through National Science Teachers Association; 20-871-115, 21-871-VR1, 20-871-015, 21-871-011)	619	31,115	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	436,752 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	620	1,700 **	469,567
12.800	Air Force Defense Research Sciences Program	619	589,578 **	
12.800	Air Force Defense Research Sciences Program (Passed through Curators of the University of Missouri; C00064537-3)	619	350,345 **	
12.800	Air Force Defense Research Sciences Program (Passed through Tulane University; TUL-SCC-553956-15/16)	619	153,337 **	
12.800	Air Force Defense Research Sciences Program (\$59,224 provided to subrecipients)	620	368,713 **	1,461,973

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<u>U.S. Department of Defense (continued)</u>				
12.910	Research and Technology Development	619	242,465	**
12.910	Research and Technology Development (Passed through Johns Hopkins University; 2003393936)	619	12,300	**
12.910	Research and Technology Development (Passed through Regents of the University of Michigan; SUBK00013071)	619	76,269	**
12.910	Research and Technology Development (\$607,447 provided to subrecipients)	620	1,939,793	**
12.910	Research and Technology Development (Passed through Boyce Thompson Institute for Plant Research; 1703)	620	691,584	**
			2,962,411	
<u>Other Federal Assistance:</u>				
12.U01	Unknown Title - Department of the Army - Condition 5	542	540,037	
12.RD	Unknown Title (\$1,087,766 provided to subrecipients)	619	3,058,019	**
12.RD	Unknown Title (Passed through Advanced Technology Institute; Task Order 01 2018-508)	619	208,571	**
12.RD	Unknown Title (Passed through American Maglev Technology, Inc; 21C001701)	619	21,393	**
12.RD	Unknown Title (Passed through Applied Physics Systems; IA001)	619	10,290	**
12.RD	Unknown Title (Passed through Autonomous Therapeutics, Inc.; HR0011-20-9-0013)	619	248,295	**
12.RD	Unknown Title (Passed through Ball Aerospace and Technologies Corporation; 20S0139C, 20S0243F)	619	68,157	**
12.RD	Unknown Title (Passed through Candent Technologies, Inc.; 18007ES)	619	2,496	**
12.RD	Unknown Title (Passed through Collins Aerospace; PO 4507444376, PO4507581233)	619	131,890	**
12.RD	Unknown Title (Passed through Firefly Photonics; UI0002)	619	37,462	**
12.RD	Unknown Title (Passed through Galois, Inc.; 2017-011)	619	98,331	**
12.RD	Unknown Title (Passed through GE Global Research; PO 401112922/401122963)	619	138,812	**
12.RD	Unknown Title (Passed through Geosyntec Consultants, Inc.; MR0559E)	619	56,332	**
12.RD	Unknown Title (Passed through Intelligent Automation, Inc.; 2567-1)	619	40,000	**
12.RD	Unknown Title (Passed through Johns Hopkins University; 2001152581 Modification #2)	619	4,984	**
12.RD	Unknown Title (Passed through Massachusetts Institute of Technology; PO 7000464031)	619	12,704	**
12.RD	Unknown Title (Passed through Oregon Health and Science University; 1016153_IOWA)	619	102,892	**
12.RD	Unknown Title (Passed through Raytheon BBN Technologies; 4201892462)	619	80,119	**
12.RD	Unknown Title (Passed through Rockwell Collins, Inc.; PO 4506740130)	619	73,777	**
12.RD	Unknown Title (Passed through Soar Technology, Inc.; SC-20-009)	619	393,625	**
12.RD	Unknown Title (Passed through Sonalysts, Inc; 20210001-S)	619	18,463	**
12.RD	Unknown Title (Passed through Steel Founders' Society of America; 2017-101, SPI011)	619	316,883	**
12.RD	Unknown Title (Passed through Streamline Numerics, Inc.; 2018002, 2016011)	619	20,190	**
12.RD	Unknown Title (Passed through Tetra Tech, Inc.; 1222625)	619	1,108	**
12.RD	Unknown Title (Passed through UES, Inc.; S-158-112-001, S-158-112-002)	619	164,132	**
12.RD	Unknown Title (Passed through United Technologies Research Center; 1239371)	619	45,863	**

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<u>U.S. Department of Defense (continued)</u>				
12.RD	Unknown Title (Passed through Universal Technology Corporation; 162642-20-23-C1)	619	13,148 **	
12.RD	Unknown Title	620	921,866 **	
12.RD	Unknown Title (Passed through Advanced Cooling Technologies, Inc.)	620	38,585 **	
12.RD	Unknown Title (Passed through Advanced Technology International (ATI) DBA SCRA Applies RandD; 2018512 TO1)	620	59,552 **	
12.RD	Unknown Title (Passed through Boeing Company; 1448906)	620	298,122 **	
12.RD	Unknown Title (Passed through Carnegie Mellon University; 2100064SUB000 PO437687)	620	89,720 **	
12.RD	Unknown Title (Passed through Design Mill; 65030002)	620	104,337 **	
12.RD	Unknown Title (Passed through Engineering Research and Consulting, Inc.; PS150012)	620	8,557 **	
12.RD	Unknown Title (Passed through Global Engineering and Materials, Inc.; FFP2019ISU0819)	620	54,128 **	
12.RD	Unknown Title (Passed through Infoscitex Corporation; FPH14S012)	620	39,019 **	
12.RD	Unknown Title (Passed through Massachusetts Institute of Technology- Lincoln Laboratory; 7000428789)	620	100,972 **	
12.RD	Unknown Title (Passed through Pathovacs Incorporated)	620	601 **	
12.RD	Unknown Title (Passed through Physical Sciences Inc; SC7367024400201)	620	15,000 **	
12.RD	Unknown Title (Passed through Pratt and Whitney - a Division of United Technologies Corporation; 67, 82)	620	77,188 **	
12.RD	Unknown Title (Passed through SA Photonics; 1067ISU0320)	620	34,995 **	
12.RD	Unknown Title (Passed through Steel Founders Society of America; 2017102, SP1010)	620	240,359 **	
12.RD	Unknown Title (Passed through Storagenergy Technologies Inc; W911NF20P0064)	620	36,000 **	
12.RD	Unknown Title (Passed through Texas Research Institute Austin, Inc.; 30127SC1720, F30130G50002SC1795, F3012450003SC1780, A30134G50002SC1781, A30154G50001SC1825)	620	415,114 **	
12.RD	Unknown Title (Passed through Titanium Metals Corporation)	620	15,468 **	
12.RD	Unknown Title (Passed through Triton Systems, Inc.; TSI259019108823)	620	11,939 **	
12.RD	Unknown Title (Passed through World Organization for Animal Health)	620	40,000 **	
12.RD	Unknown Title (Passed through X-Wave Innovations, Inc.; FA864920P0596, 10621)	620	61,464 **	
12.RD	Unknown Title (Passed through Carbon Solutions, Inc.; W31P4Q16C0079)	620	45,372 **	
12.RD	Unknown Federal Assistance-Department of Defense (Passed through Core Parts LLC; FD20301933313)	620	5,208 **	
12.RD	Unknown Title (Passed through Georgia Institute of Technology; RH541G1, AWD101190G1)	620	37,094 **	
12.RD	Unknown Title (Passed through Hygratek, LLC)	620	42,598 **	
12.RD	Unknown Title (Passed through Karagozian and Case, Inc.; ISU190222000)	620	12 **	
12.RD	Unknown Title (Passed through Paxauris LLC; PAXC005)	620	9,180 **	
12.RD	Unknown Title (Passed through Pennsylvania State University; S001036DARPA)	620	55,980 **	8,766,403
	Total U.S. Department of Defense		69,613,002	69,613,002

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<u>U.S. Department of Housing and Urban Development</u>				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (\$27,794,831 provided to subrecipients)	269	69,088,512	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Dannenbaum Engineering Corporation; GLO Contract 20-094-001)	619	17,542	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Freese and Nichols, Inc.; TGL20583)	619	3,000	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Fremont County Board of Supervisors; 13-NDRI-004)	619	52,413	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Howard County Board of Supervisors; 13-NDRI-005)	619	41,568	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Iowa County Board of Supervisors; 13-NDRI-006)	619	123,350	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Johnson County, Iowa; 13-NDRI-007)	619	78,216	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Mills County Board of Supervisors; 13-NDRI-008)	619	119,361	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Winneshiek County Board of Supervisors; 13-NDRI-009)	619	117,897	69,641,859
14.401	Fair Housing Assistance Program State and Local	167	424,101	424,101
14.536	Research and Evaluations, Demonstrations, and Data Analysis and Utilization (\$177,606 provided to subrecipients)	619	288,563 **	288,563
<u>CDBG Entitlement Grants Cluster:</u>				
14.218	Community Development Block Grants/Entitlement Grants (Passed through Shive-Hattery Engineers & Architects, Inc; 13-NDRI-009)	619	3,858	3,858
<u>CDBG-Disaster Recovery Grants- Pub. L.No. 113-2 Cluster:</u>				
14.272	National Disaster Resilience Competition (\$18,988,341 provided to subrecipients)	269	20,800,774	
14.272	National Disaster Resilience Competition (Passed through Benton County Board of Supervisors; 13-NDRI-002)	619	141,442	
14.272	National Disaster Resilience Competition (Passed through Buena Vista County Board of Supervisors; 17-NDR-SR-001)	619	31,119	20,973,335
Total U.S. Department of Housing and Urban Development			91,331,716	91,331,716
<u>U.S. Department of Interior</u>				
15.232	Joint Fire Science Program (Passed through The Ohio State University; 60076596)	620	2,382 **	2,382
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	46,557	46,557
15.252	Abandoned Mine Land Reclamation (AMLR)	009	2,970,223	2,970,223
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	620	15,083 **	15,083

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<u>U.S. Department of Interior (continued)</u>				
15.608	Fish and Wildlife Management Assistance	542	56,585	
15.608	Fish and Wildlife Management Assistance	620	227,054 **	283,639
15.615	Cooperative Endangered Species Conservation Fund (\$9,500 provided to subrecipients)	542	128,869	128,869
15.623	North American Wetlands Conservation Fund (\$229,100 provided to subrecipients)	542	1,227,030	1,227,030
15.628	Multistate Conservation Grant (Passed through Michigan Department of Natural Resources)	620	51,752 **	51,752
15.634	State Wildlife Grants (\$19,532 provided to subrecipients)	542	518,158	518,158
15.637	Migratory Bird Joint Ventures	542	7,130	
15.637	Migratory Bird Joint Ventures	620	460 **	7,590
15.653	National Outreach and Communication	542	20,000	20,000
15.657	Endangered Species Conservation - Recovery Implementation Funds	542	41,974	41,974
15.664	Fish and Wildlife Coordination and Assistance	542	26,615	26,615
15.669	Cooperative Landscape Conservation	620	10,133 **	10,133
15.678	Cooperative Ecosystem Studies Units	620	56,803 **	
15.678	Cooperative Ecosystem Studies Units (Passed through Texas A&M University - AgriLife Research; M1900846)	620	15,078 **	71,881
15.684	White-nose Syndrome National Response Implementation	542	17,263	17,263
15.805	Assistance to State Water Resources Research Institutes (\$2,475 provided to subrecipients)	620	108,126 **	108,126
15.808	U.S. Geological Survey Research and Data Collection	619	33,359 **	
15.808	U.S. Geological Survey Research and Data Collection (Passed through Kentucky Geological Survey; 3200003384-21-003)	619	10,000 **	43,359
15.810	National Cooperative Geologic Mapping	619	185,681 **	185,681
15.812	Cooperative Research Units	620	92,872 **	92,872
15.814	National Geological and Geophysical Data Preservation	619	20,227	
15.814	National Geological and Geophysical Data Preservation	619	23,827 **	44,054
15.815	National Land Remote Sensing Education Outreach and Research (Passed through AmericaView; AV18IA01)	620	23,489 **	23,489
15.904	Historic Preservation Fund Grants-In-Aid	259	1,096,889	1,096,889
15.916	Outdoor Recreation Acquisition, Development and Planning	542	1,787,034	1,787,034
15.922	Native American Graves Protection and Repatriation Act	619	27,089 **	27,089
15.945	Cooperative Research and Training Programs - Resources of the National Park System	620	12,627 **	12,627
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	542	457,375	457,375
15.980	National Ground-Water Monitoring Network	542	17,237	
15.980	National Ground-Water Monitoring Network	619	25,527 **	42,764
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration (\$6,226 provided to subrecipients)	542	3,932,256	
15.605	Sport Fish Restoration (Passed through South Dakota Game Fish and Parks; 20SC06WC08)	620	83,259	
			4,015,515	
15.611	Wildlife Restoration and Basic Hunter Education	542	9,193,466	
15.611	Wildlife Restoration and Basic Hunter Education (Passed through North Dakota Game and Fish)	620	1,260	
			9,194,726	13,210,241
<u>Other Federal Assistance:</u>				
15.RD	Unknown Title	620	859,704 **	
15.RD	Unknown Title (Passed through Woodrow Wilson International Center for Scholars)	620	2,580 **	862,284
	Total U.S. Department of Interior		23,433,033	23,433,033

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AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$395,988 provided to subrecipients)	112	395,988	395,988
16.026	OVW Research and Evaluation Program	620	49,039 **	49,039
16.034	COVID 19, Coronavirus Emergency Supplemental Funding Program	642	3,126,746	3,126,746
16.524	Legal Assistance for Victims (Passed through Iowa Legal Aid; 2015-WL-AX-0036)	619	1,114	1,114
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	619	33,756	33,756
16.540	Juvenile Justice and Delinquency Prevention (\$285,668 provided to subrecipients)	379	503,992	503,992
16.543	Missing Children's Assistance	595	268,551	268,551
16.544	Youth Gang Prevention	595	428,975	428,975
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	209,317	209,317
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$180,111 provided to subrecipients)	619	380,158 **	
16.560	National Institute of Justice Research, Evaluation and Development Project Grants (\$23,768 provided to subrecipients)	620	557,359 **	
16.560	National Institute of Justice Research, Evaluation and Development Project Grants (Passed through University of Central Florida, 24076A06, 24076A07)	620	52,252 **	
16.560	National Institute of Justice Research, Evaluation and Development Project Grants (Passed through University of Lincoln Nebraska, 2562250053002)	620	70,786 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	642	179,198	1,239,753
16.575	Crime Victim Assistance (\$17,355,376 provided to subrecipients)	112	18,416,825	18,416,825
16.576	Crime Victim Compensation	112	3,051,310	3,051,310
16.582	Crime Victim Assistance/Discretionary Grants	112	310,128	310,128
16.585	Drug Court Discretionary Grant Program	227	90,539	
16.585	Drug Court Discretionary Grant Program	444	179,761	270,300
16.588	Violence Against Women Formula Grants (\$1,096,462 provided to subrecipients)	112	1,568,862	1,568,862
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	619	47,864	47,864
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	444	320,693	320,693
16.593	Residential Substance Abuse Treatment for State Prisoners	642	252,780	252,780
16.606	State Criminal Alien Assistance Program	238	10,000	10,000
16.609	Project Safe Neighborhoods	642	134,786	134,786
16.710	Public Safety Partnership and Community Policing Grants	595	633,737	633,737
16.726	Juvenile Mentoring Program (\$244,190 provided to subrecipients)	269	328,907	
16.726	Juvenile Mentoring Program	427	28,209	357,116
16.734	Special Data Collections and Statistical Studies	595	110,663	110,663
16.738	Edward Byrne Memorial Justice Assistance Grant Program	642	1,891,135	1,891,135
16.741	DNA Backlog Reduction Program	112	212,602	
16.741	DNA Backlog Reduction Program	595	726,143	938,745
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	642	13,125	13,125
16.750	Support for Adam Walsh Act Implementation Grant Program	595	454	454
16.751	Edward Byrne Memorial Competitive Grant Program	642	181,357	181,357
16.754	Harold Rogers Prescription Drug Monitoring Program	642	21,292	21,292
16.812	Second Chance Act Reentry Initiative	222	204,933	
16.812	Second Chance Act Reentry Initiative	379	247,271	452,204
16.816	John R. Justice Prosecutors and Defenders Incentive Act	642	6,931	6,931

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AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Justice (continued)</u>				
16.820	Postconviction Testing of DNA Evidence	642	2,042	2,042
16.828	Innovative Responses to Behavior in the Community: Swift, Certain, and Fair Supervision Program	221	176,091	176,091
16.833	National Sexual Assault Kit Initiative (\$136,297 provided to subrecipients)	112	185,470	185,470
16.838	Comprehensive Opioid Abuse Site-Based Program	642	387,155	387,155
16.839	STOP School Violence	282	127,055	127,055
16.922	Equitable Sharing Program	595	82,758	82,758
<u>Other Federal Assistance:</u>				
16.RD	Unknown Title (\$153,701 provided to subrecipients)	620	634,027 **	
16.RD	Unknown Title (Passed through Roger Williams University; DJF180017PR000391)	620	88,508 **	722,535
	Total U.S. Department of Justice		36,930,644	36,930,644
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	1,937,177	1,937,177
17.005	Compensation and Working Conditions	309	115,192	115,192
17.225	Unemployment Insurance	309	488,934,457	
17.225	COVID-19, Unemployment Insurance	309	1,534,873,695	2,023,808,152
17.235	Senior Community Service Employment Program (\$807,528 provided to subrecipients)	297	879,775	879,775
17.245	Trade Adjustment Assistance	309	1,753,860	1,753,860
17.261	WIOA Pilots, Demonstrations, and Research Projects	309	104,308	104,308
17.270	Reentry Employment Opportunities	309	8,085	8,085
17.271	Work Opportunity Tax Credit Program (WOTC)	309	275,667	275,667
17.273	Temporary Labor Certification for Foreign Workers	309	209,339	209,339
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants (\$15,015 provided to subrecipients)	309	31,507	31,507
17.285	Apprenticeship USA Grants (\$676,710 provided to subrecipients)	309	1,273,568	1,273,568
17.286	Hurricanes and Wildfires of 2017 Supplemental- National Dislocated Worker Grants (\$289,970 provided to subrecipients)	309	294,163	294,163
17.502	Occupational Safety and Health Susan Harwood Training Grants	620	159,602	159,602
17.503	Occupational Safety and Health State Program	309	2,214,724	2,214,724
17.504	Consultation Agreements	309	849,374	849,374
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities	309	3,876,513	
17.801	Jobs for Veterans State Grants	309	1,165,351	5,041,864
<u>WIOA Cluster:</u>				
17.258	WIOA Adult Program (\$2,146,436 provided to subrecipients)	309	2,471,429	
17.259	WIOA Youth Activities (\$2,787,752 provided to subrecipients)	309	3,187,839	
17.278	WIOA Dislocated Worker Formula Grants (\$2,317,597 provided to subrecipients)	309	3,410,502	9,069,770
	Total U.S. Department of Labor		2,048,026,127	2,048,026,127
<u>U.S. Department of State</u>				
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through International Research and Exchanges Board; FY20-YALI-BE-UIA-05)	619	76,703	76,703

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AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of State (continued)</u>				
19.040	Public Diplomacy Programs	619	22,856	
19.040	Public Diplomacy Programs (Passed through FHI 360; PO2000297)	620	11,514	
19.040	Public Diplomacy Programs (Passed through Ghana State Embassy, SGH10020GR0033) (\$23,768 provided to subrecipients)	620	38,379	72,749
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges	619	329,275	
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges (Passed through United States-India Educational Foundation; USIEF/OSI/2018/02)	619	15,061	
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges (Passed through Association of American Voices; 1234170)	619	10,408	354,744
19.421	Academic Exchange Programs - English Language Programs (Passed through FHI 360; PO20001550, PO2002723, PO19002798, PO19003213, PO20002917, PO21000598, PO21000607, PO21000599, PO21001387)	620	317,907	317,907
19.501	Public Diplomacy Programs for Afghanistan and Pakistan	619	104,905	104,905
19.900	AEECA/ESF PD Programs	620	35,050	35,050
<u>Other Federal Assistance:</u>				
19.RD	Unknown Title (Passed through Institute of International Education Inc.; 3000198997)	620	17,390 **	17,390
Total U.S. Department of State			979,448	979,448
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	435,418	435,418
20.108	Aviation Research Grants	619	100,370 **	100,370
20.109	Air Transportation Centers of Excellence	620	58,548 **	58,548
20.200	Highway Research and Development Program (\$729,225 provided to subrecipients)	620	1,783,318 **	
20.200	Highway Research and Development Program (Passed through Auburn University; 19NCAT208174IOWA)	620	81,685 **	
20.200	Highway Research and Development Program (Passed through Montana State University; G18315W5229)	620	42,274 **	
20.200	Highway Research and Development Program (Passed through National Academics; HR1442, HR03136, NCHRP221, HR1570) (\$112,495 provided to subrecipients)	620	330,499 **	
20.200	Highway Research and Development Program (Passed through University of Kentucky Research Foundation; 320000348321040)	620	13,565 **	
20.200	Highway Research and Development Program (Passed through Minnesota Department of Transportation; 1003320WO16, 1036334WO3, 1036334WO2)	620	67,776 **	
20.200	Highway Research and Development Program (Passed through University of Kentucky; 320000219720162) (\$3,601 provided to subrecipients)	620	5,829 **	
20.200	Highway Research and Development Program (Passed through Virginia Polytechnic Institute and State, 45164219223)	620	22,816 **	2,347,762
20.215	Highway Training and Education (\$266,848 provided to subrecipients)	620	458,797	458,797
20.232	Commercial Driver's License Program Implementation Grant	645	4,176	4,176
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research (\$720,956 provided to subrecipients)	645	720,956	720,956
20.509	Formula Grants for Rural Areas and Tribal Transit Program (\$8,876,603 provided to subrecipients)	645	8,876,603	
20.509	COVID-19, Formula Grants for Rural Areas and Tribal Transit Program (\$19,009,999 provided to subrecipients)	645	19,009,999	27,886,602
20.530	Public Transportation Innovation	619	632,453 **	632,453

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<u>U.S. Department of Transportation (continued)</u>				
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	645	61,776	61,776
20.615	E-911 Grant Program	583	1,062,829	1,062,829
20.700	Pipeline Safety Program State Base Grant	219	703,761	703,761
20.701	University Transportation Centers Program (\$955,443 provided to subrecipients)	619	1,272,491 **	
20.701	University Transportation Centers Program (Passed through Florida International University; 80000948003UG/000507)	620	155,954 **	1,428,445
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$345,320 provided to subrecipients)	583	453,970	453,970
20.721	PHMSA Pipeline Safety Program One Call Grant	219	54,469	54,469
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	620	57,165 **	57,165
20.933	National Infrastructure Investments (\$1,440,570 provided to subrecipients)	645	1,596,727	1,596,727
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction (Passed through Minnesota Department of Transportation; 1036216, 1036334WO4)	620	117,804	
20.205	Highway Planning and Construction (Passed through Montana State University; G18718W7118)	620	13,940	
20.205	Highway Planning and Construction (Passed through Ohio University; UT21396)	620	13,717	
20.205	Highway Planning and Construction (Passed through University of Akron; 04829ISU)	620	19,035	
20.205	Highway Planning and Construction (Passed through University of Kentucky; 321000142720099)	620	40,654	
20.205	Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00+B780922001)	620	97,240	
20.205	Highway Planning and Construction (\$34,713,057 provided to subrecipients)	645	587,323,357	
20.205	COVID 19, Highway Planning and Construction (\$11,942,931 provided to subrecipients)	645	11,942,931	
			599,568,678	
20.219	Recreational Trails Program (\$957,003 provided to subrecipients)	645	957,003	600,525,681
<u>FMCSA Cluster:</u>				
20.218	Motor Carrier Safety Assistance (\$1,206,621 provided to subrecipients)	645	2,786,890	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	645	611,366	3,398,256
<u>Federal Transit Cluster:</u>				
20.507	Federal Transit Formula Grants	619	674,194	
20.507	Federal Transit Formula Grants (\$3,171,426 provided to subrecipients)	645	3,171,426	
			3,845,620	
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (\$11,127,934 provided to subrecipients)	645	11,127,934	14,973,554
<u>Transit Services Programs Cluster:</u>				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities (\$1,604,346 provided to subrecipients)	645	1,604,346	
20.513	COVID-19, Enhanced Mobility of Seniors and Individuals with Disabilities (\$19,816 provided to subrecipients)	645	19,816	
			1,624,162	
20.521	New Freedom Program (\$28,438 provided to subrecipients)	645	28,438	1,652,600

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<u>U.S. Department of Transportation (continued)</u>				
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$1,536,951 provided to subrecipients)	595	3,281,715	
20.600	State and Community Highway Safety (Passed through Montana State University; G159-21-W8518)	619	6,769	
			3,288,484	
20.616	National Priority Safety Programs (\$312,220 provided to subrecipients)	595	2,890,491	6,178,975
<u>Other Federal Assistance:</u>				
20.RD	Unknown Title	619	639,770	**
20.RD	Unknown Title (Passed through Board of Regents of the University of Nebraska; 25-1121-0005-140)	619	304,531	**
20.RD	Unknown Title (Passed through National Research Council, Transportation Research Board HR 15-67) (\$10,792 provided to subrecipients)	619	118,916	**
20.RD	Unknown Title (Passed through National Transportation Safety Board; 9531BM18D0003)	619	30,440	**
20.RD	Unknown Title (Passed through Westat, Inc.; TO 14 (MA 8928-S-006))	619	215,419	**
20.RD	Unknown Title (Passed through Leidos, Inc.; P010202674)	619	6,970	**
20.RD	Unknown Title (\$161,582 provided to subrecipients)	620	672,869	**
20.RD	Unknown Title (Passed through Leidos, Inc.; P010184031 R2 Mod 4, P010251137 R1 , P010217744)(\$9,503 provided to subrecipients)	620	37,838	**
20.RD	Unknown Title (Passed through Mainway Services; 693JJ418F000050)	620	13,136	**
20.RD	Unknown Title (Passed through National Academics; HR20055205, BTS09, NCHRP196)	620	42,457	**
20.RD	Unknown Title (Passed through Nebraska Department of Transportation; M096SJ1908)	620	72,303	**
20.RD	Unknown Title (Passed through Oregon Department of Transportation; 32076)	620	16,919	**
20.RD	Unknown Title (Passed through University of Nebraska Lincoln; 2611130143007)	620	23,629	**
20.RD	Unknown Title (Passed through Vanasse Hangen Brustlin, Inc.; 3861720, 693JJ319F000084, 3861713) (\$613 provided to subrecipients)	620	237,200	**
20.RD	Unknown Title (Passed through Wisconsin Department of Transportation; 00921803) (\$19,336 provided to subrecipients)	620	39,031	**
20.RD	Unknown Title (Passed through MRI Global, 8061111341)	620	35,139	**
20.RD	Unknown Title (Passed through Northeast Gas Association, M2020007)	620	63,919	**
20.RD	Unknown Title (Passed through California Department of Transportation, 65A0779, 65A0803, 65A0799)	620	24,936	**
20.RD	Unknown Title (Passed through Minnesota Department of Transportation; 1003320W02, 1003320W03, 1003320W04, 1003320W05, 1003320W07, 1003320W08, 1003320W09) (\$43,359 provided to subrecipients)	620	178,563	**
	Total U.S. Department of Transportation		667,567,275	2,773,985 667,567,275
<u>U.S. Department of Treasury</u>				
21.016	Equitable Sharing	595	18,123	
21.016	Equitable Sharing	645	71,443	89,566

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<u>U.S. Department of Treasury (continued)</u>				
21.019	COVID-19, Coronavirus Relief Fund (\$253,262,144 provided to subrecipients)	532	534,218,610	534,218,610
21.027	COVID-19, American Rescue Plan Act	532	237,470,586	237,470,586
	Total U.S Department of Treasury		<u>771,778,762</u>	<u>771,778,762</u>
<u>U.S. Equal Employment Opportunity Commission</u>				
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	167	559,725	559,725
	Total U.S. Equal Employment Opportunity Commission		<u>559,725</u>	<u>559,725</u>
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	1,587,513	1,587,513
	Total U.S General Services Administration		<u>1,587,513</u>	<u>1,587,513</u>
<u>Library of Congress</u>				
<u>Other Federal Assistance:</u>				
42.U01	Unknown Title	259	80,383	80,383
	Total Library of Congress		<u>80,383</u>	<u>80,383</u>
<u>National Aeronautics and Space Administration</u>				
43.001	Science (\$897,492 provided to subrecipients)	619	3,655,978 **	
43.001	Science (Passed through Dartmouth College; R944)	619	26,471 **	
43.001	Science (Passed through Desert Research Institute; GR07195)	619	34,541 **	
43.001	Science (Passed through University of Maryland, Baltimore County; NASA0033-01)	619	5,026 **	
43.001	Science (Passed through George Mason University; E2039932)	619	9,035 **	
43.001	Science (Passed through Pennsylvania State University; S000314-NASA)	619	49,340 **	
43.001	Science (Passed through University of Colorado Boulder; 1555085, 1554320)	619	233,399 **	
43.001	Science (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO8-19033X, GO8-19033X)	619	45,364 **	
43.001	Science (Passed through Southwest Research Institute; M99016CAC)	619	5,178 **	
43.001	Science (Passed through University of California, Los Angeles; 2090 G WA674)	619	10,087 **	
43.001	Science (Passed through University of California, Berkeley; 00009509)	619	25,849 **	
43.001	Science	620	441,610 **	4,541,878
43.002	Aeronautics	620	38,526 **	
43.002	Aeronautics (Passed through Texas Research Institute Austin, Inc.; F30117G50002SC1796)	620	61,265 **	99,791
43.003	Exploration (Passed through Arizona State University; ASUB00000531)	619	31,437 **	
43.003	Exploration	620	65,130 **	
43.003	Exploration (Passed through National Space Grant Foundation; XHab20204)	620	34,721 **	131,288
43.007	Space Operations	619	50,487 **	
43.007	Space Operations (Passed through University of Nevada Reno; UNR2158)	620	30,161 **	80,648
43.008	Office of Stem Engagement (OSTEM) (\$87,768 provided to subrecipients)	620	1,094,224 **	
43.008	Office of Stem Engagement (OSTEM) (Passed through University of Massachusetts Amherst; 21015684A)	620	60,758 **	1,154,982
43.009	Cross Agency Support	620	11,506 **	11,506
43.012	Space Technology	619	172,104 **	
43.012	Space Technology	620	129,836 **	301,940

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<u>National Aeronautics and Space Administration (continued)</u>				
<u>Other Federal Assistance:</u>				
43.RD	Unknown Title (\$9,602,145 provided to subrecipients)	619	13,524,488	**
43.RD	Unknown Title (Passed through Emory University; A136721)	619	148,843	**
43.RD	Unknown Title (Passed through Johns Hopkins University; 131802, 167443) (\$384,499 provided to subrecipients)	619	1,092,488	**
43.RD	Unknown Title (Passed through University of Colorado Boulder; 1546525, 1556053, 1557468)	619	338,120	**
43.RD	Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; SV7-87011, SV9-89004)	619	115,455	**
43.RD	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	782,612	**
43.RD	Unknown Title (Passed through University of California, Berkeley; 00009642, 00009843)	619	90,832	**
43.RD	Unknown Title (Passed through University of California, Los Angeles; 2090 G TA662)	619	210,547	**
43.RD	Unknown Title (Passed through University of New Hampshire; 06-002)	619	100,654	**
43.RD	Unknown Title (Passed through University of Texas, Institute for Geophysics; UTA16-001080)	619	20,792	**
43.RD	Unknown Title	620	85,000	**
43.RD	Unknown Title (Passed through Space Telescope Science Institute; HSTGO15244002A)	620	12,100	**
43.RD	Unknown Title (Passed through Pennsylvania State University; A001483NASA)	620	20,731	**
43.RD	Unknown Title (Passed through KBR, Inc.; NNJ15HK11B)	620	5,752	**
	Total National Aeronautics and Space Administration		22,870,447	16,548,414 22,870,447
<u>National Endowment for the Arts and the Humanities</u>				
45.025	Promotion of the Arts Partnership Agreements	259	720,506	
45.025	COVID-19, Promotion of the Arts Partnership Agreements	259	65,200	785,706
45.129	Promotion of the Humanities Federal/State Partnership	259	176,280	
45.129	COVID 19, Promotion of the Humanities Federal/State Partnership	259	31,700	
45.129	Promotion of the Humanities Federal/State Partnership (Passed through Humanities Iowa; 423002)	620	500	
45.129	Promotion of the Humanities Federal/State Partnership	621	5,800	214,280
45.149	Promotion of the Humanities Division of Preservation and Access	259	13,557	
45.149	Promotion of the Humanities Division of Preservation and Access	282	5,939	
45.149	Promotion of the Humanities Division of Preservation and Access	619	29,192	48,688
45.160	Promotion of the Humanities Fellowships and Stipends	619	63,431	63,431
45.161	Promotion of the Humanities Research (Passed through Board of Regents of the University of Nebraska; 25-1620-0032-002)	619	1,878	1,878
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	620	269,710	269,710
45.301	Museums for America	621	2,988	2,988
45.310	Grants to States (\$2,526,087 provided to subrecipients)	282	2,526,087	2,526,087
45.312	National Leadership Grants	621	6,755	-
45.312	COVID-19, National Leadership Grants	619	70,134	76,889
<u>Other Federal Assistance:</u>				
45.U01	Unknown title (Passed through Archaeological Institute of America; 1226574)	619	3,312	3,312
	Total National Endowment for the Arts and the Humanities		3,992,969	3,992,969

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<u>National Science Foundation</u>				
47.041	Engineering (\$25,859 provided to subrecipients)	619	1,608,162	**
47.041	Engineering (Passed through BioSapien, Inc.; 2052049)	619	3,106	**
47.041	Engineering (Passed through Theion Agriculture, LLC; 2103967)	619	10,417	**
47.041	Engineering (Passed through The Ohio State University; 60061664)	619	96,573	**
47.041	Engineering (Passed through University of Notre Dame; 203972UI 1804757)	619	3,832	**
47.041	COVID-19, Engineering	619	272,823	**
47.041	Engineering (\$282,825 provided to subrecipients)	620	5,982,216	**
47.041	Engineering (Passed through 3D Health Solutions; 1912948)	620	42,315	**
47.041	Engineering (Passed through Auburn University, 20CIVENG200729IowaState)	620	15,312	**
47.041	Engineering (Passed through Parametric Studios;1831202)	620	19,593	**
47.041	Engineering (Passed through Percev LLC, 2036044)	620	6,792	**
47.041	Engineering (Passed through University of Chicago, SUB00000408)	620	44,289	**
47.041	Engineering (Passed through University of Nevada Reno, UNR2132)	620	44,731	**
47.041	Engineering (Passed through Adventus Material Strategies)	620	40,222	**
47.041	Engineering (Passed through Michigan State University; RC110734ISU, RC110683ISU)	620	103,015	**
47.041	Engineering (Passed through Nistron LLC)	620	21,176	**
47.041	Engineering (Passed through Skroot Laboratory, Inc.)	620	24,863	**
47.041	Engineering (Passed through University of Florida, SUB00002613)	620	6,783	**
47.049	Mathematical and Physical Sciences (\$14,822 provided to subrecipients)	619	1,948,229	**
47.049	Mathematical and Physical Sciences (Passed through Board of Regents of the University of Wisconsin System; 630K571, 0000000843)	619	187,497	**
47.049	Mathematical and Physical Sciences (Passed through The Ohio State University; 60046613 RF01386152, 60072763)	619	131,978	**
47.049	Mathematical and Physical Sciences (Passed through University of California, San Diego; 109369372)	619	103,635	**
47.049	Mathematical and Physical Sciences (\$9,432 provided to subrecipients)	620	4,219,446	**
47.049	Mathematical and Physical Sciences (Passed through Boston College; 51035411)	620	24,161	**
47.049	Mathematical and Physical Sciences (Passed through The Ohio State University; RF01386512-60046594)	620	63,115	**
47.049	Mathematical and Physical Sciences (Passed through The Research Foundation for the State University of New York; 7674911366522)	620	23	**
47.049	Mathematical and Physical Sciences (Passed through University of Nebraska Lincoln, 2505170218003)	620	18,939	**
47.049	Mathematical and Physical Sciences (Passed through University of New Mexico, 27169987HO)	620	17,125	**
47.049	Mathematical and Physical Sciences (Passed through University of Florida; UFDSP00012260)	620	100,157	**
47.049	Mathematical and Physical Sciences	621	14,477	**
47.050	Geosciences	619	888,516	**
47.050	Geosciences (Passed through The Board of Trustees of the University of Illinois; 072212-14689, 101348-18060)	619	17,474	**
47.050	Geosciences (\$69,035 provided to subrecipients)	620	1,397,161	**
47.050	Geosciences (Passed through Auburn University; 19SFWS200703IOWA)	620	16,810	**
47.050	Geosciences	621	22,243	**
47.050	Geosciences (\$14,218 provided to sub-recipients)	621	125,806	**
47.070	Computer and Information Science and Engineering	619	1,348,299	**
47.070	COVID-19, Computer and Information Science and Engineering	619	147,706	**
47.070	Computer and Information Science and Engineering (\$257,749 provided to subrecipients)	620	5,205,497	**

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<u>National Science Foundation (continued)</u>				
47.070	Computer and Information Science and Engineering (Passed through US Ignite; TO1; \$58,631 provided to subrecipients)	620	286,600 **	
47.070	Computer and Information Science and Engineering (Passed through Virginia Polytechnic Institute and State University; 47958919223, ISF2101Westheimer)	620	69,240 **	
47.070	Computer and Information Science and Engineering	621	14,909	7,072,251
47.074	Biological Sciences (\$14,660 provided to subrecipients)	619	938,645 **	
47.074	Biological Sciences (Passed through University of California, Riverside; S-000936)	619	22,912 **	
47.074	Biological Sciences (\$416,467 provided to subrecipients)	620	4,739,514 **	
47.074	Biological Sciences (Passed through Indiana University Bloomington, 8570ISU)	620	38,003 **	
47.074	Biological Sciences (Passed through Colorado State University; G9924101)	620	249,591 **	
47.074	Biological Sciences (Passed through Cornell University; 8562611126)	620	151,758 **	
47.074	Biological Sciences (Passed through Michigan State University; RC106269ISU)	620	70,816 **	
47.074	Biological Sciences (Passed through Purdue University; 410181749, 10001681037, 10001172003)	620	226,131 **	
47.074	Biological Sciences (Passed through University of Arizona; 317260)	620	171,913 **	
47.074	Biological Sciences (Passed through University of California Davis; 20150371901, A170233S002, A180983S004)	620	106,022 **	
47.074	Biological Sciences (Passed through University of Minnesota Twin Cities; H005096401)	620	111,494 **	
47.074	Biological Sciences (Passed through University of Wisconsin Madison; 0000000245)	620	244,161 **	
47.074	Biological Sciences	621	31,560	7,102,520
47.075	Social, Behavioral, and Economic Sciences (\$38,545 provided to subrecipients)	619	713,963 **	
47.075	COVID-19, Social, Behavioral, and Economic Sciences	619	42,680 **	
47.075	Social, Behavioral, and Economic Sciences (\$12,965 provided to subrecipients)	620	1,103,354 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Florida International University; 000113)	620	8,673 **	
47.075	Social, Behavioral, and Economic Sciences	621	11,358 **	1,880,028
47.076	Education and Human Resources (\$163,961 provided to subrecipients)	619	2,886,142 **	
47.076	Education and Human Resources (Passed through Father Flanagan's Boys Home; 96443-A)	619	15,168 **	
47.076	Education and Human Resources (Passed through University of Southern California; 112294152)	619	93,409 **	
47.076	Education and Human Resources (\$395,762 provided to subrecipients)	620	4,728,274 **	
47.076	Education and Human Resources (Passed through American Society for Nondestructive Testing, Inc.; 147000)	620	62,471 **	
47.076	Education and Human Resources (Passed through Chico State Enterprises, SUB21001)	620	22,013 **	
47.076	Education and Human Resources (Passed through Michigan State University; RC110879ISU)	620	19,306 **	
47.076	Education and Human Resources (Passed through Eastern Iowa Community College District)	620	4,951 **	
47.076	Education and Human Resources (Passed through University of Wisconsin Madison; 782K471)	620	67,221 **	
47.076	Education and Human Resources (Passed through Education Development Center, Inc.; EDC12301)	620	21,394 **	
47.076	Education and Human Resources (Passed through Montana State University; G34920W8397 / G10121W8520) (\$10,594 provided to subrecipients)	620	53,996 **	

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<u>National Science Foundation (continued)</u>				
47.076	Education and Human Resources	621	57,253	
47.076	Education and Human Resources	621	8,681 **	8,040,279
47.078	Polar Programs	621	33,665	
47.078	Polar Programs	621	159,415 **	193,080
47.079	Office of International Science and Engineering	620	781 **	781
47.083	Integrative Activities (\$201,236 provided to subrecipients)	619	567,688 **	
47.083	Integrative Activities (Passed through University of Kentucky; 3200003557-21-058)	619	122,242 **	
47.083	Integrative Activities	620	89,987 **	
47.083	Integrative Activities (Passed through University of California Davis; A212036S001)	620	213,782 **	
47.083	Integrative Activities (Passed through University of Kentucky Research Foundation; 320000355721052/7800006005)	620	130,362 **	
47.083	Integrative Activities (Passed through University of Missouri Columbia; C000608461)	620	105,881 **	
47.083	Integrative Activities	621	60,208 **	1,290,150
<u>Other Federal Assistance:</u>				
47.RD	Unknown Title (Passed through Boston College; 510597102, 510704102)	620	20,421 **	
47.RD	Unknown Title (Passed through PAWR LLC; Task Order 3)	620	31,257 **	
47.RD	Unknown Title (Passed through Pennsylvania State University; 5719ISUNSF1961)	620	17,802 **	69,480
	Total National Science Foundation		43,291,581	43,291,581
<u>U.S. Small Business Administration</u>				
59.037	Small Business Development Centers (\$302,241 provided to subrecipients)	620	1,904,370	1,904,370
59.061	State Trade Expansion (\$142,616 provided to subrecipients)	269	153,681	153,681
	Total U.S Small Business Administration		2,058,051	2,058,051
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	3,729,893	3,729,893
64.009	Veterans Medical Care Benefits	671	1,663	1,663
64.012	Veterans Prescription Service	671	24,146	24,146
64.014	Veterans State Domiciliary Care	671	948,040	948,040
64.015	Veterans State Nursing Home Care	671	26,150,446	26,150,446
64.054	Research and Development (Passed through Iowa City VA Medical Research Foundation; 1216780)	619	14,422 **	14,422
64.203	Veterans Cemetery Grants Program	670	1,507,256	1,507,256
<u>Other Federal Assistance:</u>				
64.RD	Unknown Title	620	57,160 **	
64.RD	Unknown Title (Passed through New Jersey Health Care System); 561D06025)	620	31,994 **	89,154
	Total U.S. Department of Veterans Affairs		32,465,020	32,465,020
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$99,811 provided to subrecipients)	588	164,776	164,776
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$37,500 provided to subrecipients)	542	472,603	472,603
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (Passed through Conference of Radiation Control Program Directors; 83924201)	619	312	312

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<u>U.S. Environmental Protection Agency (continued)</u>				
66.040	State Clean Diesel Grant Program	645	599,854	599,854
66.204	Multipurpose Grants to States and Tribes	542	140,336	
66.204	Multipurpose Grants to States and Tribes	588	3,554	143,890
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	542	185,028	185,028
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	009	6,087	6,087
66.442	Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A) (\$ 44,953 provided to subrecipients)	542	44,953	44,953
66.454	Water Quality Management Planning (\$45,200 provided to subrecipients)	542	153,134	153,134
66.460	Nonpoint Source Implementation Grants (\$1,222,823 provided to subrecipients)	542	3,206,493	3,206,493
66.461	Regional Wetland Program Development Grants	620	57,055 **	57,055
66.475	Gulf of Mexico Program	009	408,120	-
66.475	Gulf of Mexico Program	619	476,682 **	884,802
66.509	Science to Achieve Results (STAR) Research Program (\$14,277 provided to subrecipients)	620	196,616 **	196,616
66.511	Office of Research and Development Consolidated Research/Training/Fellowships (Passed through Virginia Polytechnic Institute and State University; 451533-19235)	619	41,410 **	41,410
66.605	Performance Partnership Grants	009	1,021,113	
66.605	Performance Partnership Grants (\$287,343 provided to subrecipients)	542	5,728,236	
66.605	Performance Partnership Grants	588	379,904	7,129,253
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	77,302	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	619	61,111	138,413
66.708	Pollution Prevention Grants Program	542	144,011	144,011
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies (Passed through Extension Foundation; SA202012, SA202145)	620	24,953 **	24,953
66.717	Source Reduction Assistance	542	13,619	13,619
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	246,794	246,794
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	542	450,050	450,050
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	633,200	633,200
66.817	State and Tribal Response Program Grants (\$188,413 provided to subrecipients)	542	465,476	465,476
66.951	Environmental Education Grants (Passed through Metro Waste Authority; 97768201)	619	87 **	
66.951	Environmental Education Grants (\$7,501 provided to subrecipients)	621	14,290	14,377
<u>Clean Water State Revolving Fund Cluster:</u>				
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$14,830,133 provided to subrecipients)	542	1,541,939,007	1,541,939,007
<u>Drinking Water State Revolving Fund Cluster:</u>				
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$15,503,000 provided to subrecipients)	542	507,040,441	507,040,441

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<u>U.S. Environmental Protection Agency (continued)</u>				
<u>Other Federal Assistance:</u>				
66.RD	Unknown Title (Passed through Kalman and Company, Inc.; 1501-001)	619	36,388 **	
66.RD	Unknown Title	620	277,839 **	
66.RD	Unknown Title (Passed through Practical Farmers of Iowa)	620	19,681 **	333,908
	Total U.S. Environmental Protection Agency		<u>2,064,730,515</u>	<u>2,064,730,515</u>
<u>U.S. Nuclear Regulatory Commission</u>				
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	619	81,605 **	81,605
	Total U.S. Nuclear Regulatory Commission		<u>81,605</u>	<u>81,605</u>
<u>U.S. Department of Energy</u>				
81.008	Cybersecurity, Energy Security and Emergency Response (CESER) (\$278,092 provided to subrecipients)	620	427,456 **	427,456
81.041	State Energy Program (\$477,303 provided to subrecipients)	269	2,828,228	2,828,228
81.042	Weatherization Assistance for Low-Income Persons (\$7,081,187 provided to subrecipients)	379	7,799,822	7,799,822
81.049	Office of Science Financial Assistance Program (\$364,480 provided to subrecipients)	619	1,922,477 **	
81.049	Office of Science Financial Assistance Program (Passed through Cornell University; 86840-11133)	619	107,294 **	
81.049	Office of Science Financial Assistance Program (Passed through Northwestern University; 60057508 IOWA)	619	93,630 **	
81.049	Office of Science Financial Assistance Program (Passed through The Ohio State University; 60072353)	619	115,250 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Notre Dame; 203208UIA)	619	29,283 **	
81.049	Office of Science Financial Assistance Program (\$800,958 provided to subrecipients)	620	3,200,319 **	
81.049	Office of Science Financial Assistance Program (Passed through Antares Group Inc; 20096)	620	35,879 **	
81.049	Office of Science Financial Assistance Program (Passed through Photothermal Spectroscopy Corporation)	620	19,317 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California Davis; A170309S009)	620	122,446 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Illinois Urbana Champaign; 09063416918, 09063417761)	620	1,596,801 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Nebraska Lincoln; 2512150123009, 2512150208005)	620	182,522 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Tennessee; A180368S002)	620	98,277 **	
81.049	Office of Science Financial Assistance Program (Passed through Microcontinuum Inc;)	620	35,004 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Michigan; SUBK00011448)	620	122,638 **	
81.049	Office of Science Financial Assistance Program	621	104,059 **	7,785,196
81.065	Nuclear Legacy Cleanup Program (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000340987, N000377335)	620	36,758 **	36,758
81.086	Conservation Research and Development	269	50,839	
81.086	Conservation Research and Development (\$278,277 provided to subrecipients)	620	1,210,642 **	1,261,481
81.087	Renewable Energy Research and Development (\$357,511 provided to subrecipients)	620	970,185 **	

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<u>U.S Department of Energy (continued)</u>				
81.087	Renewable Energy Research and Development (Passed through Alliance for Sustainable Energy LLC-national Renewable Energy Laboratory; SUB202110466)	620	9,873 **	
81.087	Renewable Energy Research and Development (Passed through American Institute of Chemical Engineers; 139151, 138846)	620	767,940 **	
81.087	Renewable Energy Research and Development (Passed through Arizona State University; ASUB00000377)	620	174,057 **	
81.087	Renewable Energy Research and Development (Passed through University of Wisconsin Madison; 0000000969, 0000001289)	620	253,750 **	
81.087	Renewable Energy Research and Development (Passed through University of Illinois Urbana Champaign; 09313917523)	620	80,380 **	2,256,185
81.089	Fossil Energy Research and Development (\$119,272 provided to subrecipients)	619	236,177 **	236,177
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions (Passed through Council of State Governments; PM-IA-20-AI project #12353)	588	52,169	52,169
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	573,505	573,505
81.113	Defense Nuclear Nonproliferation Research (Passed through Massachusetts Institute of Technology; S4900 - PO 396645)	619	37,827 **	37,827
81.122	Electricity Research, Development and Analysis (\$297,930 provided to subrecipients)	620	980,274 **	
81.122	Electricity Research, Development and Analysis (Passed through ABB, Inc.)	620	83,739 **	1,064,013
81.135	Advanced Research Projects Agency - Energy (\$354,037 provided to subrecipients)	620	744,317 **	
81.135	Advanced Research Projects Agency - Energy (Passed through Colorado State University; G4011501)	620	56,958 **	
81.135	Advanced Research Projects Agency - Energy (Passed through University of Colorado Boulder; 1556661)	620	59,787 **	
81.135	Advanced Research Projects Agency - Energy (Passed through Raytheon echnologies Research Center; 1250358)	620	149,821 **	1,010,883
81.139	Environmental Management R&D and Validation Testing on High Efficiency Particulate Air (HEPA) Filters (Passed through Alliance for Sustainable Energy Llc. - National Renewable Energy Laboratory; ZDJ99220801)	620	28,229 **	28,229
<u>Other Federal Assistance:</u>				
81.RD	Unknown Title	619	242,075 **	
81.RD	Unknown Title (Passed through Battelle Memorial Institute; 444866, DE-FE0031836)	619	18,858 **	
81.RD	Unknown Title (Passed through Brookhaven Science Associates LLC; 374431)	619	55,330 **	
81.RD	Unknown Title (Passed through Fermi Research Alliance, LLC; 654914, 657426, 659036)	619	293,757 **	
81.RD	Unknown Title (\$52,112 provided to subrecipients)	620	450,051 **	
81.RD	Unknown Title (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory; SUB202010304, SUB202010341, SUB202110418, AGZ99214101, AGJ20209241601)	620	73,227 **	
81.RD	Unknown Title (Passed through Battelle Energy Alliance - Idaho National Laboratory; 200073, 244127)	620	34,265 **	
81.RD	Unknown Title (Passed through Battelle Memorial Institute - Pacific Northwest National Laboratory; 460131, 478187, 527000, 529195)	620	103,893 **	
81.RD	Unknown Title (Passed through Brookhaven Science Associates - Brookhaven National Laboratory; 149282, 341151, 354270, 381347, 384796, 389547)	620	426,146 **	

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<u>U.S Department of Energy (continued)</u>				
81.RD	Unknown Title (Passed through Fermi Research Alliance LLC-Fermi National Accelerator Laboratory; 669358)	620	36,419 **	
81.RD	Unknown Title (Passed through Fluor Marine Propulsion LLC - Knolls Atomic Power Laboratory; 121060, 127461)	620	4,064 **	
81.RD	Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000336104, N000335746, N000336470, N000336410, N000337099, N000362803, N000376702, N000377060, N000381501, N000379437, N000381449, N000391027)	620	546,140 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Lawrence Livermore National Security LLC. - Lawrence Livermore National Laboratory; B633901, B635723, B640205, B644753)	620	77,994 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Sandia Corporation Sandia National; 2188681)	620	26,345 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Sustainable Manufacturing Innovation Alliance Corporation; SA1922, SA1921, SA1912) (\$16,575 provided to subrecipients)	620	352,056 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Tufts University)	620	6,175 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through UChicago Argonne LLC. - Argonne National Laboratory; 9F60202, 9F60049)	620	39,992 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through University of California - Lawrence Berkeley National Laboratory; 7391970)	620	166,763 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Battelle LLC - Oak Ridge National Laboratory; 4000167478)	620	16,382 **	2,969,932
	Total U.S. Department of Energy		28,367,861	28,367,861
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$3,075,134 provided to subrecipients)	282	3,722,108	3,722,108
84.004	Civil Rights Training and Advisory Services (also known as Equity Assistance Centers)	621	24,347	24,347
84.007	Federal Supplemental Educational Opportunity Grants	619	959,077 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	1,064,986 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	408,245 *	2,432,308
84.010	Title 1 Grants to Local Educational Agencies (\$96,198,364 provided to subrecipients)	282	97,772,046	97,772,046
84.011	Migrant Education State Grant Program (\$2,294,666 provided to subrecipients)	282	2,294,666	2,294,666
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	282	516,610	516,610
84.017	International Research and Studies (\$19,808 provided to subrecipients)	620	53,037	53,037
84.033	Federal Work-Study Program	619	937,234 *	
84.033	Federal Work-Study Program	620	1,247,793 *	
84.033	Federal Work-Study Program	621	449,026 *	2,634,053
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	10,510,017 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	12,373,664 *	
84.038	Federal Perkins Loan Program -- Federal Capital Contributions	621	5,890,104 *	28,773,785
84.048	Career and Technical Education - Basic Grants to States (\$12,030,783 provided to subrecipients)	282	12,030,783	12,030,783
84.063	Federal Pell Grant Program	619	18,444,283 *	
84.063	Federal Pell Grant Program	620	25,246,320 *	
84.063	Federal Pell Grant Program	621	9,784,000 *	53,474,603

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<u>U.S. Department of Education (continued)</u>				
84.116	Fund for the Improvement of Postsecondary Education (Passed through Georgia State University; SP0001213904)	620	6,856	6,856
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	131	6,325,133	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	283	27,297,049	33,622,182
84.129	Rehabilitation Long-Term Training	619	267,927	
84.129	Rehabilitation Long-Term Training	619	40,352 **	308,279
84.144	Migrant Education Coordination Program	282	64,123	64,123
84.161	Rehabilitation Services Client Assistance Program	379	132,386	132,386
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	131	303,432	303,432
84.181	Special Education-Grants for Infants and Families (\$4,417,877 provided to subrecipients)	282	4,417,877	4,417,877
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	282	40,221	40,221
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	242,882	242,882
84.196	Education for Homeless Children and Youth (\$589,638 provided to subrecipients)	282	589,638	589,638
84.200	Graduate Assistance in Areas of National Need	619	13,565	13,565
84.206	Javits Gifted and Talented Students Education	619	363,414 **	363,414
84.268	Federal Direct Student Loans	619	185,597,902 *	
84.268	Federal Direct Student Loans	620	146,276,445 *	
84.268	Federal Direct Student Loans	621	37,587,098 *	369,461,445
84.287	Twenty-First Century Community Learning Centers (\$5,828,243 provided to subrecipients)	282	6,177,378	6,177,378
84.295	Ready-To-Learn Television (passed through Corporation for Public Broadcasting) (\$1,198 passed thru to subrecipients)	285	6,174	6,174
84.305	Education Research, Development and Dissemination (Passed through University of Connecticut; 410926)	619	25,645 **	
84.305	Education Research, Development and Dissemination (Passed through University of Florida; SUB00001828)	619	76,522 **	
84.305	Education Research, Development and Dissemination (\$10,714 provided to subrecipients)	620	61,969 **	164,136
84.323	Special Education - State Personnel Development	282	316,667	316,667
84.324	Research in Special Education (\$2,520 provided to subrecipients)	619	12,396 **	
84.324	Research in Special Education (Passed through Georgia State University; SP00013866-02)	619	1,557 **	
84.324	Research in Special Education (Passed through University of Kansas; FY2021-003-M1)	619	4,422 **	18,375
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	10,554	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	69,380 **	79,934
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	617	595,010	595,010
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	3,844,731	3,844,731
84.335	Child Care Access Means Parents in School	620	263,881	263,881
84.358	Rural Education (\$325,246 provided to subrecipients)	282	331,243	331,243
84.365	English Language Acquisition State Grants (\$3,504,726 provided to subrecipients)	282	3,651,486	
84.365	English Language Acquisition State Grants	619	473,465	4,124,951
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (\$14,586,601 provided to subrecipients)	282	15,355,666	15,355,666
84.368	Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments)	282	2,666,652	2,666,652

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<u>U.S. Department of Education (continued)</u>				
84.369	Grants for State Assessments and Related Activities (\$886,253 provided to subrecipients)	282	5,620,772	5,620,772
84.371	Comprehensive Literacy Development (Passed through Atchison-Leavenworth LiNKS Consortium; 64441552)	619	168,437 **	168,437
84.372	Statewide Longitudinal Data Systems	282	653,221	653,221
84.377	School Improvement Grants (\$1,375,551 provided to subrecipients)	282	1,375,551	1,375,551
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	619	15,072 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	620	333,278 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	621	1,240,211 *	1,588,561
84.408	Postsecondary Education Scholarships for Veteran's Dependents	619	5,971 *	5,971
84.424	Student Support and Academic Enrichment Program (\$6,851,713 provided to subrecipients)	282	6,851,713	6,851,713
84.425B	COVID-19, Education Stabilization Fund (\$136,296 provided to subrecipients)	282	136,296	
84.425C	COVID-19, Education Stabilization Fund (\$20,641,765 provided to subrecipients)	282	21,833,666	
84.425D	COVID-19, Education Stabilization Fund (\$188,081,209 provided to subrecipients)	282	188,096,826	
84.425E	COVID-19, Education Stabilization Fund	619	8,119,117	
84.425E	COVID-19, Education Stabilization Fund	620	12,469,389	
84.425E	COVID-19, Education Stabilization Fund	621	3,832,110	
			24,420,616	
84.425F	COVID-19, Education Stabilization Fund	619	12,538,785	
84.425F	COVID-19, Education Stabilization Fund	620	13,991,613	
84.425F	COVID-19, Education Stabilization Fund	621	17,978,339	
			44,508,737	
84.425R	COVID-19, Education Stabilization Fund (\$4,259,700 provided to subrecipients)	282	4,259,700	
84.425U	COVID-19, Education Stabilization Fund (\$33,753,297 provided to subrecipients)	282	33,753,297	317,009,138
84.426	Randolph - Sheppard - Financial Relief and Restoration Payments	131	281	281
<u>Special Education Cluster IDEA:</u>				
84.027	Special Education Grants to States (\$131,889,307 provided to subrecipients)	282	132,713,333	
84.173	Special Education Preschool Grants (\$3,980,368 provided to subrecipients)	282	4,038,857	136,752,190
<u>Trio Cluster:</u>				
84.042	TRIO Student Support Services	619	372,796	
84.042	TRIO Student Support Services	620	318,887	
84.042	TRIO Student Support Services	621	102,687	
			794,370	
84.044	TRIO Talent Search	620	452,068	
84.044	TRIO Talent Search	621	572,574	
84.047	TRIO Upward Bound	619	391,936	
84.047	TRIO Upward Bound	620	225,532	
84.047	TRIO Upward Bound	621	368,217	
			985,685	
			1,024,642	
84.066	TRIO Educational Opportunity Centers	621	497,879	
84.217	TRIO McNair Post-Baccalaureate Achievement	620	238,530	3,541,106

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<u>U.S. Department of Education (continued)</u>				
<u>Other Federal Assistance:</u>				
84.RD	Unknown Title (\$961 provided to subrecipients)	620	168,194 **	168,194
	Total U.S. Department of Education		1,120,974,579	1,120,974,579
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants (\$25,830 provided to subrecipients)	619	112,860	112,860
	Total National Archives and Records Administration		112,860	112,860
<u>U.S. Election Assistance Commission</u>				
90.404	2018 HAVA Election Security Grants (\$161,340 provided to subrecipients)	635	1,262,263	
90.404	COVID-19, 2018 HAVA Election Security Grants (\$1,810,873 provided to subrecipients)	635	3,183,969	4,446,232
	Total U.S Election Assistance Commission		4,446,232	4,446,232
<u>U.S. Department of Health and Human Services</u>				
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	41,508	41,508
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	255,774	
93.042	COVID-19, Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	143,027	398,801
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	297	201,775	
93.043	COVID-19, Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services (\$121,010 provided to subrecipients)	297	121,010	322,785
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	216	288,275	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (\$33,749 provided to subrecipients)	297	33,749	
93.048	COVID-19, Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (\$121,832 provided to subrecipients)	297	221,832	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (Passed through Elderbridge Agency on Aging; 2123)	619	4,737	548,593
93.052	National Family Caregiver Support, Title III, Part E (\$1,857,156 provided to subrecipients)	297	1,870,967	
93.052	COVID-19, National Family Caregiver Support, Title III, Part E (\$931,308 provided to subrecipients)	297	981,007	2,851,974
93.059	Training in General, Pediatric, and Public Health Dentistry	619	321,247 **	321,247
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure (\$171,417 provided to subrecipients)	588	174,240	174,240
93.069	Public Health Emergency Preparedness (\$4,320,459 provided to subrecipients)	588	6,074,892	6,074,892
93.070	Environmental Public Health and Emergency Response (\$220,246 provided to subrecipients)	588	718,664	
93.070	Environmental Public Health and Emergency Response (\$91,447 provided to subrecipients)	619	734,210 **	1,452,874
93.071	Medicare Enrollment Assistance Program	216	133,559	
93.071	Medicare Enrollment Assistance Program (\$62,569 provided to subrecipients)	297	138,066	271,625

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance (\$45,886 provided to subrecipients)	619	1,030,664 **	
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance (Passed through New York State Department of Health; 6287-01)	619	5,341 **	1,036,005
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements (\$30,000 provided to subrecipients)	588	32,170	32,170
93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research (Passed through University of California, San Francisco; 12847sc)	619	5,833 **	
93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research (Passed through Virginia Commonwealth University; FP00006477_SA015)	619	84,396 **	90,229
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance (\$48,223 provided to subrecipients)	588	114,736	114,736
93.080	Blood Disorder Program: Prevention, Surveillance, and Research (Passed through University of Texas Health Science Center at Houston; 0011472J, NU27DD000020-01-00 SA0001322)	619	31,604	31,604
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases	619	497,624 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through Johns Hopkins University; 2004040593)	619	5,697 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through The Board of Trustees of the University of Illinois; 17269)	619	319,028 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through University of Maryland; 1902999)	619	314,368 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through University of Utah; 10049023-02)	619	30,791 **	
93.084	COVID-19, Prevention of Disease, Disability, and Death by Infectious Diseases	619	345,424 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through University of Wisconsin Madison; 723K892)	620	250,698 **	1,763,630
93.087	Enhance Safety of Children Affected by Substance Abuse	444	490,969	490,969
93.088	Advancing System Improvements for Key Issues in Women's Health (\$2,000 provided to subrecipients)	588	2,414	2,414
93.090	Guardianship Assistance	401	63,117	63,117
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (\$383,635 provided to subrecipients)	588	509,667	509,667
93.103	Food and Drug Administration Research	009	1,281,089	
93.103	Food and Drug Administration Research	427	584,817	
93.103	Food and Drug Administration Research	619	423,858	
93.103	Food and Drug Administration Research	619	54,234 **	
93.103	Food and Drug Administration Research (Passed through Trustees of Columbia University; 3(GG012764-01))	619	15,801 **	
93.103	Food and Drug Administration Research	620	84,431 **	2,444,230
93.110	Maternal and Child Health Federal Consolidated Programs (\$1,579,618 provided to subrecipients)	588	1,663,188	
93.110	Maternal and Child Health Federal Consolidated Programs (\$18,660 provided to subrecipients)	619	1,116,579 **	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Texas Health Science Center at Houston; 0012728D, SA0000873)	619	14,446 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Zero to Three; 2019030184, 2019100003)	619	149,352 **	
93.110	Maternal and Child Health Federal Consolidation Programs (Passed through University of Massachusetts Worcester; 723K892)	620	7,959 **	2,951,524
93.113	Environmental Health (\$442,841 provided to subrecipients)	619	3,115,649 **	
93.113	Environmental Health (Passed through University of California, Davis; A18-2383-S001 1R01ES029213, A15-0170-S001, A21-1267-S001)	619	38,894 **	
93.113	Environmental Health (Passed through University of Kansas Medical Center Research Institute, Inc.; ZAF00030)	619	20,569 **	
93.113	Environmental Health (Passed through University of Washington, Seattle; UWSC12075)	619	23,175 **	
93.113	Environmental Health (Passed through University of North Carolina at Chapel Hill; 5121219)	619	33,279 **	
93.113	Environmental Health	620	1,199,001 **	4,430,567
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$101,237 provided to subrecipients)	588	399,085	399,085
93.121	Oral Diseases and Disorders Research (\$315,332 provided to subrecipients)	619	5,671,406 **	
93.121	Oral Diseases and Disorders Research (Passed through American Association for Dental Research; I596600-CG)	619	15,011 **	
93.121	Oral Diseases and Disorders Research (Passed through Emory University; A230304)	619	52,361 **	
93.121	Oral Diseases and Disorders Research (Passed through Regents of the Massachusetts General Hospital; 234245)	619	181,641 **	
93.121	Oral Diseases and Disorders Research (Passed through NaturemiRI LLC; 1R43DE027569-01)	619	91,715 **	
93.121	Oral Diseases and Disorders Research (Passed through Phoenix Children's Hospital; SITZMAN-20-12)	619	13,678 **	
93.121	Oral Diseases and Disorders Research (Passed through Regents of the University of Michigan; 3004668228, 3004717493)	619	495,871 **	
93.121	Oral Diseases and Disorders Research (Passed through University of California, San Francisco; 12731sc)	619	15,263 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0038322 (125166-1))	619	31,861 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Texas Health Science Center at San Antonio; 168607/168604)	619	17,612 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Puerto Rico Medical Sciences Campus; 2021-001168)	619	8,479 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Utah; 10044863-15, 10044863-33)	619	13,089 **	6,607,987
93.124	Nurse Anesthetist Traineeship	619	12,874 **	12,874
93.127	Emergency Medical Services for Children	588	114,827	114,827
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	588	202,522	202,522
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention (\$209,658 provided to subrecipients)	619	1,481,028 **	1,481,028
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$1,555,393 provided to subrecipients)	588	2,607,022	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$396,183 provided to subrecipients)	619	1,582,418 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Regents of the University of Minnesota; P006360102)	619	68,165 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Assault; 5880RP01)	619	91,339	4,348,944

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education	619	2,328,910 **	
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education (Passed through Regents of the University of Minnesota; P005369301)	619	35,784 **	2,364,694
93.145	HIV-Related Training and Technical Assistance (Passed through Board of Trustees of the University of Illinois; 17416)	619	10,963 **	10,963
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$296,678 provided to subrecipients)	401	325,065	325,065
93.155	Rural Health Research Centers (\$472,246 provided to subrecipients)	619	1,910,116 **	
93.155	Rural Health Research Centers (Passed through University of North Carolina at Chapel Hill; 5113664, 5117414) (\$24,250 provided to subrecipients)	619	189,672 **	
93.155	Rural Health Research Centers (Passed through Montana Health Research and Education Foundation; UG2RH27835)	619	47,761	2,147,549
93.165	Grants to States for Loan Repayment (\$192,653 provided to subrecipients)	588	192,653	192,653
93.172	Human Genome Research	619	37,796 **	
93.172	Human Genome Research (Passed through Harvard Medical School; 153056.5113864.0713)	619	10,744 **	
93.172	Human Genome Research (Passed through Jackson Laboratory; 210354-0821-05)	619	24,098 **	
93.172	Human Genome Research (Passed through Regents of the University of Michigan; SUBK00010368)	619	183,856 **	
93.172	Human Genome Research (Passed through Thomas Jefferson University; 080-02000-S36401)	619	96,210 **	352,704
93.173	Research Related to Deafness and Communication Disorders (\$694,459 provided to subrecipients)	619	8,340,050 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Boys Town National Research Hospital; 96399-A, 96433-B, 96469-A)	619	382,499 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Father Flanagan's Boys Home; 96441-A)	619	13,280 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Haskins Laboratories; A232-538.00)	619	35,503 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through New York University School of Medicine; 20-A0-00-1005405)	619	12,522 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through The Ohio State University; GR120016 / PO# SPC-1000004180)	619	11,019 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through iotaMotion, Inc.; 1R44DC016246-01)	619	88,622	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of South Florida; 2121-1004-00A)	619	27,821 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Kentucky; 3200000349-16-111)	619	7,124 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Washington University in St. Louis; WU-18-46)	619	264,000 **	9,182,440
93.184	Disabilities Prevention (\$198,193 provided to subrecipients)	588	397,101	
93.184	Disabilities Prevention (Passed through University of Alabama at Birmingham; 000512145-SC012) (\$25,565 provided to subrecipients)	588	25,565	422,666
93.185	Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects (\$46,443 provided to subrecipients)	619	377,794 **	377,794

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.191	Graduate Psychology Education	619	445,958 **	445,958
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$67,500 provided to subrecipients)	588	309,867	309,867
93.213	Research and Training in Complementary and Integrative Health	619	493,870 **	
93.213	Research and Training in Complementary and Integrative Health (Passed through Palmer College of Chiropractic; 12274)	619	39,882 **	533,752
93.217	Family Planning Services (\$1,117,323 provided to subrecipients)	588	1,356,920	
93.217	Family Planning Services (Passed through Family Planning Council of Iowa; 978-FY2021, 993-FY2022)	619	2,967	1,359,887
93.223	Development and Coordination of Rural Health Services (Passed through University of North Dakota; 23968S2, 25117S2, 26003S2)	619	98,842	98,842
93.226	Research on Healthcare Costs, Quality and Outcomes (\$318,723 provided to subrecipients)	619	1,973,409 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Kaiser Permanente Washington Health Research Institute; RNG210310-UIowa)	619	26,665 **	2,000,074
93.233	National Center on Sleep Disorders Research (\$114,825 provided to subrecipients)	619	524,641 **	
93.233	National Center on Sleep Disorders Research (Passed through Boston Children's Hospital; GENFD0001697303, GENFD0001858745)	619	20,018 **	544,659
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$187,732 provided to subrecipients)	588	360,941	360,941
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (\$231,125 provided to subrecipients)	588	384,696	384,696
93.236	Grants to States to Support Oral Health Workforce Activities (\$207,431 provided to subrecipients)	588	397,243	397,243
93.241	State Rural Hospital Flexibility Program (\$578,048 provided to subrecipients)	588	802,471	802,471
93.242	Mental Health Research Grants (\$348,167 provided to subrecipients)	619	6,524,615 **	
93.242	Mental Health Research Grants (Passed through Albert Einstein College of Medicine Inc.; PO 812291 / 332842)	619	10,584 **	
93.242	Mental Health Research Grants (Passed through Baylor College of Medicine; 7000001192)	619	7,536 **	
93.242	Mental Health Research Grants (Passed through California Institute of Technology; S431912, S388405)	619	469,865 **	
93.242	Mental Health Research Grants (Passed through Champaign Imaging LLC; IA-01)	619	124,873 **	
93.242	Mental Health Research Grants (Passed through Kitware, Inc.; K003016-00-S03)	619	40,697 **	
93.242	Mental Health Research Grants (Passed through University of Colorado Boulder; 1557427)	619	42,749 **	
93.242	Mental Health Research Grants	620	2,645 **	
93.242	Mental Health Research Grants (Passed through University Wisconsin Madison; 686K206)	620	20,488 **	
93.242	Mental Health Research Grants (Passed through University of California Davis' A211748S001)	620	18,375 **	7,262,427
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	226	174,611	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	444	246,279	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$3,611,879 provided to subrecipients)	588	4,901,847	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$509,011 provided to subrecipients)	619	2,255,216	

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AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$247,268 provided to subrecipients)	619	1,311,140	**
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Passed through Area Substance Abuse Council; SHARP)	619	90,678	**
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	620	92,783	**
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	621	33,591	9,106,145
93.250	Geriatric Academic Career Awards Department of Health and Human Services	619	85,954	** 85,954
93.251	Early Hearing Detection and Intervention (\$31,602 provided to subrecipients)	588	248,431	248,431
93.262	Occupational Safety and Health Program (\$7,800 provided to subrecipients)	588	139,802	
93.262	Occupational Safety and Health Program (\$652,204 provided to subrecipients)	619	4,409,987	**
93.262	Occupational Safety and Health Program (Passed through New York Center for Agricultural Medicine and Health; 1 R01OH011668-01-00-UJ)	619	17,383	**
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Institute; 606911-00 / 6 U54OH009568-10-04)	619	54,287	**
93.262	Occupational Safety and Health Program (Passed through Utah State University; 202633667, 203193714)	620	52,086	**
93.262	Occupational Safety and Health Program (Passed through University of Nebraska Medical Center; 345202006210)	620	9,936	** 4,683,481
93.264	Nurse Faculty Loan Program (NFLP)	619	1,126,075	* 1,126,075
93.268	Immunization Cooperative Agreements (\$37,085,288 provided to subrecipients)	588	41,066,136	
93.268	COVID-19, Immunization Cooperative Agreements (\$5,659,470 provided to subrecipients)	588	7,412,085	48,478,221
93.270	Viral Hepatitis Prevention and Control (\$19,825 provided to subrecipients)	588	200,652	200,652
93.273	Alcohol Research Programs (\$312,103 provided to subrecipients)	619	2,716,954	**
93.273	Alcohol Research Programs (Passed through Arizona State University; ASUB00000490)	619	54,228	**
93.273	Alcohol Research Programs (Passed through Columbia University; 1(GG014243-01))	619	1,618	**
93.273	Alcohol Research Programs (Passed through Cornell University; 88774-11271)	619	12,510	**
93.273	Alcohol Research Programs (Passed through The Research Foundation for The State University of New York; 100-1009189-82217, 100-1009189-85979)	619	432,752	**
93.273	Alcohol Research Programs (Passed through The Research Foundation for University of Texas at Austin; UTA19-001178)	619	16,981	**
93.273	Alcohol Research Programs (Passed through Clemson University; 22762092014458)	620	46,784	** 3,281,827
93.276	Drug-Free Communities Support Program Grants	642	191,403	191,403
93.279	Drug Abuse and Addiction Research Programs (\$357,420 provided to subrecipients)	619	1,769,541	**
93.279	Drug Abuse and Addiction Research Programs (Passed through American Academy of Child and Adolescent Psychiatry; K12DA000357)	619	201,898	**
93.279	Drug Abuse and Addiction Research Programs (Passed through Board of Regents of the University of Wisconsin System; 0000000318)	619	15,156	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.279	Drug Abuse and Addiction Research Programs (Passed through Colorado Department of Public Health and Environment; FY21.872.002)	619	62,185 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Schedule 1 Therapeutics; 220-01-01)	619	78,268 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through The Research Foundation for The State University of New York; 80988)	619	34,333 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of North Carolina at Chapel Hill; 5114685)	619	23,802 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Pennsylvania State University; 5876ISUDHHS5108, S001501DHHS)	620	<u>145,824 **</u>	<u>2,331,007</u>
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$88,759 provided to subrecipients)	619	1,443,251 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Emory University; A204647)	619	21,352 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Johns Hopkins University; 2003341390)	619	60,310 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Manhattan College; 2022-1)	619	12,725 **	
93.286	COVID-19, Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Massachusetts Medical School; OSP/WPM33765-IOWA)	619	16,337 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	620	254,799 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Cornell University; 8544911123)	620	97,658 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Texas Austin, UTA19000763)	620	<u>106,889 **</u>	<u>2,013,321</u>
93.301	Small Rural Hospital Improvement Grant Program (\$936,896 provided to subrecipients)	588	993,278	
93.301	COVID-19, Small Rural Hospital Improvement Grant Program (\$1,628,726 provided to subrecipients)	588	<u>1,628,726</u>	<u>2,622,004</u>
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	588	<u>39,719</u>	<u>39,719</u>
93.307	Minority Health and Health Disparities Research	619	<u>78,867 **</u>	
93.307	Minority Health and Health Disparities Research (Passed through Harvard Pilgrim Health Care, Inc.; AH000748)	619	24,784 **	
93.307	Minority Health and Health Disparities Research (Passed through The Medical College of Wisconsin, Inc.; 6148688)	619	22,838 **	
93.307	Minority Health and Health Disparities Research (Passed through University of North Carolina at Chapel Hill; 5115735)	619	<u>16,617 **</u>	<u>143,106</u>
93.310	Trans-NIH Research Support (\$135,531 provided to subrecipients)	619	<u>1,249,706 **</u>	
93.310	Trans-NIH Research Support (Passed through Harvard Medical School; 153056.5117788.0717)	619	63,793 **	
93.310	Trans-NIH Research Support (Passed through The Medical College of Wisconsin, Inc; A230304)	619	<u>46,876 **</u>	<u>1,360,375</u>
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	588	<u>158,015</u>	<u>158,015</u>
93.315	Rare Disorders: Research, Surveillance, Health Promotion, and Education	619	<u>430,665 **</u>	<u>430,665</u>

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.322	CSELS Partnership: Strengthening Public Health Laboratories (Passed through Association of Public Health Laboratories; 56401-200-943-20-15, 56401-200-904-20-16, 56401-200-942-20-04)	619	27,210 **	
93.322	CSELS Partnership: Strengthening Public Health Laboratories (Passed through Association of Public Health Laboratories; 56401-200-921-20-08, 56401-200-904-20-21)	619	21,992	49,202
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$1,821,516 provided to subrecipients)	588	2,312,710	
93.323	COVID-19, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$32,384,045 provided to subrecipients)	588	40,726,935	43,039,645
93.324	State Health Insurance Assistance Program	216	543,538	543,538
93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (\$17,375 provided to subrecipients)	588	95,942	95,942
93.336	Behavioral Risk Factor Surveillance System (\$110,423 provided to subrecipients)	588	209,150	209,150
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	10,583,510 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	5,242,636 *	15,826,146
93.350	National Center for Advancing Translational Sciences (\$215,409 provided to subrecipients)	619	5,190,591 **	
93.350	National Center for Advancing Translational Sciences (Passed through Emory University; E449400)	619	2,188 **	
93.350	National Center for Advancing Translational Sciences (Passed through Oregon Health and Science University; 1011902_UIA, 1011902-003_IOWA)	619	557,618 **	5,750,397
93.351	Research Infrastructure Programs	619	113,050 **	
93.351	Research Infrastructure Programs (\$384,071 provided to subrecipients)	620	1,748,185 **	1,861,235
93.353	21st Century Cures Act - Beau Biden Cancer Moonshot (\$407,377 provided to subrecipients)	619	987,218 **	987,218
93.354	COVID-19, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$690,068 provided to subrecipients)	588	1,664,848	1,664,848
93.361	Nursing Research (\$334,474 provided to subrecipients)	619	1,639,793 **	
93.361	Nursing Research (Passed through University of Florida; SUB00002088)	619	117,483 **	
93.361	Nursing Research (Passed through University of Pennsylvania; 577130)	619	53,801 **	1,811,077
93.364	Nursing Student Loans	619	2,941,950 *	2,941,950
93.365	Sickle Cell Treatment Demonstration Program (Passed through Washington University in St. Louis; WU-20-185, WU-21-240)	619	38,879	38,879
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes (\$98,578 provided to subrecipients)	588	353,061	353,061
93.369	ACL Independent Living State Grants	283	295,901	295,901
93.387	National and State Tobacco Control Program (\$106,869 provided to subrecipients)	588	947,276	947,276
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	588	14,563	14,563
93.393	Cancer Cause and Prevention Research (\$485,815 provided to subrecipients)	619	2,162,314 **	
93.393	Cancer Cause and Prevention Research (Passed through Infondrian LLC; IOWA-2019-001)	619	74,380 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.393	Cancer Cause and Prevention Research (Passed through Mayo Clinic; UOI-202539-04)	619	23,551 **	
93.393	Cancer Cause and Prevention Research (Passed through Memorial Sloan Kettering Cancer Center; BD521841B, C21844659)	619	19,135 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Connecticut; 320537)	619	148,907 **	
93.393	Cancer Cause and Prevention Research	620	116,652 **	2,544,939
93.394	Cancer Detection and Diagnosis Research (\$95,273 provided to subrecipients)	619	760,727 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Mayo Clinic; UOI-230172-03 / PO 66839980, UOI-230172-04 / 67468378)	619	40,582 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Regents of the University of Michigan; U01CA232931/SUBK00011536)	619	17,217 **	
93.394	Cancer Detection and Diagnosis Research (Passed through The Board of Trustees of the University of Illinois; 16378, 18373)	619	35,222 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of California, San Francisco; 10049sc)	619	33,260 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Massachusetts; OSP2016155)	619	1,491 **	
93.394	Cancer Detection and Diagnosis Research (\$188,719 provided to subrecipients)	620	532,825 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Nebraska Medical Center, 3454502006001)	620	39,937 **	1,461,261
93.395	Cancer Treatment Research (\$69,754 provided to subrecipients)	619	3,825,453 **	
93.395	Cancer Treatment Research (Passed through Alliance for Clinical Trials in Oncology; UG1CA189823)	619	26,046 **	
93.395	Cancer Treatment Research (Passed through Mayo Clinic; UOI-213126-03)	619	1,113 **	
93.395	Cancer Treatment Research (Passed through NRG Oncology Foundation, Inc.; 2019NRGOncologyFoundationMasterAgmt) (\$136,169 provided to subrecipients)	619	193,656 **	
93.395	Cancer Treatment Research (Passed through University of California, Irvine; 2020-1307)	619	172,551 **	
93.395	Cancer Treatment Research (Passed through The Board of Trustees of the University of Illinois; 17779)	619	19,924 **	
93.395	Cancer Treatment Research (Passed through University of Pittsburgh; AWD00001571 (133811-1))	619	78,753 **	
93.395	Cancer Treatment Research (Passed through University of Rochester; 417381 / URFAO: GR510820 417621-G / UR FAO GR510936)	619	12,044 **	
93.395	Cancer Treatment Research (Passed through Virginia Commonwealth University; FP00010029_SA001)	619	113,343 **	
93.395	Cancer Treatment Research (Passed through University of Nebraska Medical Center; 3451402103101)	620	118,413 **	4,561,296
93.396	Cancer Biology Research (Passed through University of North Carolina at Chapel Hill; 5113355)	619	25,002 **	
93.396	Cancer Biology Research (Passed through Virginia Commonwealth University; FP00008704_SA002, FP00009126_SA001)	619	139,210 **	
93.396	Cancer Biology Research	619	454,796 **	619,008
93.397	Cancer Centers Support Grants (\$1,769,330 provided to subrecipients)	619	7,128,575 **	7,128,575
93.398	Cancer Research Manpower	619	923,171 **	
93.398	Cancer Research Manpower	620	2,701 **	925,872
93.399	Cancer Control (Passed through Children's Hospital of Philadelphia; 2 UG1 CA189955)	619	3,253 **	3,253

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.421	COVID-19, Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Nemours Foundation; NU380T000304) (\$92,564 provided to subrecipients)	588	159,291	
93.421	COVID-19, Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Council of State and Territorial Epidemiologists; NJ388OT000297) (\$75,000 provided to subrecipients)	588	257,332	
93.421	COVID-19, Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Association of University Centers on Disabilities; 22-21-8814)	619	58,678 **	
93.421	COVID-19, Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Task Force for Global Health, Inc.; PI-CD33-PCOR)	619	27,765 **	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Association of State Public Health Nutritionists)	620	6,415 **	509,481
93.423	1332 State Innovation Waivers (\$4,850 provided to subrecipients)	588	31,138	31,138
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (\$1,017,655 provided to subrecipients)	588	1,904,110	1,904,110
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (Passed through Gallaudet University; 2178UI)	619	109,808 **	
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (Passed through Syracuse University; 29103-04524-S01)	619	42,700	152,508
93.434	Every Student Succeeds Act/Preschool Development Grants	532	40,550	40,550
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) (\$349,246 provided to subrecipients)	588	540,962	540,962
93.448	Food Safety and Security Monitoring Project	619	112,126	112,126
93.464	ACL Assistive Technology (\$365,744 provided to subrecipients)	619	377,173	377,173
93.471	Title IV-E Kinship Navigator Program (\$266,378 provided to subrecipients)	401	266,378	266,378
93.472	Title IV-E Prevention and Family Services and Programs (\$124,165 provided to subrecipients)	401	1,919,181	1,919,181
93.498	COVID-19, Provider Relief Fund	619	34,754,656	
93.498	COVID-19, Provider Relief Fund	621	31,048	34,785,704
93.516	Public Health Training Centers Program (\$200,092 provided to subrecipients)	619	669,034 **	669,034
93.556	Promoting Safe and Stable Families Program (\$2,210,665 provided to subrecipients)	401	2,553,944	2,553,944
93.558	Temporary Assistance for Needy Families (\$23,185,727 provided to subrecipients)	401	74,191,314	74,191,314
93.563	Child Support Enforcement (\$1,129,444 provided to subrecipients)	401	40,930,902	40,930,902
93.564	Child Support Enforcement Research	401	34,900	34,900
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs (\$15,784 provided to subrecipients)	401	1,626,472	1,626,472
93.568	Low-Income Home Energy Assistance (\$56,798,050 provided to subrecipients)	379	56,994,643	
93.568	COVID-19, Low-Income Home Energy Assistance (\$2,840,778 provided to subrecipients)	379	2,840,778	59,835,421

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.569	Community Services Block Grant (\$6,826,979 provided to subrecipients)	379	7,057,045	
93.569	COVID-19, Community Services Block Grant (\$4,896,328 provided to subrecipients)	379	4,983,413	12,040,458
93.586	State Court Improvement Program	444	467,540	467,540
93.590	Community-Based Child Abuse Prevention Grants (\$358,025 provided to subrecipients)	401	483,751	483,751
93.597	Grants to States for Access and Visitation Programs (\$87,716 provided to subrecipients)	401	87,716	87,716
93.599	Chafee Education and Training Vouchers Program (ETV)	401	299,455	299,455
93.603	Adoption and Legal Guardianship Incentive Payments	401	1,600,290	1,600,290
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$470,299 provided to subrecipients)	401	1,084,135	1,084,135
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service (\$5,000 provided to subrecipients)	619	613,013	613,013
93.643	Children's Justice Grants to States (\$37,700 provided to subrecipients)	401	137,339	137,339
93.645	Stephanie Tubbs Jones Child Welfare Services Program (\$1,794,298 provided to subrecipients)	401	2,936,838	2,936,838
93.658	Foster Care Title IV-E (\$9,362,297 provided to subrecipients)	401	19,874,391	19,874,391
93.659	Adoption Assistance (\$1,891,897 provided to subrecipients)	401	50,426,090	50,426,090
93.665	COVID-19, Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 (\$349,419 provided to subrecipients)	588	579,036	579,036
93.667	Social Services Block Grant (\$14,522,497 provided to subrecipients)	401	28,340,515	28,340,515
93.669	Child Abuse and Neglect State Grants (\$2,759 provided to subrecipients)	401	551,398	551,398
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (\$1,176,241 provided to subrecipients)	112	1,420,423	
93.671	COVID-19, Family Violence Prevention and Services/ Domestic Violence Shelter and Supportive Services (Coronavirus Aid, Relief, and Economic Security (CARES) (\$22,261 provided to a subrecipient)	112	22,261	1,442,684
93.674	John H.Chafee Foster Care Program for Successful Transition to Adulthood (\$636,796 provided to subrecipients)	401	2,446,838	2,446,838
93.732	Mental and Behavioral Health Education and Training Grants	619	808,857 **	808,857
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund (\$4,056 provided to subrecipients)	588	15,421	15,421
93.747	Elder Abuse Prevention Interventions Program	401	55,742	55,742
93.761	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health (\$29,172 provided to subrecipients)	297	30,685	30,685
93.767	Children's Health Insurance Program (\$51,611 provided to subrecipients)	401	142,399,241	142,399,241
93.779	Centers for Medicare and Medicaid Services (CMS) Research, 4 Demonstrations and Evaluations	427	285,896	285,896
98.788	Opioid STR (\$3,418,333 provided to subrecipients)	588	5,689,609	
93.788	Opioid STR (\$161,138 provided to subrecipients)	620	955,914	6,645,523
93.791	Money Follows the Person Rebalancing Demonstration	401	6,979,261	6,979,261
93.800	Organized Approaches to Increase Colorectal Cancer Screening (\$469,612 provided to subrecipients)	588	875,071	875,071
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities (\$35,989 provided to subrecipients)	588	35,989	35,989

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93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services (Passed through Seasons Center for Behavioral Health; 1H79SM081903-01)	619	12,500 **	
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services (Passed through Abbe Center for Community Mental Health; 1H79SM081809-01)	619	21,426 **	33,926
93.837	Cardiovascular Diseases Research (\$497,626 provided to subrecipients)	619	12,185,795 **	
93.837	Cardiovascular Diseases Research (Passed through American Heart Association; FX-ATRAC-2U54HL120163-UI-08, 5U54HL120163-07)	619	77,062 **	
93.837	Cardiovascular Diseases Research (Passed through Children's Hospital of Philadelphia; PO # 20097757 / 3201690324)	619	71,290 **	
93.837	Cardiovascular Diseases Research (Passed through Case Western Reserve University; RES514446, RES515402)	619	147,474 **	
93.837	Cardiovascular Diseases Research (Passed through Cincinnati Children's Hospital Medical Center; 134433)	619	7,513 **	
93.837	Cardiovascular Diseases Research (Passed through Emory University; A221032, A381499)	619	52,233 **	
93.837	Cardiovascular Diseases Research (Passed through Massachusetts General Hospital; 225714)	619	8,683 **	
93.837	Cardiovascular Diseases Research (Passed through Medical College of Wisconsin, Inc.; P01HL084207-13, 6106290)	619	834,117 **	
93.837	Cardiovascular Diseases Research (Passed through Regents of the University of Minnesota; N007129101)	619	38,162 **	
93.837	Cardiovascular Diseases Research (Passed through Trustees of Columbia University; 1(GG011046-05))	619	280,457 **	
93.837	Cardiovascular Diseases Research (Passed through University of Kentucky; 3200001355-18-047)	619	45,045 **	
93.837	Cardiovascular Diseases Research (Passed through University of North Carolina at Chapel Hill; 5120340)	619	7,404 **	
93.837	Cardiovascular Diseases Research (Passed through University of Rochester; 417032G/UR FAO GR500479 + Am 1, 417501-G / GR510850)	619	12,091 **	
93.837	Cardiovascular Diseases Research (Passed through University of Texas Southwestern Medical Center; GMO 181102)	619	9,884 **	
93.837	Cardiovascular Diseases Research (Passed through University of Virginia; GB10758.PO #2199193)	619	133,449 **	
93.837	Cardiovascular Diseases Research (Passed through Versiti Wisconsin, Inc.; 1001380-5-IOWA)	619	2,103 **	
93.837	Cardiovascular Diseases Research (Passed through Wayne State University; WSU17086)	619	175,618 **	
93.837	Cardiovascular Diseases Research (Passed through Yale University; CON-80003303 (GR114671))	619	9,377 **	
93.837	Cardiovascular Diseases Research (\$37,372 provided to subrecipients)	620	418,697 **	
93.837	Cardiovascular Diseases Research (Passed through University of Texas Austin; UTA16000757)	620	16,018 **	14,532,472
93.838	Lung Diseases Research (\$654,025 provided to subrecipients)	619	11,374,098 **	
93.838	Lung Diseases Research (Passed through Brigham and Women's Hospital; 122869)	619	39,436 **	
93.838	Lung Diseases Research (Passed through Columbia University; 1(GG012782-10), 1(GG012890-01), 1(GG015954-01), 2(GG017828-01))	619	126,362 **	
93.838	Lung Diseases Research (Passed through COPD Foundation; UHL128954A)	619	51,619 **	
93.838	Lung Diseases Research (Passed through Louisiana State University Health Sciences Center; 21-17-102)	619	7,469 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.838	Lung Diseases Research (Passed through Mayo Clinic; UIA-249905-01, UIA-249905-02)	619	32,780	**
93.838	Lung Diseases Research (Passed through National Jewish Health; 5 R01 HL089897, 20052013, 20052014, 20103404_UI, 20116003_UI, 20116004_UI)	619	538,062	**
93.838	Lung Diseases Research (Passed through OscillaVent, Inc.; R41HL140640)	619	33,298	**
93.838	Lung Diseases Research (Passed through University of California, San Francisco; 10456sc)	619	208,386	**
93.838	Lung Diseases Research (Passed through University of Kansas Medical Center; Z9C000A0)	619	85,701	**
93.838	Lung Diseases Research (Passed through University of North Carolina at Chapel Hill; 5111452, 5118113)	619	1,179	**
93.838	Lung Diseases Research (Passed through University of Pennsylvania; 41650/01)	619	12,851	**
93.838	Lung Diseases Research (Passed through Washington University in St. Louis; WU-20-384, WU-21-347)	619	92,240	**
93.838	Lung Diseases Research (Passed through University of Texas at Southwestern Medical Center; GMO 170201)	619	47,516	**
93.838	Lung Diseases Research (Passed through Weill Cornell Medical College; 192243-3, 212535-3)	619	74,740	**
93.838	Lung Diseases Research (Passed through Regents of the University of California, San Francisco; 10456sc, 12598sc)	619	49,789	**
93.838	Lung Diseases Research (Passed through The General Hospital Corporation, Massachusetts General Hospital; 234437)	619	24,472	**
93.838	Lung Diseases Research (Passed through University of Alabama at Birmingham; 000524649-SC001)	619	39,033	**
93.839	Blood Diseases and Resources Research (\$830,363 provided to subrecipients)	619	2,599,447	**
93.839	Blood Diseases and Resources Research (Passed through Boston Children's Hospital; GENFD0001686909, GENFD0001874097 5P01HLO46925-23, GENFD0001916250)	619	228,428	**
93.839	Blood Diseases and Resources Research (Passed through Children's Hospital of Philadelphia; GRT-00000690 / PO# 20216473)	619	1,462	**
93.839	Blood Diseases and Resources Research (Passed through Washington University in St. Louis; WU-18-267)	619	7,511	**
93.839	Blood Diseases and Resources Research	620	227,052	**
93.843	ACL Assistive Technology State Grants for Protection and Advocacy (\$49,642 provided to subrecipients)	619	52,863	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$669,908 provided to subrecipients)	619	4,926,191	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Brigham and Women's Hospital; 117739)	619	301,428	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Hebrew SeniorLife; 90100)	619	71,233	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Mayo Clinic; UOI-251431-01, UOI-251431-02/PO #67886922)	619	57,460	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Montana State University; 1R01AR073964-01A1, G269-19-W7798)	619	8,650	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through New York University School of Medicine; 14-A1-00-001693-01, 16-A0-005518-01, M190269167/ 18-A1-00-1000572)	619	148,832	**

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93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Kansas Medical Center 9 Research Institute, Inc.; ZAS000E0)	619	24,677 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	620	54,782 **	5,593,253
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (\$654,576 provided to subrecipients)	619	11,505,185 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Abigail Wexner Research Institute at Nationwide Children's Hospital; 700198-0522-00)	619	2,314 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Board of Regents of the University of Wisconsin System; 0000001026, 864K780)	619	40,289 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Children's Hospital of Philadelphia; 3301820719, 3301820722)	619	6,974 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Cleveland Clinic Lerner College of Medicine; 1451-SUB)	619	4,614 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Endocrine Society; 10007, 10008, 10009)	619	18,118 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through George Washington University; S-GRD1920-LL25)	619	504,202 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Georgia State University; SP00013499-01)	619	14,452 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Senseion Therapeutics Inc; 1R44DK126600-01)	619	4,872 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Alabama at Birmingham; 000520376-SC0002)	619	7,871 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Nevada Reno; UNR-21-107)	619	58,903 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of South Florida; TN-20)	619	15,642 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Texas at Dallas; 1705827)	619	17,760 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Texas Health Science Center at Houston; SA0001229)	619	60,561 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Texas, MD Anderson Cancer Center; 3000936138) (\$156,000 provided to subrecipients)	619	172,600 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	620	232,643 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through DBA Aptalogic, Inc.; 5R44DK09803104)	620	742 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Minnesota Twin Cities; N006254904)	620	76,993 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Tennessee; 203817ISU/212877ISU)	620	53,984 **	12,798,719
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$2,831,086 provided to subrecipients)	619	20,137,066 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through California Institute of Technology; S410914)	619	24,315 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Georgia Regents University; 33880-18)	619	3,512 **	

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93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Johns Hopkins University; 2003961497)	619	94,618	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital; 236403, 235411, 232828, NN108-TopCSPN)	619	465,790	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Clinic Jacksonville; 5 T32 GM067795-17, IOW-232483-05)	619	34,886	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Methodist Hospital Research Institute (Houston, Texas); AGMT00003952)	619	792	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Regents of the University of Minnesota; N007199502)	619	40,585	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Rush University Medical Center; 15060903-Sub02)	619	319,730	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, San Francisco; 12287sc)	619	14,216	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Chicago; (AWD100683) (SUB00000226))	619	234,341	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Cincinnati; 011414-Adm-Derdeyn, 010785- 135729, 011266-022, 012043-135729)	619	42,825	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami - Coral Gables; OS00000382, SPC-001368)	619	86,228	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Pennsylvania; 571923 / 4545896)	619	8,758	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Rochester; 417585 / URFAO: GR510928, 417585G / URFAO: GR510928)	619	167,875	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Virginia Commonwealth University; FP00007840_SA003)	619	335,876	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington State University; 135833 SPC002490)	619	121,423	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; GK000519 (CON-80000580))	619	17,157	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$117,009 provided to subrecipients)	620	1,686,727	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University St Louis; WU19239)	620	9,467	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Pennsylvania State University; ISUNS112008)	620	70,617	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Northwestern University; 60054977ISU)	620	16,063	**
93.855	Allergy and Infectious Diseases Research (\$2,491,101 provided to subrecipients)	619	20,097,362	**
			23,932,867	

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93.855	Allergy and Infectious Diseases Research (Passed through Banaras Hindu University; 2U19AI074321, 2U19AI074321-14, 2U19AI074321-15)	619	21,737	**
93.855	Allergy and Infectious Diseases Research (Passed through Benaroya Research Institute at Virginia Mason; FY20ITN189, FY20ITN305, FY21ITN189, FY21ITN305, FY21ITN460)	619	53,840	**
93.855	Allergy and Infectious Diseases Research (Passed through Boston Children's Hospital; GENFD0001578882, GENFD0001939517, GENFD0001866348, GENFD0001995881, GENFD0001665433)	619	77,382	**
93.855	Allergy and Infectious Diseases Research (Passed through Chicago BioSolutions, Inc.; RAI155039A)	619	3,332	**
93.855	Allergy and Infectious Diseases Research (Passed through Emory University; A323553)	619	560	**
93.855	Allergy and Infectious Diseases Research (Passed through Fred Hutchinson Cancer Research Center; 0001041455, 0001041479)	619	396,772	**
93.855	Allergy and Infectious Diseases Research (Passed through Georgia State University; SP00014437-02)	619	57,479	**
93.855	Allergy and Infectious Diseases Research (Passed through Hackensack University Medical Center; G10111-1932, G10110-19035)	619	18,896	**
93.855	Allergy and Infectious Diseases Research (Passed through Immuno Technologies Inc.; RAI155211A)	619	23,051	**
93.855	Allergy and Infectious Diseases Research (Passed through Kansas State University; A00-0478-S003)	619	175,323	**
93.855	Allergy and Infectious Diseases Research (Passed through Massachusetts General Hospital; 232252)	619	743	**
93.855	Allergy and Infectious Diseases Research (Passed through Mayo Clinic; UIA-272768/PO #67550388)	619	70,476	**
93.855	Allergy and Infectious Diseases Research (Passed through National Jewish Health; 20096305, 20123902, 20123901)	619	147,444	**
93.855	Allergy and Infectious Diseases Research (Passed through New York Blood Center; NIH000554, VIM-NIH554, NYB1017200 / VIM-NIH689)	619	341,693	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Colorado Denver; FY20.938.001, FY20.938.002)	619	173,508	**
93.855	Allergy and Infectious Diseases Research (Passed through University of California, San Francisco; 10142sc)	619	525	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Kansas Medical Center Research Institute, Inc.; ZAQ00030, ZAQ00040)	619	137,626	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Rochester; 41771G/URFAO:GR511070, 417771G/URFAO:GR511070)	619	35,605	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Tennessee Health Science Center; 21-0204-IOWA)	619	139,483	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Toronto; 501095)	619	19,813	**
93.855	Allergy and Infectious Diseases Research (\$778,925 provided to subrecipients)	620	4,221,835	**
93.855	Allergy and Infectious Diseases Research (Passed through University of North Texas; GF000041)	620	23,922	**
93.855	Allergy and Infectious Diseases Research (Passed through DBA Aptalogic, Inc.)	620	6,972	**
93.855	Allergy and Infectious Diseases Research (Passed through Kansas State University; A200540S001)	620	81,863	**
93.855	Allergy and Infectious Diseases Research (Passed through Scripps Research Institute; 554362)	620	8	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Wisconsin Madison; 0000000527)	620	46,771	**
			46,771	26,374,021

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93.859	Biomedical Research and Research Training (\$212,829 provided to subrecipients)	619	11,402,304	**
93.859	Biomedical Research and Research Training (Passed through Board of Regents of the University of Wisconsin System; 838K165)	619	202,479	**
93.859	Biomedical Research and Research Training (Passed through Regents of the Oregon Health and Science University; 1014833_UIOWA)	619	27,779	**
93.859	Biomedical Research and Research Training (Passed through University of California, San Francisco; 11904sc)	619	24,755	**
93.859	Biomedical Research and Research Training (\$232,162 provided to subrecipients)	620	3,600,104	**
93.859	Biomedical Research and Research Training (Passed through University of California Davis; A192584S001, A210534S004)	620	115,670	**
93.859	Biomedical Research and Research Training (Passed through Verachem, LLC.)	620	116,188	**
93.860	Emerging Infections Sentinel Networks (Passed through Infectious Diseases Society of America; NU50CK000477-05-00, NU50CK000477-04-00)	619	249,860	**
93.860	Emerging Infections Sentinel Networks (Passed through Olive View-UCLA Education and Research Institute; 20-02, #20-28)	619	890,868	**
93.860	COVID-19, Emerging Infections Sentinel Networks (Passed through Olive View-UCLA Education and Research Institute; #19-32)	619	414,862	**
93.865	Child Health and Human Development Extramural Research (\$88,061 provided to subrecipients)	619	3,858,448	**
93.865	Child Health and Human Development Extramural Research (Passed through Abigail Wexner Research Institute at Nationwide Children's Hospital; 700195-0420-00, 700195-0421-00, 700232-0821-00)	619	60,066	**
93.865	Child Health and Human Development Extramural Research (Passed through Baylor College of Medicine; 7000000835, 7000001319)	619	48,758	**
93.865	Child Health and Human Development Extramural Research (Passed through Board of Trustees of the University of Illinois; 5R03HD098310-02 17701)	619	29,716	**
93.865	Child Health and Human Development Extramural Research (Passed through Children's Research Institute; 30004900-01)	619	165,834	**
93.865	Child Health and Human Development Extramural Research (Passed through Icahn School of Medicine at Mount Sinai; 0254-3532-4609)	619	3,802	**
93.865	Child Health and Human Development Extramural Research (Passed through The Ohio State University; 60069762-UI, SPC-1000004105/GR119025)	619	277,646	**
93.865	Child Health and Human Development Extramural Research (Passed through RTI International; 0216392) (\$165,529 provided to subrecipients)	619	305,402	**
93.865	Child Health and Human Development Extramural Research (Passed through Syracuse University; 31014-05740-S01)	619	29,652	**
93.865	Child Health and Human Development Extramural Research (Passed through University of East Anglia; HD083287)	619	3,145	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Georgia; SUB00001786, SUB00001829)	619	227,594	**
93.865	Child Health and Human Development Extramural Research (Passed through Vanderbilt University; VUMC 53281 Am3)	619	2,939	**
93.865	Child Health and Human Development Extramural Research (\$8,722 provided to subrecipients)	620	1,032,498	**
93.865	Child Health and Human Development Extramural Research (Passed through Oasis Diagnostics Corporation)	620	6,348	**
93.865	Child Health and Human Development Extramural Research (Passed through Rush University Medical Center; 15020202Sub02)	620	20,110	**

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93.865	Child Health and Human Development Extramural Research (Passed through University of Kansas Medical Center; 16462) (\$7,100 provided to subrecipients)	620	14,327 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Missouri Columbia; C000625391)	620	56,580 **	6,142,865
93.866	Aging Research (\$447,149 provided to subrecipients)	619	7,152,906 **	
93.866	Aging Research (Passed through Board of Regents of the University of Nebraska; 34-5250-2026-015)	619	36,321 **	
93.866	Aging Research (Passed through Brown University; 00001190)	619	4,571 **	
93.866	Aging Research (Passed through Cedars-Sinai Medical Center; 0001499993)	619	112,922 **	
93.866	Aging Research (Passed through Duke University; A032814)	619	10,536 **	
93.866	Aging Research (Passed through Emmyon, Inc.; R44AG047684)	619	55,297 **	
93.866	Aging Research (Passed through Hebrew SeniorLife; 91581)	619	55,686 **	
93.866	Aging Research (Passed through Hennepin Healthcare Research Institute; 1U19AG062682-01 / 15156-18-01-CR, 15233-18-01CR, 1U19AG062682-01 / 15156-18-01-CR, 15233-18-01FFS)	619	126,831 **	
93.866	Aging Research (Passed through Massachusetts General Hospital; 237523)	619	9,993 **	
93.866	Aging Research (Passed through Posit Science; PACR-AD)	619	144,791 **	
93.866	Aging Research (Passed through University of Alabama at Birmingham; 000527875-SC001)	619	14,124 **	
93.866	Aging Research (Passed through University of Arkansas; 1812197)	619	59,387 **	
93.866	Aging Research (Passed through University of Georgia; SUB00001454, SUB00001645)	619	302,323 **	
93.866	Aging Research (Passed through University of Kansas Medical Center Research Institute, Inc.; Z9W000A0, GR15634, GR15634)	619	111,310 **	
93.866	Aging Research (Passed through University of Nevada Reno; UNR-19-45)	619	3,630 **	
93.866	Aging Research (Passed through University of Southern California; 79634954, 81622661, 120187369)	619	180,674 **	
93.866	Aging Research (\$90,631 provided to subrecipients)	620	940,602 **	
93.866	Aging Research (Passed through University of Georgia; SUB00001453, RR376427S001453)	620	15,066 **	
93.866	Aging Research (Passed through University of Nebraska Medical Center; 3452502026015)	620	122,975 **	
93.866	Aging Research (Passed through Purdue University; 11000923923)	620	17,038 **	9,476,983
93.867	Vision Research (\$321,172 provided to subrecipients)	619	5,381,362 **	
93.867	Vision Research (Passed through Board of Regents of the University of Wisconsin System; 0000001193)	619	83,421 **	
93.867	Vision Research (Passed through Georgia Tech Research Corporation; AWD-000100-G1)	619	6,496 **	
93.867	Vision Research (Passed through Johns Hopkins University; 2002788020, 2004479898)	619	111,694 **	
93.867	Vision Research (Passed through Regents of the University of Minnesota; N005398501)	619	18,009 **	
93.867	Vision Research (Passed through Rice University; R23561)	619	20,703 **	
93.867	Vision Research (Passed through Stanford University; 62310164-137294, 62499586-172929)	619	134,164 **	
93.867	Vision Research (Passed through University of California, San Francisco; 12680sc)	619	17,808 **	
93.867	Vision Research (Passed through University of Texas at Austin; UTA21-000321)	619	37,669 **	5,811,326
93.870	Maternal, Infant, and Early Childhood Home Visiting Grant (\$5,405,928 provided to subrecipients)	588	6,002,955	6,002,955

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93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	620	154,367 **	154,367
93.879	Medical Library Assistance (\$589,795 provided to subrecipients)	619	2,252,635 **	
93.879	Medical Library Assistance (Passed through University of California, Los Angeles; 5415 G XA151)	619	1,451	
93.879	Medical Library Assistance (Passed through University of Utah; 10039576-02 / U000264632, U000202805 / 10039576-02)	619	27,986	
93.879	Medical Library Assistance (Passed through University of Washington; UG4LM012343)	619	17,808	2,299,880
93.884	Grants for Primary Care Training and Enhancement	619	58 **	58
93.889	National Bioterrorism Hospital Preparedness Program (\$893,196 provided to subrecipients)	588	1,796,642	
93.889	COVID-19, National Bioterrorism Hospital Preparedness Program (\$1,360,692 provided to subrecipients)	588	1,460,707	3,257,349
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (\$1,428,649 provided to subrecipients)	588	2,247,849	2,247,849
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement (Passed through UnityPoint Health - Quad Cities Muscatine; 1082180_308220)	619	229 **	229
93.913	Grants to States for Operation of State Offices of Rural Health (\$112,700 provided to subrecipients)	588	252,847	252,847
93.917	HIV Care Formula Grants (\$3,394,265 provided to subrecipients)	588	3,686,418	
93.917	COVID-19, HIV Care Formula Grants (\$5,326,467 provided to subrecipients)	588	6,427,843	10,114,261
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	656,273	656,273
93.940	HIV Prevention Activities Health Department Based (\$970,543 provided to subrecipients)	588	1,621,515	1,621,515
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (\$37,424 provided to subrecipients)	588	156,061	156,061
93.958	Block Grants for Community Mental Health Services (\$3,510,644 provided to subrecipients)	401	5,127,282	5,127,282
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$11,306,783 provided to subrecipients)	588	13,484,417	13,484,417
93.967	CDC's Collaboration with Academia to Strengthen Public Health (Passed through Association of American Medical Colleges; GT-32016-19-06)	619	10,000	10,000
93.968	Funding in Support of the Pennsylvania Rural Health Model (Passed through Pennsylvania State University; S000305-COP / 4300641684) (\$42,701 provided to subrecipients)	619	81,996 **	
93.968	Funding in Support of the Pennsylvania Rural Health Model (Passed through Rural Health Redesign Center Authority (RHRCA); 2011) (\$237 provided to subrecipients)	619	297 **	82,293
93.969	PPHF Geriatric Education Centers	619	81,049	
93.969	PPHF Geriatric Education Centers (\$139,903 provided to subrecipients)	619	708,079 **	789,128
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$201,976 provided to subrecipients)	588	745,692	745,692
93.982	Mental Health Disaster Assistance and Emergency Mental Health (\$2,800,632 provided to subrecipients)	401	3,104,352	3,104,352
93.989	International Research and Research Training (\$368,522 provided to subrecipients)	619	1,027,580 **	1,027,580
93.991	Preventive Health and Health Services Block Grant (\$100,818 provided to subrecipients)	588	1,827,679	1,827,679
93.994	Maternal and Child Health Services Block Grant to the States (\$4,498,166 provided to subrecipients)	588	6,041,035	6,041,035

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2021

AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$3,409,764 provided to subrecipients)	297	3,449,694	
93.044	COVID-19, Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$2,116,689 provided to subrecipients)	297	2,214,668	
			5,664,362	
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (\$7,338,290 provided to subrecipients)	297	7,394,683	
93.045	COVID-19, Special Programs for the Aging, Title III, Part C, Nutrition Services (\$4,297,096 provided to subrecipients)	297	4,532,245	
			11,926,928	
93.053	Nutrition Services Incentive Program (\$1,318,156 provided to subrecipients)	297	1,318,156	18,909,446
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$7,452,848 provided to subrecipients)	401	125,897,341	
93.575	Child Care and Development Block Grant	620	24,694	
			125,922,035	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$528,091 provided to subrecipients)	401	25,619,125	151,541,160
<u>Head Start Cluster:</u>				
93.600	Head Start	282	82,765	
93.600	Head Start	620	18,456	101,221
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	669,875	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	5,917,460	
93.778	Medical Assistance Program (\$2,204,208 provided to subrecipients)	401	4,378,446,822	
93.778	ARRA - Medical Assistance Program	401	1,457,500	
93.778	Medical Assistance Program	427	3,575,751	
			4,383,480,073	4,390,067,408
<u>Other Federal Assistance:</u>				
93.U01	Unknown Title (Passed through Association of University Centers on Disabilities; 2019-21 Learn the Signs. Act Early)	619	231	
93.RD	Unknown Title (\$146,821 provided to subrecipients)	619	4,734,108	**
93.RD	Unknown Title (Passed through Advanced Brain Monitoring, Inc.; 75N95019C00052)	619	422,785	**
93.RD	Unknown Title (Passed through Bavarian Nordic; POX-MVA-031)	619	70,038	**
93.RD	Unknown Title (Passed through Board of Regents of the University of Wisconsin System; 769K775, 769K786)	619	2,402	**
93.RD	Unknown Title (Passed through Duke University; 235518, A032792, A033952, A034041, 250543, SA-D401-02)	619	56,264	**
93.RD	Unknown Title (Passed through Harvard Pilgrim Health Care, Inc.; HHSF223201710132C)	619	668	**
93.RD	Unknown Title (Passed through ICF Incorporated, LLC; 19JGBO0078)	619	45,259	**
93.RD	Unknown Title (Passed through Leidos Biomedical Research, Inc. Aka SAIC-Frederick; 18X072, 20CTA-DM0044)	619	24,953	**
93.RD	Unknown Title (Passed through Regeneron Pharmaceuticals, Inc.; R10933-10987-COV-2067, R10933-10987-COV-2066)	619	206,885	**

State of Iowa
Schedule of Expenditures of Federal Awards
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AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.RD	Unknown Title (Passed through Regents of the University of Minnesota; N008852901)	619	6,466 **	
93.RD	Unknown Title (Passed through Stratatech; STRATA2016 / HHSO10020150027C)	619	11,461 **	
93.RD	Unknown Title (Passed through Terumo Corporation; 21-2017-018)	619	77,983 **	
93.RD	COVID-19, Unknown Title (Passed through Vanderbilt University Medical Center; VUMC89540)	619	125,061 **	
93.RD	Unknown Title (Passed through Westat, Inc.; HHSN261201800001C, 6649-PO-002)	619	78,917 **	
93.RD	Unknown Title (Passed through Duke University; A030956)	620	65,784 **	
93.RD	Unknown Title (Passed through University of Neovaxsy, Inc.)	620	46,806 **	
93.RD	Unknown Title (Passed through Lee County Health Department)	620	22,319 **	
93.RD	Unknown Title (\$82,828 provided to subrecipients)	620	191,658 **	
93.RD	Unknown Title (Passed through United Way of Central Iowa)	620	276,920 **	
93.RD	Unknown Title (Passed through University of Texas Austin; UTA1800760)	620	78,438 **	6,545,406
	Total U.S. Department of Health and Human Services		<u>5,505,527,955</u>	<u>5,505,527,955</u>
<u>Corporation for National and Community Services</u>				
94.003	State Commissions	269	334,526	334,526
94.006	AmeriCorps (\$4,026,102 provided to subrecipients)	269	6,255,304	
94.006	AmeriCorps	284	143,838	6,399,142
94.008	Commission Investment Fund	269	244,361	244,361
94.013	Volunteers in Service to America	269	544,454	
94.013	Volunteers in Service to America	621	16,469	560,923
94.020	CNCS Disaster Response Cooperative Agreement	269	30,059	30,059
94.021	Volunteer Generation Fund (\$126,359 provided to subrecipients)	269	288,910	288,910
	Total Corporation for National and Community Services		<u>7,857,921</u>	<u>7,857,921</u>
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$823,419 provided to subrecipients)	595	2,489,691	2,489,691
	Total Executive Office of the President		<u>2,489,691</u>	<u>2,489,691</u>
<u>Social Security Administration</u>				
<u>Disability Insurance/SSI Cluster:</u>				
96.001	Social Security Disability Insurance	283	28,725,575	28,725,575
	Total Social Security Administration		<u>28,725,575</u>	<u>28,725,575</u>
<u>U.S. Department of Homeland Security</u>				
97.012	Boating Safety Financial Assistance	542	1,148,429	1,148,429
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	129,406	129,406
97.029	Flood Mitigation Assistance	583	30,056	30,056
97.032	Crisis Counseling (\$777,106 provided to subrecipients)	401	884,204	884,204
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$66,479,055 provided to subrecipients)	583	70,409,879	
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$47,383,973 provided to subrecipients)	583	122,785,839	193,195,718
97.039	Hazard Mitigation Grant (\$13,818,198 provided to subrecipients)	583	14,238,438	14,238,438
97.041	National Dam Safety Program	542	267,347	267,347

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2021

AL Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Homeland Security (continued)</u>				
97.042	Emergency Management Performance Grants (\$8,536 provided to subrecipients)	583	1,953,198	
97.042	COVID-19, Emergency Management Performance Grants (\$460,339 paid to subrecipients)	583	916,699	2,869,897
97.043	State Fire Training Systems Grants	595	379,183	379,183
97.044	Assistance to Firefighters Grant (\$7,260 provided to subrecipients)	620	190,499 **	190,499
97.045	Cooperating Technical Partners	542	1,819,616	1,819,616
97.047	Pre-Disaster Mitigation (\$342,970 provided to subrecipients)	583	681,162	681,162
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	309	159,009,898	159,009,898
97.067	Homeland Security Grant Program (\$2,375,765 provided to subrecipients)	583	4,111,912	4,111,912
97.077	Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	620	173,583 **	173,583
	Total U.S. Department of Homeland Security		<u>379,129,348</u>	<u>379,129,348</u>
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance Programs Oversees (Passed through Kansas State University; S19136)	620	15,914 **	
98.001	USAID Foreign Assistance Programs Oversees (Passed through University of Florida; SUB00002040)	620	39,161 **	
98.001	USAID Foreign Assistance Programs Overseas (Passed through University of Illinois Urbana Champaign; 07211217377)	620	48,384 **	103,459
Other Federal Assistance:				
98.RD	Unknown Title (Passed through University of California Davis; 20130173402)	620	82,339 **	
98.RD	Unknown Title (Passed through Michigan State University; RC102095BHEARDG4002, RC102095BHEARDR2002)	620	8,422 **	90,761
	Total U.S Agency for International Development		<u>194,220</u>	<u>194,220</u>
	Total Federal Financial Assistance		<u>\$ 14,199,962,479</u>	<u>\$ 14,199,962,479</u>
*	Total for Student Financial Assistance Cluster \$478,264,897			
**	Total for Research and Development Cluster \$407,964,944			

State of Iowa

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

(1) Significant Accounting Policies

A. Reporting Entity

The reporting entity includes all State departments and other entities included in the State's Annual Comprehensive Financial Report, except for the Iowa Finance Authority, the University of Iowa Center for Advancement and Affiliate, the Iowa State University Foundation, the University of Northern Iowa Foundation, the University of Iowa Research Foundation and the University of Iowa Health System, which are discretely presented component units and the Tobacco Settlement Authority, Iowa PBS Foundation, Iowa Public Radio, Inc. and the University of Iowa Strategic Fund, which are blended component units.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the State of Iowa under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Assistance Listing (AL) are so identified. Programs not in the AL are identified as other federal assistance.

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

Because the Schedule presents only a selected portion of the operations of the State of Iowa, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the State of Iowa.

Type A programs, as defined by Uniform Guidance, are those programs for the State of Iowa which exceeded \$30,000,000 in federal awards expended during the year ended June 30, 2021.

C. Basis of Accounting

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting except for those of the Enterprise, Universities and Unemployment Benefits Funds which are presented on the accrual basis. Such expenditures are recognized following, the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

D. Indirect Cost Rate

Except for the agencies identified, the State of Iowa uses a federally negotiated indirect cost rate. Two State agencies, the Department of Justice and Iowa PBS, have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

E. 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, 2021	Inventory June 30, 2021
Commodities	\$ 13,857,180	857,715
Vaccines	39,873,557	67,516

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 23.34% of the property's original acquisition value, which was provided by the U.S. General Services Administration. This property was not reported in the State's Annual Comprehensive 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, 2021 were as follows:

AL No.	June 30, 2021	Outstanding Loans
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 39,265,406
66.458	Capitalization Grants for Clean Water State Revolving Funds, net of \$2,691,460 of forgivable loans	1,674,007,033*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds	7,535,516
66.468	Capitalization Grants for Drinking Water State Revolving Funds, net of \$3,388,948 of loan losses.	519,981,360*
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds	3,285,000
84.038	Perkins Loan Program Federal Capital Contributions	21,991,450
93.264	Nurse Faculty Loan Program (NFLP)	938,176
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	13,073,662
93.364	Nursing Student Loans	2,416,458

* The outstanding loans consist of federal and state funds.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

(4) Unemployment Insurance

Unemployment insurance expenditures for the year ended June 30, 2021, reported as AL No. 17.225, include the following:

Federal funds	\$ 1,586,137,618
State funds	<u>437,670,534</u>
Total	<u>\$ 2,023,808,152</u>

(5) Subsequent Events

The Department of Human Services completes reviews and cost settlements for federal programs including Medicaid. As the reviews and settlements are finalized, the impact is reflected in the State's financial statements. Obligations related to reviews and settlements not yet completed, if any, are undeterminable at this time.

Effective July 1, 2022, the Iowa Department of Human Services and the Iowa Department of Public Health will begin the process of becoming a single department. Currently, expenditures are reported under different functional areas. Once effective, expenditures will be reported under a single functional area.

On April 7, 2022, the Office of the Governor of Iowa announced that the state intends to close Glenwood Resource Center in 2024. Glenwood Resource Center provides residential care and other services for Iowans with intellectual developmental disabilities. Over the next two years, Glenwood Resource Center will continue to provide care for its residents while working with their guardians and families to transition them to community placements or the Woodward Resource Center.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

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

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) Significant deficiencies and material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements. These are reported in the State of Iowa's report on internal control over financial reporting, issued under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over the major programs were disclosed by the audit of the financial statements, none of which are considered to be material weaknesses.
- (e) The independent auditor's report on compliance for the major programs expressed an unmodified opinion for each major program.
- (f) The audit disclosed audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
 - AL Number 10.558 – Child and Adult Care Food Program
 - AL Number 14.228 – Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
 - AL Number 17.225 – Unemployment Insurance
 - AL Number 21.019 – Coronavirus Relief Fund
 - AL Number 21.027 – Coronavirus State and Local Fiscal Recovery Fund
 - AL Number 84.126 – Rehabilitation Services Vocational Rehabilitation Grants to States
 - AL Number 84.425 – Education Stabilization Fund
 - AL Number 93.268 – Immunization Cooperative Agreements
 - AL Number 93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases
 - AL Number 93.498 – Provider Relief Fund
 - AL Number 93.658 – Foster Care Title IV-E
 - AL Number 93.667 – Social Services Block Grant
 - AL Number 93.917 – HIV Care Formula Grants
 - AL Number 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)
 - AL Number 97.050 – Presidential Declared Disaster Assistance to Individuals and Households - Other Needs

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Clustered Programs:

SNAP Cluster:

- AL Number 10.551 – Supplemental Nutrition Assistance Program
- AL Number 10.561 – State Administrative Matching Grants for Supplemental Nutrition Assistance Program

Child Nutrition Cluster:

- AL Number 10.553 – School Breakfast Program
- AL Number 10.555 – National School Lunch Program
- AL Number 10.556 – Special Milk Program for Children
- AL Number 10.559 – Summer Food Service Program for Children
- AL Number 10.579 - Child Nutrition Discretionary Grants Limited Availability

Federal Transit Cluster:

- AL Number 20.507 – Federal Transit Formula Grants
- AL Number 20.526 – Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs

Drinking Water State Revolving Fund Cluster:

- AL Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds

Special Education Cluster (IEDA):

- AL Number 84.027 – Special Education Grants to States
- AL Number 84.173 – Special Education Preschool Grants

Medicaid Cluster:

- AL Number 93.775 – State Medicaid Fraud Control Units
- AL Number 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
- AL Number 93.778 – Medical Assistance Program

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 \$30,000,000.

(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, 2021

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, 2021

Key to Numbering of Findings in Part III:

Federal Numbering System Example: 2021-001

- 2021 – Fiscal Year Finding reported in (i.e., Year Ended June 30, 2021).
- 001 – Comment Number.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Part III: Findings and Questioned Costs For Federal Awards:

U.S. Department of Labor

INSTANCES OF NON-COMPLIANCE:

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583I0, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715CI0, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021
Prior Year Single Audit Report Finding Number: 2020-001
Iowa Department of Workforce Development

2021-001

Incarceration Cross-match

Criteria – Section 7511, Part V, of the U.S. Department of Labor, Employment Security Manual (ESM) requires state unemployment compensation (UC) laws to include provisions for such methods of administration as are, within reason, calculated (1) to detect benefits paid through error by the state UC agency or through willful misrepresentation or error by the claimant or others, (2) to deter claimants from obtaining benefits through willful misrepresentation, and (3) to recover benefits overpaid under certain circumstances.

These required functions are accomplished through state agency Benefit Payment Control (BPC) units or other designated staff responsible for promoting and maintaining the integrity of the Unemployment Insurance (UI) program through prevention, detection, investigations, establishment and recovery of overpayments. BPC units or designated staff also prepare cases for prosecution.

On May 11, 2021, the U.S. Department of Labor issued an Unemployment Insurance Program Letter No. 23-20 which strongly recommended additional BPC activities as part of a state's effective BPC operation for the regular Unemployment Insurance (UI) programs, Pandemic Unemployment Assistants (PUA), and Pandemic Emergency Unemployment Compensation (PEUC), including an Incarceration Cross-match comparing claimants with available prisoner data.

To receive UC, the Department must ensure claimants are “able to work” and “available to work” as required by section 303(a)(12) of the Social Security Act. After initial eligibility is determined, claimants’ eligibility for UC is determined on a weekly basis, and claimants are required to take certain actions to maintain that eligibility on a weekly basis. Ensuring that claimants have completed these actions, therefore, must be documented and verified by the state on a weekly basis.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Condition – During the year ended June 30, 2021, the Department performed an Incarceration Cross-match comparing claimants with available prisoner data beginning February 18, 2021. Although a cross-match was performed for part of the year, an additional Cross-match was performed for the whole year and identified seven UI claimants who were incarcerated prisoners during the fiscal year ended June 30, 2021. As a result, the Department established Benefit Overpayments Receivables on the Great Plains overpayment system, totaling \$76,761 for the incarcerated prisoners who were not eligible to receive UC. The Great Plains overpayment system establishes and monitors the repayment process.

In addition, sixteen UI claimants are currently being investigated by the Department to determine if payments were for periods in which the claimant was incarcerated.

Cause – Department policies and procedures have not been established to require an Incarceration Cross-match with prisoner data from the Iowa Department of Corrections.

Effect – The Department paid UC to seven ineligible incarcerated prisoners resulting in a questioned cost of \$76,761.

Recommendation – The Department should establish policies and procedures to ensure an Incarceration Cross-match comparing claimants with available prisoner data is performed. Procedures should require the resulting cross-match includes an independent reviewer, evidenced by the reviewer's signature and date, to ensure all matches were properly investigated.

Response and Corrective Action Planned – As of February 18, 2021, the Iowa Department of Workforce Development (IWD) resumed receiving incarceration data that included social security numbers for currently incarcerated individuals. Going forward, IWD will receive this data monthly and take immediate action to investigate these claims.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZO, UI32599Q10, UI32599Q11, UI340583IO, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715CIO, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021
Prior Year Single Audit Report Finding Number: 2020-002
Iowa Department of Workforce Development

2021-002

Social Security Administration Cross-match

Criteria – Section 7511, Part V, of the Employment Security Manual (ESM) requires state unemployment compensation (UC) laws to include provisions for such methods of administration as are, within reason, calculated (1) to detect benefits paid through error by the state UC agency or through willful misrepresentation or error by the claimant or others, (2) to deter claimants from obtaining benefits through willful misrepresentation, and (3) to recover benefits overpaid under certain circumstances.

These required functions are accomplished through state agency Benefit Payment Control (BPC) units or other designated staff responsible for promoting and maintaining the integrity of the Unemployment Insurance (UI) program through prevention, detection, investigations, establishment and recovery of overpayments. BPC units or designated staff also prepare cases for prosecution.

On May 11, 2020, the U.S. Department of Labor issued an Unemployment Insurance Program Letter No. 23-20 which strongly recommended additional BPC activities as part of a state's effective BPC operation for the regular Unemployment Insurance (UI) programs, Pandemic Unemployment Assistants (PUA), and Pandemic Emergency Unemployment Compensation (PEUC), including a Social Security Administration (SSA) Cross-match comparing key data from claimants with information on file with the SSA, including but not limited to date of death of claimant.

To receive UC, the Department must ensure claimants are "able to work" and "available to work" as required by section 303(a)(12) of the Social Security Act. After initial eligibility is determined, claimants' eligibility for UC is determined on a weekly basis, and claimants are required to take certain actions to maintain that eligibility on a weekly basis. Ensuring that claimants have completed these actions, therefore, must be documented and verified by the state on a weekly basis.

Condition – Although the Department performed a cross-match comparing data from claimants with available SSA data, investigators failed to identify 17 claimants who were deceased and therefore were ineligible for payments. The Department overpaid these 17 deceased claimants \$98,133 for the fiscal year ended June 30, 2021.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Cause – Due to a massive influx of claims beginning March of 2020 to December 2021, staff members from all bureaus, including investigations, were directed to assist with pandemic related claims. This included claims processing, answering phone calls on the customer service line and conducting two party fact-findings. Because investigations staff were required to work these areas, normal investigations work, including monitoring the SSA Reports of Deceased Claimants, was delayed.

Effect – The Department overpaid 17 claimants not eligible for unemployment compensation as the claimant was determined to be deceased, resulting in a questioned cost of \$98,133.

Recommendation – The Department should establish policies and procedures to ensure all deceased claimants are properly identified through the Social Security Administration cross-match. The cross-match should be independently reviewed and the review should be documented by the reviewer's signature and date. All matches should be thoroughly investigated and resolved.

Response and Corrective Action Planned – The Department will continue to use third party vendors to combat claims using a deceased SSN during the initial unemployment application process. This includes:

- Third-party vendors recognize deceased SSNs in the initial claim process and promptly place an ID-Lock on the claim.
- Third-party vendors have access to deceased SSNs and put flags on software which is viewed by investigators.
- The Department has daily and or weekly access to a report from the SSA which indicates SSNs that are deceased. This report is worked by an investigator to determine if an SSN is filing past a death date.

The Department will also implement the following to further strengthen the integrity of the unemployment system in Iowa regarding SSN's:

- We are partnering with the IDPH (Iowa Department of Public Health) to allow IDPH to share SSNs of deceased individuals. This will allow for immediate access to information to help prevent fraud.
- Cross-train investigators to work reports from third-party vendors, the SSA and the IDPH.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

INTERNAL CONTROL DEFICIENCIES:

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583IO, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715CI0, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021
Prior Year Single Audit Report Finding Number: N/A
Iowa Department of Workforce Development

2021-003

IRS 940 Match

Criteria – Uniform Guidance 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 FUTA (Federal Unemployment Tax Act) tax (26 CFR sections 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 Internal Revenue Service (IRS) sends the Department a secure file typically in October of each year following the prior calendar year. Taxes received for calendar year ending December 31, 2019, were received in October 2020. IWD must certify and respond to each Federal Employer Identification Number even if there is no discrepancy.

The Department is also required to send back to the IRS the Federal Non-Filers file. This file lists all employers that filed with the state but did not file an IRS 940 FUTA tax form. Both the Certification file and the Non-Filers file must be sent back to the Internal Revenue Service by January 31, 2021. The Certification file is used to assign discrepancies to field auditors to determine the disposition of the discrepancy identified. The Department’s policy is designed to review each individual case within 180 days.

Condition – The Department did not submit the Certification file by January 31, 2021. In addition, twenty-three of twenty-five discrepancies were not resolved at the time of testing and one of twenty-five was not resolved until after 180 days.

Cause – Due to a massive influx of claims beginning March of 2020 through December 2021, staff members from all bureaus, including investigations and field audit, were directed to assist with pandemic related claims. This included claims processing, answering phone calls on the customer service line and conducting two party fact-findings, and assisting in completing employer registrations. Because investigations staff were required to work these areas, normal investigations work, including monitoring the IRS 940 match report, was delayed. As a result, Iowa did not input the 2020 IRS 940 file into its system, so a match was not run, and workflows were not generated in order to create and send a certification file.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Effect – The Department did not send the certification file by January 31, 2021, as required. In addition, discrepancies were not resolved in a timely manner.

Recommendation – The Department should develop policies and procedures to ensure compliance with the IRS 940 match requirement and certify the amounts contributed annually by January 31. In addition, the Department should follow the established policies and procedures to ensure discrepancies are followed up within 180 days.

Response and Corrective Action Planned – The Department will follow policies and procedures in place for fiscal year 2022, to certify the amounts contributed annually and ensure discrepancies are followed up within 180 days.

Conclusion – Response accepted.

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583I0, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715CI0, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2021-004

Cash Management

Criteria – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds by the Department. Effective cash management also minimizes the amount of state and other federal funds used to supplant programs until federal funds are received. Generally, a maximum of three days is considered acceptable between the receipt of federal funds and the disbursement of those funds.

Condition – A review of the Department’s records identified four instances where cash balances were greater than approximately \$35,000,000 for six to twelve days.

Cause – Although procedures have been established to draw federal funds only in amounts sufficient to cover current needs, the Department did not review or update procedures to account for federal draws associated with pandemic related administrative programs and unemployment benefits.

Effect – Failure to follow procedures resulted in Department employees not detecting the error in the normal course of performing their assigned duties.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Response and Corrective Action Planned – Cash management procedures will be reviewed by appropriate staff to ensure federal funds are only drawn in the amounts sufficient to cover current needs.

Conclusion – Response accepted.

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583I0, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715C10, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021

Prior Year Single Audit Report Finding Number: 2020-003

Iowa Department of Workforce Development

2021-005

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 2112 report, “UI Financial Transaction Summary”, is a monthly summary of transactions in a state unemployment fund which consists of the Clearing Account, Unemployment Trust Fund (UTF) Account, and Benefit Payment Account. UI Reports Handbook No. 401 requires the report to be submitted to the Employment and Training Administration of the U.S. Department of Labor monthly, by the first day of the second month following the month of reference.

Condition – For the year ended June 30, 2021, the Department did not report deposits received for Pandemic Unemployment Assistance (PUA), Pandemic Emergency Unemployment Compensation (PEUC) and federal funds received for the first week of regular Unemployment Compensation (UC) on the ETA 2112 reports. The Department also did not report disbursements for PUA and PEUC on the ETA 2112 reports. In addition, Federal Pandemic Unemployment Compensation (FPUC) reported on the ETA 2112 report was not supported by Department records. For the month ending June 30, 2021 ETA 2112 report, FPUC deposits were overstated by \$74,865,321 and disbursements were overstated by \$74,181,413.

In addition, the Department indicated the ETA 2112 reports submitted during fiscal year 2021 were reviewed and approved; however, this review was not documented for three of twelve months reviewed. Further, for seven of twelve monthly reports reviewed, the reports were submitted between 27 and 107 days late.

Cause – The Iowa Department of Workforce Development (IWD) utilizes an external accounting system for the processing of Unemployment Insurance (UI) benefit payments to claimants. The benefit claimant system processes the claims, then communicates the information to the State’s accounting system, the Integrated Information for Iowa (I/3) system, for payment.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

The benefit claimant system identifies benefit payments by State Unemployment and Federal Unemployment programs, including Federal Unemployment claims covered under various Acts enacted during the pandemic.

IWD has developed a process to reconcile benefit payments by type and in total between the IWD benefit claimant system and I/3 daily to ensure benefit payments are accurately recorded for financial reporting purposes. Although IWD performed the reconciliations between the IWD benefit claimant system and I/3, variances were identified and remained uncorrected at the time of reporting for the ETA 2112 reports.

Although procedures have been established to require the independent review and approval of the ETA 2112 reports be documented and retained, this review was not always documented. In addition, Department procedures have not been established to ensure reports are submitted timely.

Effect – Uncorrected supporting documentation resulted in undetected reporting errors and misstatements and the lack of a documented review of the ETA 2112 reports increases the risk for undetected reporting errors or misstatements. In addition, the lack of established policies and procedures resulted in the late submission of seven monthly reports.

Recommendation – IWD should follow policies and procedures already established to ensure variances in the reconciliation process are investigated and corrected immediately. If errors are noted on the ETA 2112 reports after initial submission, IWD should amend the completed report to agree with the corrected supporting documentation.

The Department should also follow the established policies and procedures to ensure the monthly reports are reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer's signature or initials and date of review prior to submission. In addition, the Department should establish policies and procedures to ensure reports are submitted timely.

Response and Corrective Action Planned – The Department will ensure staff follow existing policies and procedures to ensure variances identified during the reconciliation process are corrected. The Department is also modifying policies and procedures related to the ETA 2112 report and submission to specifically account for Pandemic Unemployment Assistance (PUA), Pandemic Emergency Unemployment Compensation (PEUC), and Federal Pandemic Unemployment Compensation (FPUC) benefits. In addition, management will review ETA 2112 reports for accuracy and to identify if an amended report should be filed.

A policy and procedures will be established for the quarter ending March 31, 2022, to ensure evidence of an independent review is documented by the reviewer's signature and date of the review prior to submission, within the reporting deadline.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583I0, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715CI0, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648DO0, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021

Prior Year Single Audit Report Finding Number: 2020-004

Iowa Department of Workforce Development

2021-006

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 227 report, “Overpayment Detection and Recovery Activities”, provides information on overpayments of intrastate and interstate claims under the regular state Unemployment Insurance (UI) program and under federal UI programs, including the Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Service Members (UCX) programs, established under Chapter 85, Title 5, U.S. Code. The report includes claims for regular, additional state programs and the permanent federal-state Extended Benefits (EB) programs. Data is provided for the establishment of overpayments, recoveries of overpayments, criminal and civil actions involving overpayments obtained fraudulently and an aging schedule of outstanding benefit overpayment accounts. The UI Reports Handbook No. 401 requires the report to be submitted quarterly on the first day of the second month after the end of the quarter.

Condition – Three of the four quarterly ETA 227 reports were submitted 1 to 15 days late.

Cause – Department procedures have not been established to ensure the ETA 227 reports were submitted timely in accordance with the UI Reports Handbook.

Effect – The lack of established policies and procedures resulted in the late submission of three quarterly reports.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely.

Response and Corrective Action Planned – Procedures have been established for transmitting the ETA 227 report. Included in the procedures are where to retain the supporting data file and review of the report by the Integrity Bureau Chief prior to final transmission. The report must be returned with a signature and date prior to submitting the finalized ETA 227 report to the Department of Labor within the reporting deadline.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583I0, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715C10, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021

Prior Year Single Audit Report Finding Number: 2020-005

Iowa Department of Workforce Development

2021-007

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 9178 report, “Quarterly Narrative Progress Report Employment and Training Supplemental Budget Request Activities”, is a monitoring instrument for Employment Training Administration (ETA) of the U.S. Department of Labor to track a grantee’s progress toward completing supplemental grant activities. The ETA 9178 report provides for narrative updates on supplemental grant activities to ETA and helps ensure the grantee achieves the goals described in the supplemental grant application. Unemployment Insurance Program Letter No. 05-19 requires the report to be submitted electronically for each calendar quarter to the Employment and Training Administration no later than 45 days after the end of each reporting quarter.

Condition – The Department indicated the ETA 9178 reports submitted during fiscal year 2021 were reviewed and approved; however, we determined this review was not documented. In addition, one of the four quarterly reports was submitted six days late.

Cause – Department procedures have not been established to require the independent review and approval of the ETA 9178 reports be documented. In addition, Department procedures have not been established to ensure the ETA 9178 reports are submitted timely.

Effect – The lack of a documented review of the ETA 9178 reports increases the risk for undetected reporting errors or misstatements. In addition, the lack of established policies and procedures resulted in the late submission of one quarterly report.

Recommendation – The Department should establish policies and procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer’s signature or initials and date of review prior to submission. In addition, the Department should establish policies and procedures to ensure reports are submitted timely.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Response and Corrective Action Planned – A policy and procedures will be established for the quarter ending March 31, 2022, to ensure evidence of an independent review is documented by the reviewer’s signature and date of the review prior to submission, within the reporting deadline. The ETA 9178 report will be reviewed by the Unemployment Insurance Benefits Bureau Chief and will be signed and dated prior to any future ETA 9178 submissions to the ETA. The Unemployment Insurance Benefits Bureau Chief is knowledgeable of the Reemployment services (RESEA) program.

Conclusion – Response accepted.

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583I0, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715C10, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2021-008

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 191 report, “Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Service members”, is the quarterly summary of unemployment compensation expenditures and adjustments and the total amount of benefits paid to claimants of each federal and military agency. Unemployment Insurance (UI) Reports Handbook No. 401 requires the report to be submitted electronically to the Employment and Training Administration of the U.S. Department of Labor by the 25th of the month following the close of the quarter.

Condition – Two of the four quarterly reports were submitted between 9 and 23 days late.

Cause – Department procedures have not been established to ensure reports are submitted timely.

Effect – The lack of established policies and procedures resulted in the late submission of quarterly reports.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely in accordance with UI Reports Handbook.

Response and Corrective Action Planned – A policy and procedure has been established. Included in the procedure is a requirement to submit the report to the Division Administrator to be reviewed and approved. Once approved the Division Administrator must physically sign and date and return to the Bureau Chief for submission, prior to the reporting deadline.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

INTERNAL CONTROL DEFICIENCIES:

AL Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI31293EZ0, UI32599Q10, UI32599Q11, UI340583I0, UI34058T30, UI34058U10, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34715C80, UI34715CA0, UI34715C10, UI34715Z30, UI34715Z50, UI34715Z70, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35704B80, UI35704B90, UI35944JU0

Federal Award Year: 2018, 2019, 2020, 2021

Prior Year Single Audit Report Finding Number: N/A
Iowa Department of Workforce Development

2021-009

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 9050 report, “Time Lapse of All First Payments Except Workshare”, provides information on the time it takes states to pay benefits to claimants for the first compensable week of unemployment. The ETA 9052 report, “Nonmonetary Determination Time Lapse Detection”, provides information on the time it takes states to issue nonmonetary determinations from the date the issues are first detected by the agency. The ETA 9055 report, “Appeals Case Aging”, provides information on the inventory of lower authority and higher authority single claimant appeals cases that have been filed but not decided. Appeals case aging provides information about the number of days from the date an appeal was filed through the end of the month covered by the report. Also included are the average and median appeal case ages of the pending single claimant appeals cases.

The UI Reports Handbook No. 401 requires the reports to be submitted on the 20th of the month following the month to which the data relates.

Condition – Supporting documentation for the monthly reports was not retained. Reports submitted were not reviewed and approved by an independent person for propriety prior to submission.

Cause – Department procedures have not been established to retain supporting documentation for the data fields in the report. In addition, Department procedures have not been established to require documentation the reports were independently reviewed and approved.

Effect – The lack of supporting documentation and a documented review of these reports increases the risk for undetected reporting errors or misstatements.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely and the support for the preparation of the report is retained. The policies established should also ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable about the program and are submitted by the due date. This independent review should be documented by the reviewer’s signature or initials and date of review prior to submission.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Response and Corrective Action Planned – Procedures have been established for transmitting the ETA 9050, 9052 and 9055 reports. Included in the procedures are where to retain the supporting data file and review of the report by the Integrity Bureau Chief prior to final transmission. The report must be returned with a signature and date prior to submitting the finalized reports to the Department of Labor within the reporting deadline.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

U.S. Department of the Treasury

INSTANCE OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

AL Number: 21.019 – Coronavirus Relief Fund

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development – Passed through Iowa Department of Management

2021-010

Subrecipient Monitoring

Criteria – The Uniform Guidance, Part 200.332 states in part, “All pass-through entities must: Evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.” The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward, issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by Part 200.521.”

The Uniform Guidance further states: “Depending upon the pass-through entity’s assessment of risk posed by the subrecipient the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: providing subrecipients with training and technical assistance on program-related matters, performing on-site reviews of the subrecipient’s program operations and arranging for agreed-upon-procedures engagements as described in Part 200.425.”

The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: Verify that every subrecipient is audited as required by Subpart F when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in Part 200.501. Consider whether the results of the subrecipient’s audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity’s own records.”

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

In addition, Uniform Guidance, Part 200.501(h) states in part, “the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients.” and “Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits.”

Condition – The Department did not evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

The Department did not monitor the activities of the subrecipient as necessary to ensure the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved, including the monitoring of Part 200.332(d)(1) to Part 200.332(d)(4). In addition, the Department did not utilize any of the monitoring tools identified in Part 200.332(e) to ensure proper accountability and compliance with program requirements and achievement of performance goals.

The Department did not verify that every subrecipient is audited as required by Subpart F when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in Part 200.501.

The Department did not consider whether the results of the subrecipient's audits, on-site reviews or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

The Department did not establish policies and procedures to ensure compliance for Federal awards made to for-profit subrecipients as required in Part 200.501(h).

Cause – The Department has not established policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501(h). The Department was also facing significant time and resource constraints, including the initial requirement the Coronavirus Relief Funds (CRF) were to be expended by December 30, 2020.

Effect – The Department is not in compliance with subrecipient monitoring as required by the Uniform Guidance, Part 200.332 and Part 200.501(h).

Recommendation – The Department should establish policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501(h).

Response and Corrective Action Planned – The Department is in the process of developing policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501(h) for federal awards granted with Coronavirus Relief Funds. The Department intends to conduct monitoring and compliance with applicable Uniform Guidance in fiscal year 2023. Specific areas to address are:

- Review of the subrecipient and subrecipient grant application to assess risk and to ensure approved programs are in compliance with the CARES Act.
- Review of documentation provided by subrecipients to ensure expenditures align with the grant application, are supported and are allowable under the CARES Act.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

- Validate that program expenditures benefit individuals that were negatively impacted by the COVID-19 pandemic.
- Review post-award reports to determine if proposed projects and related goals were achieved.
- Identify entities that require an audit per Uniform Guidance, Part 200.501 and follow up on audit deficiencies related to the federal award.

Conclusion – Response accepted.

AL Number: 21.019 – Coronavirus Relief Fund

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development – Passed through Iowa Department of Management

2021-011

Awards to Subrecipients

Criteria – During fiscal year 2021, the Governor allocated Coronavirus Relief Funds to the Department for The Coronavirus Relief Employer Innovation Fund, to expand opportunities for Iowans whose jobs have been impacted as a result of the coronavirus pandemic. Programs created will provide those Iowans identified the opportunity to earn for-credit and non-credit postsecondary credentials leading to high-demand jobs. Funds were also allocated to the Coronavirus Relief Fund Registered Apprenticeship Expansion, to incentivize creation and expansion of Registered Apprenticeship programs with emphasis on recruiting individuals affected by the pandemic. Also, grants can be used to purchase equipment, tools, simulators, instructional materials, updated curriculum, or other necessary items to expand or create Registered Apprenticeship programs that provide for online learning as well as hands-on learning when necessary and safe. Funds were also allocated to the Coronavirus Relief Fund Earn and Learn Grant to fund projects that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials. The projects must serve Iowans whose jobs have been affected by the pandemic.

The Uniform Guidance, Part 200.332 states, “All pass-through entities must: ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.” Required information includes, in part, subrecipient's unique entity identifier, federal award identification number (FAIN), federal award date of award to the recipient by the Federal agency, subaward period of performance start and end date, subaward budget period start and end date, name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity, assistance listings number and title, identification of whether the award is research and development (R&D) and indirect cost rate for the federal award (including if the de minimis rate is charged) per Part 200.414.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

In addition, required information includes all requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award and appropriate terms and conditions concerning closeout of the subaward.

Condition – For subawards related to the Register Apprenticeship Expansion and Earn and Learn Grants, the Department did not include the subrecipient's unique entity identifier, federal award identification number (FAIN), federal award date of award to the recipient by the Federal agency, subaward period of performance start date, subaward budget period start and end date, name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity, assistance listings number and title, identification of whether the award is R&D and indirect cost rate for the federal award (including if the de minimis rate is charged) per Part 200.414, and all requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award in the subaward to the subrecipients.

For subawards related to the Employer Innovation Fund, the Department did not include the subrecipient's unique entity identifier, federal award identification number (FAIN), federal award date of award to the recipient by the federal agency, subaward budget period start and end date, name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity, assistance listings number and title, identification of whether the award is R&D and indirect cost rate for the federal award (including if the de minimis rate is charged) per Part 200.414, all requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award, and appropriate terms and conditions concerning closeout of the subaward in the subaward to the subrecipients.

Cause – The Department has not established policies and procedures to ensure all required information is included in the subaward to the subrecipients.

Effect – The information required in the subaward to subrecipients was not included due to the lack of policies and procedures.

Recommendation – The Department should establish policies and procedures to ensure all required information is included in the subaward to subrecipients as required by Uniform Guidance, Part 200.332.

Response and Corrective Action Planned – Effective July 1, 2022; new sub-awards and pass thru grant agreements will have elements specified in the respective agreement as required by Uniform Guidance, Part 200.332.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

AL Number: 21.019 – Coronavirus Relief Fund

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: 2020-007

Iowa Economic Development Authority – Passed through Iowa Department of Management

2021-012

Timesheet Approval

Criteria – The Federal Register Volume 86, number 10 dated January 15, 2021, states that for employees not substantially dedicated to the COVID-19 public health emergency, the State government may track time spent by employees related to COVID-19 and apply fund payments on that basis. Effective internal control procedures over payroll include supervisory approval of timesheets used to track time spent working on Federal programs. This minimizes the risk that time being recorded inaccurately, and the improper amount of payroll being allocated to federal programs.

Condition – The Authority uses timesheets which allocate time to various federal programs and the Authority implemented a supplemental timesheet to track time spent on the Non-Profit Relief Grants. Although, the supplemental timesheets were completed and signed by employees there is no evidence of supervisory review.

Cause – Although the Authority has established policies and procedures to require employees to document actual hours worked on various federal programs by charging their time to appropriate federal program codes, the employee timesheets for time charged to the Coronavirus Relief Fund did not include any evidence of supervisor approval.

Effect – Payroll costs could be charged to the incorrect program code which could result in allocating costs incorrectly to all programs, including the federal programs.

Recommendation – The Authority should implement procedures to ensure all timesheets for Federal programs are reviewed by supervisors and the review is documented.

Response and Corrective Action Planned – Beginning in January 2021 the IEDA began using the existing State of Iowa payroll system to track hours and costs applicable to all COVID-19 relief programs (as it has done for all previous departmental programs). This will ensure appropriate tracking of costs charged along with requisite supervisory approvals.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

U.S. Department of Health and Human Services

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

AL Number: 93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases

Agency Number: NU50CK000504-01-00, NU50CK000504-01-01, NU50CK000504-01-02, NU50CK000504-01-03, NU50CK000504-01-04, NU50CK000504-01-05, NU50CK000504-01-06, NU50CK000504-01-07, NU50CK000504-02-00, NU50CK000504-02-01, NU50CK000504-02-02, NU50CK000504-02-03, NU50CK000504-02-04, NU50CK000504-02-05, NU50CK000504-02-06, NU50CK000504-02-07, NU50CK000504-02-08, NU50CK000504-02-09, NU50CK000504-02-10, NU50CK000504-02-11

Federal Award Year: 2020, 2021

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Public Health

2021-013

Cash Management

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

Condition – A review of the Department’s records identified two instances where cash balances were in excess of \$31,000 for nine to eleven days.

Cause – Although procedures have been established to draw federal funds only in amounts sufficient to cover current needs, procedures were not followed.

Effect – Failure to follow procedures resulted in Department employees not detecting the error in the normal course of performing their assigned duties.

Recommendation – The Department should follow established procedures to ensure federal funds are drawn in amounts sufficient only 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 the instances resulting in cash balances in excess of \$31,000. Cash management procedures involving concurrent multi-year programs combined with multi-budget-year draws during the hold open period resulted in excess cash balances during the fiscal year. Cash management procedures have been reviewed by appropriate staff to ensure compliance in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

U.S. Department of Homeland Security

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

AL Number: 97.050 – Presidential Declared Disaster Assistance to Individuals and Households – Other Needs

Agency Number: 4483DRIASPLW

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2021-014

Standard Form 425 (SF-425) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the Department establish and maintain effective internal control over the Federal award which provides reasonable assurance the Department is managing the Federal award in compliance with Federal statutes, regulations and the terms of the Federal award. The SF-425 report, “Federal Financial Report”, is the quarterly summary of Federal grant receipts, expenditures and cash on hand as well as other financial information related to grant activity. States/territories must submit the SF-425 form to Federal Emergency Management Agency (FEMA) on a quarterly basis throughout the grant award period of performance, including any partial quarters in which the period of performance is open. Quarterly interim reports shall be submitted no later than 30 days after the end of each reporting period.

Condition – The Department indicated the SF-425 reports submitted during fiscal year 2021 were reviewed and approved; however, we determined this review was not documented. In addition, three of the four quarterly reports were submitted between 13 and 132 days late.

Cause – The Department procedures have not been established to require independent review and approval of the SF-425 reports be documented. In addition, Department procedures have not been established to ensure the SF-425 reports are submitted timely.

Effect – The lack of a documented review of the SF-425 reports increases the risk for undetected reporting errors or misstatements. In addition, the lack of established policies and procedures resulted in the late submission of three quarterly reports.

Recommendation – The Department should establish policies and procedures to ensure the SF-425 quarterly reports are reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer’s signature or initials and date of review prior to submission. In addition, the Department should establish policies and procedures to ensure reports are submitted timely.

Response and Corrective Action Planned – Policies and procedures will be established for the quarter ending March 31, 2022, to ensure evidence of an independent review is documented by the reviewer’s signature and date of the review prior to submission, within the reporting deadline.

Conclusion – Response accepted.

State of Iowa

Index of Findings by State Agency and Program Name

For the Year Ended June 30, 2021

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Iowa Department of Public Health

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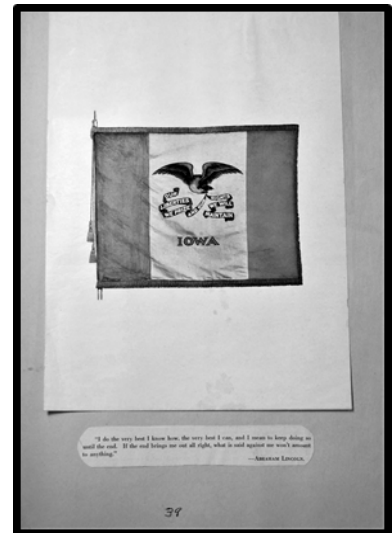
Iowa State Agencies
By Agency Number

<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
221	First Judicial District
222	Second Judicial District
226	Sixth Judicial District
227	Seventh 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 PBS
297	Department on Aging
309	Department of Workforce Development
379	Department of Human Rights
401	Department of Human Services
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	Iowa Department of Homeland Security and Emergency Management
588	Department of Public Health
595	Department of Public Safety
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
655	Treasurer of State
670	Commission of Veterans Affairs
671	Iowa Veterans Home

**Back Cover: Portrait of the State of Iowa Flag, Hand Drawn
by Dixie Cornell Gebhardt
Cira 1917**

Dixie Cornell Gebhardt created this drawing of the State of Iowa Flag for her scrapbook, and included the following quote:

“I do the very best I know how, the very best I can, and I mean to keep doing so until the end. If the end brings me out all right, what is said against me won’t amount to anything.” Abraham Lincoln





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