



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

Contact: Brian Brustkern
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FOR RELEASE

March 27, 2024

Auditor of State Rob Sand today released Iowa State University's Single Audit Report for the year ended June 30, 2023. The report covers the expenditure of federal funds by the University and includes a review of internal controls and compliance with federal laws and regulations.

FINANCIAL HIGHLIGHTS:

Iowa State University expended approximately \$359.8 million of federal funds in fiscal year 2023, a decrease of approximately \$60.3 million, or 14.4% from the prior year. Funding directly related to the Coronavirus Aid, Relief, and Economic Security Act (CARES) and American Rescue Plan Act (ARPA) accounted for approximately \$5.6 million, a decrease of approximately \$76.9 million from the prior year.

Research and Development Cluster expenditures including approximately \$1.5 million related to CARES and ARPA totaled approximately \$170.4 million, an increase of approximately \$17.3 million over the prior year. Expenditures for programs included in the Research and Development Cluster included approximately \$20.4 million for Assistance Listing Number 10.310 Agriculture and Food Research (AFRI) grants, approximately \$10.1 million for Assistance Listing Number 10.500 Cooperative Extension Service grants, approximately \$8.4 million for Assistance Listing Number 47.041 Engineering grants, approximately \$7.9 million for Assistance Listing Number 10.203 Payments to Agricultural Experiment Stations Under the Hatch Act, and approximately \$6.8 million for Assistance Listing Number 47.070 Computer and Information Science and Engineering grants.

Expenditures for the Student Financial Aid cluster totaled approximately \$172.1 million, a decrease of approximately \$0.5 million from the prior year. Expenditures for programs included in the Student Financial Aid cluster included approximately \$133.3 million for Assistance Listing Number 84.268 for Federal Direct Student Loans and approximately \$23.9 million for Assistance Listing Number 84.063 for the Federal Pell Grant Program.

AUDIT FINDINGS:

The report disclosed no findings pertaining to the federal programs for the year ended June 30, 2023.

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

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**IOWA STATE UNIVERSITY
SINGLE AUDIT REPORT**

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

JUNE 30, 2023

**ENTITY IDENTIFICATION NUMBER
EIN-42-6004224**

Iowa State University

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March 11, 2024

To the Members of the Board of Regents, State of Iowa:

We are pleased to submit the Single Audit Report for Iowa State University for the year ended June 30, 2023. 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 \$359.8 million. There were no instances of noncompliance or material weaknesses in internal control relating to major programs. The Single Audit Report includes an unmodified opinion on the University's compliance with requirements applicable to each of its major federal programs.

Iowa State University's Financial Report for the year ended June 30, 2023 has been issued separately by the University. In addition, in accordance with Government Auditing Standards, our report on the University'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 website at Audit Reports – Auditor of State.

We would like to acknowledge the many courtesies and assistance extended to us by the staff of the University 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 black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Iowa State University



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

To the Members of the Board of Regents, State of Iowa:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Iowa State University of Science and Technology's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2023. The University's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence judgement made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance we identified during the audit.

Report on Internal Control Over Compliance

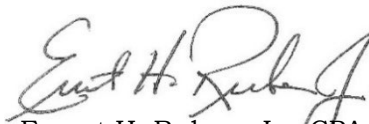
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of 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 Auditor’s Responsibilities for the Audit of Compliance above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the business-type activities, and the fiduciary activities of Iowa State University of Science and Technology as of and for the year ended June 30, 2023, and the related Notes to Financial Statements, which collectively comprise the University’s basic financial statements. We issued our report thereon dated December 22, 2023, which contained unmodified opinions on those financial statements. Our report includes emphasis of matters relating to restatements of opening net position for the implementation of GASB No. 96, Subscription-Based Information Technology Arrangements. Our report includes a reference to other auditors who audited the financial statements of the Iowa State University Foundation, the Iowa State University Achievement Fund, and the Original University Foundation (the “Foundation), the Iowa State University Research Foundation, Incorporated and Iowa State University Veterinary Services Corporation. 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 University’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 GAAS. 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

March 11, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is December 22, 2023

Iowa State University

Schedule of Expenditures of Federal Awards

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture</u>			
10.001	Agricultural Research Basic and Applied Research	\$ 2,645,583	**
10.001	Agricultural Research Basic and Applied Research (Passed through Mississippi State University; 19140032707001)	18,983	**
10.001	Agricultural Research Basic and Applied Research (Passed through University of Arkansas; UAAES0571404)	21,664	**
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$55,528 provided to subrecipients)	3,105,824	**
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through International Alliance for Phytobiomes Research; AP22PPQS&&T00C050)	11,961	**
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through Iowa Department of Natural Resources; 21CRDWBRRUDE0001)	63,289	**
10.028	Wildlife Services (Passed through Iowa Department of Natural Resources; 22CRDWBTHARM0001, 23CRDWBTHARM0002, 23CRDWBRRUDE0001)	136,993	**
10.069	Conservation Reserve Program	17,661	**
10.153	Market News	13,774	
10.164	Wholesale Farmers and Alternative Market Development	20,341	
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through University of Northern Iowa; S6640A)	1,944	**
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through Iowa Department of Agriculture & Land Stewardship; SCBG14276, SCBG14287, SCBG14289, SCBG142810, SCBG14285, SCBG14307, SCBG143010, SCBG14303, SCBG14302)	83,636	**
10.175	Farmers Market and Local Food Promotion Program (Passed through Iowa Farmers Union; IFUEFISU202201)	34,168	
10.175	Farmers Market and Local Food Promotion Program (Passed through Iowa Department of Agriculture & Land Stewardship; SCBG143012)	12,300	
10.177	Regional Food System Partnerships (Passed through Fairshare CSA Coalition; AM21RFSPWI1014)	4,681	
10.200	Grants for Agricultural Research, Special Research Grants (\$831,395 provided to subrecipients)	1,098,178	**
10.202	Cooperative Forestry Research	527,425	**
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	7,924,117	**
10.207	Animal Health and Disease Research	286,343	**
10.210	Higher Education National Needs Graduate Fellowship Grants (\$1,163 provided to subrecipients)	29,036	**
10.215	Sustainable Agriculture Research and Education (Passed through South Dakota State University; 3TC145)	1,422	**
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota Twin Cities; H007179310, H007813926, H007813923, H009187801, H008917115, H008917133, H008917123, H008917125, H009375604, H008334020, H009987617, H009277425, H010694405)	255,746	**
10.216	1890 Institution Capacity Building Grants (Passed through Fort Valley State University; CANFVSU19066, SUBCAFST0066)	23,440	**

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.217	Higher Education - Institution Challenge Grants Program (\$97,773 provided to subrecipients)	113,452	**
10.217	Higher Education - Institution Challenge Grants Program (Passed through Colorado State University; G9294101)	27,791	**
10.217	Higher Education - Institution Challenge Grants Program (Passed through Purdue University; F9002711902015)	21,175	**
10.217	Higher Education - Institution Challenge Grants Program (Passed through University of Maine; UMS1207)	2,529	**
10.217	Higher Education - Institution Challenge Grants Program (Passed through Texas A&M University - Kingsville; S210303IOWAST(502020))	2,852	**
10.219	Biotechnology Risk Assessment Research (\$24,095 provided to subrecipients)	84,240	**
10.220	Higher Education - Multicultural Scholars Grant Program	27,153	**
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations (\$8,928 provided to subrecipients)	155,521	**
10.253	Consumer Data and Nutrition Research	25,370	**
10.290	COVID-19, Agricultural Market and Economic Research (Passed through University of Missouri Columbia; C000771691)	1,599	**
10.303	Integrated Programs (Passed through Purdue University; F9002796702016)	2,772	**
10.303	Integrated Programs (Passed through University of Illinois Urbana-Champaign; 10905819153)	5,387	**
10.304	Food and Agriculture Defense Initiative (FADI)	212,164	**
10.304	Food and Agriculture Defense Initiative (FADI) (Passed through Michigan State University; RC112910B, RC114390ISU)	22,244	**
10.304	Food and Agriculture Defense Initiative (FADI) (Passed through Purdue University; F9001798102002)	5,166	**
10.307	Organic Agriculture Research and Extension Initiative (\$621,738 provided to subrecipients)	1,612,915	**
10.309	Specialty Crop Research Initiative	19,424	**
10.309	Specialty Crop Research Initiative (Passed through Michigan State University; RC114514ISU)	42,587	**
10.309	Specialty Crop Research Initiative (Passed through University of California Davis; A231476S002)	10,739	**
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UFDSP00012309, SUB00003556)	92,780	**
10.309	Specialty Crop Research Initiative (Passed through University of Minnesota Twin Cities; A009428501)	1,814	**
10.310	Agriculture and Food Research Initiative (AFRI) (\$4,910,409 provided to subrecipients)	18,559,241	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Arkansas State University; 2203922)	15,434	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Auburn University; 22BIOSYS205253IASU, 22AGECON205250IASU)	99,882	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through California Polytechnic State University San Luis Obispo; 20201653109)	49,467	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Cornell University; 9302220640)	12,515	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Indiana University Bloomington; 8862)	10,809	**

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Kansas State University; A000597S001/S19002, A200481S001)	64,823	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Michigan State University; RC110903ISU)	23,516	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Missouri University of Science and Technology; 0007572601)	20,473	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through North Carolina State University; 2019150720/PAMP19001507SA20, 2019117601, 2022077001)	195,549	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TH456, 3TK077)	12,423	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through New York University; F202001)	29,472	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Ohio State University; SPC1000011352GR130620)	32,303	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; F9000315202079, F9000074502014)	117,190	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Texas A&M University; M2100746, 06M1702001)	32,342	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through The Research Foundation for The State University of New York; 550117257393226)	44,898	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Arizona; 664130)	99,774	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Arkansas; 9145801, 9147103)	107,682	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California Davis; A181616S007, A211611S001)	168,399	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Connecticut; 409422)	6,458	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Florida; SUB00001462, SUB00002315, SUB00002301, SUB00002536)	211,195	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Maryland Eastern Shore; 128092Z5412201, 125234Z5379201)	10,376	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Massachusetts Amherst; 22016846D00)	6,691	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Missouri Columbia; C000711361, C00074741, C000758711)	224,327	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Virginia Polytechnic Institute & State University; 42363519223)	22,480	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Wisconsin-Madison; 0000001736)	8,680	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through US Ignite; TO2)	241,591	**
		241,591	20,427,990

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.311	Beginning Farmer and Rancher Development Program (\$15,186 provided to subrecipients)	28,964	**
10.311	Beginning Farmer and Rancher Development Program (Passed through University of Nebraska-Lincoln)	6,300	**
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (Passed through Arkansas State University; 20227000137581)	3,345	**
10.328	Food Safety Outreach Program (\$114,658 provided to subrecipients)	321,768	**
10.328	Food Safety Outreach Program (Passed through New Mexico State University; Q02375)	2,128	**
10.329	Minor Crop Pest Management (IR-4) (\$134,837 provided to subrecipients)	978,086	**
10.329	Minor Crop Pest Management (IR-4) (Passed through Michigan State University; RC108974ISU, RC108974I, RC108974O, RC108974S, RC108974N, RC108974DD)	276,345	**
10.332	Agricultural Genome to Phenome Initiative (\$663,271 provided to subrecipients)	1,103,786	**
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program (Passed through Iowa Foundation for Microenterprise and Community Vitality; AgVet2023)	74,089	**
10.336	Veterinary Services Grant Program	152,442	**
10.352	Value-Added Producer Grants (\$254,341 provided to subrecipients)	808,035	**
10.352	COVID-19, Value-Added Producer Grants	336,202	**
10.500	Cooperative Extension Service	9,944,918	**
10.500	Cooperative Extension Service (Passed through Extension Foundation; NTAE20222235, NTAE20232301)	11,369	**
10.500	Cooperative Extension Service (Passed through University of Arkansas; GR016215)	7,244	**
10.500	Cooperative Extension Service (Passed through University of Minnesota Twin Cities; 0002126621)	37,152	**
10.500	Cooperative Extension Service (Passed through University of Nebraska-Lincoln; 2563240187313, 2563240207006, 2563240207016)	71,476	**
10.500	Cooperative Extension Service (Passed through Utah State University; 203672757)	25,476	**
10.514	Expanded Food and Nutrition Education Program (\$59,341 provided to subrecipients)	894,313	**
10.515	Renewable Resources Extension Act and National Focus Fund Projects	42,146	**
10.516	Rural Health and Safety Education Competitive Grants Program	129,409	**
10.516	COVID-19, Rural Health and Safety Education Competitive Grants Program	81,593	**
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through Iowa Department of Agriculture & Land Stewardship; USDA 2021-70035-35720, 024807A, 024807B, 024807C, 024807D, 024807E, 024807G, 024807H) (\$25,074 provided to subrecipients)	142,833	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through University of Illinois Urbana-Champaign; 10159818149) (\$28,742 provided to subrecipients)	238,136	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.558	Child and Adult Care Food Program (Passed through Iowa Department of Education)	14,894	14,894
10.601	Market Access Program (Passed through American Seed Trade Association; M22GXMAP2204)	20,000 **	20,000
10.613	Faculty Exchange Program	255,753	255,753
10.620	Scientific Exchanges Program	19,051	19,051
10.664	Cooperative Forestry Assistance (Passed through Iowa Department of Natural Resources; 21CRDFRBJGOER0002, 22CRDFRBJHERR0002, 22CRDFRBJHERR0001) (\$9,562 provided to subrecipients)	43,190 **	43,190
10.699	Partnership Agreements	4,369	4,369
10.902	Soil and Water Conservation (\$128,848 provided to subrecipients)	4,678,758 **	
10.902	Soil and Water Conservation (Passed through University of Nebraska-Lincoln; 2563210415002)	102,192 **	4,780,950
10.903	Soil Survey	102,764	102,764
10.912	Environmental Quality Incentives Program	9,151 **	
10.912	Environmental Quality Incentives Program (Passed through Michigan State University; RC112449ISU)	37,487 **	
10.912	Environmental Quality Incentives Program (Passed through North Carolina State University; 2021212102)	21,724 **	
10.912	Environmental Quality Incentives Program (Passed through Ohio State University; SPC1000007530GR127978)	3,154 **	
10.912	Environmental Quality Incentives Program (Passed through Texas A&M University Texas Agrilife Research; M2101790)	8,681 **	
10.912	Environmental Quality Incentives Program (Passed through University of Illinois Urbana-Champaign; 10477218517)	48,459 **	
10.912	Environmental Quality Incentives Program (Passed through University of Wisconsin-Madison; 851K550)	98,719 **	227,375
10.913	Farm and Ranch Lands Protection Program (Passed through University of Arizona; 631561)	12,527	12,527
10.924	Conservation Stewardship Program	77,871	77,871
10.960	Technical Agricultural Assistance (\$35,207 provided to subrecipients)	425,362 **	425,362
10.961	Scientific Cooperation and Research (\$4,791 provided to subrecipients)	20,464 **	20,464
10.962	Cochran Fellowship Program	48,690	48,690
<u>SNAP Cluster:</u>			
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Iowa Department of Human Services; ACFS17063, ACFS19125, ACFS22080, ACFS23081, ACFS23086) (\$215,133 provided to subrecipients)	1,027,630	1,027,630
<u>Other Federal Assistance:</u>			
10.U01	Unknown Title (Passed through Eat Greater Des Moines; 155038)	1,686	
10.U01	Unknown Title (Passed through Oregon Tilth, Inc.; NOPHC2021ISU)	13,634	
10.RD	Unknown Title	47,793 **	
10.RD	Unknown Title (Passed through University of Wisconsin-Madison; 0000001935)	3,740 **	
10.RD	Unknown Title (Passed through Sensis Agency)	5,852 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.RD	Unknown Title (Passed through US Endowment for Forestry and Communities; 2200359)	12,095 **	
10.RD	Unknown Title (Passed through Iowa Agriculture Water Alliance; 1896A0276)	2,492 **	87,292
	Total U.S. Department of Agriculture	<u>62,141,910</u>	<u>62,141,910</u>
<u>U.S. Department of Commerce</u>			
11.020	Cluster Grants (Passed through Bioconnect Iowa; 149323)	<u>88,505</u> **	<u>88,505</u>
11.303	Economic Development Technical Assistance	<u>149,112</u>	<u>149,112</u>
11.431	Climate and Atmospheric Research (Passed through University of Iowa; S0388701)	<u>2,208</u> **	<u>2,208</u>
11.459	Weather and Air Quality Research	<u>147,036</u> **	<u>147,036</u>
11.609	Measurement and Engineering Research and Standards (\$1,959,393 provided to subrecipients)	<u>4,619,813</u> **	<u>4,619,813</u>
11.611	Manufacturing Extension Partnership (\$446,000 provided to subrecipients)	2,847,691 **	
11.611	Manufacturing Extension Partnership (Passed through Arizona Commerce Authority; ACAFAA20221407)	7,577 **	
11.611	Manufacturing Extension Partnership (Passed through Missouri Enterprise; 70NANB20H152)	3,288 **	
11.611	Manufacturing Extension Partnership (Passed through Purdue University; 18100057014)	<u>13,953</u> **	<u>2,872,509</u>
<u>Economic Development Cluster:</u>			
11.307	COVID-19, Economic Adjustment Assistance	<u>1,826</u>	<u>1,826</u>
<u>Other Federal Assistance:</u>			
11.RD	Unknown Title	3,838 **	
11.RD	Unknown Title (Passed through Synoptic Data Corp; S2020133)	<u>62,892</u> **	<u>66,730</u>
	Total U.S. Department of Commerce	<u>7,947,739</u>	<u>7,947,739</u>
<u>U.S. Department of Defense</u>			
12.002	Procurement Technical Assistance for Business Firms	<u>709,966</u>	<u>709,966</u>
12.300	Basic and Applied Scientific Research	542,216 **	
12.300	Basic and Applied Scientific Research (Passed through Pennsylvania State University; 6119ISUONR2453)	67,084 **	
12.300	Basic and Applied Scientific Research (Passed through University of Tennessee, Knoxville; A190099S002)	<u>200,047</u> **	<u>809,347</u>
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	<u>125,342</u> **	<u>125,342</u>
12.351	Scientific Research - Combating Weapons of Mass Destruction (\$43,426 provided to subrecipients)	<u>136,155</u> **	<u>136,155</u>
12.420	Military Medical Research and Development (\$93,897 provided to subrecipients)	<u>387,679</u> **	<u>387,679</u>
12.431	Basic Scientific Research (\$188,348 provided to subrecipients)	783,720 **	
12.431	Basic Scientific Research (Passed through Colorado School of Mines; 4016325802)	47,701 **	
12.431	Basic Scientific Research (Passed through Ohio State University; 60077472/SPC1000005255GR119952)	38,950 **	

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<u>U.S. Department of Defense (continued)</u>			
12.431	Basic Scientific Research (Passed through University of Connecticut; 165791757)	10,015	**
12.431	Basic Scientific Research (Passed through University of Iowa; S0190101)	46,431	**
12.431	Basic Scientific Research (Passed through University of North Dakota; UND0027516S1)	62,739	**
12.431	Basic Scientific Research (Passed through University of North Texas; GF701412)	307,703	**
12.431	Basic Scientific Research (Passed through University of Wisconsin-Madison; 0000002829)	19,359	**
12.431	Basic Scientific Research (Passed through Western Illinois University; GF70103102)	<u>70,383</u>	<u>1,387,001</u>
12.630	Basic, Applied, and Advanced Research in Science and Engineering	209,696	**
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through University of Iowa; S0319001)	<u>589</u>	<u>210,285</u>
12.800	Air Force Defense Research Sciences Program (\$97,721 provided to subrecipients)	683,930	**
12.800	Air Force Defense Research Sciences Program (Passed through Bioindustrial Manufacturing and Design Ecosystem (BIOMADE); TPC01A060034)	<u>382,258</u>	<u>1,066,188</u>
12.902	Information Security Grants	<u>58,557</u>	<u>58,557</u>
12.905	CyberSecurity Core Curriculum (\$276,725 provided to subrecipients)	<u>511,849</u>	<u>511,849</u>
12.910	Research and Technology Development (\$873,909 provided to subrecipients)	<u>2,780,938</u>	<u>2,780,938</u>
<u>Other Federal Assistance:</u>			
12.RD	Unknown Title (\$142,141 provided to subrecipients)	1,155,144	**
12.RD	Unknown Title (Passed through Advanced Technology International (ATI); 2018512 TO1)	48,995	**
12.RD	Unknown Title (Passed through Core Parts LLC; F4FBEQ1167A007 AF191-025)	200,156	**
12.RD	Unknown Title (Passed through Design Mill; 65060002)	50,314	**
12.RD	Unknown Title (Passed through General Electric; 14B0363200121)	98,396	**
12.RD	Unknown Title (Passed through Global Engineering and Materials, Inc.; FFP2019ISU0819)	188,408	**
12.RD	Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000418463)	17,161	**
12.RD	Unknown Title (Passed through Hygratek, LLC; N6833520C0380)	37,769	**
12.RD	Unknown Title (Passed through Infoscitex Corporation; FPH14S012)	65,588	**
12.RD	Unknown Title (Passed through Karagozian & Case, Inc.; ISU200371000)	12,828	**
12.RD	Unknown Title (Passed through Massachusetts Institute of Technology-Lincoln Laboratory; 7000428789)	9,183	**
12.RD	Unknown Title (Passed through Onelight Sensing LLC; 20470001)	131,152	**
12.RD	Unknown Title (Passed through Pathovacs Incorporated; W911QY20C0114P00003)	197,066	**
12.RD	Unknown Title (Passed through Paxauris LLC; PAXC013)	39,130	**
12.RD	Unknown Title (Passed through Pratt & Whitney - a Division of United Technologies Corporation; 6782)	94,205	**

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<u>U.S. Department of Defense (continued)</u>			
12.RD	Unknown Title (Passed through Spectral Energies LLC; SB22280011)	14,919	**
12.RD	Unknown Title (Passed through Steel Founders Society of America; 2017102, SPI010)	324,562	**
12.RD	Unknown Title (Passed through Texas Research Institute Austin, Inc.; 30127SC1720, A30134G50002SC1781, A30154G50001SC1825, A30173G50002SC1976, F30177G50001SC1975, A30168G50006SC2032, F30205G50001SC2038)	359,952	**
12.RD	Unknown Title (Passed through UI Labs DBA MXD USA; 202208)	48,963	**
12.RD	Unknown title (Passed through University of North Carolina at Chapel Hill; 5126686)	56,213	**
12.RD	Unknown Title (Passed through University of Washington; UWSC12898) (\$14,504 provided to subrecipients)	15,445	**
12.RD	Unknown Title (Passed through University of Iowa; S0341801)	28,996	**
	Total U.S. Department of Defense	11,377,852	3,194,545 11,377,852
<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 (Passed through Iowa Economic Development Authority; 19CDTA005, 19DRPL002)	115,032	115,032
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster:</u>			
14.272	National Disaster Resilience Competition (Passed through Iowa Economic Development Authority; 13NDRP016)	145,122	145,122
	Total U.S. Department of Housing and Urban Development	260,154	260,154
<u>U.S. Department of Interior</u>			
15.608	Fish And Wildlife Management Assistance	704,667	704,667
15.615	Cooperative Endangered Species Conservation Fund (Passed through Iowa Department of Natural Resources; 22CRDLWBKPOOL0001, 23CRDLWBKPOOL0001)	31,393	31,393
15.634	State Wildlife Grants (Passed through Iowa Department of Natural Resources; 19CRDWBKREED0003, 22CRDWBKKINK0002, 23CRDWBCENSM001, 23CRDWBKKINK0003, 23CRDWBCENSM0002)	279,860	279,860
15.637	Migratory Bird Joint Ventures	42,683	42,683
15.678	Cooperative Ecosystem Studies Units	4,097	4,097
15.805	Assistance to State Water Resources Research Institutes	100,618	100,618
15.805	COVID-19, Assistance to State Water Resources Research Institutes (\$17,581 provided to subrecipients)	116,616	217,234
15.812	Cooperative Research Units	435,922	435,922
15.815	National Land Remote Sensing Education Outreach and Research (Passed through AmericaView; AV18IA01)	23,676	23,676
15.945	Cooperative Research and Training Programs - Resources of the National Park System (\$37,453 provided to subrecipients)	208,181	208,181

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<u>U.S. Department of Interior (continued)</u>			
<u>Fish and Wildlife Cluster:</u>			
15.605	Sport Fish Restoration (Passed through South Dakota Game Fish and Parks; 20SC06W008)	38,180	
15.605	Sport Fish Restoration (Passed through Iowa Department of Natural Resources; 20CRDWBCENSM0102)	238,819	
		276,999	
15.611	Wildlife Restoration and Basic Hunter Education and Safety (Passed through North Dakota Game and Fish; F20AF10371)	7	
15.611	Wildlife Restoration and Basic Hunter Education and Safety (Passed through Iowa Department of Natural Resources; 18CRDWBCENSM003, 19CRDWBTHARM0001, 20CRDWBCENSM0101)	63,627	
		63,634	340,633
<u>Other Federal Assistance:</u>			
15.RD	Unknown Title	382,076	382,076
	Total U.S. Department of Interior	2,670,422	2,670,422
<u>U.S. Department of Justice</u>			
16.026	OVW Research and Evaluation Program	18,402	18,402
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$172,032 provided to subrecipients)	721,422	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through University of Central Florida; 24076A06)	559	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through University of Nebraska-Lincoln; 2562250053002)	21,209	743,190
16.588	Violence Against Women Formula Grants (Passed through Iowa Department of Justice-Office of the Attorney General; LE2022IowaStateUniversity00278, LE2023IowaStateUniversity00072)	20,289	20,289
16.738	Edward Byrne Memorial Justice Assistance Grant Program (Passed through Iowa Governor's Office of Drug Control Policy; 20JAG449331)	27,559	27,559
<u>Other Federal Assistance:</u>			
16.RD	Unknown Title (\$79,183 provided to subrecipients)	648,394	
16.RD	Unknown Title (Passed through Roger Williams University; DJF180017PR0000391)	66,046	714,440
	Total U.S. Department of Justice	1,523,880	1,523,880
<u>U.S. Department of Labor</u>			
17.502	Occupational Safety and Health Susan Harwood Training Grants	146,217	146,217
<u>WIOA Cluster:</u>			
17.259	WIOA Youth Activities (Passed through Iowa Workforce Development)	30,609	30,609
	Total U.S. Department of Labor	176,826	176,826

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<u>U.S. Department of State</u>			
19.040	Public Diplomacy Programs (\$45,237 provided to subrecipients)	99,132	
19.040	Public Diplomacy Programs (Passed through Oregon State University; X0243AA)	17,737	116,869
19.421	Academic Exchange Programs - English Language Programs (Passed through FHI 360; PO21002200, PO22000003, PO22001175, PO22002924, PO22002966, PO23000281, PO23000814, PO23002238)	622,067	622,067
	Total U.S. Department of State	738,936	738,936
<u>U.S. Department of Transportation</u>			
20.109	Air Transportation Centers of Excellence (\$10 provided to subrecipients)	37,090	37,090
20.200	Highway Research and Development Program (\$463,026 provided to subrecipients)	1,054,780	**
20.200	Highway Research and Development Program (Passed through Auburn University; 19NCAT208174IOWA)	12,070	**
20.200	Highway Research and Development Program (Passed through Iowa Department of Transportation; ADDENDUM777, ADDENDUM778, ADDENDUM779, ADDENDUM 793, ADDENDUM836, ADDENDUM837, ADDENDUM838)	136,044	**
20.200	Highway Research and Development Program (Passed through National Academics; HR1442, HR03136, NCHRP221, HR1570, NCHRP230, NCHRP241, HR2005(5401), HR1581, HR10111) (\$49,721 provided to subrecipients)	341,380	**
20.200	Highway Research and Development Program (Passed through University of Kentucky Research Foundation; 320000348321040, 320000448922211)	56,262	**
20.200	Highway Research and Development Program (Passed through Virginia Polytechnic Institute & State University; 45168319223)	22,757	**
20.200	Highway Research and Development Program (Passed through WSP USA Services, Inc. DBA WSP USA Inspection; 182858TO2)	27,954	1,651,247
20.205	Highway Planning and Construction (Passed through Minnesota Department of Transportation; 1036334W06, 1036334W07, 1036334W08) (\$3,717 provided to subrecipients)	166,552	**
20.205	Highway Planning and Construction (Passed through University of Akron; 04829ISU)	15,811	**

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<u>U.S. Department of Transportation (continued)</u>			
20.205	Highway Planning and Construction (Passed through Iowa Department of Transportation; ADDENDUM367, ADDENDUM503, ADDENDUM532, ADDENDUM561, ADDENDUM593, ADDENDUM617, ADDENDUM618, ADDENDUM629, ADDENDUM644, ADDENDUM654, Addendum156/Amendment13, ADDENDUM697, Addendum719, ADDENDUM732, ADDENDUM731, ADDENDUM730, ADDENDUM733, ADDENDUM734, ADDENDUM736, ADDENDUM742, ADDENDUM748, ADDENDUM756, ADDENDUM752, ADDENDUM757, ADDENDUM764, ADDENDUM765, ADDENDUM776, ADDENDUM775, ADDENDUM774, ADDENDUM781, ADDENDUM782, ADDENDUM791, ADDENDUM798, ADDENDUM794, ADDENDUM801, ADDENDUM810, ADDENDUM807, Addendum819, Addendum824, Addendum822, Addendum826, Addendum827, Addendum815, addendum835, addendum834, addendum839, addendum843, addendum854, Addendum831) (\$345,670 provided to subrecipients)	2,850,079	**
20.205	Highway Planning and Construction (Passed through Utility Mapping Services, Inc.; SPRRE220138H00)	25,941	**
20.205	Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00922206)	41,727	**
20.215	Highway Training and Education (\$73,339 provided to subrecipients)	120,289	
20.215	Highway Training and Education (Passed through Iowa Department of Transportation; ADDENDUM784)	83,679	203,968
20.701	University Transportation Centers Program (Passed through Florida International University; 80000948003UG/000507/000585)	189,332	**
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	112,712	**
<u>Highway Safety Cluster:</u>			
20.600	State and Community Highway Safety (Passed through Iowa Department of Public Safety; PAP21402MOPT/PAP21402MOAL/PAP21402MOOP, PAP22402MOPPTask 360000/PAP22405dM6OTTTask003600, PAP22402MOPT/TASK002000, PAP2240MORSTask010000, PAP22402MORSTask020000, PAP22402MOOPTask000010, PAP23402MORSTask010000, PAP23402MOPPTask400000/PAP23405dM6OTTTask004000, PAP23402MORSTask020000)	163,530	

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<u>U.S. Department of Transportation (continued)</u>			
20.616	National Priority Safety Programs (Passed through Iowa Department of Public Safety; PAP22402M0PTTask360000/PAP22405dM6OTTTask003600, PAP22405CM3DATask060000, PAP23405bM1OPTask010000, PAP22405CM3DATask040000/PAP22405DF24*ISTask000200, PAP22405bM1OPTask010000, PAP22405bM1*TRTask010000, PAP23405cM3DATask080000, PAP23405cM3DATask060000, PAP23405bM1TRTask010000, PAP23405cM3DATask040000/PAP23405dF24ISTask000100, PAP23402M0PTTask400000/PAP23405dM6OTTTask004000, PAP23405bM1OPTask010000)	208,934	
20.616	National Priority Safety Programs (Passed through Iowa Department of Transportation; ADDENDUM755, ADDENDUM759, Addendum823)	161,324	
		<u>370,258</u>	<u>533,788</u>
<u>Other Federal Assistance:</u>			
20.RD	Unknown Title (\$849,959 provided to subrecipients)	1,529,669	**
20.RD	Unknown Title (Passed through Heart of Iowa Regional Transit Agency; 155607)	18,390	**
20.RD	Unknown Title (Passed through Kimley-Horn and Associates, Inc.; 92202055)	49,914	**
20.RD	Unknown Title (Passed through Leidos, Inc.; P010251137R1, P010256527, PO10256681, P010277694R1, P010277694R2)	224,921	**
20.RD	Unknown Title (Passed through Minnesota Department of Transportation; 1003320WO4)	7,217	**
20.RD	Unknown Title (Passed through National Academies; NCHRP196, BTS17)	91,595	**
20.RD	Unknown Title (Passed through Roadway Safety Foundation; 155650, 153184)	19,432	**
20.RD	Unknown Title (Passed through University of Nebraska-Lincoln; 2611130143007)	29,192	**
20.RD	Unknown Title (Passed through Vanasse Hangen Brustlin, Inc.; 3861720, 3961704)	82,128	**
20.RD	Unknown Title (Passed through Wisconsin Department of Transportation; 00922305)	28,623	**
20.RD	Unknown Title (Passed through WSP USA Services, Inc. DBA WSP USA Inspection; 182858TO1)	10,853	**
20.RD	Unknown Title (Passed through MRI Global; 806111341)	7,267	**
20.RD	Unknown Title (Passed through Northeast Gas Association; M2020007)	61,306	**
20.RD	Unknown Title (Passed through California Department of Transportation; 65A0779, 65A0803, 65A0875)	389,044	**
	Total U.S. Department of Transportation	<u>8,377,798</u>	<u>8,377,798</u>
<u>U.S. Department of Treasury</u>			
21.027	COVID-19, Coronavirus State and Local Fiscal Recovery Funds (Passed through Iowa Department of Management)	585,087	585,087
	Total U.S. Department of Treasury	<u>585,087</u>	<u>585,087</u>

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<u>National Aeronautics and Space Administration</u>			
43.001	Science (\$69,350 provided to subrecipients)	415,162	**
43.001	Science (Passed through Arizona State University; ASUB00000322)	14,291	**
43.001	Science (Passed through New Mexico State University; Q02260)	66,334	**
43.001	Science (Passed through Universities Space Research Association (USRA); 0520801P220320)	43,572	**
43.001	Science (Passed through University of Nebraska Kearney; 20124001)	16,660	**
43.001	Science (Passed through University of Wisconsin-Madison; 0000002169)	46,774	**
43.002	Aeronautics (Passed through Analytical Mechanics Associates, Inc.; T30320FY23)	3,355	**
43.002	Aeronautics (Passed through Texas Research Institute Austin, Inc.; F30117G50002SC1796)	48,493	**
43.002	Aeronautics (Passed through University of Notre Dame; 204178ISU)	34,764	**
43.003	Exploration	56,085	**
43.008	Office of Stem Engagement (OSTEM) (\$349,653 provided to subrecipients)	1,525,656	**
43.008	Office of Stem Engagement (OSTEM) (Passed through University of Massachusetts Amherst; 21015684A)	74,501	**
43.008	Office of Stem Engagement (OSTEM) (Passed through National Institute of Aerospace; C22202089ISU)	34,000	**
43.009	Mission Support	207	**
43.012	Space Technology	209,341	**
<u>Other Federal Assistance:</u>			
43.RD	Unknown Title	45,000	**
43.RD	Unknown Title (Passed through Elder Research, Inc.; CHO2022001)	53,948	**
43.RD	Unknown Title (Passed through Space Telescope Science Institute; HSTGO15244002A, HSTAR17062004A)	7,104	**
43.RD	Unknown Title (Passed through Pennsylvania State University; S001483NASA)	183,332	**
43.RD	Unknown Title (Passed through Texas Research Institute Austin, Inc.; F30206G50001SC2038)	46,768	**
Total National Aeronautics and Space Administration		2,925,347	2,925,347
<u>National Endowment for the Arts and the Humanities</u>			
45.024	Promotion of the Arts Grants to Organizations and Individuals	40,127	**
45.149	Promotion of the Humanities Division of Preservation and Access (Passed through Iowa Department of Cultural Affairs; 20220411683, 20231212196)	21,937	**
45.160	Promotion of the Humanities Fellowships and Stipends	30,000	**
45.310	Grants to States (Passed through Iowa Department of Education; 001314-002620)	29,810	**
Total National Endowment for the Arts and the Humanities		121,874	121,874

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<u>National Science Foundation</u>			
47.041	Engineering (\$351,927 provided to subrecipients)	7,335,372	**
47.041	COVID-19, Engineering (\$128,115 provided to subrecipients)	343,520	**
47.041	Engineering (Passed through Brigham Young University; 220585)	22,957	**
47.041	Engineering (Passed through Nistron LLC; 2014346)	61,849	**
47.041	Engineering (Passed through North Dakota State University; 2023C1, 2023C6, 2023N4)	46,024	**
47.041	Engineering (Passed through University of Alabama; A210524S001)	105,191	**
47.041	Engineering (Passed through Percev LLC; 2036044)	10,507	**
47.041	Engineering (Passed through Rice University; X03007646)	34,562	**
47.041	Engineering (Passed through University of Chicago; SUB00000408)	82,150	**
47.041	Engineering (Passed through University of Connecticut; 164250090)	24,203	**
<u>National Science Foundation (continued)</u>			
47.041	Engineering (Passed through University of Michigan; SUBK00012981)	48,786	**
47.041	Engineering (Passed through University of North Carolina at Charlotte; 202121048601ISU)	18,850	**
47.041	Engineering (Passed through Washington University St. Louis; WU220350)	71,829	**
47.041	Engineering (Passed through University of Nevada, Reno; UNR2154, UNR2229, UNR22126, UNR22127)	185,976	**
47.049	Mathematical and Physical Sciences (\$49,630 provided to subrecipients)	4,007,045	**
47.049	Mathematical and Physical Sciences (Passed through Carnegie Mellon University; 1123003464858)	17,089	**
47.049	Mathematical and Physical Sciences (Passed through Stephen F Austin State University; 1701222001)	7,091	**
47.049	Mathematical and Physical Sciences (Passed through University of Nebraska-Lincoln; 2505170218003)	5,782	**
47.049	Mathematical and Physical Sciences (Passed through Virginia Polytechnic Institute & State University; 48071719223, 48071819223)	69,904	**
47.050	Geosciences (\$183,573 provided to subrecipients)	2,155,390	**
47.050	Geosciences (Passed through Auburn University; 19SFWS200703IOWA)	18,149	**
47.050	Geosciences (Passed through North Carolina State University; 2021321801)	33,792	**
47.070	Computer and Information Science and Engineering (\$844,478 provided to subrecipients)	6,442,450	**
47.070	COVID-19, Computer and Information Science and Engineering	1,600	**
47.070	Computer and Information Science and Engineering (Passed through Computing Research Association; 2021CIFiowa40)	134,370	**
47.070	Computer and Information Science and Engineering (Passed through Krell Institute, Inc.; 215449505)	27,384	**
47.070	Computer and Information Science and Engineering (Passed through Ohio State University; SPC1000005604GR124837)	110,109	**
47.070	Computer and Information Science and Engineering (Passed through PAWR LLC; TO6, TO4)	62,423	**

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<u>National Science Foundation (continued)</u>			
47.074	Biological Sciences (\$161,584 provided to subrecipients)	4,598,427	**
47.074	COVID-19, Biological Sciences	1,269	**
47.074	Biological Sciences (Passed through Colorado State University; G9924101)	180,135	**
47.074	Biological Sciences (Passed through Cornell University; 8562611126)	112,586	**
47.074	Biological Sciences (Passed through Indiana University Bloomington; 8570ISU)	28,226	**
47.074	Biological Sciences (Passed through Johns Hopkins University; 2005520814)	56,816	**
47.074	Biological Sciences (Passed through Purdue University; 410181749, 10001681037, 10001172003)	273,963	**
47.074	Biological Sciences (Passed through University of Arizona; 317260)	1,406	**
47.074	Biological Sciences (Passed through University of California Davis; 20150371901, A170233S002)	27,079	**
47.074	Biological Sciences (Passed through University of Georgia; SUB00002654)	98,022	**
47.074	Biological Sciences (Passed through University of Maryland, Baltimore County; NSF0008602)	7,640	**
47.074	Biological Sciences (Passed through University of Minnesota Twin Cities; H005096401)	98,748	**
47.074	Biological Sciences (Passed through University of Wisconsin- Madison; 0000000245)	195,791	**
47.075	Social, Behavioral, and Economic Sciences (\$161,616 provided to subrecipients)	872,083	**
47.076	STEM Education (formerly Education and Human Resources) (\$915,340 provided to subrecipients)	3,346,768	**
47.076	STEM Education (formerly Education and Human Resources) (Passed through Carnegie Mellon University; 1122939458953)	9,492	**
47.076	STEM Education (formerly Education and Human Resources) (Passed through Chico State Enterprises; SUB21001)	135,025	**
47.076	STEM Education (formerly Education and Human Resources) (Passed through Cleveland State University; 200002151)	2,500	**
47.076	STEM Education (formerly Education and Human Resources) (Passed through San Jose Evergreen Community College District; 21298851)	17,814	**
47.078	Polar Programs	267,810	**
47.079	Office of International Science and Engineering	80,104	**
47.083	Integrative Activities (\$9,000 provided to subrecipients)	307,227	**
47.083	Integrative Activities (Passed through University of California Davis; A212036S001, A221500S002)	449,855	**
47.083	Integrative Activities (Passed through University of Hawaii; MA1699)	112,422	**
47.083	Integrative Activities (Passed through University of Kentucky Research Foundation; 320000502821052PO7800006652, 3200005739210527800007066)	139,097	**
47.083	Integrative Activities (Passed through University of Missouri Columbia; C000608461)	114,952	**
47.083	Integrative Activities (Passed through University of Oklahoma; 202307)	127,424	**
47.084	NSF Technology, Innovation, and Partnerships	152,993	**
47.084	NSF Technology, Innovation, and Partnerships (Passed through University of Kansas Center for Research, Inc.; FY2023004)	59,355	**

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<u>National Science Foundation (continued)</u>			
<u>Other Federal Assistance:</u>			
47.RD	Unknown Title	33,481	**
47.RD	Unknown Title (Passed through Amber Agriculture; 2037941)	47,069	**
47.RD	Unknown Title (Passed through Boston College; 510597102, 510704102)	124,756	**
47.RD	Unknown Title (Passed through PAWR LLC; Task Order 3)	1,555,728	**
	Total National Science Foundation	35,120,417	1,761,034 35,120,417
<u>U.S. Small Business Administration</u>			
59.037	Small Business Development Centers (\$809,158 provided to subrecipients)	1,510,308	
59.037	COVID-19, Small Business Development Centers	78,818	1,589,126
59.058	Federal and State Technology Partnership Program	61,242	61,242
59.065	Growth Accelerator Fund Competition	39,224	39,224
	Total U.S. Small Business Administration	1,689,592	1,689,592
<u>U.S. Department of Veterans Affairs</u>			
<u>Other Federal Assistance:</u>			
64.RD	Unknown Title	19,049	**
	Total U.S. Department of Veterans Affairs	19,049	19,049
<u>U.S. Environmental Protection Agency</u>			
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act (Passed through University of Wisconsin-Madison; 0000001174/0000000129)	2,971	2,971
66.460	Nonpoint Source Implementation Grants (Passed through Iowa Department of Agriculture & Land Stewardship; 22ILF001, 22ILF002)	153,076	
66.460	Nonpoint Source Implementation Grants (Passed through Iowa Department of Natural Resources; 20ESDWQBSKONR-0007, 21ESDWQBSKONR0001, 2021ESDJPALM0001)	203,170	356,246
66.461	Regional Wetland Program Development Grants	5,008	**
66.509	Science to Achieve Results (STAR) Research Program (\$70,237 provided to subrecipients)	473,336	**
66.511	Office of Research and Development Consolidated Research/Training/Fellowships (\$6,016 provided to subrecipients)	226,260	**
66.605	Performance Partnership Grants (Passed through Iowa Department of Agriculture & Land Stewardship)	13,640	**
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies (Passed through Extension Foundation; SA202235)	11,586	**
	Total U.S. Environmental Protection Agency	1,089,047	1,089,047

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<u>U.S. Department of Energy</u>			
81.008	Cybersecurity, Energy Security & Emergency Response (CESER) (\$4,890 provided to subrecipients)	137,179	**
81.008	Cybersecurity, Energy Security & Emergency Response (CESER) (Passed through University of Illinois Chicago; 19190)	39,039	**
81.041	State Energy Program (Passed through Houston Advanced Research Center; ISU0122)	11,285	**
81.041	State Energy Program (Passed through Iowa Economic Development Authority; 23IJJASEPF002)	37,143	**
81.049	Office of Science Financial Assistance Program	2,805,696	**
81.049	Office of Science Financial Assistance Program (Passed through Antares Group, Inc.; DESC0020719)	117,017	**
81.049	Office of Science Financial Assistance Program (Passed through Dartmouth College; R1710)	101,944	**
81.049	Office of Science Financial Assistance Program (Passed through Lawrence Livermore National Security LLC-Lawrence Livermore National Laboratory; B650400)	23,044	**
81.049	Office of Science Financial Assistance Program (Passed through Photothermal Spectroscopy Corporation; DESC18519)	5,633	**
81.049	Office of Science Financial Assistance Program (Passed through University of California Davis; A170309S009, A220453S001, A231053S005, A231148S001)	507,427	**
81.049	Office of Science Financial Assistance Program (Passed through University of Illinois Urbana-Champaign; 09063416918, 09063417761)	2,020,842	**
81.049	Office of Science Financial Assistance Program (Passed through University of Michigan; SUBK00011448)	74,856	**
81.049	Office of Science Financial Assistance Program (Passed through University of Nebraska-Lincoln; 2512150208005)	32,303	**
81.049	Office of Science Financial Assistance Program (Passed through University of Tennessee, Knoxville; A180368S002)	87,545	**
81.086	Conservation Research and Development (\$261,634 provided to subrecipients)	969,952	**
81.087	Renewable Energy Research and Development (\$249,844 provided to subrecipients)	1,891,157	**
81.087	Renewable Energy Research and Development (Passed through Alliance for Sustainable Energy LLC-national Renewable Energy Laboratory; SUB202110466)	24,881	**
81.087	Renewable Energy Research and Development (Passed through Arizona State University; ASUB00000377)	32,824	**
81.087	Renewable Energy Research and Development (Passed through Battelle Energy Alliance-Idaho National Laboratory; 256642)	13,166	**
81.087	Renewable Energy Research and Development (Passed through UChicago Argonne LLC-Argonne National Laboratory; 3F60022)	2,454	**
81.087	Renewable Energy Research and Development (Passed through University of Wisconsin-Madison; 0000000969, 0000001289)	645,071	**
81.087	Renewable Energy Research and Development (Passed through University of Michigan; SUBK00016562)	65,329	**
81.087	Renewable Energy Research and Development (Passed through University of Illinois Urbana-Champaign; 09313917523)	132,667	**
81.121	Nuclear Energy Research, Development and Demonstration	168,624	**
81.122	Electricity Research, Development and Analysis	104,792	**

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<u>U.S. Department of Energy (continued)</u>			
81.135	Advanced Research Projects Agency - Energy (Passed through Massachusetts Institute of Technology; s5833PO829058)	16,573	**
81.135	Advanced Research Projects Agency - Energy (Passed through Raytheon Technologies Research Center; 1250358)	69,686	**
		<u>86,259</u>	
<u>Other Federal Assistance:</u>			
81.U01	Unknown Title (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory)	2,192	
81.U01	Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000480079)	1,063	
81.RD	Unknown Title (\$54,646 provided to subrecipients)	451,791	**
81.RD	Unknown Title (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory; SUB202010341)	54,852	**
81.RD	Unknown Title (Passed through Iowa Economic Development Authority; 22ARRA001, 22ARRA003)	211,099	**
81.RD	Unknown Title (Passed through Battelle Energy Alliance - Idaho National Laboratory; 244127, 279952)	39,808	**
81.RD	Unknown Title (Passed through Battelle Memorial Institute - Pacific Northwest National Laboratory; 606219, 679315)	47,160	**
81.RD	Unknown Title (Passed through Brookhaven Science Associates - Brookhaven National Laboratory; 149282, 415568, 426212)	194,259	**
81.RD	Unknown Title (Passed through Fermi Research Alliance LLC-Fermi National Accelerator Laboratory; 669358)	7,277	**
81.RD	Unknown Title (Passed through Fluor Marine Propulsion LLC - Knolls Atomic Power Laboratory; 121060, 146794)	57,929	**
81.RD	Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000376702, PON000425937, N000478736, N000480047)	55,667	**
81.RD	Unknown Title (Passed through Sandia Corporation - Sandia National Laboratories; 2188681, 2417320)	40,739	**
81.RD	Unknown Title (Passed through Sustainable Manufacturing Innovation Alliance Corporation; SA2006/1901RM05, SA2005/1901DE09, 2101RM5086)	173,609	**
81.RD	Unknown Title (Passed through Tufts University; 104045)	169,734	**
81.RD	Unknown Title (Passed through UChicago Argonne LLC - Argonne National Laboratory; 2F60031, 2F60052)	86,666	**
81.RD	Unknown Title (Passed through University of California - Lawrence Berkeley National Laboratory; 7391970, 7584153, 7582578, 7656811, 7641016)	354,420	**
Total U.S. Department of Energy		<u>12,086,394</u>	<u>1,948,265</u> <u>12,086,394</u>
<u>U.S. Department of Education</u>			
84.007	Federal Supplemental Educational Opportunity Grants	1,209,326	*
84.033	Federal Work-Study Program	1,548,192	*
84.038	Federal Perkins Loan Programs_Federal Capital Contributions	6,004,425	*
84.063	Federal Pell Grant Program	23,948,790	*
84.268	Federal Direct Student Loans	133,258,616	*
84.305	Education Research, Development and Dissemination (\$4,038 provided to subrecipients)	115,843	**
84.305	Education Research, Development and Dissemination (Passed through National Institute of Statistical Sciences; 153702)	2	**
		<u>115,845</u>	

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<u>U.S. Department of Education (continued)</u>			
84.335	Child Care Access Means Parents in School	627,460	627,460
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	296,341 *	296,341
84.425B	COVID-19, Education Stabilization Fund (Passed through Iowa Department of Education; 003622, 003323)	148,740	
84.425C	COVID-19, Education Stabilization Fund (Passed through University of Iowa; S0342601, S0342501) (\$20,552 provided to subrecipients)	116,528	
84.425E	COVID-19, Education Stabilization Fund	6,000	
84.425F	COVID-19, Education Stabilization Fund	13,567	284,835
<u>TRIO Cluster:</u>			
84.042	TRIO Student Support Services	402,593	
84.044	TRIO Talent Search	506,781	
84.047	TRIO Upward Bound	329,016	
84.217	TRIO McNair Post-Baccalaureate Achievement	227,534	1,465,924
<u>Other Federal Assistance:</u>			
84.RD	Unknown Title (\$125,773 provided to subrecipients)	377,711 **	
84.RD	Unknown Title (Passed through National Institute of Statistical Sciences; 153701)	35,761 **	413,472
	Total U.S. Department of Education	169,173,226	169,173,226
<u>U.S. Department of Health and Human Services</u>			
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (Passed through Iowa Department of Public Health; 5882CH30, 5883CH30)	54,283	54,283
93.103	Food and Drug Administration Research (\$128,183 provided to subrecipients)	530,896 **	
93.103	Food and Drug Administration Research (Passed through Iowa Department of Agriculture & Land Stewardship; U2FFD007403, 0173)	85,104 **	
93.103	Food and Drug Administration Research (Passed through Association of Food and Drug Officials)	24,459 **	640,459
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Iowa Department of Public Health; 5883MC14)	250 **	250
93.113	Environmental Health	582,333 **	
93.113	Environmental Health (Passed through University of Iowa; S0357001, S0357101, S0357102)	33,878 **	616,211
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$24,747 provided to subrecipients)	122,754 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Department of Public Health; 5882IP50E)	53,916	176,670
93.172	Human Genome Research (\$289,182 provided to subrecipients)	512,964 **	512,964
93.217	Family Planning Services (Passed through Iowa Department of Public Health; 5883MC14)	2,000	2,000
93.242	Mental Health Research Grants	58,929 **	
93.242	Mental Health Research Grants (Passed through Neovaxsyn, Inc.; R43MH133248)	27,613 **	86,542

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<u>U.S. Department of Education (continued)</u>			
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$783 provided to subrecipients)	153,748	**
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Passed through Iowa Department of Public Health; 5882PL02, 5883PL02)	79,624	**
93.262	Occupational Safety and Health Program (\$314,418 provided to subrecipients)	390,836	**
93.262	Occupational Safety and Health Program (Passed through Utah State University; 203193714)	17,428	**
93.262	Occupational Safety and Health Program (Passed through University of Iowa; S00519, S0102303, S0102304, S0389301)	292,783	**
93.273	COVID-19, Alcohol Research Programs (Passed through Clemson University; 22762092014458)	44,344	**
93.279	Drug Abuse and Addiction Research Programs (Passed through Pennsylvania State University; S002128DHHS)	47,797	**
93.279	Drug Abuse and Addiction Research Programs (Passed through The Jackson Laboratory; 2103450622/2103450623)	101,745	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$8,896 provided to subrecipients)	268,378	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Cornell University; 8718521057)	110,458	**
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Passed through Iowa Department of Public Health; 5889EL11, 5882EL11, 5883EL11)	166,435	**
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	5,877,997	*
93.351	Research Infrastructure Programs (\$219,774 provided to subrecipients)	2,584,892	**
93.393	Cancer Cause and Prevention Research (\$75,731 provided to subrecipients)	109,463	**
93.394	Cancer Detection and Diagnosis Research (\$59,634 provided to subrecipients)	279,527	**
93.394	Cancer Detection and Diagnosis Research (Passed through Nanomedtrix LLC; 2R44CA23277802A1)	40,593	**
93.394	Cancer Detection and Diagnosis Research (Passed through University of Nebraska Medical Center; 3454502006001)	20,636	**
93.395	Cancer Treatment Research (\$19,334 provided to subrecipients)	118,646	**
93.395	Cancer Treatment Research (Passed through University of Nebraska Medical Center; 3451402103101)	42,863	**
93.398	Cancer Research Manpower	36,048	**
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; NU38OT000279-03)	100,356	**
93.563	Child Support Services (Passed through Iowa Department of Human Services; BOC18003)	1,721,094	**
93.564	Child Support Services Research (Passed through Iowa Department of Human Services; BOC21023)	318,544	**
93.569	Community Services Block Grant (Passed through Iowa Community Action Association; 154403)	49,140	**

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<u>U.S. Department of Health and Human Services (continued)</u>			
93.658	Foster Care Title IV-E (Passed through Iowa Department of Human Services; ACFS22016, DFO22001, ACFS23009, DFO23001)	1,489,765 **	1,489,765
93.747	COVID-19, Elder Abuse Prevention Interventions Program (Passed through Iowa Department of Human Services; ACFS22068)	4,575	4,575
93.788	Opioid STR (\$95,558 provided to subrecipients)	327,434 **	
93.788	Opioid STR (Passed through Iowa Department of Public Health; 5882SA113, 5883SA113, 5883SA117)	316,005 **	643,439
93.837	Cardiovascular Diseases Research	275 **	275
93.839	Blood Diseases and Resources Research	2,442 **	
93.839	Blood Diseases and Resources Research (Passed through University of Pennsylvania; 579830)	11,833 **	14,275
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	201,989 **	201,989
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	701,605 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Tennessee, Knoxville; 203817ISU, 212877ISU, 223287ISU)	33,498 **	735,103
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	1,456,888 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Louisiana State University Health Sciences Center - NO; 2366001)	30,681 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Northwestern University; 60054977ISU)	70,620 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Wisconsin-Madison; 0000001737)	49,271 **	1,607,460
93.855	Allergy and Infectious Diseases Research (\$869,904 provided to subrecipients)	5,174,109 **	
93.855	Allergy and Infectious Diseases Research (Passed through University of California Davis; A220880S001)	140,051 **	
93.855	Allergy and Infectious Diseases Research (Passed through University of Iowa; W000969180/1001810667, S0396001)	107,734 **	
93.855	Allergy and Infectious Diseases Research (Passed through Kansas State University; A200540S001, A220199S001)	25,943 **	
93.855	Allergy and Infectious Diseases Research (Passed through The Scripps Research Institute; 554362)	18,004 **	
93.855	Allergy and Infectious Diseases Research (Passed through University of Minnesota Twin Cities; PO10276610, PO10276609)	106,944 **	
93.855	Allergy and Infectious Diseases Research (Passed through University of Wisconsin-Madison; 0000000527)	56,242 **	5,629,027
93.859	Biomedical Research and Research Training (\$40,067 provided to subrecipients)	4,959,367 **	
93.859	Biomedical Research and Research Training (Passed through Colorado State University; G6379901)	98,774 **	
93.859	Biomedical Research and Research Training (Passed through Purdue University; 11001041077)	4,636 **	
93.859	Biomedical Research and Research Training (Passed through University of California Davis; A210534S004)	26,391 **	
93.859	Biomedical Research and Research Training (Passed through Verachem, LLC.; R44GM137634)	25,622 **	5,114,790

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<u>U.S. Department of Health and Human Services (continued)</u>			
93.865	Child Health and Human Development Extramural Research (\$82,852 provided to subrecipients)	767,468	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Kansas Medical Center Research Institute, Inc.; 16462, AWD10000001)	100,536	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Missouri Columbia; C000658042, C000732101)	7,422	**
93.866	Aging Research (\$147,285 provided to subrecipients)	802,688	**
93.866	COVID-19, Aging Research (\$16,730 provided to subrecipients)	205,458	**
93.866	Aging Research (Passed through University of Georgia; SUB00001453, RR376427S001453)	168	**
93.866	Aging Research (Passed through Mayo Clinic Rochester; IOW294330PO68568308)	28,443	**
93.866	Aging Research (Passed through University of Nebraska Medical Center; 3452502026015)	209,094	**
93.867	Vision Research (Passed through University of Iowa; S0231701)	57,984	**
93.870	Maternal, Infant and Early Childhood Home Visiting Grant (Passed through Iowa Department of Public Health; 5889CH30, 5889CH35)	112,796	**
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	158,649	**
<u>Aging Cluster:</u>			
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (Passed through Iowa Department on Aging; 2212, 2307)	257,124	257,124
<u>CCDF Cluster:</u>			
93.575	Child Care and Development Block Grant	13,713	
93.575	Child Care and Development Block Grant (Passed through Iowa Association for the Education of Young Children)	729,781	
93.575	COVID-19, Child Care and Development Block Grant (Passed through Iowa Department of Management) (\$1,653,427 provided to subrecipients)	2,122,504	
93.575	Child Care and Development Block Grant (Passed through Iowa Department of Human Services; ACFS22063, ACFS22064, DFO22001, ACFS22062, ACFS22061, ACFS19119, ACFS23007, ACFS23074, ACFS23111)	955,405	3,821,403
<u>Head Start Cluster:</u>			
93.600	Head Start	6,477	
93.600	Head Start (Passed through Iowa Department of Education; 011023)	5,000	11,477
<u>Medicaid Cluster:</u>			
93.778	Medical Assistance Program (Passed through Iowa Department of Public Health; 5882MC14, 5883MC14)	82,985	82,985

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<u>U.S. Department of Health and Human Services (continued)</u>			
<u>Other Federal Assistance:</u>			
93.RD	Unknown Title	275,695 **	
93.RD	COVID-19, Unknown Title	1,015 **	
93.RD	Unknown Title (Passed through Neovaxsyn, Inc.; 75N93021C00026, 75N93022C00029)	59,097 **	
93.RD	Unknown Title (Passed through University of Pennsylvania; 53820/581889/584518)	137,453 **	
93.RD	Unknown Title (Passed through Verachem, LLC.; R44GM150323)	5,936 **	
93.RD	Unknown Title (Passed through Westat; 6632S11, 6632S15)	74,029 **	553,225
	Total U.S. Department of Health and Human Services	<u>37,680,372</u>	<u>37,680,372</u>
<u>Corporation for National and Community Services</u>			
94.006	AmeriCorps State and National (Passed through Iowa Commission on Volunteer Service (Iowa Economic Development Authority); 21AF02, 21AC09, 22AP02, 22AC03, 22AF11)	653,474	
94.006	COVID-19, AmeriCorps State and National (Passed through Iowa Commission on Volunteer Service (Iowa Economic Development Authority); 21AC09, 22AF11)	17,557	671,031
	Total Corporation for National and Community Services	<u>671,031</u>	<u>671,031</u>
<u>U.S. Department of Homeland Security</u>			
97.032	COVID-19, Crisis Counseling (Passed through Iowa Department of Human Services; MHDS20026)	334,526 **	334,526
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Passed through Iowa Homeland Security & Emergency Management Division; 4557)	471,151	
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Passed through Iowa Homeland Security & Emergency Management Division; 4483)	1,010,137	1,481,288
97.044	Assistance to Firefighters Grant (\$11,880 provided to subrecipients)	744,459 **	744,459
97.047	BRIC: Building Resilient Infrastructure and Communities (Passed through Iowa Homeland Security & Emergency Management Division; EMK2021BR0410009)	25,901 **	25,901
97.061	Centers for Homeland Security (Passed through University of California Davis; A223486S002)	8,377 **	
97.061	Centers for Homeland Security (Passed through University of Wisconsin-Madison; 0000002145)	17,667 **	26,044
97.067	Homeland Security Grant Program (Passed through Iowa Homeland Security & Emergency Management Division; HSGP211106, HSGP211103, HSGP222007)	122,568 **	122,568
97.077	Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction (\$117,425 provided to subrecipients)	451,501 **	451,501
	Total U.S. Department of Homeland Security	<u>3,186,287</u>	<u>3,186,287</u>

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<u>U.S. Agency for International Development</u>			
98.001	USAID Foreign Assistance for Programs Overseas (Passed through University of Iowa; S0389801)	48,915	** 48,915
<u>Other Federal Assistance:</u>			
98.U01	Unknown Title (Passed through International Food Policy Research Institute; 2021X221ISU)	75,107	
98.RD	Unknown Title (Passed through Purdue University; F9002550402150)	22,220	**
98.RD	Unknown Title (Passed through University of California Davis; 20130173402)	78,503	** 175,830
	Total U.S. Agency for International Development	224,745	224,745
	Total Federal Assistance	\$ 359,787,985	\$ 359,787,985
*	Total for Student Financial Assistance Cluster \$172,143,687		
**	Total for Research and Development Cluster \$170,218,060		

Iowa State University

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

(1) Significant Accounting Policies

A. Reporting Entity

The reporting entity includes all Iowa State University departments and other entities included in the University's financial report, except for the Iowa State University Foundation, the Iowa State University Achievement Fund and the Original University Foundation (the "Foundation"), which is a discretely presented component unit, and the Iowa State University Research Foundation, Incorporated and the Iowa State University Veterinary Services Corporation, which are blended component units.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Iowa State University under programs of the federal government for the year ended June 30, 2023. 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 Iowa State University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Iowa State University.

Type A programs, as defined by Uniform Guidance, are those programs for Iowa State University which exceeded \$3,000,000 in federal awards expended during the year ended June 30, 2023.

C. Basis of Accounting

Expenditures reported on the Schedule are presented on the accrual basis of accounting. 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

Iowa State University uses a federally negotiated indirect cost rate.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

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) 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, 2023 were as follows:

AL No.	June 30, 2023	Outstanding Loans
84.038	Perkins Loan Program Federal Capital Contributions	\$ 3,599,218
93.342	Health Professions Student Loans, and Loans for Disadvantaged Students	5,066,017

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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) A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements. This is reported in Iowa State University'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) No material weaknesses in internal control over the major programs were noted.
- (e) An unmodified opinion was issued on compliance with requirements applicable to each major program.
- (f) The audit did not disclose any audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
 - Clustered Programs:
 - CCDF Cluster:
 - Assistance Listing Number 93.575 – Child Care and Development Block Grant
 - 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 \$3,000,000.
- (i) Iowa State University did not qualify as a low-risk auditee.

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

Reported under separate cover.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part III: Findings and Questioned Costs For Federal Awards:

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

No material weaknesses in internal control over the major programs were noted.

Iowa State University

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Chief Deputy
Janet K. Mortvedt, CPA, Manager
Brandon J. Vogel, Senior II Auditor
Ashley J. Moser, Senior Auditor
Kari L. Middleton, Staff Auditor
Patrick A. Stewart, Staff Auditor
David Roszak, Staff Auditor
Therese A. Berning, Assistant Auditor
Grant Helderfer, Auditor Intern