



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

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**NEWS RELEASE**

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FOR RELEASE \_\_\_\_\_ March 27, 2009 \_\_\_\_\_

Auditor of State David A. Vaudt today released the State of Iowa's Single Audit Report for the year ended June 30, 2008. The report covers the disbursement of federal funds by all state agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

The state expended over \$5 billion of federal funds in fiscal year 2008, an increase of 5% over the prior year. Disbursements included approximately \$1.73 billion for medicaid, \$385 million for unemployment insurance, \$324 million for federal direct student loans, \$299 million for highway planning and construction, \$289 million for supplemental nutrition assistance, \$115 million for special education and \$91 million for temporary assistance for needy families. Although the State of Iowa administered approximately 570 federal programs during the year ended June 30, 2008, these seven programs accounted for over 64.4% of total federal disbursements.

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

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/index.html>.

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**STATE OF IOWA  
SINGLE AUDIT REPORT**

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

**JUNE 30, 2008**

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

**State of Iowa**

## Table of Contents

|   | <u>Page</u> |
|---|-------------|
| Cover Letter-----   | 5           |
| Independent Auditor’s Report on the Schedule of Expenditures of Federal Awards,<br>on Compliance with Requirements Applicable to Each Major Program and on<br>Internal Control over Compliance in Accordance with OMB Circular A-133----- | 7-8         |
| Schedule of Expenditures of Federal Awards-----   | 10-48       |
| Notes to Schedule of Expenditures of Federal Awards-----  | 50-51       |
| Schedule of Findings and Questioned Costs:  |             |
| Part I-----   | 53-55       |
| Part II-----  | 56          |
| Part III  |             |
| U.S. Department of Agriculture-----   | 58-60       |
| U.S. Department of Defense-----   | 61          |
| U.S. Department of Housing and Urban Development-----   | 62-63       |
| U.S. Department of Labor-----   | 64-65       |
| U.S. Department of Transportation-----  | 66-73       |
| U.S. Environmental Protection Agency-----   | 74          |
| U.S. Department of Education-----   | 75-78       |
| U.S. Elections Assistance Commission-----   | 79          |
| U.S. Department of Health and Human Services-----   | 80-105      |
| U.S. Department of Homeland Security-----   | 106-111     |
| Index of Findings by State Agency and Program Name-----   | 112-113     |
| Federal Agencies by Agency Identification-----  | 114         |
| Iowa State Agencies by Agency Number-----   | 115         |

**State of Iowa**



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March 13, 2009

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, 2008. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The Single Audit Report reflects federal expenditures of over \$5 billion. This report includes significant deficiencies in internal control relating to major programs and an instance of non-compliance which meet the criteria of OMB Circular A-133. The Single Audit Report also reports an unqualified opinion of the State's compliance with requirements applicable to each of its major federal programs. The significant deficiencies and instance of non-compliance are reported in the Schedule of Findings and Questioned Costs.

The State of Iowa Comprehensive Annual Financial Report for the year ended June 30, 2008 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/0960-8990-B000.pdf>.

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

Respectfully submitted,

Handwritten signature of David A. Vaudt in black ink.

DAVID A. VAUDT, CPA  
Auditor of State

Handwritten signature of Warren G. Jenkins in black ink.

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State



**State of Iowa**



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STATE OF IOWA

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Independent Auditor's Report on the Schedule of Expenditures  
of Federal Awards, on Compliance with Requirements Applicable  
Major Program and on Internal Control over Compliance in  
Accordance with OMB Circular A-133

To the Governor and Members of the General Assembly:

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the State of Iowa as of and for the year ended June 30, 2008, and have issued our report thereon dated December 10, 2008. We did not audit the financial statements of the Tobacco Settlement Authority, a major governmental fund, and certain discretely presented and blended component units, which statements reflect 98% of assets and 93% of revenues of the discretely presented component units and 19% of assets and 7% of revenues of the nonmajor special revenue funds, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the major fund and these discretely presented and blended component units, are based on the reports of the other auditors. Our audit and the audits of the other auditors were performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Compliance

We have audited the compliance of the State of Iowa with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the State of Iowa's management. Our responsibility is to express an opinion on the State of Iowa's compliance based on our audit.

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

In our opinion, the State of Iowa complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133 and is described as item 08-III-HHS-401-1 in Part III of the accompanying Schedule of Findings and Questioned Costs.

Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the State of Iowa's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

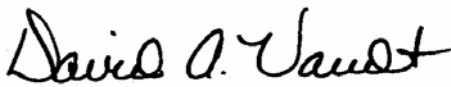
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the State's internal control that might be significant deficiencies or material weaknesses as defined below. However, as described below, we identified certain deficiencies in internal control over compliance we consider to be significant deficiencies.

A control deficiency in the State's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the State's ability to administer a federal program such that there is more than a remote likelihood noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the State's internal control. We consider the deficiencies in internal control over compliance described in Part III of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

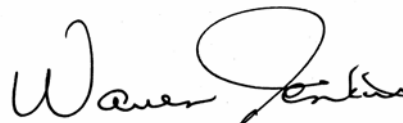
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the State's internal control. However, we do not believe any of the significant deficiencies described above are material weaknesses.

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

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



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 13, 2009, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 10, 2008

**Schedule of Expenditures of Federal Awards**

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                     | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|--|---|------------------------------------|---|-------------------------|
| <u>U.S. Office of National Drug Control Policy</u> |   |                                    |   |                         |
| 07.000   | Other Federal Assistance:   |                                    |   |                         |
|  | HIDTA Award (\$513,017 provided to subrecipients)   | 595                                | 1,953,006   | 1,953,006               |
|  | Total U.S. Office of National Drug Control Policy   |                                    | 1,953,006   | 1,953,006               |
| <u>U.S. Peace Corps</u>                            |   |                                    |   |                         |
| 08.000   | Other Federal Assistance:   |                                    |   |                         |
|  | Peace Corps Recruiting  | 620                                | 19,722  | 19,722                  |
|  | Total U.S. Peace Corps  |                                    | 19,722  | 19,722                  |
| <u>U.S. Department of Agriculture</u>              |   |                                    |   |                         |
| 10.001   | Agricultural Research_Basic and Applied Research  | 619                                | 20,664 **   |                         |
| 10.001   | Agricultural Research_Basic and Applied Research  | 620                                | 1,676,115 **  |                         |
| 10.001   | Agricultural Research_Basic and Applied Research (Passed through Biotechnology Research and Development; 177568, 177573)  | 620                                | 22,995 **   |                         |
| 10.001   | Agricultural Research_Basic and Applied Research (Passed through Practical Farmers of Iowa; Sustainable Farming Systems)  | 620                                | 676 **  |                         |
| 10.001   | Agricultural Research_Basic and Applied Research (Passed through University of California; 018532)  | 620                                | 673 **  |                         |
| 10.001   | Agricultural Research_Basic and Applied Research (Passed through University of Georgia; RC294283, 9823447)  | 620                                | 9,717 **  |                         |
| 10.001   | Agricultural Research_Basic and Applied Research (Passed through University of Missouri; C000096683)  | 620                                | 182,325 **  |                         |
| 10.001   | Agricultural Research_Basic and Applied Research  | 621                                | 26,983 **   | 1,940,148               |
| 10.025   | Plant and Animal Disease, Pest Control, and Animal Care   | 009                                | 1,768,147   |                         |
| 10.025   | Plant and Animal Disease, Pest Control, and Animal Care   | 620                                | 1,228,049 **  | 2,996,196               |
| 10.028   | Wildlife Services   | 620                                | 14,508 **   | 14,508                  |
| 10.163   | Market Protection and Promotion   | 009                                | 53,047  | 53,047                  |
| 10.169   | Specialty Crop Block Grant Program  | 009                                | 93,146  | 93,146                  |
| 10.200   | Grants for Agricultural Research, Special Research Grants (\$1,367,509 provided to subrecipients)   | 620                                | 4,829,068 **  |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through University of California; 01604701)   | 620                                | 1,836 **  |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through Dordt College; 2562050040022)   | 620                                | 983 **  |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through University of Illinois; 20050512602A5683)   | 620                                | 62,567 **   |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; 614138A, 614063J, 614138D, 614054A, 614138E, 614141L, 614141A, 614054N, 614109E)   | 620                                | 157,413 **  |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through University of Minnesota; POQ4089042501, Q4089042401)  | 620                                | 8,785 **  |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through University of Nebraska; 2562050042015, 2663220287002, 2562050037010, 2562050042038/GNC05-055, 2562050042013/LNC05-255, 2562050042024/GNC05-041, 2562050042017) (\$12,778 provided to subrecipients) | 620                                | 116,974 **  |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through Ohio State University; RF01077299)  | 620                                | 5,247 **  |                         |
| 10.200   | Grants for Agricultural Research, Special Research Grants (Passed through Resource Conservation and Development for North East Iowa; Dairy and Beef Food)   | 620                                | 7,271 **  |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                    | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Agriculture (continued)</u> |   |                                    |   |                         |
| 10.200  | Grants for Agricultural Research, Special Research Grants   | 621                                | 279,005 **  |                         |
| 10.200  | Grants for Agricultural Research, Special Research Grants (Passed through Oregon State University)  | 621                                | 453 **  | 5,469,602               |
| 10.202  | Cooperative Forestry Research   | 620                                | 249,612 **  | 249,612                 |
| 10.203  | Payments to Agricultural Experiment Stations Under the Hatch Act (\$391,692 provided to subrecipients)  | 620                                | 9,235,783 **  |                         |
| 10.203  | Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through University of Nebraska; 2562220301701)                                   | 620                                | 6,064 **  |                         |
| 10.203  | Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through North Carolina State University; ANIMAL DRUG PROGRAM)                    | 620                                | 275 **  | 9,242,122               |
| 10.205  | Payments to 1890 Land-Grant Colleges and Tuskegee University  | 620                                | 924 **  | 924                     |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants  | 619                                | 58,766 **   |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (\$680,093 provided to subrecipients)  | 620                                | 4,328,611 **  |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through University of California; 01654002, 01650101)                                | 620                                | 62,100 **   |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through University of Georgia; RC3711223505728)                                      | 620                                | 44,988 **   |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through Kansas State University; S08022)   | 620                                | 23,182 **   |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through University of Minnesota; Q6706392393, Q4096504201, Q4086223201, Q4086221101) | 620                                | 243,300 **  |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through University of Missouri; C000042631, C000052791)                              | 620                                | 24,721 **   |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through University of Nebraska; 2562240084002)                                       | 620                                | 13,819 **   |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through North Carolina State University; 2004157808)                                 | 620                                | 18,767 **   |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through Oklahoma State University; AB56050001ISU, AB56497OISU)                       | 620                                | 109,405 **  |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through University of Tennessee; OR1002400101)                                       | 620                                | 1,996 **  |                         |
| 10.206  | Grants for Agricultural Research_Competitive Research Grants (Passed through University of Vermont; 21009)  | 620                                | 17,487 **   | 4,947,142               |
| 10.207  | Animal Health and Disease Research  | 620                                | 218,256 **  | 218,256                 |
| 10.210  | Food and Agricultural Sciences National Needs Graduate Fellowship Grants  | 620                                | 154,796 **  | 154,796                 |
| 10.212  | Small Business Innovation Research (Passed through Biotronics; Enhance Pork Quality)  | 620                                | 4,184 **  |                         |
| 10.212  | Small Business Innovation Research (Passed through Phenotype Screening Corporation; Plant Root Characterization - Phase II)                               | 620                                | 3,302 **  | 7,486                   |
| 10.215  | Sustainable Agriculture Research and Education (Passed through University of Minnesota; Q4089053401, Q4089053114, Q4089053120, Q4089053101)               | 620                                | 48,364 **   | 48,364                  |
| 10.216  | 1890 Institution Capacity Building Grants (Passed through Alcorn State University; 20073881418467)  | 620                                | 53,664 **   |                         |
| 10.216  | 1890 Institution Capacity Building Grants (Passed through Fort Valley State University; Cold Hardiness Research)  | 620                                | 18,589 **   | 72,253                  |
| 10.217  | Higher Education Challenge Grants (\$85,060 provided to subrecipients)  | 620                                | 437,194 **  |                         |
| 10.217  | Higher Education Challenge Grants (Passed through Kansas State University; S06025)  | 620                                | 15,694 **   |                         |
| 10.217  | Higher Education Challenge Grants (Passed through University of Minnesota; S4098010101)   | 620                                | 8,744 **  |                         |
| 10.217  | Higher Education Challenge Grants (Passed through University of North Carolina; 200702171)  | 620                                | 21,777 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                    | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Agriculture (continued)</u> |  |                                    |   |                         |
| 10.217  | Higher Education Challenge Grants (Passed through Penn State University; 3033ISUUSDA5854)  | 620                                | 1,333 **  | 484,742                 |
| 10.219  | Biotechnology Risk Assessment Research   | 620                                | 254,806 **  | 254,806                 |
| 10.224  | Fund for Rural America Research, Education, and Extension Activities (Passed through University of Arizona; Y481442)   | 620                                | 801 **  | 801                     |
| 10.227  | 1994 Institutions Research Program (Passed through Sinte Gleska University; Analysis of Sage)  | 620                                | 4,060 **  | 4,060                   |
| 10.250  | Agricultural and Rural Economic Research   | 620                                | 76,210 **   |                         |
| 10.250  | Agricultural and Rural Economic Research (Passed through University of California; K98183420)  | 620                                | 47 **   |                         |
| 10.250  | Agricultural and Rural Economic Research (Passed through University of Chicago; 33450A)  | 620                                | 6,180 **  |                         |
| 10.250  | Agricultural and Rural Economic Research (Passed through University of Wisconsin; F184520)   | 620                                | 10,551 **   | 92,988                  |
| 10.253  | Food Assistance and Nutrition Research Programs (FANRP) (\$12,610 provided to subrecipients)   | 620                                | 32,345 **   | 32,345                  |
| 10.303  | Integrated Programs (\$708,317 provided to subrecipients)  | 620                                | 2,170,247 **  |                         |
| 10.303  | Integrated Programs (Passed through University of Illinois; 20070496704)   | 620                                | 65 **   |                         |
| 10.303  | Integrated Programs (Passed through Michigan State University; 614256S, 614256M, 614256MM, 614275C) (\$11,278 provided to subrecipients)   | 620                                | 125,144 **  | 2,295,456               |
| 10.304  | Homeland Security_Agricultural   | 620                                | 313,689 **  |                         |
| 10.304  | Homeland Security_Agricultural (Passed through Michigan State University; 614110C, 614135D)  | 620                                | 60,827 **   | 374,516                 |
| 10.305  | International Science and Education Grants   | 620                                | 40,182 **   | 40,182                  |
| 10.307  | Organic Agriculture Research and Extension Initiative (\$131,349 provided to subrecipients)  | 620                                | 188,253 **  | 188,253                 |
| 10.352  | Value-Added Producer Grants (\$1,221,166 provided to subrecipients)  | 620                                | 2,236,023 **  | 2,236,023               |
| 10.446  | Rural Community Development Initiative   | 542                                | 32,044  |                         |
| 10.446  | Rural Community Development Initiative   | 621                                | 120,024   | 152,068                 |
| 10.450  | Crop Insurance (\$55,656 provided to subrecipients)  | 620                                | 103,405 **  | 103,405                 |
| 10.457  | Commodity Partnerships for Risk Management Education (\$20,948 provided to subrecipients)  | 620                                | 78,733 **   |                         |
| 10.457  | Commodity Partnerships for Risk Management Education (Passed through Kansas State University; S08127)  | 620                                | 11,957 **   | 90,690                  |
| 10.475  | Cooperative Agreements with States for Intrastate Meat and Poultry Inspection  | 009                                | 1,747,262   | 1,747,262               |
| 10.500  | Cooperative Extension Service (\$373,745 provided to subrecipients)  | 620                                | 10,803,510 **   |                         |
| 10.500  | Cooperative Extension Service (Passed through Auburn University; ACESAYDPT207, 08USDAARMY, 08USDAARMYISU)  | 620                                | 128,387 **  |                         |
| 10.500  | Cooperative Extension Service (Passed through Kansas State University; S07031, S07076, S08032)   | 620                                | 131,986 **  |                         |
| 10.500  | Cooperative Extension Service (Passed through University of Kentucky; 46768204341)   | 620                                | 26,011 **   |                         |
| 10.500  | Cooperative Extension Service (Passed through Michigan State University; 615434A, 615069A)   | 620                                | 26,123 **   |                         |
| 10.500  | Cooperative Extension Service (Passed through University of Minnesota; Q4089043601, Q4299055101, Answerline Services, Answerline Services MN Extension Clients, S4089052301)                         | 620                                | 78,033 **   |                         |
| 10.500  | Cooperative Extension Service (Passed through Mississippi State University; 01800034027801)  | 620                                | 5,996 **  |                         |
| 10.500  | Cooperative Extension Service (Passed through University of Nebraska; 2563240053313, 2563240053108, 2563240053111, 2563090030019, 2563090037012, 2563240053116) (\$11,327 provided to subrecipients) | 620                                | 86,810 **   |                         |
| 10.500  | Cooperative Extension Service (Passed through North Carolina State University; 2007073645, 2006045731, 2006017601, 2008059003)   | 620                                | 25,994 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                    | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Agriculture (continued)</u> |   |                                    |   |                         |
| 10.500  | Cooperative Extension Service (Passed through North Central Extension Directors; Memo of Understanding) (\$21,263 provided to subrecipients)                  | 620                                | 27,359 **   |                         |
| 10.500  | Cooperative Extension Service (Passed through Utah State University; 061554017)   | 620                                | 1,193 **  | 11,341,402              |
| 10.551  | Supplemental Nutrition Assistance Program   | 401                                | 289,353,651   | 289,353,651             |
| 10.553  | School Breakfast Program (\$14,971,820 provided to subrecipients)   | 282                                | 14,971,820  | 14,971,820              |
| 10.555  | National School Lunch Program (\$85,218,383 provided to subrecipients)  | 282                                | 85,218,383  | 85,218,383              |
| 10.556  | Special Milk Program for Children (\$81,887 provided to subrecipients)  | 282                                | 81,887  | 81,887                  |
| 10.557  | Special Supplemental Nutrition Program for Women, Infants, and Children (\$10,643,854 provided to subrecipients)  | 588                                | 47,367,042  | 47,367,042              |
| 10.558  | Child and Adult Care Food Program (\$23,479,788 provided to subrecipients)  | 282                                | 23,789,902  | 23,789,902              |
| 10.559  | Summer Food Service Program for Children (\$1,199,686 provided to subrecipients)  | 282                                | 1,277,992   | 1,277,992               |
| 10.560  | State Administrative Expenses for Child Nutrition   | 282                                | 1,483,208   | 1,483,208               |
| 10.561  | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$1,601,248 provided to subrecipients)                                | 401                                | 20,884,411  |                         |
| 10.561  | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Woodbury County Agricultural Extension; County Basics) | 620                                | 36,661 **   | 20,921,072              |
| 10.565  | Commodity Supplemental Food Program   | 401                                | 217,473   |                         |
| 10.565  | Commodity Supplemental Food Program (Passed through Polk County Board of Supervisors; Nutrition Education)  | 620                                | 12,807  | 230,280                 |
| 10.568  | Emergency Food Assistance Program (Administrative Costs)  | 401                                | 483,389   | 483,389                 |
| 10.569  | Emergency Food Assistance Program (Food Commodities)  | 401                                | 2,415,190   | 2,415,190               |
| 10.572  | WIC Farmers' Market Nutrition Program (FMNP)  | 009                                | 428,789   | 428,789                 |
| 10.574  | Team Nutrition Grants   | 282                                | 352,155   | 352,155                 |
| 10.576  | Senior Farmers Market Nutrition Program   | 009                                | 487,542   | 487,542                 |
| 10.582  | Fresh Fruit and Vegetable Program (\$909,971 provided to subrecipients)   | 282                                | 909,971   | 909,971                 |
| 10.652  | Forestry Research   | 620                                | 39,232 **   | 39,232                  |
| 10.664  | Cooperative Forestry Assistance   | 542                                | 2,104,187   |                         |
| 10.664  | Cooperative Forestry Assistance   | 620                                | 8,319 **  | 2,112,506               |
| 10.675  | Urban and Community Forestry Program  | 620                                | 3,466 **  | 3,466                   |
| 10.680  | Forest Health Protection  | 620                                | 43,179 **   |                         |
| 10.680  | Forest Health Protection (Passed through The Nature Conservancy; Landfire)  | 620                                | 306 **  | 43,485                  |
| 10.771  | Rural Cooperative Development Grants  | 620                                | 47,908  | 47,908                  |
| 10.901  | Resource Conservation and Development   | 620                                | 19,784 **   | 19,784                  |
| 10.902  | Soil and Water Conservation (\$42,429 provided to subrecipients)  | 620                                | 204,011 **  |                         |
| 10.902  | Soil and Water Conservation   | 621                                | 165,243   | 369,254                 |
| 10.904  | Watershed Protection and Flood Prevention   | 542                                | 543,860   | 543,860                 |
| 10.906  | Watershed Surveys and Planning  | 619                                | 78,624 **   | 78,624                  |
| 10.912  | Environmental Quality Incentives Program  | 620                                | 34,958 **   |                         |
| 10.912  | Environmental Quality Incentives Program (Passed through Agricultural Drainage Management; NRCS683A756116)  | 620                                | 10,328 **   |                         |
| 10.912  | Environmental Quality Incentives Program (Passed through The Rodale Institute; RI100219IOWA)  | 620                                | 362 **  |                         |
| 10.912  | Environmental Quality Incentives Program (Passed through Winrock International Institute; NRCS683A756184)   | 620                                | 70,995 **   |                         |
| 10.912  | Environmental Quality Incentives Program  | 621                                | 138,132   | 254,775                 |
| 10.914  | Wildlife Habitat Incentive Program (Passed through Mississippi State University; 33054408030012)  | 620                                | 48,446 **   | 48,446                  |
| 10.960  | Technical Agricultural Assistance   | 620                                | 372,007 **  | 372,007                 |
| 10.961  | Scientific Cooperation and Research   | 620                                | 205,972 **  | 205,972                 |
| 10.962  | Cochran Fellowship Program-International Training-Foreign Participant   | 620                                | 143,063 **  | 143,063                 |



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                    | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Agriculture (continued)</u> |  |                                    |   |                         |
| 10.000  | Other Federal Assistance:  |                                    |   |                         |
|   | Unknown Title (Passed through The Regents of the University of California; 016258-01) (\$18,256 provided to subrecipients)                                     | 619                                | 18,256 **   |                         |
|   | Unknown Title (\$298,345 provided to subrecipients)  | 620                                | 4,819,653 **  |                         |
|   | Unknown Title (Passed through Iowa Cattlemen's Association; Vegetative Treatment)  | 620                                | 46,424 **   |                         |
|   | Unknown Title (Passed through Institute for Technology Development Inc.; Hyperspectral Imaging)  | 620                                | 27,403 **   |                         |
|   | Unknown Title (Passed through Michigan State University; 615069A, 614054B)   | 620                                | 2,964 **  |                         |
|   | Unknown Title (Passed through National Association of State Universities; AKIWM111) (\$16,006 provided to subrecipients)                                       | 620                                | 34,460 **   |                         |
|   | Unknown Title (Passed through North Central Soybean Research; Sentinel Plots)  | 620                                | 140 **  |                         |
|   | Unknown Title (Passed through Prairie Rivers Resource Conservation & Development; 6861146200)  | 620                                | 111,292 **  |                         |
|   | Unknown Title (Passed through Shivers Manufacturing, Inc.; Drying of Grain, Preheat Grain with Exhaust)  | 620                                | 6,673 **  |                         |
|   | Unknown Title (Passed through Southern Iowa Forage and Livestock Committee; Grazing with Wildlife)   | 620                                | 2,435 **  |                         |
|   | Unknown Title (Passed through Southwest Iowa Coalition; Program Coordination)  | 620                                | 17,875 **   |                         |
|   | Unknown Title (Passed through United Egg Producers; Feeding Altered Diets)   | 620                                | 75,295 **   |                         |
|   | Unknown Title (Passed through Washington State University; 104344G001883)  | 620                                | 12,063 **   | 5,174,933               |
|   | Total U.S. Department of Agriculture   |                                    | 544,176,189   | 544,176,189             |
| <u>U.S. Department of Commerce</u>                |  |                                    |   |                         |
| 11.303  | Economic Development Technical Assistance  | 620                                | 110,683   | 110,683                 |
| 11.417  | Sea Grant Support  | 542                                | 35,579  | 35,579                  |
| 11.431  | Climate and Atmospheric Research (\$36,095 provided to subrecipients)  | 619                                | 36,095 **   | 36,095                  |
| 11.432  | Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (Passed through University of California, San Diego; 10230345-004-006)       | 619                                | 6,125 **  | 6,125                   |
| 11.460  | Special Oceanic and Atmospheric Projects (Passed through National Oceanic and Atmospheric Administration; NA06OAR4600230) (\$26,425 provided to subrecipients) | 620                                | 367,909 **  |                         |
| 11.460  | Special Oceanic and Atmospheric Projects   | 621                                | 411,710   | 779,619                 |
| 11.462  | Hydrologic Research  | 619                                | 20,620 **   | 20,620                  |
| 11.472  | Unallied Science Program   | 619                                | 17,775 **   | 17,775                  |
| 11.550  | Public Telecommunications Facilities Planning and Construction   | 285                                | 787,387   |                         |
| 11.550  | Public Telecommunications Facilities Planning and Construction   | 620                                | 337,051   |                         |
| 11.550  | Public Telecommunications Facilities Planning and Construction   | 621                                | 44,125  | 1,168,563               |
| 11.609  | Measurement and Engineering Research and Standards   | 619                                | 5,395 **  |                         |
| 11.609  | Measurement and Engineering Research and Standards   | 620                                | 7,315   |                         |
| 11.609  | Measurement and Engineering Research and Standards (Passed through National Institute of Standards and Technology; 60NANB6D6002)                               | 620                                | 36,092 **   | 48,802                  |
| 11.611  | Manufacturing Extension Partnership (\$109,995 provided to subrecipients)  | 620                                | 1,857,338 **  | 1,857,338               |
| 11.000  | Other Federal Assistance:  |                                    |   |                         |
|   | Unknown Title  | 620                                | 64,546 **   | 64,546                  |
|   | Total U.S. Department of Commerce  |                                    | 4,145,745   | 4,145,745               |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                    | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|-----------------------------------|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Defense</u> |   |                                    |   |                         |
| 12.002                            | Procurement Technical Assistance for Business Firms   | 620                                | 279,310   | 279,310                 |
| 12.112                            | Payments to States in Lieu of Real Estate Taxes   | 655                                | 397,091   | 397,091                 |
| 12.300                            | Basic and Applied Scientific Research (\$345,188 provided to subrecipients)   | 619                                | 2,571,554 **  |                         |
| 12.300                            | Basic and Applied Scientific Research (Passed through Aptima, Inc.; 0368-1309)  | 619                                | 115,882 **  |                         |
| 12.300                            | Basic and Applied Scientific Research (Passed through University of California, Santa Barbara; KK61370)                               | 619                                | 130,600 **  |                         |
| 12.300                            | Basic and Applied Scientific Research (\$391,911 provided to subrecipients)   | 620                                | 1,649,676 **  |                         |
| 12.300                            | Basic and Applied Scientific Research (Passed through Drexel University; Remote Test and Measure)                                     | 620                                | 75,936 **   |                         |
| 12.300                            | Basic and Applied Scientific Research (Passed through University of Maryland; Z878002)  | 620                                | 202,017 **  |                         |
| 12.300                            | Basic and Applied Scientific Research (Passed through VM Products Inc.; Low Cost Position Indicator)                                  | 620                                | 48,423 **   | 4,794,088               |
| 12.351                            | Basic Scientific Research - Combating Weapons of Mass Destruction (Passed through University of Illinois; 20080086602)                | 620                                | 22,481 **   | 22,481                  |
| 12.400                            | Military Construction, National Guard   | 582                                | 8,161,699   |                         |
| 12.400                            | Military Construction, National Guard (\$913,966 provided to subrecipients)   | 619                                | 2,693,948 **  |                         |
| 12.400                            | Military Construction, National Guard (Passed through Steel Founders' Society of America)   | 619                                | 146,057 **  |                         |
| 12.400                            | Military Construction, National Guard (Passed through University of Michigan; F011657)  | 619                                | 194,464 **  | 11,196,168              |
| 12.401                            | National Guard Military Operations and Maintenance (O&M) Projects   | 582                                | 39,121,824  | 39,121,824              |
| 12.420                            | Military Medical Research and Development (\$97,770 provided to subrecipients)  | 619                                | 836,640 **  |                         |
| 12.420                            | Military Medical Research and Development (Passed through Academy of Applied Science; 07-70)  | 619                                | 2,600 **  |                         |
| 12.420                            | Military Medical Research and Development (Passed through University of Rochester; 413874-G)  | 619                                | 322 **  |                         |
| 12.420                            | Military Medical Research and Development (Passed through Vanderbilt University; VUMC32111R)  | 620                                | 69,756 **   | 909,318                 |
| 12.431                            | Basic Scientific Research   | 619                                | 349,951 **  |                         |
| 12.431                            | Basic Scientific Research   | 620                                | 37,260 **   |                         |
| 12.431                            | Basic Scientific Research   | 621                                | 1,202,404   | 1,589,615               |
| 12.630                            | Basic, Applied, and Advanced Research in Science and Engineering  | 619                                | 79 **   |                         |
| 12.630                            | Basic, Applied, and Advanced Research in Science and Engineering  | 620                                | 77,380 **   |                         |
| 12.630                            | Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; Summer Internship, 0761) | 620                                | 2,801   |                         |
| 12.630                            | Basic, Applied, and Advanced Research in Science and Engineering (Passed through University of Illinois; 20030396901)                 | 620                                | 54,157 **   | 134,417                 |
| 12.800                            | Air Force Defense Research Sciences Program   | 619                                | 519,521 **  |                         |
| 12.800                            | Air Force Defense Research Sciences Program (Passed through Florida State University; R00876)   | 619                                | 29,494 **   |                         |
| 12.800                            | Air Force Defense Research Sciences Program (Passed through University of Florida; UF-EIES-0706007-UIW)                               | 619                                | 40,172 **   |                         |
| 12.800                            | Air Force Defense Research Sciences Program   | 620                                | 3,190,321 **  |                         |
| 12.800                            | Air Force Defense Research Sciences Program (Passed through Kent State University; 444286P8061713)                                    | 620                                | 93,230 **   |                         |
| 12.800                            | Air Force Defense Research Sciences Program (Passed through Rensselaer Polytechnic Institute; A11726)                                 | 620                                | 44,261 **   |                         |
| 12.800                            | Air Force Defense Research Sciences Program (Passed through Stanford University; 1737502032814A)                                      | 620                                | 27,685 **   | 3,944,684               |
| 12.901                            | Mathematical Sciences Grants Program  | 619                                | 9,929 **  |                         |
| 12.901                            | Mathematical Sciences Grants Program  | 620                                | 52,291 **   | 62,220                  |
| 12.902                            | Information Security Grant Program  | 620                                | 89,315  | 89,315                  |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Defense (continued)</u> |   |                                    |   |                         |
| 12.910  | Research and Technology Development   | 619                                | 199,305 **  |                         |
| 12.910  | Research and Technology Development (Passed through Boeing; KT8079)   | 620                                | 4,527 **  |                         |
| 12.910  | Research and Technology Development (Passed through Stanford University; 1891874036790B)  | 620                                | 57,560 **   | 261,392                 |
| 12.000  | Other Federal Assistance:   |                                    |   |                         |
|   | Department of the Army - Condition 5  | 542                                | 478,757   |                         |
|   | Department of the Army (\$215,106 provided to subrecipients)  | 619                                | 2,993,986 **  |                         |
|   | Department of the Army (Passed through Academy of Applied Science)  | 619                                | 19,071 **   |                         |
|   | Department of the Army (Passed through Advanced Infoneering, Inc.; N00014-07-M-0345)  | 619                                | 21,000 **   |                         |
|   | Department of the Army (Passed through Advanced Technology Institute; 2006-390, 2007-623)   | 619                                | 218,387 **  |                         |
|   | Department of the Army (Passed through Aptima, Inc., 0435-1363, 0438-1370)  | 619                                | 31,000 **   |                         |
|   | Department of the Army (Passed through Battelle Memorial Institute Columbus Division; TCN 07143, TCN 07180)                       | 619                                | 278,027 **  |                         |
|   | Department of the Army (Passed through Booz-Allen & Hamilton, Inc.; 91852DBS31)   | 619                                | 61,487 **   |                         |
|   | Department of the Army (Passed through Calspan-UB Research Center; 06836-02)  | 619                                | 324,597 **  |                         |
|   | Department of the Army (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc; 180552, 180673) | 619                                | 251,999 **  |                         |
|   | Department of the Army (Passed through Infectious Diseases Society of America; SB1107)  | 619                                | 13,258 **   |                         |
|   | Department of the Army (Passed through Johns Hopkins University; 929366)  | 619                                | 59,450 **   |                         |
|   | Department of the Army (Passed through Nextgen Aeronautics, Inc.; PO 07-03)   | 619                                | 54,080 **   |                         |
|   | Department of the Army (Passed through Orion International Technologies, Inc.; OIT-S-06-002) (\$17,040 provided to subrecipients) | 619                                | 44,000 **   |                         |
|   | Department of the Army (Passed through Pacific Scientific and Engineering Group, Inc.; 438-1370)                                  | 619                                | 21,971 **   |                         |
|   | Department of the Army (Passed through South Carolina Nutrition Research Consortium; 2008-32)                                     | 619                                | 13,194 **   |                         |
|   | Department of the Air Force (\$401,686 provided to subrecipients)   | 620                                | 2,441,360 **  |                         |
|   | Department of the Army  | 620                                | 20 **   |                         |
|   | Army Corps of Engineers   | 620                                | 286,441 **  |                         |
|   | Department of Defense   | 620                                | 157,969 **  |                         |
|   | Unknown Title (Passed through Agiltron, Inc.; Infrared Fiber for Conversion and Routing)  | 620                                | 28,711 **   |                         |
|   | Unknown Title (Passed through Barron Associates, Inc.; 361SC01)   | 620                                | 733 **  |                         |
|   | Unknown Title (Passed through Bodymedia, Inc.; Glucose Response)  | 620                                | 71,883 **   |                         |
|   | Unknown Title (Passed through Chenega Federal System, LLC; 1600430052)  | 620                                | 5,257 **  |                         |
|   | Unknown Title (Passed through Direct Vapor Technologies; Novel Bonda Coat)  | 620                                | 90,418 **   |                         |
|   | Unknown Title (Passed through Infocitex Corporation; 11911S1)   | 620                                | 89,201 **   |                         |
|   | Unknown Title (Passed through Innovative Scientific Solution; Ballistic Imaging Spray, SB05037, SB01507, SB05044, SB01607)        | 620                                | 225,373 **  |                         |
|   | Unknown Title (Passed through PC Krause & Assoc.; PCKA07ISUM2781)   | 620                                | 20,000 **   |                         |
|   | Unknown Title (Passed through Penn State University; 3320ISUUSA0008)  | 620                                | 68,967 **   |                         |
|   | Unknown Title (Passed through Princeton University; 00001372)   | 620                                | 44,727 **   |                         |
|   | Unknown Title (Passed through Rockwell Collins; 0259)   | 620                                | 12,452 **   |                         |
|   | Unknown Title (Passed through Rolls Royce; 1840010483)  | 620                                | 126,614 **  |                         |
|   | Unknown Title (Passed through Schafer Corporation; 05A18)   | 620                                | 11,900 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Defense (continued)</u>           |  |                                    |   |                         |
|   | Unknown Title (Passed through Spectral Services;<br>PO8521GL29920014742)   | 620                                | 18,870 **   |                         |
|   | Unknown Title (Passed through Spire Corporation; 2005XX)   | 620                                | 16,759 **   |                         |
|   | Unknown Title (Passed through Steel Founders' Society of America;<br>Performance Steel Casting)                                      | 620                                | 128,579 **  |                         |
|   | Unknown Title (Passed through Thermal Wave Imaging; Inspect Hot<br>Section Blade)  | 620                                | 1,621 **  |                         |
|   | Unknown Title (Passed through UES Inc.; S777000001)  | 620                                | 176,995 **  |                         |
|   | Unknown Title (Passed through Useful Bias; Predictive Atomistic Force<br>Fields)   | 620                                | 15,230 **   |                         |
|   | Unknown Title (Passed through West Central Cooperative; Polymer<br>Dissolution, Engine Testing)                                      | 620                                | 318,600 **  |                         |
|   | Unknown Title (Passed through Steel Founders' Society of America)  | 621                                | 38,316 **   |                         |
|   | Unknown Title (Passed through Military Impacted Schools Association,<br>MISA)  | 621                                | 348,703   | 9,629,963               |
|   | Total U.S. Department of Defense   |                                    | 72,431,886  | 72,431,886              |
| <u>U.S. Department of Housing and Urban Development</u> |  |                                    |   |                         |
| 14.171  | Manufactured Home Construction and Safety Standards  | 595                                | 4,221   | 4,221                   |
| 14.228  | Community Development Block Grants/State's Program and Non-<br>Entitlement Grants in Hawaii (\$25,101,884 provided to subrecipients) | 269                                | 25,801,216  | 25,801,216              |
| 14.239  | HOME Investment Partnerships Program (\$5,612,221 provided to<br>subrecipients)  | 269                                | 90,926,190 ***  | 90,926,190              |
| 14.246  | Community Development Block Grants/Brownfields Economic<br>Development Initiative (\$272,500 provided to subrecipients)              | 269                                | 336,312   | 336,312                 |
| 14.401  | Fair Housing Assistance Program_State and Local  | 167                                | 294,647   | 294,647                 |
| 14.511  | Community Outreach Partnership Center Program  | 621                                | 34,325  | 34,325                  |
| 14.512  | Community Development Work-Study Program   | 620                                | 38,905  | 38,905                  |
|   | Total U.S. Department of Housing and Urban Development   |                                    | 117,435,816   | 117,435,816             |
| <u>U.S. Department of the Interior</u>                  |  |                                    |   |                         |
| 15.250  | Regulation of Surface Coal Mining and Surface Effects of Underground<br>Coal Mining  | 009                                | 125,378   |                         |
| 15.250  | Regulation of Surface Coal Mining and Surface Effects of Underground<br>Coal Mining  | 542                                | 5,185   | 130,563                 |
| 15.252  | Abandoned Mine Land Reclamation (AMLR) Program   | 009                                | 1,088,053   | 1,088,053               |
| 15.605  | Sport Fish Restoration Program   | 542                                | 4,964,336   | 4,964,336               |
| 15.608  | Fish and Wildlife Management Assistance  | 619                                | 9,446 **  | 9,446                   |
| 15.611  | Wildlife Restoration   | 542                                | 7,144,196   | 7,144,196               |
| 15.615  | Cooperative Endangered Species Conservation Fund   | 542                                | 488,839   | 488,839                 |
| 15.622  | Sportfishing and Boating Safety Act  | 542                                | 453,207   | 453,207                 |
| 15.623  | North American Wetlands Conservation Fund  | 542                                | 228,656   | 228,656                 |
| 15.632  | Conservation Grants Private Stewardship for Imperiled Species  | 620                                | 38,099 **   | 38,099                  |
| 15.634  | State Wildlife Grants  | 542                                | 562,050   |                         |
| 15.634  | State Wildlife Grants (Passed through Minnesota Department of Natural<br>Resources; A87682)  | 620                                | 23,776 **   |                         |
| 15.634  | State Wildlife Grants (Passed through Minnesota Department of Natural<br>Resources)  | 621                                | 12,815 **   | 598,641                 |
| 15.637  | Migratory Bird Joint Ventures  | 542                                | 51,366  | 51,366                  |
| 15.805  | Assistance to State Water Resources Research Institutes  | 620                                | 91,747 **   | 91,747                  |
| 15.808  | U.S. Geological Survey_Research and Data Collection  | 542                                | 236,097   |                         |
| 15.808  | U.S. Geological Survey_Research and Data Collection (Passed through<br>AmericaView, Inc.)  | 621                                | 13,130  | 249,227                 |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                     | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|--|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of the Interior (continued)</u> |   |                                    |   |                         |
| 15.811   | Gap Analysis Program  | 620                                | 1,415 **  | 1,415                   |
| 15.812   | Cooperative Research Units Program  | 620                                | 163,113 **  | 163,113                 |
| 15.904   | Historic Preservation Fund Grants-In-Aid  | 259                                | 668,592   | 668,592                 |
| 15.916   | Outdoor Recreation_Acquisition, Development and Planning  | 542                                | 709,784   | 709,784                 |
| 15.922   | Native American Graves Protection and Repatriation Act  | 619                                | 10,884 **   | 10,884                  |
| 15.929   | Save America's Treasures  | 619                                | 359,630   | 359,630                 |
| 15.978   | Upper Mississippi River System Long Term Resource Monitoring Program  | 542                                | 351,633   | 351,633                 |
| 15.000   | Other Federal Assistance:   |                                    |   |                         |
|  | Unknown Title (\$529 provided to subrecipients)   | 619                                | 49,978 **   |                         |
|  | Unknown Title   | 620                                | 13,958 **   |                         |
|  | Unknown Title (Passed through Kirkwood Community College; 0710021R)   | 620                                | 33,793 **   |                         |
|  | Unknown Title (Passed through Silos and Smokestacks)  | 621                                | 444   | 98,173                  |
|  | Total U.S. Department of the Interior   |                                    | 17,899,600  | 17,899,600              |
| <u>U.S. Department of Justice</u>                  |   |                                    |   |                         |
| 16.202   | Prisoner Reentry Initiative Demonstration (Offender Reentry)  | 238                                | 371,971   | 371,971                 |
| 16.523   | Juvenile Accountability Block Grants (\$320,044 provided to subrecipients)  | 379                                | 497,694   | 497,694                 |
| 16.525   | Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus   | 619                                | 80,055  |                         |
| 16.525   | Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus (\$11,641 provided to subrecipients)            | 621                                | 135,777   | 215,832                 |
| 16.526   | OVW Technical Assistance Initiative (Passed through National Center of State Courts)  | 444                                | 43,755  | 43,755                  |
| 16.528   | Enhanced Training and Services to End Violence and Abuse of Women Later in Life   | 297                                | 4,675   | 4,675                   |
| 16.540   | Juvenile Justice and Delinquency Prevention_Allocation to States (\$448,400 provided to subrecipients)                                      | 379                                | 654,764   | 654,764                 |
| 16.541   | Part E - Developing, Testing and Demonstrating Promising New Programs   | 379                                | 11,785  |                         |
| 16.541   | Part E - Developing, Testing and Demonstrating Promising New Programs (\$362,563 provided to subrecipients)                                 | 642                                | 405,844   | 417,629                 |
| 16.542   | Part D - Research, Evaluation, Technical Assistance and Training (\$449,498 provided to subrecipients)                                      | 379                                | 584,804   | 584,804                 |
| 16.543   | Missing Children's Assistance   | 595                                | 215,899   | 215,899                 |
| 16.548   | Title V_Delinquency Prevention Program (\$30,639 provided to subrecipients)   | 379                                | 32,626  | 32,626                  |
| 16.550   | State Justice Statistics Program for Statistical Analysis Centers   | 379                                | 26,614  | 26,614                  |
| 16.554   | National Criminal History Improvement Program (NCHIP)   | 595                                | 145,047   | 145,047                 |
| 16.560   | National Institute of Justice Research, Evaluation, and Development Project Grants  | 595                                | 1,612   |                         |
| 16.560   | National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through University of Missouri; 2007-IJ-CX-0026) | 619                                | 33,965 **   |                         |
| 16.560   | National Institute of Justice Research, Evaluation, and Development Project Grants (\$115,155 provided to subrecipients)                    | 642                                | 128,656   | 164,233                 |
| 16.575   | Crime Victim Assistance (\$3,602,222 provided to subrecipients)   | 112                                | 3,796,530   | 3,796,530               |
| 16.576   | Crime Victim Compensation   | 112                                | 1,845,000   | 1,845,000               |
| 16.579   | Edward Byrne Memorial Formula Grant Program   | 642                                | 15,445  | 15,445                  |
| 16.580   | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$82,501 provided to subrecipients)          | 588                                | 87,035  |                         |
| 16.580   | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$20,244 provided to subrecipients)          | 642                                | 30,350  | 117,385                 |
| 16.582   | Crime Victim Assistance/Discretionary Grants  | 619                                | 27,738  |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Justice (continued)</u> |   |                                    |   |                         |
| 16.582  | Crime Victim Assistance/Discretionary Grants (Passed through Iowa Organization for Victim Assistance)   | 619                                | 7,519 **  | 35,257                  |
| 16.585  | Drug Court Discretionary Grant Program  | 221                                | 125,136   |                         |
| 16.585  | Drug Court Discretionary Grant Program  | 379                                | 71,528  | 196,664                 |
| 16.588  | Violence Against Women Formula Grants (\$1,283,049 provided to subrecipients)   | 112                                | 1,350,711   | 1,350,711               |
| 16.589  | Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence) | 621                                | 40,355  | 40,355                  |
| 16.590  | Grants to Encourage Arrest Policies and Enforcement of Protection Orders  | 444                                | 526,545   | 526,545                 |
| 16.593  | Residential Substance Abuse Treatment for State Prisoners (\$74,994 provided to subrecipients)  | 642                                | 83,326  | 83,326                  |
| 16.606  | State Criminal Alien Assistance Program   | 238                                | 455,630   | 455,630                 |
| 16.607  | Bulletproof Vest Partnership Program (\$2,547 provided to subrecipients)  | 642                                | 2,547   | 2,547                   |
| 16.609  | Community Prosecution and Project Safe Neighborhoods (\$11,268 provided to subrecipients)   | 379                                | 49,545  |                         |
| 16.609  | Community Prosecution and Project Safe Neighborhoods (\$207,081 provided to subrecipients)  | 642                                | 226,620   | 276,165                 |
| 16.710  | Public Safety Partnership and Community Policing Grants (\$180,878 provided to subrecipients)   | 588                                | 193,574   |                         |
| 16.710  | Public Safety Partnership and Community Policing Grants (\$2,453 provided to subrecipients)   | 595                                | 8,670   |                         |
| 16.710  | Public Safety Partnership and Community Policing Grants (\$166,630 provided to subrecipients)   | 620                                | 628,328 **  |                         |
| 16.710  | Public Safety Partnership and Community Policing Grants (\$495,283 provided to subrecipients)   | 642                                | 597,354   | 1,427,926               |
| 16.727  | Enforcing Underage Drinking Laws Program (\$163,305 provided to subrecipients)  | 379                                | 180,750   | 180,750                 |
| 16.735  | Protecting Inmates and Safeguarding Communities Discretionary Grant Program   | 238                                | 50,513  | 50,513                  |
| 16.738  | Edward Byrne Memorial Justice Assistance Grant Program  | 379                                | 35,910  |                         |
| 16.738  | Edward Byrne Memorial Justice Assistance Grant Program (\$2,442,655 provided to subrecipients)  | 642                                | 3,096,064   | 3,131,974               |
| 16.740  | Statewide Automated Victim Information Notification (SAVIN) Program   | 112                                | 360,214   | 360,214                 |
| 16.741  | Forensic DNA Backlog Reduction Program  | 595                                | 92,408  | 92,408                  |
| 16.744  | Anti-Gang Initiative (\$117,882 provided to subrecipients)  | 642                                | 123,132   | 123,132                 |
| 16.748  | Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)  | 620                                | 101,982 **  | 101,982                 |
|   | Total U.S. Department of Justice  |                                    | 17,586,002  | 17,586,002              |
| <u>U.S. Department of Labor</u>               |   |                                    |   |                         |
| 17.002  | Labor Force Statistics  | 309                                | 2,134,204   | 2,134,204               |
| 17.005  | Compensation and Working Conditions   | 309                                | 92,593  | 92,593                  |
| 17.207  | Employment Service/Wagner-Peyser Funded Activities (\$449,264 provided to subrecipients)  | 309                                | 8,031,251   | 8,031,251               |
| 17.225  | Unemployment Insurance (\$347,929 provided to subrecipients)  | 309                                | 384,649,574   | 384,649,574             |
| 17.235  | Senior Community Service Employment Program (\$1,055,544 provided to subrecipients)   | 297                                | 1,194,982   | 1,194,982               |
| 17.245  | Trade Adjustment Assistance (\$40,324 provided to subrecipients)  | 309                                | 14,895,255  | 14,895,255              |
| 17.258  | WIA Adult Program (\$2,753,833 provided to subrecipients)   | 309                                | 3,617,780   | 3,617,780               |
| 17.259  | WIA Youth Activities (\$4,025,941 provided to subrecipients)  | 309                                | 5,200,647   | 5,200,647               |
| 17.260  | WIA Dislocated Workers (\$7,136,645 provided to subrecipients)  | 309                                | 8,116,535   | 8,116,535               |
| 17.261  | WIA Pilots, Demonstrations, and Research Projects   | 309                                | 39,544  |                         |
| 17.261  | WIA Pilots, Demonstrations, and Research Projects   | 379                                | 81,120  |                         |

State of Iowa  
 Schedule of Expenditures of Federal Awards  
 By Federal Department  
 For the Year Ended June 30, 2008

| CFDA<br>Number                              | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Labor (continued)</u> |   |                                    |   |                         |
| 17.261                                      | WIA Pilots, Demonstrations, and Research Projects (Passed through ServiceSource)  | 619                                | 14,052 **   |                         |
| 17.261                                      | WIA Pilots, Demonstrations, and Research Projects   | 621                                | 68,286  | 203,002                 |
| 17.266                                      | Work Incentive Grants (\$31,563 provided to subrecipients)  | 309                                | 595,665   |                         |
| 17.266                                      | Work Incentive Grants (Passed through Wisconsin Department of Workforce Development; ILFA1639253) (\$105,672 provided to subrecipients)           | 619                                | 176,361 **  | 772,026                 |
| 17.267                                      | Incentive Grants - WIA Section 503 (\$756,753 provided to subrecipients)  | 309                                | 758,183   | 758,183                 |
| 17.271                                      | Work Opportunity Tax Credit Program (WOTC)  | 309                                | 217,156   | 217,156                 |
| 17.273                                      | Temporary Labor Certification for Foreign Workers   | 309                                | 68,398  | 68,398                  |
| 17.502                                      | Occupational Safety and Health_Susan Harwood Training Grants (Passed through Kansas State University; S07055) (\$8,873 provided to subrecipients) | 620                                | 15,092  | 15,092                  |
| 17.503                                      | Occupational Safety and Health_State Program  | 309                                | 1,731,006   | 1,731,006               |
| 17.504                                      | Consultation Agreements   | 309                                | 583,686   | 583,686                 |
| 17.505                                      | OSHA Data Initiative  | 309                                | 89,940  | 89,940                  |
| 17.600                                      | Mine Health and Safety Grants   | 282                                | 89,517  | 89,517                  |
| 17.700                                      | Women's Bureau (\$500 provided to subrecipients)  | 379                                | 500   | 500                     |
| 17.720                                      | Disability Employment Policy Development (\$16,789 provided to subrecipients)   | 283                                | 57,334  |                         |
| 17.720                                      | Disability Employment Policy Development (Passed through University of Massachusetts; E-9-4-10071)  | 619                                | 95,856 **   | 153,190                 |
| 17.801                                      | Disabled Veterans' Outreach Program (DVOP) (\$54,140 provided to subrecipients)   | 309                                | 1,229,759   | 1,229,759               |
| 17.804                                      | Local Veterans' Employment Representative Program (\$4,354 provided to subrecipients)   | 309                                | 150,935   | 150,935                 |
| 17.000                                      | Other Federal Assistance:<br>Unknown title (\$22,763 provided to subrecipients)   | 619                                | 478,214 **  | 478,214                 |
| Total U.S. Department of Labor              |   |                                    | 434,473,425   | 434,473,425             |
| <u>U.S. Department of State</u>             |   |                                    |   |                         |
| 19.400                                      | Educational Exchange_Graduate Students  | 619                                | 5,673 **  | 5,673                   |
| 19.402                                      | International Visitors Program  | 619                                | 531,458 **  | 531,458                 |
| 19.408                                      | Educational Exchange_Teachers from Secondary and Postsecondary Levels and School Administrators   | 620                                | 330,416   | 330,416                 |
| 19.409                                      | Arts Exchanges on International Issues  | 619                                | 23,184  | 23,184                  |
| 19.000                                      | Other Federal Assistance:<br>Unknown Title  | 620                                | 2,875   | 2,875                   |
| Total U.S. Department of State              |   |                                    | 893,606   | 893,606                 |
| <u>U.S. Department of Transportation</u>    |   |                                    |   |                         |
| 20.106                                      | Airport Improvement Program   | 645                                | 471,805   | 471,805                 |
| 20.109                                      | Air Transportation Centers of Excellence (\$1,420,630 provided to subrecipients)  | 620                                | 2,582,341 **  | 2,582,341               |
| 20.200                                      | Highway Research and Development Program (Passed through National Cooperative Highway Research Program; HR 24-27)                                 | 619                                | 44,895 **   |                         |
| 20.200                                      | Highway Research and Development Program (\$677,206 provided to subrecipients)  | 620                                | 1,326,195 **  | 1,371,090               |
| 20.205                                      | Highway Planning and Construction   | 542                                | 392,688   |                         |
| 20.205                                      | Highway Planning and Construction (Passed through Missouri Department of Transportation; RI07-041)  | 619                                | 17,279  |                         |
| 20.205                                      | Highway Planning and Construction (Passed through University of Nebraska)   | 619                                | 13,221  |                         |
| 20.205                                      | Highway Planning and Construction (Passed through Boone County; Evaluate a Bridge)  | 620                                | 120,298   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                       | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|--|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Transportation (continued)</u> |  |                                    |   |                         |
| 20.205   | Highway Planning and Construction (Passed through Marquette University; 00920713TPF5036)   | 620                                | 10,199  |                         |
| 20.205   | Highway Planning and Construction (Passed through Missouri Department of Transportation; RI07053)  | 620                                | 16,072  |                         |
| 20.205   | Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00920407)  | 620                                | 1,071   |                         |
| 20.205   | Highway Planning and Construction (\$71,589,214 provided to subrecipients)   | 645                                | 298,173,253   | 298,744,081             |
| 20.215   | Highway Training and Education   | 619                                | 27  |                         |
| 20.215   | Highway Training and Education   | 620                                | 30,704 **   |                         |
| 20.215   | Highway Training and Education (Passed through University of Nevada; 08635K03)   | 620                                | 42,055 **   | 72,786                  |
| 20.218   | National Motor Carrier Safety (\$887,298 provided to subrecipients)  | 645                                | 3,621,797   | 3,621,797               |
| 20.219   | Recreational Trails Program (\$584,303 provided to subrecipients)  | 645                                | 609,537   | 609,537                 |
| 20.231   | Performance and Registration Information Systems Management  | 645                                | 102,418   | 102,418                 |
| 20.500   | Federal Transit_Capital Investment Grants  | 621                                | 789,739   |                         |
| 20.500   | Federal Transit_Capital Investment Grants (Passed through Waterloo Metropolitan Transit Authority)   | 621                                | 139,309   |                         |
| 20.500   | Federal Transit_Capital Investment Grants (\$1,460,870 provided to subrecipients)  | 645                                | 1,460,870   | 2,389,918               |
| 20.505   | Federal Transit_Metropolitan Planning Grants (\$306,544 provided to subrecipients)   | 645                                | 306,544   | 306,544                 |
| 20.507   | Federal Transit_Formula Grants (Passed through Johnson County Council of Governments; IA-90-X335-00, IA-90-X312, IA-90-X295, IA-90-X291, IA-90-X326) | 619                                | 927,543   | 927,543                 |
| 20.509   | Formula Grants for Other Than Urbanized Areas (\$9,472,626 provided to subrecipients)  | 645                                | 9,472,626   | 9,472,626               |
| 20.513   | Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$1,052,611 provided to subrecipients)                                 | 645                                | 1,052,611   | 1,052,611               |
| 20.514   | Public Transportation Research (\$484,735 provided to subrecipients)   | 645                                | 484,735   | 484,735                 |
| 20.515   | State Planning and Research (Passed through Minnesota Department of Transportation; 89256/2)   | 620                                | 201,930 **  |                         |
| 20.515   | State Planning and Research (\$91,818 provided to subrecipients)   | 645                                | 91,818  | 293,748                 |
| 20.516   | Job Access_Reverse Commute (\$1,940,798 provided to subrecipients)   | 645                                | 1,940,798   | 1,940,798               |
| 20.521   | New Freedom Program (\$324,572 provided to subrecipients)  | 645                                | 324,572   | 324,572                 |
| 20.600   | State and Community Highway Safety   | 588                                | 56,646  |                         |
| 20.600   | State and Community Highway Safety (\$1,184,303 provided to subrecipients)   | 595                                | 2,605,987   |                         |
| 20.600   | State and Community Highway Safety   | 645                                | 75,370  | 2,738,003               |
| 20.601   | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (\$1,308,915 provided to subrecipients)   | 595                                | 1,752,311   |                         |
| 20.601   | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (\$9,115 provided to subrecipients)   | 645                                | 356,052   | 2,108,363               |
| 20.602   | Occupant Protection (\$279,481 provided to subrecipients)  | 595                                | 300,475   | 300,475                 |
| 20.604   | Safety Incentive Grants for Use of Seatbelts (\$454,271 provided to subrecipients)   | 595                                | 504,727   | 504,727                 |
| 20.609   | Safety Belt Performance Grants (\$371,395 provided to subrecipients)   | 595                                | 371,395   | 371,395                 |
| 20.610   | State Traffic Safety Information System Improvement Grants (\$418,999 provided to subrecipients)   | 595                                | 418,999   | 418,999                 |
| 20.612   | Incentive Grant Program to Increase Motorcyclist Safety (\$57,713 provided to subrecipients)   | 595                                | 57,713  | 57,713                  |
| 20.700   | Pipeline Safety Program Base Grants  | 219                                | 349,739   | 349,739                 |
| 20.701   | University Transportation Centers Program (\$527,962 provided to subrecipients)  | 620                                | 1,197,831 **  |                         |
| 20.701   | University Transportation Centers Program (Passed through Alaska University; UAF080033)  | 620                                | 46,622 **   | 1,244,453               |
| 20.703   | Interagency Hazardous Materials Public Sector Training and Planning Grants (\$131,933 provided to subrecipients)                                     | 583                                | 159,875   | 159,875                 |



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                       | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|--|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Transportation (continued)</u> |  |                                    |   |                         |
| 20.761   | Biobased Transportation Research (Passed through South Dakota State University; 3TJ149)  | 620                                | 30,607 **   | 30,607                  |
| 20.900   | Transportation_Consumer Affairs (Passed through Delphi Delco Electronics Systems; PPC-PH II/5C, PPC-PH II/6C, NADS-PH II/14)   | 619                                | 56,960 **   | 56,960                  |
| 20.000   | Other Federal Assistance:  |                                    |   |                         |
|  | Unknown Title (\$47,530 provided to subrecipients)   | 619                                | 3,175,145 **  |                         |
|  | Unknown Title (Passed through Economic Development Research Group; SHRP2 C03)  | 619                                | 1,945 **  |                         |
|  | Unknown Title (Passed through General Motors Corporation; NA067271)  | 619                                | 4,200 **  |                         |
|  | Unknown Title (Passed through National Academy of Sciences; SHRP S-02)   | 619                                | 19,445 **   |                         |
|  | Unknown Title (Passed through National Cooperative Highway Research Program; HR 24-20)   | 619                                | 60,282 **   |                         |
|  | Unknown Title (Passed through Virginia Tech Transportation Institute; CR-19235-425801)   | 619                                | 29,065 **   |                         |
|  | Unknown Title (Passed through Westat, Inc.; 8172-S-01)   | 619                                | 15,020 **   |                         |
|  | Unknown Title (\$117,576 provided to subrecipients)  | 620                                | 388,466 **  |                         |
|  | Unknown Title (\$124,225 provided to subrecipients)  | 620                                | 373,504 **  |                         |
|  | Unknown Title (Passed through Chenega Advanced Solutions; 112507IOWATRACX)   | 620                                | 13,610 **   |                         |
|  | Unknown Title (Passed through Colorado School of Mines; 442698)  | 620                                | 173,210 **  |                         |
|  | Unknown Title (Passed through HNTB Corporation; 8151)  | 620                                | 34,745 **   |                         |
|  | Unknown Title (Passed through Kittelson & Associates; 8151)  | 620                                | 8,415 **  |                         |
|  | Unknown Title (Passed through Michigan Technological University; 060441Z1)   | 620                                | 21,606 **   |                         |
|  | Unknown Title (Passed through Science Applications International; 4400129949, 4400135855, 4400135860, 4400149274, 4400149274A) | 620                                | 51,099 **   |                         |
|  | Unknown Title (Passed through University of Wisconsin; 913G975)  | 620                                | 23,981 **   | 4,393,738               |
|  | Total U.S. Department of Transportation  |                                    | 337,503,997   | 337,503,997             |
| <u>U.S. Department of the Treasury</u>               |  |                                    |   |                         |
| 21.000   | Other Federal Assistance:  |                                    |   |                         |
|  | Temporary State Fiscal Relief (Jobs and Growth Tax Reconciliation Act of 2003) (\$3,218,667 provided to subrecipients)         | 269                                | 3,218,667   | 3,218,667               |
|  | Total U.S. Department of the Treasury  |                                    | 3,218,667   | 3,218,667               |
| <u>U.S. Equal Employment Opportunity Commission</u>  |  |                                    |   |                         |
| 30.002   | Employment Discrimination_State and Local Fair Employment Practices Agency Contracts   | 167                                | 505,900   | 505,900                 |
|  | Total U.S. Equal Employment Opportunity Commission   |                                    | 505,900   | 505,900                 |
| <u>U.S. General Services Administration</u>          |  |                                    |   |                         |
| 39.003   | Donation of Federal Surplus Personal Property  | 250                                | 2,875   | 2,875                   |
|  | Total U.S. General Services Administration   |                                    | 2,875   | 2,875                   |
| <u>U.S. Library of Congress</u>                      |  |                                    |   |                         |
| 42.000   | Other Federal Assistance:  |                                    |   |                         |
|  | Unknown Title  | 619                                | 32,750 **   | 32,750                  |
|  | Total U.S. Library of Congress   |                                    | 32,750  | 32,750                  |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>National Aeronautics and Space Administration</u>      |   |                                    |   |                         |
| 43.001  | Aerospace Education Services Program (\$296,344 provided to subrecipients)  | 619                                | 3,867,040   | **                      |
| 43.001  | Aerospace Education Services Program (Passed through Hampton University; 100-2006)  | 619                                | 25,270  | **                      |
| 43.001  | Aerospace Education Services Program (Passed through SETI Institute; NNA05CS77A-08-001)   | 619                                | 12,754  | **                      |
| 43.001  | Aerospace Education Services Program (Passed through The Regents of the University of California; 6842678)  | 619                                | 12,861  | **                      |
| 43.001  | Aerospace Education Services Program (Passed through Universities Space Research Association; 05154-01)   | 619                                | 3,685   | **                      |
| 43.001  | Aerospace Education Services Program (Passed through University of California, Los Angeles; 2090 G FC322)   | 619                                | 72,202  | **                      |
| 43.001  | Aerospace Education Services Program (Passed through University of New Hampshire; 06-002, PZ207097)   | 619                                | 197,371   | **                      |
| 43.001  | Aerospace Education Services Program (Passed through University of North Carolina; 5-35814)   | 619                                | 5,739   | **                      |
| 43.001  | Aerospace Education Services Program  | 621                                | 4,559   | 4,201,481               |
| 43.002  | Technology Transfer (Passed through Invocon Inc.; 328001)   | 620                                | 24,400  | 24,400                  |
| 43.000  | Other Federal Assistance:   |                                    |   |                         |
|   | Unknown Title (\$6,464 provided to subrecipients)   | 619                                | 4,742,458   | **                      |
|   | Unknown Title (Passed through Johns Hopkins University; 921647) (\$365,872 provided to subrecipients)   | 619                                | 1,395,131   | **                      |
|   | Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO-7075X, GO6-7974X, GO7-8084X)                                 | 619                                | 70,977  | **                      |
|   | Unknown Title (Passed through Southwest Research Institute; 699041X)  | 619                                | 141,651   | **                      |
|   | Unknown Title (\$530,707 provided to subrecipients)   | 620                                | 1,862,893   | **                      |
|   | Unknown Title (Passed through Jet Propulsion Lab; 1301516, NM0710076)   | 620                                | 13,715  | **                      |
|   | Unknown Title (Passed through Lockheed Martin; RH5115829, 8100000883)   | 620                                | 5,719   | **                      |
|   | Unknown Title (Passed through Michigan State University; 612774IU)  | 620                                | 47,317  | **                      |
|   | Unknown Title (Passed through Ohio State University; RF01079905, 60002122)  | 620                                | 136,011   | **                      |
|   | Unknown Title (Passed through Softronics, Ltd.; 060313)   | 620                                | 5,815   | **                      |
|   | Unknown Title (Passed through University of Utah; 1000622801)   | 620                                | 747   | **                      |
|   | Unknown Title   | 621                                | 356,360   | 8,778,794               |
| Total National Aeronautics and Space Administration       |   |                                    | 13,004,675  | 13,004,675              |
| <u>National Foundation on the Arts and the Humanities</u> |   |                                    |   |                         |
| 45.024  | Promotion of the Arts_Grants to Organizations and Individuals   | 259                                | 16,300  |                         |
| 45.024  | Promotion of the Arts_Grants to Organizations and Individuals   | 619                                | 45,000  |                         |
| 45.024  | Promotion of the Arts_Grants to Organizations and Individuals (Passed through Arts Midwest; FY08-18620)   | 619                                | 5,000   |                         |
| 45.024  | Promotion of the Arts_Grants to Organizations and Individuals   | 620                                | 10,000  | 76,300                  |
| 45.025  | Promotion of the Arts_Partnership Agreements  | 259                                | 551,539   |                         |
| 45.025  | Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest)  | 621                                | 6,800   |                         |
| 45.025  | Promotion of the Arts_Partnership Agreements (Passed through New England Foundation Arts)   | 621                                | 4,250   | 562,589                 |
| 45.129  | Promotion of the Humanities_Federal/State Partnership   | 259                                | 500   |                         |
| 45.129  | Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 28-2-004, 28-2-2005, 29-1-009, 29-1-011, 29-2-007, 29-2-014, 30-1-001) | 619                                | 51,256  |                         |
| 45.129  | Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 291010)  | 620                                | 7,798   | **                      |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>National Foundation on the Arts and the Humanities (continued)</u> |  |                                    |   |                         |
| 45.129  | Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)                                       | 621                                | 2,742   | 62,296                  |
| 45.160  | Promotion of the Humanities_Fellowships and Stipends   | 619                                | 6,596 **  | 6,596                   |
| 45.163  | Promotion of the Humanities_Professional Development   | 620                                | 30,735  | 30,735                  |
| 45.303  | Conservation Project Support   | 619                                | 56,957 **   | 56,957                  |
| 45.310  | Grants to States (\$34,946 provided to subrecipients)  | 282                                | 1,710,082   | 1,710,082               |
| 45.312  | National Leadership Grants   | 285                                | 65,484  | 65,484                  |
| 45.313  | Laura Bush 21st Century Librarian Program  | 619                                | 320,666 **  | 320,666                 |
|   | Total National Foundation on the Arts and the Humanities   |                                    | 2,891,705   | 2,891,705               |
| <u>National Science Foundation</u>                                    |  |                                    |   |                         |
| 47.041  | Engineering Grants   | 619                                | 1,084,305 **  |                         |
| 47.041  | Engineering Grants (Passed through University of Florida; UF-EIES-0506031-UIW)   | 619                                | 38,060 **   |                         |
| 47.041  | Engineering Grants (Passed through University of Illinois at Urbana-Champaign; 2005-05652-07)                                | 619                                | 138,939 **  |                         |
| 47.041  | Engineering Grants (\$443,864 provided to subrecipients)   | 620                                | 3,737,174 **  |                         |
| 47.041  | Engineering Grants (Passed through Exa Corporation; Kinetic Software)  | 620                                | 101,322 **  |                         |
| 47.041  | Engineering Grants (Passed through Georgia Institute of Technology; R8112G2)   | 620                                | 54,089 **   |                         |
| 47.041  | Engineering Grants (Passed through Integrated Sensor Technologies, Inc.; IPRT0806)   | 620                                | 5,746 **  |                         |
| 47.041  | Engineering Grants (Passed through ITN Energy; 0510416)  | 620                                | 14,217 **   |                         |
| 47.041  | Engineering Grants (Passed through University of Minnesota; R3976083102, R5286056130)  | 620                                | 41,396 **   |                         |
| 47.041  | Engineering Grants (Passed through Princeton University; 00001147)   | 620                                | 59,258 **   |                         |
| 47.041  | Engineering Grants (Passed through Rice University; R39921, R39831)  | 620                                | 4,117 **  |                         |
| 47.041  | Engineering Grants (Passed through Washington State University; 102533G0019980)  | 620                                | 17,113 **   | 5,295,736               |
| 47.049  | Mathematical and Physical Sciences (\$178,200 provided to subrecipients)   | 619                                | 2,733,266 **  |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through Illinois Institute of Technology; SA348-0206-5566)                        | 619                                | 11,514 **   |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through University of Minnesota; R5286056125)                                     | 619                                | 25,940 **   |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through National Radio Astronomy Observatory; GSSP08-0022)                        | 619                                | 9,090 **  |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through Purdue University; 4101-20182)  | 619                                | 68,770 **   |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through University of Kentucky Research Foundation; 4-65997-03-369)               | 619                                | 13,759 **   |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through University of Notre Dame)   | 619                                | 26,842 **   |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through University of Wisconsin-Madison; 647F264)                                 | 619                                | 94,952 **   |                         |
| 47.049  | Mathematical and Physical Sciences (\$495,483 provided to subrecipients)   | 620                                | 3,273,354 **  |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through California Institute of Technology; 7E1082561, 25771)                     | 620                                | 229,609 **  |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through Clemson University; 101675582062005242)                                   | 620                                | 31,353 **   |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through University of Illinois; 20050598701) (\$10,198 provided to subrecipients) | 620                                | 352,619 **  |                         |
| 47.049  | Mathematical and Physical Sciences (Passed through Johns Hopkins University; 860106855)                                      | 620                                | 455 **  |                         |
| 47.049  | Mathematical and Physical Sciences   | 621                                | 77,298 **   | 6,948,821               |
| 47.050  | Geosciences (\$505,368 provided to subrecipients)  | 619                                | 2,844,554 **  |                         |
| 47.050  | Geosciences (Passed through Consortium of Universities for the Advancement of Hydrologic Science, Inc.; CUAHSI 0326064)      | 619                                | 42,273 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                 | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|--|--|------------------------------------|---|-------------------------|
| <u>National Science Foundation (continued)</u> |  |                                    |   |                         |
| 47.050   | Geosciences (Passed through University of Arizona; Y482946)  | 619                                | 13,423 **   |                         |
| 47.050   | Geosciences (Passed through University of Hawaii; Z830062)   | 619                                | 36,183 **   |                         |
| 47.050   | Geosciences (\$40,712 provided to subrecipients)   | 620                                | 847,031 **  |                         |
| 47.050   | Geosciences (Passed through Consortium for Ocean Leadership;<br>J070014)   | 620                                | 84,996 **   |                         |
| 47.050   | Geosciences (Passed through Florida International University;<br>20260155206)  | 620                                | 9,567 **  | 3,878,027               |
| 47.070   | Computer and Information Science and Engineering   | 619                                | 736,458 **  |                         |
| 47.070   | Computer and Information Science and Engineering (Passed through<br>University of California, Santa Barbara; KK6111) | 619                                | 54,185 **   |                         |
| 47.070   | Computer and Information Science and Engineering (\$17,133 provided<br>to subrecipients)                             | 620                                | 2,862,535 **  |                         |
| 47.070   | Computer and Information Science and Engineering (Passed through<br>University of Kentucky; 304804720007451)         | 620                                | 108,174 **  |                         |
| 47.070   | Computer and Information Science and Engineering (Passed through<br>Purdue University; 50114101)                     | 620                                | 975 **  |                         |
| 47.070   | Computer and Information Science and Engineering (Passed through<br>University of Central Florida; 16406072)         | 620                                | 23,244 **   | 3,785,571               |
| 47.074   | Biological Sciences (\$678,467 provided to subrecipients)  | 619                                | 2,207,500 **  |                         |
| 47.074   | Biological Sciences (Passed through University of Kansas Center for<br>Research; NSF35020)                           | 619                                | 188,971 **  |                         |
| 47.074   | Biological Sciences (Passed through University of Michigan; F016647)   | 619                                | 11,479 **   |                         |
| 47.074   | Biological Sciences (\$1,093,949 provided to subrecipients)  | 620                                | 8,447,790 **  |                         |
| 47.074   | Biological Sciences (Passed through Boyce Thompson Institute; 0501BTI)   | 620                                | 415,053 **  |                         |
| 47.074   | Biological Sciences (Passed through University of California; K00881501,<br>SA535711291)                             | 620                                | 381,032 **  |                         |
| 47.074   | Biological Sciences (Passed through Carnegie Institute; 6209101)   | 620                                | 39,127 **   |                         |
| 47.074   | Biological Sciences (Passed through Cornell University; 517958270)   | 620                                | 168,162 **  |                         |
| 47.074   | Biological Sciences (Passed through North Carolina State University;<br>2002166403)                                  | 620                                | 28,585 **   |                         |
| 47.074   | Biological Sciences (Passed through Purdue University; 501159601)  | 620                                | 178,407 **  |                         |
| 47.074   | Biological Sciences (Passed through South Dakota State University;<br>3FC054)  | 620                                | 242,064 **  |                         |
| 47.074   | Biological Sciences (Passed through Washington University; WU06282)  | 620                                | 96,420 **   |                         |
| 47.074   | Biological Sciences (Passed through Yale University; Y0814)  | 620                                | 24,127 **   |                         |
| 47.074   | Biological Sciences  | 621                                | 6,779 **  |                         |
| 47.074   | Biological Sciences (Passed through Louisiana State University)  | 621                                | 1,551 **  | 12,437,047              |
| 47.075   | Social, Behavioral, and Economic Sciences (\$23,461 provided to<br>subrecipients)                                    | 619                                | 906,470 **  |                         |
| 47.075   | Social, Behavioral, and Economic Sciences (Passed through Southern<br>Illinois University; SUIC-05-14)               | 619                                | 727 **  |                         |
| 47.075   | Social, Behavioral, and Economic Sciences (Passed through University<br>of North Carolina; 5-37328)                  | 619                                | 656 **  |                         |
| 47.075   | Social, Behavioral, and Economic Sciences (\$60,281 provided to<br>subrecipients)                                    | 620                                | 1,242,176 **  |                         |
| 47.075   | Social, Behavioral, and Economic Sciences (Passed through Association<br>for Institutional Research; 529)            | 620                                | 1,229 **  | 2,151,258               |
| 47.076   | Education and Human Resources (\$389,067 provided to subrecipients)  | 619                                | 1,058,953 **  |                         |
| 47.076   | Education and Human Resources (Passed through Syracuse University;<br>21827-561402-01075-001 S0)                     | 619                                | 89,110 **   |                         |
| 47.076   | Education and Human Resources (Passed through Western Michigan<br>University; 25-7002520)                            | 619                                | 8,771 **  |                         |
| 47.076   | Education and Human Resources (\$137,838 provided to subrecipients)  | 620                                | 1,765,229 **  |                         |
| 47.076   | Education and Human Resources (Passed through American Education<br>Research Association; Statistical Methods)       | 620                                | 13,335 **   |                         |
| 47.076   | Education and Human Resources (Passed through Kent State University;<br>442197P060508)                               | 620                                | 47,189 **   |                         |
| 47.076   | Education and Human Resources (Passed through Kirkwood Community<br>College; Evaluate Agrowknowledge)                | 620                                | 40,000 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                 | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|--|--|------------------------------------|---|-------------------------|
| <u>National Science Foundation (continued)</u> |  |                                    |   |                         |
| 47.076   | Education and Human Resources (Passed through Michigan State University; 612669IS)                                       | 620                                | 16,049 **   |                         |
| 47.076   | Education and Human Resources (Passed through National Center for Science and Civic Engagement; Sencer Summer Institute) | 620                                | 50 **   |                         |
| 47.076   | Education and Human Resources (Passed through New Mexico State University; Q00940)                                       | 620                                | 12,756 **   |                         |
| 47.076   | Education and Human Resources (Passed through North Carolina State University; 2005150703)                               | 620                                | 1,369 **  |                         |
| 47.076   | Education and Human Resources (Passed through University of Pacific; DUE0603132/NSF)                                     | 620                                | 135,331 **  |                         |
| 47.076   | Education and Human Resources (\$2,332 provided to subrecipients)  | 621                                | 566,404   |                         |
| 47.076   | Education and Human Resources (Passed through Hazardous Materials Institute)   | 621                                | 48,908  |                         |
| 47.076   | Education and Human Resources (Passed through University of Wisconsin)   | 621                                | 141,260   |                         |
| 47.076   | Education and Human Resources (Passed through Educational Development Center, Inc.)                                      | 621                                | 15,169 **   |                         |
| 47.076   | Education and Human Resources (Passed through Eastern Iowa Community College District)                                   | 621                                | 603   | 3,960,486               |
| 47.078   | Polar Programs   | 620                                | 325,817 **  |                         |
| 47.078   | Polar Programs (Passed through University of Nebraska; ANT0342484)   | 620                                | 8,627 **  | 334,444                 |
| 47.079   | International Science and Engineering (OISE)   | 619                                | 6,990 **  |                         |
| 47.079   | International Science and Engineering (OISE) (\$14,033 provided to subrecipients)  | 620                                | 25,094 **   |                         |
| 47.079   | International Science and Engineering (OISE) (Passed through University of New Mexico; 74009387HO)                       | 620                                | 34,116 **   |                         |
| 47.079   | International Science and Engineering (OISE) (Passed through Texas Tech University; 1316D08301)                          | 620                                | 63,030 **   | 129,230                 |
| 47.080   | Office of Cyberinfrastructure  | 620                                | 51,800 **   | 51,800                  |
| 47.000   | Other Federal Assistance:  |                                    |   |                         |
|  | Unknown Title  | 620                                | 5,556 **  |                         |
|  | Unknown Title (Passed through Cornell University; Cont Large Scale Power)  | 620                                | 7,303 **  | 12,859                  |
|  | Total National Science Foundation  |                                    | 38,985,279  | 38,985,279              |
| <u>U.S. Small Business Administration</u>      |  |                                    |   |                         |
| 59.005   | Internet-Based Technical Assistance  | 620                                | 2,987   | 2,987                   |
| 59.007   | 7(j) Technical Assistance  | 621                                | 156,484   | 156,484                 |
| 59.037   | Small Business Development Centers (\$939,424 provided to subrecipients)   | 620                                | 1,207,768   | 1,207,768               |
| 59.000   | Other Federal Assistance:  |                                    |   |                         |
|  | Unknown Title  | 269                                | 242,695   |                         |
|  | Unknown Title  | 620                                | 56,618  | 299,313                 |
|  | Total U.S. Small Business Administration   |                                    | 1,666,552   | 1,666,552               |
| <u>U.S. Department of Veterans Affairs</u>     |  |                                    |   |                         |
| 64.009   | Veterans Medical Care Benefits   | 671                                | 171   | 171                     |
| 64.012   | Veterans Prescription Service  | 671                                | 322,619   | 322,619                 |
| 64.014   | Veterans State Domiciliary Care  | 671                                | 1,187,244   | 1,187,244               |
| 64.015   | Veterans State Nursing Home Care   | 671                                | 13,385,689  | 13,385,689              |
| 64.203   | State Cemetary Grants  | 671                                | 5,840,200   | 5,840,200               |
| 64.000   | Other Federal Assistance:  |                                    |   |                         |
|  | Unknown Title  | 620                                | 80,506 **   | 80,506                  |
|  | Total U.S. Department of Veterans Affairs  |                                    | 20,816,429  | 20,816,429              |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                              | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Environmental Protection Agency</u> |   |                                    |   |                         |
| 66.032                                      | State Indoor Radon Grants (\$185,669 provided to subrecipients)   | 588                                | 267,004   | 267,004                 |
| 66.034                                      | Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act                                      | 542                                | 544,216   | 544,216                 |
| 66.111                                      | Regional Environmental Priority Projects  | 620                                | 130,051 **  | 130,051                 |
| 66.202                                      | Congressionally Mandated Projects (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83293301240) (\$60,000 provided to subrecipients) | 620                                | 143,320 **  |                         |
| 66.202                                      | Congressionally Mandated Projects   | 621                                | 141,361   | 284,681                 |
| 66.419                                      | Water Pollution Control State, Interstate, and Tribal Program Support   | 542                                | 169,000   | 169,000                 |
| 66.436                                      | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act                   | 542                                | 98,707  |                         |
| 66.436                                      | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act                   | 620                                | 62,727 **   | 161,434                 |
| 66.439                                      | Targeted Watersheds Grants  | 009                                | 192,987   | 192,987                 |
| 66.454                                      | Water Quality Management Planning   | 542                                | 167,460   | 167,460                 |
| 66.458                                      | Capitalization Grants for Clean Water State Revolving Funds   | 542                                | 27,028,588  | 27,028,588              |
| 66.460                                      | Nonpoint Source Implementation Grants   | 542                                | 3,995,824   | 3,995,824               |
| 66.461                                      | Regional Wetland Program Development Grants   | 542                                | 35,431  |                         |
| 66.461                                      | Regional Wetland Program Development Grants (Passed through Earth Tech, Inc; EPA-WETP(2)--3C-00)  | 620                                | 656 **  | 36,087                  |
| 66.463                                      | Water Quality Cooperative Agreements  | 009                                | 21,745  |                         |
| 66.463                                      | Water Quality Cooperative Agreements  | 542                                | 18,977  |                         |
| 66.463                                      | Water Quality Cooperative Agreements  | 620                                | 13,951 **   | 54,673                  |
| 66.468                                      | Capitalization Grants for Drinking Water State Revolving Funds  | 542                                | 14,158,072  |                         |
| 66.468                                      | Capitalization Grants for Drinking Water State Revolving Funds (Passed through Missouri Department of Natural Resources)                                      | 619                                | 190,206   | 14,348,278              |
| 66.471                                      | State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs   | 542                                | 463,328   | 463,328                 |
| 66.474                                      | Water Protection Grants to the States   | 542                                | 38,971  | 38,971                  |
| 66.500                                      | Environmental Protection Consolidated Research  | 620                                | 31,326 **   | 31,326                  |
| 66.509                                      | Science to Achieve Results (STAR) Research Program  | 619                                | 108,382 **  | 108,382                 |
| 66.511                                      | Office of Research and Development Consolidated Research/Training/Fellowships   | 620                                | 66,534 **   | 66,534                  |
| 66.514                                      | Science to Achieve Results (STAR) Fellowship Program  | 620                                | 33,886 **   | 33,886                  |
| 66.516                                      | P3 Award: National Student Design Competition for Sustainability  | 619                                | 13,535 **   |                         |
| 66.516                                      | P3 Award: National Student Design Competition for Sustainability  | 620                                | 9,675 **  | 23,210                  |
| 66.605                                      | Performance Partnership Grants  | 009                                | 963,523   |                         |
| 66.605                                      | Performance Partnership Grants  | 542                                | 5,556,873   | 6,520,396               |
| 66.608                                      | Environmental Information Exchange Network Grant Program and Related Assistance   | 542                                | 155,785   | 155,785                 |
| 66.611                                      | Environmental Policy and Innovation Grants  | 620                                | 47,312 **   | 47,312                  |
| 66.707                                      | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals (\$18,851 provided to subrecipients)  | 588                                | 388,705   | 388,705                 |
| 66.708                                      | Pollution Prevention Grants Program   | 542                                | 111,066   | 111,066                 |
| 66.709                                      | Multi-Media Capacity Building Grants for States and Tribes  | 542                                | 43,413  | 43,413                  |
| 66.716                                      | Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies  | 620                                | 30 **   | 30                      |
| 66.717                                      | Source Reduction Assistance   | 542                                | 35,058  | 35,058                  |
| 66.802                                      | Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements   | 542                                | 296,044   | 296,044                 |
| 66.805                                      | Leaking Underground Storage Tank Trust Fund Program   | 542                                | 998,446   | 998,446                 |
| 66.808                                      | Solid Waste Management Assistance Grants  | 542                                | 16,645  | 16,645                  |
| 66.810                                      | Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program   | 009                                | 85,533  | 85,533                  |
| 66.817                                      | State and Tribal Response Program Grants  | 542                                | 519,503   | 519,503                 |
| 66.951                                      | Environmental Education Grants  | 542                                | 3,819   |                         |
| 66.951                                      | Environmental Education Grants  | 588                                | 12,656  |                         |
| 66.951                                      | Environmental Education Grants (Passed through Dickinson County Soil and Water Conservation District; Performance Monitoring)                                 | 620                                | 11,254 **   | 27,729                  |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Environmental Protection Agency (continued)</u> |   |                                    |   |                         |
| 66.000  | Other Federal Assistance:   |                                    |   |                         |
|   | Unknown Title (Passed through Health Effects Institute;<br>4765-RFA06-3/07-6)   | 619                                | 45,962 **   |                         |
|   | Unknown Title (Passed through Computer Sciences Corporation;<br>653318SSD)  | 619                                | 12,880 **   |                         |
|   | Unknown Title (Passed through E.H. Pechan & Associates;<br>PO PRT237-001)   | 619                                | 17,523 **   |                         |
|   | Unknown Title   | 620                                | 17,737 **   |                         |
|   | Unknown Title (Passed through Iowa Cattlemen's Association; Open<br>Feedlot Runoff)   | 620                                | 205,866 **  | 299,968                 |
|   | Total U.S. Environmental Protection Agency  |                                    | 57,691,553  | 57,691,553              |
| <u>U.S. Department of Energy</u>                        |   |                                    |   |                         |
| 81.041  | State Energy Program  | 542                                | 560,138   | 560,138                 |
| 81.042  | Weatherization Assistance for Low-Income Persons (\$3,652,380 provided<br>to subrecipients)   | 379                                | 4,256,588   | 4,256,588               |
| 81.049  | Office of Science Financial Assistance Program (\$279,452 provided to<br>subrecipients)   | 619                                | 1,875,831 **  |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>Advanced Technology Institute; 2005-306)  | 619                                | 48,861 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through The<br>Regents of the University of California; SA4168-32401,<br>SA4326-32397PG)               | 619                                | 67,637 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>University of California, Ernest Orlando Lawrence Berkeley National<br>Laboratory; 6714810) | 619                                | 30,214 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>Universities Research Association, Inc.; 554991, 553270)                                    | 619                                | 392,523 **  |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>University of Georgia; RD316-326/3500198)   | 619                                | 12,386 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>University of Medicine and Dentistry of New Jersey; DEFG020ER634447)                        | 619                                | 13,610 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>University of Nevada; 07-7297-00)   | 619                                | 13,294 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>University of Oregon; 234151N)  | 619                                | 72,130 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (\$74,676 provided to<br>subrecipients)  | 620                                | 2,658,338 **  |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>Kansas State University; S08141)  | 620                                | 8,186 **  |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>Michigan Technological University; MTU050516Z11) (\$52,045<br>provided to subrecipients)    | 620                                | 112,020 **  |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>University of Oregon; 234151R)  | 620                                | 35,563 **   |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>Smithsonian Astrophysical Observatory; SV171002)  | 620                                | 105,511 **  |                         |
| 81.049  | Office of Science Financial Assistance Program (Passed through<br>University of Washington; 387090)   | 620                                | 136,641 **  | 5,582,745               |
| 81.057  | University Coal Research  | 620                                | 65,996 **   | 65,996                  |
| 81.079  | Regional Biomass Energy Programs  | 619                                | 179,601 **  | 179,601                 |
| 81.086  | Conservation Research and Development (\$49,748 provided to<br>subrecipients)   | 620                                | 159,456 **  | 159,456                 |
| 81.087  | Renewable Energy Research and Development (\$743,121 provided to<br>subrecipients)  | 620                                | 1,174,082 **  |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                               | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|--|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Energy (continued)</u> |  |                                    |   |                         |
| 81.087                                       | Renewable Energy Research and Development (Passed through The Consortium For Plant Biotechnology and Research, Inc.; GO12026197, GO12026244) | 620                                | 93,638 **   |                         |
| 81.087                                       | Renewable Energy Research and Development (Passed through Michigan State University; 613276A)  | 620                                | 63,993 **   |                         |
| 81.087                                       | Renewable Energy Research and Development (Passed through North Carolina State University; 240357A)  | 620                                | 50,971 **   |                         |
| 81.087                                       | Renewable Energy Research and Development (Passed through Penn State University; 3407ISUNCMBT2006) (\$25,696 provided to subrecipients)      | 620                                | 32,196 **   |                         |
| 81.087                                       | Renewable Energy Research and Development (Passed through Purdue University; 541033803)  | 620                                | 220 **  |                         |
| 81.087                                       | Renewable Energy Research and Development  | 621                                | 375,843   |                         |
| 81.087                                       | Renewable Energy Research and Development (\$22,694 provided to subrecipients)   | 621                                | 274,716 **  | 2,065,659               |
| 81.089                                       | Fossil Energy Research and Development   | 542                                | 32,877  |                         |
| 81.089                                       | Fossil Energy Research and Development   | 620                                | 614,728 **  |                         |
| 81.089                                       | Fossil Energy Research and Development (Passed through University of Pittsburgh; 0004088)  | 620                                | 55,142 **   | 702,747                 |
| 81.108                                       | Epidemiology and Other Health Studies Financial Assistance Program   | 619                                | 583,362   | 583,362                 |
| 81.117                                       | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance                       | 542                                | 22,889  | 22,889                  |
| 81.119                                       | State Energy Program Special Projects  | 542                                | 103,544   | 103,544                 |
| 81.121                                       | Nuclear Energy Research, Development and Demonstration   | 620                                | 109,397 **  | 109,397                 |
| 81.000                                       | Other Federal Assistance:  |                                    |   |                         |
|  | Petroleum Violation Escrow Funds   | 542                                | 10,000  |                         |
|  | Unknown Title  | 619                                | 92,312 **   |                         |
|  | Unknown Title (Passed through Battelle Pacific NW Division, 14624, 43656)  | 619                                | 67,267 **   |                         |
|  | Unknown Title (Passed through United States Council for Automotive Research; 06-1582)  | 619                                | 28,523 **   |                         |
|  | Unknown Title  | 620                                | 173,290 **  |                         |
|  | Unknown Title (Passed through Advanced Technology Institute; 2005303, 2005303/SUBTASK 4.1)   | 620                                | 46,606 **   |                         |
|  | Unknown Title (Passed through Argonne National Laboratory; 5F00538)  | 620                                | 33,163 **   |                         |
|  | Unknown Title (Passed through Battelle Energy Alliance, LLC; 00040527, 00066734, 19XSZ269C)  | 620                                | 170,680 **  |                         |
|  | Unknown Title (Passed through Brookhaven National Laboratory; 132434)  | 620                                | 14,904 **   |                         |
|  | Unknown Title (Passed through Caterpillar; UBJQ72615)  | 620                                | 37,570 **   |                         |
|  | Unknown Title (Passed through University of Colorado; 0000061090)  | 620                                | 164,755 **  |                         |
|  | Unknown Title (Passed through Fermi National Accelerator Laboratory; 524463, 554122)   | 620                                | 148 **  |                         |
|  | Unknown Title (Passed through Lawrence Livermore National Laboratory; B568398)   | 620                                | 12,000 **   |                         |
|  | Unknown Title (Passed through National Renewable Energy Lab; ADC87704110)  | 620                                | 1,727 **  |                         |
|  | Unknown Title (Passed through Northern Microdesign, Inc.; 0426)  | 620                                | 196,587 **  |                         |
|  | Unknown Title (Passed through Pacific Northwest National Laboratory; 50245)  | 620                                | 10,000 **   |                         |
|  | Unknown Title (Passed through Reaction Engineering International; REI4870ISU)  | 620                                | 1,764 **  |                         |
|  | Unknown Title (Passed through REB Research & Consulting; High Flux Membranes, Low Activation Alloy)  | 620                                | 90,993 **   |                         |
|  | Unknown Title (Passed through Sandia National Laboratories; 679766)  | 620                                | 29,593 **   |                         |
|  | Unknown Title (Passed through University of Tennessee; OR1098600104)   | 620                                | 25,248 **   |                         |
|  | Unknown Title  | 621                                | 75,488  | 1,282,618               |
| Total U.S. Department of Energy              |  |                                    | 15,674,740  | 15,674,740              |



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                      | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|-------------------------------------|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Education</u> |  |                                    |   |                         |
| 84.002                              | Adult Education - Basic Grants to States (\$4,112,399 provided to subrecipients)   | 282                                | 4,638,364   | 4,638,364               |
| 84.007                              | Federal Supplemental Educational Opportunity Grants  | 619                                | 625,446 *   |                         |
| 84.007                              | Federal Supplemental Educational Opportunity Grants  | 620                                | 1,008,348 *   |                         |
| 84.007                              | Federal Supplemental Educational Opportunity Grants  | 621                                | 448,493 *   | 2,082,287               |
| 84.010                              | Title 1 Grants to Local Educational Agencies (\$68,531,316 provided to subrecipients)  | 282                                | 69,479,697  | 69,479,697              |
| 84.011                              | Migrant Education_State Grant Program (\$1,347,637 provided to subrecipients)  | 282                                | 1,418,421   | 1,418,421               |
| 84.013                              | Title 1 Program for Neglected and Delinquent Children (\$504,719 provided to subrecipients)  | 282                                | 504,719   | 504,719                 |
| 84.015                              | National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program | 619                                | 11,004 **   | 11,004                  |
| 84.017                              | International Research and Studies   | 619                                | 41,270 **   | 41,270                  |
| 84.019                              | Overseas Program - Faculty Research Abroad   | 619                                | 38,656 **   | 38,656                  |
| 84.021                              | Overseas Program - Group Projects Abroad   | 621                                | 34,939  | 34,939                  |
| 84.027                              | Special Education_Grants to States (\$108,520,235 provided to subrecipients)   | 282                                | 114,962,782   |                         |
| 84.027                              | Special Education_Grants to States (Passed through Drake University; 63807)  | 620                                | 86,386 **   | 115,049,168             |
| 84.031                              | Higher Education_Institutional Aid (Passed through California State University; 07322106A)   | 620                                | 10,026 **   | 10,026                  |
| 84.032                              | Federal Family Education Loans   | 284                                | 53,498,021 *  | 53,498,021              |
| 84.033                              | Federal Work-Study Program   | 619                                | 1,405,863 *   |                         |
| 84.033                              | Federal Work-Study Program   | 620                                | 1,527,895 *   |                         |
| 84.033                              | Federal Work-Study Program   | 621                                | 500,017 *   | 3,433,775               |
| 84.038                              | Federal Perkins Loan Program_Federal Capital Contributions   | 619                                | 3,298,243 *   |                         |
| 84.038                              | Federal Perkins Loan Program_Federal Capital Contributions   | 620                                | 3,427,656 *   |                         |
| 84.038                              | Federal Perkins Loan Program_Federal Capital Contributions   | 621                                | 2,389,102 *   | 9,115,001               |
| 84.042                              | TRIO_Student Support Services  | 619                                | 363,584   |                         |
| 84.042                              | TRIO_Student Support Services  | 620                                | 321,424   |                         |
| 84.042                              | TRIO_Student Support Services  | 621                                | 241,067   | 926,075                 |
| 84.044                              | TRIO_Talent Search   | 620                                | 305,887   |                         |
| 84.044                              | TRIO_Talent Search   | 621                                | 397,896   | 703,783                 |
| 84.047                              | TRIO_Upward Bound  | 619                                | 430,371   |                         |
| 84.047                              | TRIO_Upward Bound  | 620                                | 227,881   |                         |
| 84.047                              | TRIO_Upward Bound  | 621                                | 697,112   | 1,355,364               |
| 84.048                              | Career and Technical Education - Basic Grants to States (\$10,193,589 provided to subrecipients)   | 282                                | 11,806,963  |                         |
| 84.048                              | Career and Technical Education - Basic Grants to States (Passed through Iowa Western Community College)  | 618                                | 387   | 11,807,350              |
| 84.063                              | Federal Pell Grant Program   | 619                                | 9,239,674 *   |                         |
| 84.063                              | Federal Pell Grant Program   | 620                                | 12,099,500 *  |                         |
| 84.063                              | Federal Pell Grant Program   | 621                                | 7,035,750 *   | 28,374,924              |
| 84.066                              | TRIO_Educational Opportunity Centers   | 621                                | 428,380   | 428,380                 |
| 84.069                              | Leveraging Educational Assistance Partnership  | 284                                | 749,532   | 749,532                 |
| 84.116                              | Fund for the Improvement of Postsecondary Education  | 284                                | 244,263   |                         |
| 84.116                              | Fund for the Improvement of Postsecondary Education  | 619                                | 30,304 **   |                         |
| 84.116                              | Fund for the Improvement of Postsecondary Education (\$36,141 provided to subrecipients)   | 620                                | 218,457 **  |                         |
| 84.116                              | Fund for the Improvement of Postsecondary Education (Passed through Arizona State University; 08931)   | 620                                | 722 **  |                         |
| 84.116                              | Fund for the Improvement of Postsecondary Education (Passed through University of Arkansas; SA0509156, SA0509156/Stipends)   | 620                                | 6,325 **  |                         |
| 84.116                              | Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; UKRF46722304106)   | 620                                | 40,782 **   |                         |
| 84.116                              | Fund for the Improvement of Postsecondary Education (Passed through University of Nebraska; 2463260131003)   | 620                                | 234   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Education (continued)</u> |  |                                    |   |                         |
| 84.116  | Fund for the Improvement of Postsecondary Education (Passed through University of New York; R452094)   | 620                                | 17,838 **   |                         |
| 84.116  | Fund for the Improvement of Postsecondary Education (Passed through Virginia Polytechnic Institute and State University; CR19223322255)              | 620                                | 6,286   |                         |
| 84.116  | Fund for the Improvement of Postsecondary Education  | 621                                | 12,028  | 577,239                 |
| 84.126  | Rehabilitation Services_Vocational Rehabilitation Grants to States   | 131                                | 6,042,189   |                         |
| 84.126  | Rehabilitation Services_Vocational Rehabilitation Grants to States (\$800,097 provided to subrecipients)   | 283                                | 23,668,468  | 29,710,657              |
| 84.129  | Rehabilitation Long-Term Training  | 619                                | 173,624 **  | 173,624                 |
| 84.133  | National Institute on Disability and Rehabilitation Research (\$239,305 provided to subrecipients)   | 619                                | 394,412 **  |                         |
| 84.133  | National Institute on Disability and Rehabilitation Research (Passed through Marquette University)   | 619                                | 6,434 **  |                         |
| 84.133  | National Institute on Disability and Rehabilitation Research (Passed through Syracuse University; 21972-01426-S01, 22136-01434-S09, 22239-01426-S01) | 619                                | 185,024   | 585,870                 |
| 84.153  | Business and International Education Projects  | 619                                | 4,503 **  |                         |
| 84.153  | Business and International Education Projects  | 621                                | 43,402  | 47,905                  |
| 84.161  | Rehabilitation Services_Client Assistance Program  | 379                                | 80,273  | 80,273                  |
| 84.169  | Independent Living_State Grants  | 131                                | 71,649  |                         |
| 84.169  | Independent Living_State Grants (\$111,306 provided to subrecipients)  | 283                                | 235,774   | 307,423                 |
| 84.170  | Javits Fellowships   | 619                                | 41,309 **   | 41,309                  |
| 84.173  | Special Education_Preschool Grants (\$3,179,146 provided to subrecipients)   | 282                                | 3,760,260   | 3,760,260               |
| 84.177  | Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind  | 131                                | 387,785   | 387,785                 |
| 84.181  | Special Education-Grants for Infants and Families (\$2,730,677 provided to subrecipients)  | 282                                | 3,619,070   | 3,619,070               |
| 84.184  | Safe and Drug-Free Schools and Communities_National Programs   | 282                                | 126,830   |                         |
| 84.184  | Safe and Drug-Free Schools and Communities_National Programs (Passed through Children's Hospital of Los Angeles)                                     | 619                                | 13,422 **   |                         |
| 84.184  | Safe and Drug-Free Schools and Communities_National Programs (Passed through Washington Community School District; Q184A050127)                      | 620                                | 75,390 **   | 215,642                 |
| 84.185  | Byrd Honors Scholarships (\$366,000 provided to subrecipients)   | 282                                | 366,000   | 366,000                 |
| 84.186  | Safe and Drug-Free Schools and Communities_State Grants (\$1,652,066 provided to subrecipients)  | 282                                | 1,803,910   |                         |
| 84.186  | Safe and Drug-Free Schools and Communities_State Grants (\$457,858 provided to subrecipients)  | 588                                | 545,506   | 2,349,416               |
| 84.187  | Supported Employment Services for Individuals with Significant Disabilities  | 131                                | 22,873  |                         |
| 84.187  | Supported Employment Services for Individuals with Significant Disabilities  | 283                                | 245,937   | 268,810                 |
| 84.196  | Education for Homeless Children and Youth (\$253,191 provided to subrecipients)  | 282                                | 306,164   | 306,164                 |
| 84.200  | Graduate Assistance in Areas of National Need  | 619                                | 671,384 **  |                         |
| 84.200  | Graduate Assistance in Areas of National Need  | 620                                | 272,264   | 943,648                 |
| 84.206  | Javits Gifted and Talented Students Education Grant Program  | 282                                | 354,431   | 354,431                 |
| 84.213  | Even Start_State Educational Agencies (\$391,261 provided to subrecipients)  | 282                                | 410,462   | 410,462                 |
| 84.215  | Fund for the Improvement of Education (\$5,753,843 provided to subrecipients)  | 282                                | 6,338,529   |                         |
| 84.215  | Fund for the Improvement of Education  | 619                                | 110,912 **  |                         |
| 84.215  | Fund for the Improvement of Education (Passed through Washington Community School District)  | 619                                | 59,215  |                         |
| 84.215  | Fund for the Improvement of Education (Passed through Polk County Agricultural Extension; Local Motion)  | 620                                | 84,081  |                         |
| 84.215  | Fund for the Improvement of Education  | 621                                | 49,915  | 6,642,652               |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Education (continued)</u> |   |                                    |   |                         |
| 84.217  | TRIO_McNair Post-Baccalaureate Achievement  | 619                                | 49,770  |                         |
| 84.217  | TRIO_McNair Post-Baccalaureate Achievement  | 620                                | 233,444   |                         |
| 84.217  | TRIO_McNair Post-Baccalaureate Achievement  | 621                                | 232,348   | 515,562                 |
| 84.224  | Assistive Technology (\$139,511 provided to subrecipients)  | 619                                | 402,798   | 402,798                 |
| 84.229  | Language Resource Centers (\$203,524 provided to subrecipients)   | 620                                | 406,523   | 406,523                 |
| 84.235  | Rehabilitation Services Demonstration and Training Programs   | 131                                | 214,005   | 214,005                 |
| 84.243  | Tech-Prep Education (\$1,193,009 provided to subrecipients)   | 282                                | 1,235,339   | 1,235,339               |
| 84.265  | Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training  | 131                                | 21,615  |                         |
| 84.265  | Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training  | 283                                | 58,095  | 79,710                  |
| 84.268  | Federal Direct Student Loans  | 619                                | 158,373,804 *   |                         |
| 84.268  | Federal Direct Student Loans  | 620                                | 107,745,204 *   |                         |
| 84.268  | Federal Direct Student Loans  | 621                                | 57,749,604 *  | 323,868,612             |
| 84.282  | Charter Schools (\$65,260 provided to subrecipients)  | 282                                | 68,701  | 68,701                  |
| 84.286  | Ready to Teach (Passed through Public Broadcasting Service)   | 285                                | 19,373  | 19,373                  |
| 84.287  | Twenty-First Century Community Learning Centers (\$3,491,922 provided to subrecipients)   | 282                                | 4,051,374   | 4,051,374               |
| 84.293  | Foreign Language Assistance (Passed through East Brunswick Schools; PY601847, PY702266)   | 620                                | 4,732 **  | 4,732                   |
| 84.295  | Ready-to-Learn Television (Passed through Corporation for Public Broadcasting)  | 285                                | 2,715   | 2,715                   |
| 84.298  | State Grants for Innovative Programs (\$672,227 provided to subrecipients)  | 282                                | 813,171   | 813,171                 |
| 84.304  | Civic Education: We the People Program  | 619                                | 25,945 **   | 25,945                  |
| 84.305  | Education Research, Development and Dissemination (\$300,953 provided to subrecipients)   | 619                                | 884,568 **  | 884,568                 |
| 84.310  | Parental Information and Resource Centers (Passed through School Administrators of Iowa; Parental Information)  | 620                                | 29,689 **   | 29,689                  |
| 84.318  | Education Technology State Grants   | 282                                | 1,639,441   |                         |
| 84.318  | Education Technology State Grants (Passed through Heartland Area Education Agency; E2T2, E2T2 Consortium Evaluation)  | 620                                | 107,250   | 1,746,691               |
| 84.323  | Special Education - State Personnel Development (\$113,446 provided to subrecipients)   | 282                                | 781,534   | 781,534                 |
| 84.324  | Research in Special Education   | 620                                | 162,560 **  |                         |
| 84.324  | Research in Special Education (Passed through University of Minnesota; Q3036028101)   | 620                                | 88,009 **   |                         |
| 84.324  | Research in Special Education (\$44,932 provided to subrecipients)  | 621                                | 137,075 **  |                         |
| 84.324  | Research in Special Education   | 621                                | 18,707  | 406,351                 |
| 84.325  | Special Education - Personnel Development to Improve Services and Results for Children with Disabilities  | 619                                | 169,947 **  |                         |
| 84.325  | Special Education - Personnel Development to Improve Services and Results for Children with Disabilities  | 620                                | 131,210   |                         |
| 84.325  | Special Education - Personnel Development to Improve Services and Results for Children with Disabilities  | 621                                | 298,601   | 599,758                 |
| 84.326  | Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (\$69,634 provided to subrecipients)                                | 282                                | 273,684   | 273,684                 |
| 84.330  | Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (\$22,356 provided to subrecipients)  | 282                                | 170,070   |                         |
| 84.330  | Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (Passed through Des Moines Independent Community School District; AP Incentive Grant) | 620                                | 26,233  | 196,303                 |
| 84.331  | Grants to State for Incarcerated Youth Offenders  | 252                                | 168,367   | 168,367                 |
| 84.332  | Comprehensive School Reform Demonstration (\$231,037 provided to subrecipients)   | 282                                | 231,037   | 231,037                 |
| 84.335  | Child Care Access Means Parents in School   | 620                                | 121,231   |                         |
| 84.335  | Child Care Access Means Parents in School   | 621                                | 66,831  | 188,062                 |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                      | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Education (continued)</u>     |   |                                    |   |                         |
| 84.336  | Teacher Quality Enhancement Grants  | 282                                | 2,200,880   | 2,200,880               |
| 84.343  | Assistive Technology_State Grants for Protection and Advocacy<br>(\$6,377 provided to subrecipients)                                    | 619                                | 81,997  | 81,997                  |
| 84.357  | Reading First State Grants (\$7,411,377 provided to subrecipients)  | 282                                | 8,678,984   | 8,678,984               |
| 84.359  | Early Reading First (Passed through Des Moines Independent<br>Community School District; Evaluation of the Early Reading First Program) | 620                                | 23,757 **   | 23,757                  |
| 84.365  | English Language Acquisition Grants (\$2,449,311 provided to<br>subrecipients)  | 282                                | 2,634,819   | 2,634,819               |
| 84.366  | Mathematics and Science Partnerships (\$868,647 provided to<br>subrecipients)   | 282                                | 923,622   |                         |
| 84.366  | Mathematics and Science Partnerships (Passed through University of<br>Texas at Tyler)   | 621                                | 8,535   | 932,157                 |
| 84.367  | Improving Teacher Quality State Grants (\$18,105,259 provided to<br>subrecipients)  | 282                                | 19,015,568  |                         |
| 84.367  | Improving Teacher Quality State Grants  | 615                                | 501,823   | 19,517,391              |
| 84.369  | Grants for State Assessments and Related Activities (\$3,300,276<br>provided to subrecipients)  | 282                                | 6,212,858   | 6,212,858               |
| 84.373  | Special Education_Technical Assistance on State Data Collection   | 282                                | 66,293  | 66,293                  |
| 84.375  | Academic Competitiveness Grants   | 619                                | 667,415 *   |                         |
| 84.375  | Academic Competitiveness Grants   | 620                                | 857,626 *   |                         |
| 84.375  | Academic Competitiveness Grants   | 621                                | 456,231 *   | 1,981,272               |
| 84.376  | National Science and Mathematics Access to Retain Talent (SMART)<br>Grants  | 619                                | 423,172 *   |                         |
| 84.376  | National Science and Mathematics Access to Retain Talent (SMART)<br>Grants  | 620                                | 709,187 *   |                         |
| 84.376  | National Science and Mathematics Access to Retain Talent (SMART)<br>Grants  | 621                                | 306,734 *   | 1,439,093               |
| 84.377  | School Improvement Grants (\$551,327 provided to subrecipients)   | 282                                | 632,714   | 632,714                 |
| 84.902  | National Assessment of Educational Progress   | 619                                | 1,401 **  | 1,401                   |
| 84.928  | National Writing Project (Passed through National Writing Project<br>Corporation)   | 621                                | 82,925  | 82,925                  |
| 84.000  | Other Federal Assistance:   |                                    |   |                         |
|   | American Printing House for the Blind Federal Quota Grant   | 617                                | 19,837  |                         |
|   | Unknown Title   | 619                                | 243,697 **  |                         |
|   | Unknown Title (Passed through Mississippi State University;<br>19210036088601, 19210036088602)  | 620                                | 12,869 **   | 276,403                 |
|   | Total U.S. Department of Education  |                                    | 736,826,944   | 736,826,944             |
| <u>National Archives and Records Administration</u> |   |                                    |   |                         |
| 89.003  | National Historical Publications and Records Grants   | 259                                | 1,461   | 1,461                   |
|   | Total National Archives and Records Administration  |                                    | 1,461   | 1,461                   |
| <u>U.S. Elections Assistance Commission</u>         |   |                                    |   |                         |
| 90.401  | Help America Vote Act Requirements Payments   | 635                                | 1,078,676   | 1,078,676               |
|   | Total U.S. Elections Assistance Commission  |                                    | 1,078,676   | 1,078,676               |
| <u>U.S. Institute of Peace</u>                      |   |                                    |   |                         |
| 91.002  | Solicited Grant Program   | 620                                | 3,663   | 3,663                   |
|   | Total U.S. Institute of Peace   |                                    | 3,663   | 3,663                   |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number                                      | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services</u> |   |                                    |   |                         |
| 93.006  | State and Territorial and Technical Assistance Capacity Development<br>Minority HIV/AIDS Demonstration Program (\$68,340 provided to<br>subrecipients)                                      | 620                                | 101,513 **  | 101,513                 |
| 93.009  | Compassion Capital Fund (Passed through Iowa Family Policy Center;<br>90EJ005301)   | 619                                | 4,366   | 4,366                   |
| 93.010  | Community-Based Abstinence Education (CBAE) (Passed through Sexual<br>Health Education, Inc.; 90AE0234)   | 619                                | 16,022  | 16,022                  |
| 93.041  | Special Programs for the Aging Title VII, Chapter 3 Programs for<br>Prevention of Elder Abuse, Neglect, and Exploitation  | 297                                | 55,497  | 55,497                  |
| 93.042  | Special Programs for the Aging Title VII, Chapter 2 Long Term Care<br>Ombudsman Services for Older Individuals  | 297                                | 191,604   | 191,604                 |
| 93.043  | Special Programs for the Aging Title III, Part D Disease Prevention and<br>Health Promotion Services (\$195,943 provided to subrecipients)  | 297                                | 206,504   | 206,504                 |
| 93.044  | Special Programs for the Aging Title III, Part B Grants for Supportive<br>Services and Senior Centers (\$3,977,030 provided to subrecipients)   | 297                                | 4,276,409   |                         |
| 93.044  | Special Programs for the Aging Title III, Part B Grants for Supportive<br>Services and Senior Centers (Passed through Polk County Board of<br>Supervisors; Wellness Activities for Seniors) | 620                                | 11,953  | 4,288,362               |
| 93.045  | Special Programs for the Aging Title III, Part C Nutrition Services<br>(\$6,639,501 provided to subrecipients)  | 297                                | 6,962,624   | 6,962,624               |
| 93.048  | Special Programs for the Aging Title IV and Title II Discretionary<br>Projects (\$198,240 provided to subrecipients)  | 297                                | 584,463   | 584,463                 |
| 93.051  | Alzheimer's Disease Demonstration Grants to States (\$265,477<br>provided to subrecipients)   | 297                                | 316,145   | 316,145                 |
| 93.052  | National Family Caregiver Support, Title III, Part E (\$1,682,037 provided<br>to subrecipients)   | 297                                | 1,763,697   | 1,763,697               |
| 93.053  | Nutrition Services Incentive Program (\$1,952,037 provided to<br>subrecipients)   | 297                                | 1,952,037   | 1,952,037               |
| 93.061  | Innovations in Applied Public Health Research   | 619                                | 103,161 **  | 103,161                 |
| 93.063  | Centers for Genomics and Public Health  | 619                                | 28,940 **   | 28,940                  |
| 93.087  | Enhance the Safety of Children Affected by Parental Methamphetamine<br>or Other Substance Abuse   | 444                                | 164,029   | 164,029                 |
| 93.103  | Food and Drug Administration Research   | 427                                | 7,312   |                         |
| 93.103  | Food and Drug Administration Research   | 619                                | 223,768 **  | 231,080                 |
| 93.104  | Comprehensive Community Mental Health Services for Children with<br>Serious Emotional Disturbances (SED)  | 401                                | 1,141,867   | 1,141,867               |
| 93.107  | Model State-Supported Area Health Education Centers   | 619                                | 45,196 **   | 45,196                  |
| 93.110  | Maternal and Child Health Federal Consolidated Programs (\$172,123<br>provided to subrecipients)  | 588                                | 627,128   |                         |
| 93.110  | Maternal and Child Health Federal Consolidated Programs   | 619                                | 863,628 **  |                         |
| 93.110  | Maternal and Child Health Federal Consolidated Programs (Passed<br>through Children's Mercy Hospitals and Clinics; 05-0005)   | 619                                | 87,629  |                         |
| 93.110  | Maternal and Child Health Federal Consolidated Programs (Passed<br>through University of Oklahoma Health Sciences Center;<br>RS20061591-05, RV20071104-03)                                  | 619                                | 52,899 **   | 1,631,284               |
| 93.113  | Environmental Health (\$454,877 provided to subrecipients)  | 619                                | 2,820,850 **  |                         |
| 93.113  | Environmental Health (Passed through Texas A&M University; S080015)   | 619                                | 59,673 **   |                         |
| 93.113  | Environmental Health (Passed through University of Kentucky Research<br>Foundation; 6049019400-07-593)  | 619                                | 29,540 **   |                         |
| 93.113  | Environmental Health (\$115,416 provided to subrecipients)  | 620                                | 283,117 **  | 3,193,180               |
| 93.115  | Biometry and Risk Estimation Health Risks from Environmental<br>Exposures   | 619                                | 3,184 **  | 3,184                   |
| 93.116  | Project Grants and Cooperative Agreements for Tuberculosis Control<br>Programs (\$231,160 provided to subrecipients)  | 588                                | 467,116   | 467,116                 |
| 93.121  | Oral Diseases and Disorders Research (\$2,696,350 provided to<br>subrecipients)   | 619                                | 9,704,491 **  |                         |
| 93.121  | Oral Diseases and Disorders Research (Passed through Johns Hopkins<br>University; 2000266511)   | 619                                | 91,796 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |  |                                    |   |                         |
| 93.121  | Oral Diseases and Disorders Research (Passed through Nanomech, LLC; 5 R43 DE 15730-02)   | 619                                | 13,494 **   |                         |
| 93.121  | Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0001547)  | 619                                | 137,337 **  |                         |
| 93.121  | Oral Diseases and Disorders Research (Passed through University of Washington; 296940)   | 619                                | 18,176 **   |                         |
| 93.121  | Oral Diseases and Disorders Research (Passed through University of West Virginia; 06-165-UI)   | 619                                | 6,614 **  | 9,971,908               |
| 93.124  | Nurse Anesthetist Traineeships   | 619                                | 3,352 **  | 3,352                   |
| 93.127  | Emergency Medical Services for Children  | 588                                | 91,287  | 91,287                  |
| 93.130  | Cooperative Agreement to State/Territories for the Coordination and Development of Primary Care Offices  | 588                                | 175,165   | 175,165                 |
| 93.135  | Centers for Research and Demonstration for Health Promotion and Disease Prevention   | 619                                | 469,810 **  | 469,810                 |
| 93.136  | Injury Prevention and Control Research and State and Community Based Programs (\$334,052 provided to subrecipients)                                    | 588                                | 393,991   |                         |
| 93.136  | Injury Prevention and Control Research and State and Community Based Programs (\$170,597 provided to subrecipients)                                    | 619                                | 1,340,951 **  |                         |
| 93.136  | Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Abuse)                     | 619                                | 18,136 **   |                         |
| 93.136  | Injury Prevention and Control Research and State and Community Based Programs  | 620                                | 62,282 **   |                         |
| 93.136  | Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR2743179037587, RR2742999037587) | 620                                | 78,065 **   | 1,893,425               |
| 93.143  | NIEHS Superfund Hazardous Substances_Basic Research and Education  | 619                                | 2,884,006 **  | 2,884,006               |
| 93.145  | AIDS Education and Training Centers (Passed through University of Illinois at Chicago; E6801)  | 619                                | 126,704 **  | 126,704                 |
| 93.150  | Projects for Assistance in Transition from Homelessness (PATH) (\$232,822 provided to subrecipients)   | 401                                | 245,463   | 245,463                 |
| 93.156  | Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals   | 619                                | 3,549 **  | 3,549                   |
| 93.165  | Grants to States for Loan Repayment Program (\$150,000 provided to subrecipients)  | 588                                | 150,000   | 150,000                 |
| 93.172  | Human Genome Research (\$315,592 provided to subrecipients)  | 619                                | 864,672 **  |                         |
| 93.172  | Human Genome Research (Passed through University of Rochester; 414039-G)   | 619                                | 4,335 **  |                         |
| 93.172  | Human Genome Research (Passed through Washington University; WU07230, WU08155)   | 620                                | 110,117 **  | 979,124                 |
| 93.173  | Research Related to Deafness and Communication Disorders (\$308,893 provided to subrecipients)   | 619                                | 9,041,186 **  |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through Denver Center for the Performing Arts; 65-0794-1-5)                           | 619                                | 270,528 **  |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through Duke University; 06-SC-NIH-1002)  | 619                                | 62,434 **   |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through Massachusetts Eye and Ear Infirmary; 5 U01 DC006296-04)                       | 619                                | 37,995 **   |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through MH Acoustic LLC; 2R44DC007246-02)   | 619                                | 44,089 **   |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through Purdue University; 4102-22324, 511-1543-01)                                   | 619                                | 127,036 **  |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through San Diego State University; 1042818)  | 619                                | 206,016 **  |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through Temple University; 36-0915-197)   | 619                                | 147,620 **  |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2006-1706)                                  | 619                                | 62,543 **   |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through University of Illinois; 2003-03433-02)  | 619                                | 110,638 **  |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |  |                                    |   |                         |
| 93.173  | Research Related to Deafness and Communication Disorders (Passed through Johns Hopkins University; 840753681)  | 620                                | 35,908 **   | 10,145,993              |
| 93.184  | Disabilities Prevention (\$166,888 provided to subrecipients)  | 588                                | 343,322   | 343,322                 |
| 93.197  | Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$249,057 provided to subrecipients) | 588                                | 720,615   | 720,615                 |
| 93.204  | Surveillance of Hazardous Substance Emergency Events   | 588                                | 110,561   | 110,561                 |
| 93.212  | Chiropractic Demonstration Project Grants (Passed through Palmer Chiropractic University; 5 R18HP01423-03, 5 R18HP07638-01-00)   | 619                                | 16,407 **   | 16,407                  |
| 93.213  | Research and Training in Complementary and Alternative Medicine  | 619                                | 21,017 **   |                         |
| 93.213  | Research and Training in Complementary and Alternative Medicine (Passed through Palmer Chiropractic University; AT004137-01, 1R25AT003580-01, K30 AT00977)                               | 619                                | 40,748 **   |                         |
| 93.213  | Research and Training in Complementary and Alternative Medicine (\$369,719 provided to subrecipients)  | 620                                | 1,424,509 **  | 1,486,274               |
| 93.217  | Family Planning_Services (\$948,900 provided to subrecipients)   | 588                                | 1,121,140   |                         |
| 93.217  | Family Planning_Services (Passed through Family Planning Council of Iowa; 464-FY2008)  | 619                                | 2,000 **  | 1,123,140               |
| 93.226  | Research on Healthcare Costs, Quality and Outcomes (\$41,837 provided to subrecipients)  | 619                                | 1,396,544 **  |                         |
| 93.226  | Research on Healthcare Costs, Quality and Outcomes (Passed through Hancock County Memorial Hospital; HS016156-01)  | 619                                | 98,354 **   |                         |
| 93.226  | Research on Healthcare Costs, Quality and Outcomes (Passed through Trinity Health; 1UC1HS015196) (\$67,619 provided to subrecipients)  | 619                                | 62,762 **   |                         |
| 93.226  | Research on Healthcare Costs, Quality and Outcomes (Passed through University of Alabama at Birmingham; 003)   | 619                                | 9,654 **  |                         |
| 93.226  | Research on Healthcare Costs, Quality and Outcomes (Passed through University of Pittsburgh; 106524-2)   | 619                                | 7,832 **  | 1,575,146               |
| 93.230  | Consolidated Knowledge Development and Application (KD&A) Program (\$3,685 provided to subrecipients)  | 588                                | 13,788  |                         |
| 93.230  | Consolidated Knowledge Development and Application (KD&A) Program (\$71,165 provided to subrecipients)   | 619                                | 486,717 **  | 500,505                 |
| 93.234  | Traumatic Brain Injury State Demonstration Grant Program (\$59,724 provided to subrecipients)  | 588                                | 78,216  | 78,216                  |
| 93.235  | Abstinence Education Program (\$252,795 provided to subrecipients)   | 588                                | 362,190   | 362,190                 |
| 93.236  | Grants for Dental Public Health Residency Training   | 619                                | 190,315 **  | 190,315                 |
| 93.240  | State Capacity Building (\$4,338 provided to subrecipients)  | 588                                | 281,107   | 281,107                 |
| 93.241  | State Rural Hospital Flexibility Program (\$373,245 provided to subrecipients)   | 588                                | 635,778   | 635,778                 |
| 93.242  | Mental Health Research Grants  | 401                                | 20,578  |                         |
| 93.242  | Mental Health Research Grants (\$46,258 provided to subrecipients)   | 619                                | 5,149,722 **  |                         |
| 93.242  | Mental Health Research Grants (Passed through California Institute of Technology; 23A-1083640)   | 619                                | 92,455 **   |                         |
| 93.242  | Mental Health Research Grants (Passed through University of California, Los Angeles; 2000 P JC389)   | 619                                | 28,774 **   |                         |
| 93.242  | Mental Health Research Grants (Passed through University of Cincinnati; 001121, 001127, 001145, 1005438)   | 619                                | 76,202 **   |                         |
| 93.242  | Mental Health Research Grants (Passed through University of North Carolina; 5-34379)   | 619                                | 16,197 **   |                         |
| 93.242  | Mental Health Research Grants (Passed through University of Wisconsin-Madison; X330525)  | 619                                | 30,514 **   |                         |
| 93.242  | Mental Health Research Grants (\$520,697 provided to subrecipients)  | 620                                | 1,347,089 **  |                         |
| 93.242  | Mental Health Research Grants (Passed through Children's Hospital Medical Center; 102316ISU)   | 620                                | 12,365 **   |                         |
| 93.242  | Mental Health Research Grants (Passed through University of Georgia; RR2743333841438, RR274216/6330317)  | 620                                | 104,449 **  | 6,878,345               |
| 93.243  | Substance Abuse and Mental Health Services_Projects of Regional and National Significance  | 401                                | 62,752  |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <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 (\$146,889 provided to subrecipients)                                  | 588                                | 394,249   |                         |
| 93.243  | Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Montclair State University; 0602-02)                   | 619                                | 1,122 **  |                         |
| 93.243  | Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Area Substance Abuse Council)                          | 619                                | 84,235 **   |                         |
| 93.243  | Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through National Jewish Medical and Research Center; 22083702) | 619                                | 7,484 **  | 549,842                 |
| 93.247  | Advanced Education Nursing Grant Program (Passed through Illinois State University; 05B13801)  | 619                                | 31,462 **   | 31,462                  |
| 93.249  | Public Health Training Centers Grant Program   | 619                                | 478,217 **  | 478,217                 |
| 93.259  | Rural Access to Emergency Devices Grant  | 588                                | 34,194  | 34,194                  |
| 93.262  | Occupational Safety and Health Program (\$118,241 provided to subrecipients)   | 588                                | 281,239   |                         |
| 93.262  | Occupational Safety and Health Program (\$121,778 provided to subrecipients)   | 619                                | 3,828,185 **  |                         |
| 93.262  | Occupational Safety and Health Program (Passed through Colorado State University; G-4607-8)  | 619                                | 9,027 **  |                         |
| 93.262  | Occupational Safety and Health Program (Passed through Marshfield Clinic Research Foundation; 5 U50-OH008107-04)   | 619                                | 14,892 **   |                         |
| 93.262  | Occupational Safety and Health Program (Passed through University of North Carolina at Chapel Hill; 5-39120)   | 619                                | 36,017 **   |                         |
| 93.262  | Occupational Safety and Health Program (\$42,951 provided to subrecipients)  | 620                                | 435,982 **  |                         |
| 93.262  | Occupational Safety and Health Program (Passed through University of Kentucky; 304810403408171)  | 620                                | 418 **  | 4,605,760               |
| 93.264  | Nurse Faculty Loan Program (NFLP)  | 619                                | 60,000  | 60,000                  |
| 93.268  | Immunization Grants (\$21,287,796 provided to subrecipients)   | 588                                | 22,992,008  | 22,992,008              |
| 93.271  | Alcohol Research Career Development Awards for Scientists and Clinicians   | 619                                | 3,441 **  | 3,441                   |
| 93.273  | Alcohol Research Programs (\$3,998 provided to subrecipients)  | 619                                | 1,961,917 **  |                         |
| 93.273  | Alcohol Research Programs (Passed through University of Georgia; RR274-325/3840018)  | 619                                | 25,529  |                         |
| 93.273  | Alcohol Research Programs (Passed through State University of New York; 44241/1009189)   | 619                                | 499,673 **  |                         |
| 93.273  | Alcohol Research Programs (\$162,454 provided to subrecipients)  | 620                                | 752,700 **  |                         |
| 93.273  | Alcohol Research Programs (Passed through University of Georgia; RR2742729820167)  | 620                                | 162,360 **  |                         |
| 93.273  | Alcohol Research Programs  | 621                                | 73,104 **   | 3,475,283               |
| 93.275  | Substance Abuse and Mental Health Services-Access to Recovery (\$113,957 provided to subrecipients)  | 588                                | 327,375   | 327,375                 |
| 93.276  | Drug-Free Communities Support Program Grants (\$78,536 provided to subrecipients)  | 620                                | 85,953  |                         |
| 93.276  | Drug-Free Communities Support Program Grants (Passed through Boone County Agricultural Extension; 200450461land)   | 620                                | 3,515   | 89,468                  |
| 93.279  | Drug Abuse and Addiction Research Programs (\$216,516 provided to subrecipients)   | 619                                | 3,788,523 **  |                         |
| 93.279  | Drug Abuse and Addiction Research Programs (Passed through University of Cincinnati; 1004754)  | 619                                | 16,478 **   |                         |
| 93.279  | Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR274-301/3505868)   | 619                                | 55,122 **   |                         |
| 93.279  | Drug Abuse and Addiction Research Programs (\$1,945,467 provided to subrecipients)   | 620                                | 5,249,085 **  |                         |
| 93.279  | Drug Abuse and Addiction Research Programs (Passed through Duke University; 3037033)   | 620                                | 4,478 **  | 9,113,686               |
| 93.281  | Mental Health Research Career/Scientist Development Awards   | 619                                | 365,890 **  | 365,890                 |
| 93.282  | Mental Health National Research Service Awards for Research Training   | 619                                | 206,142 **  | 206,142                 |



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |   |                                    |   |                         |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$10,593,610 provided to subrecipients)   | 588                                | 17,591,254  |                         |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$117,571 provided to subrecipients)  | 619                                | 3,134,461   | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Association for Prevention Teaching and Research; TS-1329)       | 619                                | 7,801   | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Association of Public Health Laboratories)                       | 619                                | 91,704  | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Association of Schools of Public Health; S3111-23/24)            | 619                                | 12,814  | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Children's Mercy Hospitals and Clinics; 06-0014)                 | 619                                | 101,968   | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Health Research, Inc.; 2433-04, 3084-02)                         | 619                                | 301,666   | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Infectious Diseases Society of America; U50CCU112346)            | 619                                | 324,000   | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Johns Hopkins University; 0254-5521-4609)                        | 619                                | 19,668  | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through National Foundation for Facial Reconstruction; R04/CCR224375-02) | 619                                | 132,649   | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$46,022 provided to subrecipients)   | 620                                | 287,995   | **                      |
| 93.283  | Centers for Disease Control and Prevention_Investigations and Technical Assistance  | 621                                | 42,977  | 22,048,957              |
| 93.286  | Discovery and Applied Research for Technological Innovations to Improve Human Health (\$493,678 provided to subrecipients)  | 619                                | 2,536,722   | **                      |
| 93.286  | Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Marval Therapeutics, Inc.; 2-R44-EB04700-02)                   | 619                                | 33,534  | **                      |
| 93.286  | Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Arizona; Y450725)                                | 619                                | 99,237  | **                      |
| 93.286  | Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of North Carolina at Chapel Hill; 5-50171)          | 619                                | 92,640  | **                      |
| 93.286  | Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Virginia Polytechnic Institute; CR-19235-431498)               | 619                                | 210,190   | **                      |
| 93.286  | Discovery and Applied Research for Technological Innovations to Improve Human Health  | 620                                | 308,829   | **                      |
| 93.301  | Small Rural Hospital Improvement Grant Program  | 588                                | 574,610   | 574,610                 |
| 93.307  | Minority Health and Health Disparities Research   | 619                                | 196,278   | **                      |
| 93.307  | Minority Health and Health Disparities Research (Passed through Aberdeen Area Tribal Chairmen's Health Board; 1R24MD001658-01)                                      | 619                                | 54,330  | **                      |
| 93.307  | Minority Health and Health Disparities Research   | 621                                | 50,198  | 300,806                 |
| 93.342  | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students   | 619                                | 568,853   | *                       |
| 93.342  | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students   | 620                                | 1,125,000   | *                       |
| 93.358  | Advanced Education Nursing Traineeships   | 619                                | 57,912  | **                      |
| 93.359  | Nurse Education, Practice and Retention Grants  | 619                                | 6,370   | **                      |
| 93.361  | Nursing Research (\$38,820 provided to subrecipients)   | 619                                | 2,024,101   | **                      |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |  |                                    |   |                         |
| 93.361  | Nursing Research (Passed through Swedish Hospital; 0525-3A)  | 619                                | 21,455 **   |                         |
| 93.361  | Nursing Research (Passed through University of Wisconsin; X218820)   | 620                                | 42,336 **   | 2,087,892               |
| 93.364  | Nursing Student Loans  | 619                                | 328,262 *   | 328,262                 |
| 93.389  | National Center for Research Resources   | 619                                | 7,122,839 **  |                         |
| 93.389  | National Center for Research Resources (Passed through The Regents of the University of California; 2006-1726)             | 619                                | 227,908 **  |                         |
| 93.389  | National Center for Research Resources (Passed through University of Texas Medical Branch; 07-069)                         | 619                                | 14,803 **   |                         |
| 93.389  | National Center for Research Resources   | 620                                | 118,413 **  |                         |
| 93.389  | National Center for Research Resources (Passed through Virginia Polytechnic Institute and State University; CR19223431399) | 620                                | 13,019 **   | 7,496,982               |
| 93.390  | Academic Research Enhancement Award (\$4,901 provided to subrecipients)  | 620                                | 392,946 **  | 392,946                 |
| 93.393  | Cancer Cause and Prevention Research (\$257,213 provided to subrecipients)   | 619                                | 2,437,797 **  |                         |
| 93.393  | Cancer Cause and Prevention Research (Passed through Emory University; 5-40635-G3)   | 619                                | 15,666 **   |                         |
| 93.393  | Cancer Cause and Prevention Research (Passed through Harvard Medical School; 150014-0003)                                  | 619                                | 40,978 **   |                         |
| 93.393  | Cancer Cause and Prevention Research (Passed through Mayo Clinic; 5 R01 CA107333-02)                                       | 619                                | 112,746 **  |                         |
| 93.393  | Cancer Cause and Prevention Research (Passed through University of Pittsburgh; 0003345)                                    | 619                                | 66,234 **   |                         |
| 93.393  | Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 23163/98013682)       | 619                                | 18,802 **   |                         |
| 93.393  | Cancer Cause and Prevention Research   | 620                                | 19,110 **   |                         |
| 93.393  | Cancer Cause and Prevention Research (Passed through Washington State University; 107290G002339)                           | 620                                | 299 **  | 2,711,632               |
| 93.394  | Cancer Detection and Diagnosis Research (\$27,640 provided to subrecipients)   | 619                                | 410,986 **  |                         |
| 93.394  | Cancer Detection and Diagnosis Research (Passed through American College of Radiology; CA80098, 6660)                      | 619                                | 38,545 **   |                         |
| 93.394  | Cancer Detection and Diagnosis Research (Passed through University of Oklahoma; 2004-23)                                   | 619                                | 50,529 **   |                         |
| 93.394  | Cancer Detection and Diagnosis Research (Passed through Virginia Polytechnic Institute; CR-19235-431528)                   | 619                                | 17,639 **   |                         |
| 93.394  | Cancer Detection and Diagnosis Research (Passed through University of California; 10225622)                                | 620                                | 68,051 **   | 585,750                 |
| 93.395  | Cancer Treatment Research  | 619                                | 1,350,012 **  |                         |
| 93.395  | Cancer Treatment Research (Passed through Cancer & Leukemia Group B)   | 619                                | 19,861 **   |                         |
| 93.395  | Cancer Treatment Research (Passed through Gynecologic Oncology Group; GOG-27469-35) (\$101,773 provided to subrecipients)  | 619                                | 214,114 **  |                         |
| 93.395  | Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 16157, 16635)                              | 619                                | 80,426 **   |                         |
| 93.395  | Cancer Treatment Research (Passed through Radiation Therapy Oncology Group; 1172298-RTOG)                                  | 619                                | 2,519 **  |                         |
| 93.395  | Cancer Treatment Research (Passed through Terpenoid Therapeutics, Inc.; 1R41CA126020-01, 1R41CA130495-01)                  | 619                                | 74,349 **   |                         |
| 93.395  | Cancer Treatment Research (Passed through University of Chicago; U10CA31946)   | 619                                | 34,595 **   |                         |
| 93.395  | Cancer Treatment Research (Passed through University of Florida; UF-EIES-0634006-UIW)                                      | 619                                | 22,929 **   |                         |
| 93.395  | Cancer Treatment Research (Passed through University of Texas Health Science Center at San Antonio; 123728/122817)         | 619                                | 34,112 **   |                         |
| 93.395  | Cancer Treatment Research (Passed through Virginia Commonwealth University; PT200377-SC100662)                             | 619                                | 82,211 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |  |                                    |   |                         |
| 93.395  | Cancer Treatment Research  | 620                                | 72,965 **   | 1,988,093               |
| 93.396  | Cancer Biology Research  | 619                                | 1,338,270 **  |                         |
| 93.396  | Cancer Biology Research (Passed through University of Southern California; H28307)                                       | 619                                | 148,432 **  |                         |
| 93.396  | Cancer Biology Research  | 620                                | 3,500 **  | 1,490,202               |
| 93.397  | Cancer Centers Support Grants (\$1,788,181 provided to subrecipients)  | 619                                | 5,871,166 **  |                         |
| 93.397  | Cancer Centers Support Grants (Passed through Fred Hutchinson Cancer Research Center; 0000646781)                        | 619                                | 12,852 **   | 5,884,018               |
| 93.398  | Cancer Research Manpower   | 619                                | 1,074,067 **  |                         |
| 93.398  | Cancer Research Manpower (Passed through Boston University; MC-425532-DJW)   | 619                                | 833 **  |                         |
| 93.398  | Cancer Research Manpower   | 620                                | 23,170 **   | 1,098,070               |
| 93.399  | Cancer Control   | 619                                | 828,800 **  |                         |
| 93.399  | Cancer Control (Passed through Dartmouth College; 5-30196.5725, 530244.573)  | 619                                | 359,262 **  |                         |
| 93.399  | Cancer Control (Passed through Mayo Clinic; 5 R01 CA906704-05)   | 619                                | 45 **   |                         |
| 93.399  | Cancer Control (Passed through University of Texas Health Science Center at San Antonio; CA37429)                        | 619                                | 62,952 **   |                         |
| 93.399  | Cancer Control (Passed through University of Texas, MD Anderson Cancer Center; 09010314)                                 | 619                                | 3,442 **  |                         |
| 93.399  | Cancer Control (Passed through Fox Chase Cancer Center; 15012-03)  | 619                                | 152,515 **  | 1,407,016               |
| 93.448  | Food Safety and Security Monitoring Project  | 619                                | 285,160   | 285,160                 |
| 93.556  | Promoting Safe and Stable Families   | 401                                | 2,126,360   |                         |
| 93.556  | Promoting Safe and Stable Families   | 619                                | 267,629 **  |                         |
| 93.556  | Promoting Safe and Stable Families (Passed through Montana Department of Public Health and Human Services; 20063TRN0001) | 619                                | 7,261   | 2,401,250               |
| 93.558  | Temporary Assistance for Needy Families (\$14,118,286 provided to subrecipients)   | 401                                | 91,314,411  |                         |
| 93.558  | Temporary Assistance for Needy Families (Passed through Henry County Empowerment Board; Project Research)                | 620                                | 55,762  | 91,370,173              |
| 93.563  | Child Support Enforcement  | 401                                | 45,056,286  | 45,056,286              |
| 93.566  | Refugee and Entrant Assistance_State Administered Programs   | 401                                | 1,778,577   | 1,778,577               |
| 93.568  | Low-Income Home Energy Assistance (\$44,187,564 provided to subrecipients)   | 379                                | 44,690,031  | 44,690,031              |
| 93.569  | Community Services Block Grant (\$3,507,155 provided to subrecipients)   | 379                                | 6,558,197   | 6,558,197               |
| 93.575  | Child Care and Development Block Grant (\$13,333,653 provided to subrecipients)  | 401                                | 48,340,153  | 48,340,153              |
| 93.576  | Refugee and Entrant Assistance_Discretionary Grants  | 401                                | 339,149   |                         |
| 93.576  | Refugee and Entrant Assistance_Discretionary Grants  | 588                                | 107,233   | 446,382                 |
| 93.577  | Early Learning Fund (Passed through Neighborhood Centers of Johnson County Empowerment Board; 90LO135-01)                | 619                                | 35,417 **   | 35,417                  |
| 93.584  | Refugee and Entrant Assistance_Targeted Assistance Grants  | 401                                | 324,463   | 324,463                 |
| 93.586  | State Court Improvement Program  | 444                                | 256,448   | 256,448                 |
| 93.590  | Community-Based Child Abuse Prevention Grants  | 401                                | 383,504   | 383,504                 |
| 93.596  | Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$421,699 provided to subrecipients)     | 401                                | 25,204,044  | 25,204,044              |
| 93.597  | Grants to States for Access and Visitation Programs  | 401                                | 89,120  | 89,120                  |
| 93.599  | Chafee Education and Training Vouchers Program (ETV)   | 401                                | 601,369   | 601,369                 |
| 93.600  | Head Start   | 282                                | 118,526   |                         |
| 93.600  | Head Start   | 621                                | 314 **  | 118,840                 |
| 93.617  | Voting Access for Individuals with Disabilities_Grants to States   | 635                                | 10,692  | 10,692                  |
| 93.623  | Basic Center Grant (\$141,985 provided to subrecipients)   | 379                                | 159,485   | 159,485                 |
| 93.630  | Developmental Disabilities Basic Support and Advocacy Grants   | 401                                | 769,659   | 769,659                 |
| 93.631  | Developmental Disabilities Projects of National Significance   | 401                                | 25,747  | 25,747                  |
| 93.632  | University Centers for Excellence in Developmental Disabilities Education, Research, and Service                         | 619                                | 499,556   | 499,556                 |
| 93.643  | Children's Justice Grants to States  | 401                                | 170,189   | 170,189                 |
| 93.645  | Child Welfare Services_State Grants  | 401                                | 2,907,320   | 2,907,320               |
| 93.647  | Social Services Research and Demonstration   | 619                                | 56,332 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |   |                                    |   |                         |
| 93.647  | Social Services Research and Demonstration (Passed through University of Nebraska; 2405200014003, 2405200015003)  | 620                                | 41,990 **   |                         |
| 93.647  | Social Services Research and Demonstration (Passed through University of North Carolina; 552413) (\$120,294 provided to subrecipients)                  | 620                                | 121,196 **  | 219,518                 |
| 93.648  | Child Welfare Services Training Grants  | 619                                | 215,602 **  | 215,602                 |
| 93.658  | Foster Care_Title IV-E (\$1,016,500 provided to subrecipients)  | 401                                | 26,826,868  | 26,826,868              |
| 93.659  | Adoption Assistance (\$241,797 provided to subrecipients)   | 401                                | 32,095,751  | 32,095,751              |
| 93.667  | Social Services Block Grant (\$13,597,220 provided to subrecipients)  | 401                                | 29,714,596  | 29,714,596              |
| 93.669  | Child Abuse and Neglect State Grants  | 401                                | 184,094   | 184,094                 |
| 93.671  | Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes (\$1,079,210 provided to subrecipients) | 112                                | 1,155,350   | 1,155,350               |
| 93.674  | Chafee Foster Care Independence Program   | 401                                | 1,595,785   | 1,595,785               |
| 93.767  | State Children's Insurance Program (\$14,445 provided to subrecipients)   | 401                                | 55,223,763  | 55,223,763              |
| 93.768  | Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities  | 401                                | 720,335   | 720,335                 |
| 93.769  | Demonstration to Maintain Independence and Employment   | 401                                | 939   | 939                     |
| 93.775  | State Medicaid Fraud Control Units  | 427                                | 720,641   | 720,641                 |
| 93.777  | State Survey and Certification of Health Care Providers and Suppliers (\$6,093,355 provided to subrecipients)   | 401                                | 6,039,355   |                         |
| 93.777  | State Survey and Certification of Health Care Providers and Suppliers   | 427                                | 2,122,153   | 8,161,508               |
| 93.778  | Medical Assistance Program (\$2,206,254 provided to subrecipients)  | 401                                | 1,729,437,862   | 1,729,437,862           |
| 93.779  | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations   | 216                                | 692,752   |                         |
| 93.779  | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations   | 297                                | 154,026   |                         |
| 93.779  | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations   | 401                                | 738,280   |                         |
| 93.779  | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations   | 427                                | 212,595   |                         |
| 93.779  | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Passed through Magellan Behavioral Care of Iowa, Inc.)       | 619                                | 49,575 **   | 1,847,228               |
| 93.837  | Cardiovascular Diseases Research (\$1,195,184 provided to subrecipients)  | 619                                | 19,245,583 **   |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through Axio Research Corporation; AIM-HIGH)   | 619                                | 21,484 **   |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through Duke Clinical Research Institute; 213)   | 619                                | 4,695 **  |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through St. Luke's Hospital of Kansas City)  | 619                                | 14,594 **   |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through Medical College of Wisconsin; HL066579-08)   | 619                                | 5,061 **  |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through University of Texas Health Science Center at San Antonio; 0005376B)                                    | 619                                | 23,248 **   |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through University of Toledo; NS 2005-063)   | 619                                | 5,791 **  |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through University of Washington; 438605)  | 619                                | 65,302 **   |                         |
| 93.837  | Cardiovascular Diseases Research (Passed through Vanderbilt University; VUMC32140-R)  | 619                                | 6,049 **  | 19,391,807              |
| 93.838  | Lung Diseases Research (\$695,017 provided to subrecipients)  | 619                                | 10,763,733 **   |                         |
| 93.838  | Lung Diseases Research (Passed through Columbia University; 6)  | 619                                | 150,864 **  |                         |
| 93.838  | Lung Diseases Research (Passed through Johns Hopkins University)  | 619                                | 841 **  |                         |
| 93.838  | Lung Diseases Research (Passed through National Jewish Medical and Research Center; 24021401, 24019901)   | 619                                | 60,211 **   |                         |
| 93.838  | Lung Diseases Research (Passed through University of Colorado; FY05.102.043)  | 619                                | 16,922 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |   |                                    |   |                         |
| 93.838  | Lung Diseases Research (Passed through University of Pittsburgh; 0000217, 106908)   | 619                                | 20,795 **   |                         |
| 93.838  | Lung Diseases Research (Passed through University of Wisconsin; X280055)  | 619                                | 22,875 **   |                         |
| 93.838  | Lung Diseases Research (Passed through Vida Technologies, L.L.C.; 1R43HL087512601)  | 619                                | 8,691 **  |                         |
| 93.838  | Lung Diseases Research (Passed through Wake Forest University; WFUHS/IOWA-19041)  | 619                                | 20,104 **   | 11,065,036              |
| 93.839  | Blood Diseases and Resources Research (\$302,160 provided to subrecipients)   | 619                                | 2,985,065 **  |                         |
| 93.839  | Blood Diseases and Resources Research (Passed through Case Western Reserve University; RES420690)   | 619                                | 52,284 **   |                         |
| 93.839  | Blood Diseases and Resources Research (Passed through Children's Hospital Boston; 000242890)  | 619                                | 3,657 **  |                         |
| 93.839  | Blood Diseases and Resources Research (Passed through Medical College of Wisconsin; 1PO1HL081588-01)  | 619                                | 34,941 **   |                         |
| 93.839  | Blood Diseases and Resources Research (Passed through National Marrow Donor Program; 0401)  | 619                                | 3,930 **  |                         |
| 93.839  | Blood Diseases and Resources Research (Passed through Northwestern University; 0660 370 F054 886)   | 619                                | 950 **  |                         |
| 93.839  | Blood Diseases and Resources Research (Passed through University of Washington; 284393)   | 620                                | 40,508 **   | 3,121,335               |
| 93.846  | Arthritis, Musculoskeletal and Skin Diseases Research (\$676,635 provided to subrecipients)   | 619                                | 5,268,242 **  |                         |
| 93.846  | Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Boston University; RA528833BAJ)   | 619                                | 94,390 **   |                         |
| 93.846  | Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Columbia University; 06-024026-02)                                      | 619                                | 107,530 **  |                         |
| 93.846  | Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Texas, Houston; 0005654B)                                 | 619                                | 3,372 **  |                         |
| 93.846  | Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Utah; 10002683)   | 619                                | 61,328 **   |                         |
| 93.846  | Arthritis, Musculoskeletal and Skin Diseases Research (\$270,944 provided to subrecipients)   | 620                                | 449,331 **  | 5,984,193               |
| 93.847  | Diabetes, Endocrinology and Metabolism Research (\$1,244,535 provided to subrecipients)   | 619                                | 7,942,554 **  |                         |
| 93.847  | Diabetes, Endocrinology and Metabolism Research (Passed through ASL Analytical, Inc.; DK077252)   | 619                                | 165,260 **  |                         |
| 93.847  | Diabetes, Endocrinology and Metabolism Research (Passed through Benaroya Research Institute at Virginia Mason; 3215.05)                       | 619                                | 1,734 **  |                         |
| 93.847  | Diabetes, Endocrinology and Metabolism Research (Passed through Case Western Reserve University; N01DK52203)                                  | 619                                | 266,724 **  |                         |
| 93.847  | Diabetes, Endocrinology and Metabolism Research (Passed through George Washington University; 06-M28)   | 619                                | 143,276 **  |                         |
| 93.847  | Diabetes, Endocrinology and Metabolism Research   | 620                                | 254,946 **  | 8,774,494               |
| 93.848  | Digestive Diseases and Nutrition Research   | 619                                | 1,205,222 **  |                         |
| 93.848  | Digestive Diseases and Nutrition Research   | 620                                | 265,455 **  | 1,470,677               |
| 93.849  | Kidney Diseases, Urology and Hematology Research (\$72,150 provided to subrecipients)   | 619                                | 2,250,938 **  |                         |
| 93.849  | Kidney Diseases, Urology and Hematology Research (Passed through Rhode Island Hospital; 701-7515)   | 619                                | 110,580 **  |                         |
| 93.849  | Kidney Diseases, Urology and Hematology Research (Passed through Tufts University; 0043519)   | 619                                | 3,317 **  |                         |
| 93.849  | Kidney Diseases, Urology and Hematology Research (Passed through University of Virginia; GC10841-127292) (\$83,765 provided to subrecipients) | 619                                | 127,463 **  |                         |
| 93.849  | Kidney Diseases, Urology and Hematology Research (Passed through Wake Forest University; WFUHS 17417)   | 619                                | 49,167 **   | 2,541,465               |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |   |                                    |   |                         |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (\$2,606,483 provided to subrecipients)                              | 619                                | 12,168,282  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Case Western Reserve University; CCLCM-CWRU)         | 619                                | 66,770  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital; 5 P01 NS045242)      | 619                                | 760   | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Clinic; 5R01NS03998708)                         | 619                                | 3,374   | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University; 5R01NS04821204)     | 619                                | 49,691  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, Los Angeles; 1580 G FK621) | 619                                | 2,213   | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami; ALIAS)                          | 619                                | 11,170  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Rochester; PPO 413347-G)               | 619                                | 72,569  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; USD-06-18)               | 619                                | 109,254   | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Utah; 2507039-03)                      | 619                                | 19,319  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University in St. Louis; WU-06-131)       | 619                                | 90,556  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; A06760)                             | 619                                | 14,723  | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders  | 620                                | 1,522,984   | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California; 2008796)                   | 620                                | 117,584   | **                      |
| 93.853  | Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Maryland; S01666)                      | 620                                | 44,506  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (\$1,013,652 provided to subrecipients)  | 619                                | 13,138,459  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through Duke University; 148506)   | 619                                | 50,970  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through Federal University of Bahia; H21987 UNIV S CA)                                   | 619                                | 20,311  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through Ohio State University Research Foundation; 01057058)                             | 619                                | 61,545  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through Stanford University; PY-2580-25176-B)  | 619                                | 23,964  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through University of Medicine and Dentistry of New Jersey; 191591)                      | 619                                | 104,016   | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; S6476775112, S6476836502, M6356597494)                  | 619                                | 216,726   | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through University of Texas Health Science Center at San Antonio; 120486/116267)         | 619                                | 13,510  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through University of Washington; 518809)  | 619                                | 164,136   | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through University of Wisconsin-Madison; P270944)  | 619                                | 22,000  | **                      |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through Washington University in St. Louis; WU-07-223, WU-08-177)                        | 619                                | 184,965   | **                      |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |   |                                    |   |                         |
| 93.855  | Allergy, Immunology and Transplantation Research (\$202,499 provided to subrecipients)  | 620                                | 2,787,419 **  |                         |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through University of Arizona; Y503176)  | 620                                | 14,071 **   |                         |
| 93.855  | Allergy, Immunology and Transplantation Research (Passed through Washington University; WU07185)  | 620                                | 6,664   | 16,808,756              |
| 93.856  | Microbiology and Infectious Diseases Research (\$228,805 provided to subrecipients)   | 619                                | 1,601,818 **  |                         |
| 93.856  | Microbiology and Infectious Diseases Research (Passed through Social and Scientific Systems, Inc.; CPC2.18.IA.01)   | 619                                | 599 **  |                         |
| 93.856  | Microbiology and Infectious Diseases Research (Passed through Washington University in St. Louis; WU-06-53)   | 619                                | 38,408 **   | 1,640,825               |
| 93.859  | Biomedical Research and Research Training (\$254,045 provided to subrecipients)   | 619                                | 7,476,297 **  |                         |
| 93.859  | Biomedical Research and Research Training (Passed through Medical College of Wisconsin; R01GM068746-04)   | 619                                | 67,248 **   |                         |
| 93.859  | Biomedical Research and Research Training (Passed through University of California, Berkeley; SA5594-29617)   | 619                                | 137,467 **  |                         |
| 93.859  | Biomedical Research and Research Training (Passed through University of Medicine and Dentistry of New Jersey; P01-4, P01-5)                                     | 619                                | 296,642 **  |                         |
| 93.859  | Biomedical Research and Research Training (\$209,960 provided to subrecipients)   | 620                                | 3,595,845 **  |                         |
| 93.859  | Biomedical Research and Research Training (Passed through Fluorous Technologies, Inc.; Phase Synthesis of Peptide, 2R41GM07543602)                              | 620                                | 180,677 **  |                         |
| 93.859  | Biomedical Research and Research Training (Passed through University of Kansas; FY2004020)  | 620                                | 80,211 **   | 11,834,387              |
| 93.865  | Child Health and Human Development Extramural Research (\$381,725 provided to subrecipients)  | 619                                | 6,505,531 **  |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through Albert Einstein Healthcare Network; 5K12HD001097-09) (\$1,611 provided to subrecipients) | 619                                | 17,920 **   |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through Drexel University; 232290-3684)  | 619                                | 119,727 **  |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through Indiana University; 27608-0046)  | 619                                | 53,182 **   |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through University of California, San Diego; 4931SC)   | 619                                | 122,046 **  |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through University of Georgia; RR580-323/9822807)  | 619                                | 30,092 **   |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through University of North Carolina; 5-34850)   | 619                                | 42,158 **   |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through University of Utah School of Medicine; 2309114-9)  | 619                                | 165,747 **  |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through Washington University in St. Louis; WU-08-103)   | 619                                | 83,874 **   |                         |
| 93.865  | Child Health and Human Development Extramural Research (\$421,550 provided to subrecipients)  | 620                                | 1,869,513 **  |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through University of Michigan; HD04983701A2)  | 620                                | 155,312 **  |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through Northwestern University; 0980520W297976)   | 620                                | 18,483 **   |                         |
| 93.865  | Child Health and Human Development Extramural Research (Passed through Penn State University; 2913ISUDHHS0045)  | 620                                | 32,232 **   | 9,215,817               |
| 93.866  | Aging Research (\$15,392 provided to subrecipients)   | 619                                | 3,273,770 **  |                         |
| 93.866  | Aging Research (Passed through Indiana University; R01 AG010436)  | 619                                | 45,582 **   |                         |
| 93.866  | Aging Research (Passed through Interactive Medical Developments, L.C.; R42 AG021844-02)   | 619                                | 90,851 **   |                         |
| 93.866  | Aging Research (Passed through Research Foundation for Mental Hygiene, Inc.; 1003760/4/23532)   | 619                                | 99,807 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name  | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|--|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |  |                                    |   |                         |
| 93.866  | Aging Research (Passed through University of Alabama at Birmingham; AG028359-01)   | 619                                | 9,406 **  |                         |
| 93.866  | Aging Research (Passed through University of Michigan; F015419, 3000729437)  | 619                                | 134,875 **  |                         |
| 93.866  | Aging Research (Passed through University of Southern California; 121658)  | 619                                | 789,824 **  |                         |
| 93.866  | Aging Research (Passed through Wake Forest University; N01-AG-92115)   | 619                                | 11,156 **   |                         |
| 93.866  | Aging Research (Passed through Brown University; 00000057)   | 620                                | 45,720 **   |                         |
| 93.866  | Aging Research (Passed through University of Georgia; RR546023/7605474)  | 620                                | 109,900 **  | 4,610,891               |
| 93.867  | Vision Research (\$1,423,565 provided to subrecipients)  | 619                                | 6,096,064 **  |                         |
| 93.867  | Vision Research (Passed through Jaeb Center for Health Research, Inc.; U10 EY 09435)   | 619                                | 16,414 **   |                         |
| 93.867  | Vision Research (Passed through Kestrel Corporation; 0111B)  | 619                                | 131 **  |                         |
| 93.867  | Vision Research (Passed through Medical College of Wisconsin; 5R01EY15518-02)  | 619                                | 100,322 **  |                         |
| 93.867  | Vision Research (Passed through Ohio State University Research Foundation; RF01010194)   | 619                                | 202,520 **  |                         |
| 93.867  | Vision Research (Passed through University of North Texas Health Science Center; 71150-2005-001)   | 619                                | 100,519 **  |                         |
| 93.867  | Vision Research (Passed through University of Pennsylvania; 5-45507)   | 619                                | 1,187 **  |                         |
| 93.867  | Vision Research (Passed through University of Rochester; 413163-G)   | 619                                | 27,044 **   | 6,544,201               |
| 93.879  | Medical Library Assistance   | 619                                | 302,321 **  |                         |
| 93.879  | Medical Library Assistance (Passed through University of Illinois at Chicago; 2007-003381-01-00, SUB611)   | 619                                | 13,360  |                         |
| 93.879  | Medical Library Assistance (Passed through University of Wisconsin; K087575)   | 619                                | 12,783 **   | 328,464                 |
| 93.884  | Grants for Training in Primary Care Medicine and Dentistry   | 619                                | 150,363 **  | 150,363                 |
| 93.887  | Health Care and Other Facilities   | 621                                | 785,293   | 785,293                 |
| 93.889  | National Bioterrorism Hospital Preparedness Program (\$4,345,291 provided to subrecipients)  | 588                                | 5,001,559   | 5,001,559               |
| 93.912  | Rural Health Care Services Outreach and Rural Health Network Development Program (Passed through Seasons Center for Community Mental Health; D04RH02573-01-00) | 619                                | 3,170 **  | 3,170                   |
| 93.913  | Grants to States for Operation of Offices of Rural Health (\$10,490 provided to subrecipients)   | 588                                | 169,606   | 169,606                 |
| 93.917  | HIV Care Formula Grants (\$975,205 provided to subrecipients)  | 588                                | 2,635,387   |                         |
| 93.917  | HIV Care Formula Grants (Passed through Johnson County Department of Public Health; 5888HC02)  | 619                                | 21,162  | 2,656,549               |
| 93.918  | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease   | 619                                | 641,050   | 641,050                 |
| 93.924  | Ryan White HIV/AIDS Dental Reimbursements\Community Based Dental Partnership   | 619                                | 38,423  | 38,423                  |
| 93.925  | Scholarships for Health Professions Students from Disadvantaged Backgrounds  | 619                                | 117,581 *   | 117,581                 |
| 93.928  | Special Projects of National Significance  | 619                                | 20,125  | 20,125                  |
| 93.938  | Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems                        | 282                                | 205,971   | 205,971                 |
| 93.940  | HIV Prevention Activities_Health Department Based (\$873,359 provided to subrecipients)  | 588                                | 1,735,117   | 1,735,117               |
| 93.944  | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance  | 588                                | 247,212   |                         |
| 93.944  | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (Passed through North Dakota Department of Health; PF08-37A)   | 619                                | 6,516   | 253,728                 |
| 93.945  | Assistance Programs for Chronic Disease Prevention and Control   | 619                                | 824   | 824                     |



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |   |                                    |   |                         |
| 93.955  | Health and Safety Programs for Construction Work (Passed through Center to Protect Workers' Rights; 1030-30, 1030-40, 06-2-PS) (\$25,374 provided to subrecipients) | 619                                | 48,978 **   | 48,978                  |
| 93.958  | Block Grants for Community Mental Health Services (\$2,991,068 provided to subrecipients)   | 401                                | 3,297,087   |                         |
| 93.958  | Block Grants for Community Mental Health Services (Passed through Season's Center: Northwest Iowa Mental Health Center)   | 619                                | 280 **  | 3,297,367               |
| 93.959  | Block Grants for Prevention and Treatment of Substance Abuse (\$11,984,072 provided to subrecipients)   | 588                                | 12,805,667  | 12,805,667              |
| 93.969  | Geriatric Education Centers (\$65,004 provided to subrecipients)  | 619                                | 314,457 **  | 314,457                 |
| 93.977  | Preventive Health Services_Sexually Transmitted Diseases Control Grants (\$467,050 provided to subrecipients)   | 588                                | 806,759   | 806,759                 |
| 93.988  | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems (\$3,158 provided to subrecipients)                         | 588                                | 176,732   | 176,732                 |
| 93.989  | International Research and Research Training (\$29,055 provided to subrecipients)   | 619                                | 399,393 **  | 399,393                 |
| 93.991  | Preventive Health and Health Services Block Grant (\$185,594 provided to subrecipients)   | 588                                | 1,191,522   | 1,191,522               |
| 93.994  | Maternal and Child Health Services Block Grant to the States (\$4,409,613 provided to subrecipients)  | 588                                | 5,731,871   | 5,731,871               |
| 93.000  | Other Federal Assistance:   |                                    |   |                         |
|   | Unknown Title (\$1,642,684 provided to subrecipients)   | 619                                | 4,397,533 **  |                         |
|   | Unknown Title (Passed through American College of Radiology)  | 619                                | 971,340 **  |                         |
|   | Unknown Title (Passed through American Medical Student Association; 230-03-0015)  | 619                                | 36,363 **   |                         |
|   | Unknown Title (Passed through Bavarian Nordic; POX-MVA-011)   | 619                                | 45,414 **   |                         |
|   | Unknown Title (Passed through Baylor College of Medicine; N01-AI-25465)   | 619                                | 1,373 **  |                         |
|   | Unknown Title (Passed through Booz-Allen & Hamilton, Inc.; 79718CBS10)  | 619                                | 285,053 **  |                         |
|   | Unknown Title (Passed through Center to Protect Workers' Rights; U54-OH008307 07-3-PS)  | 619                                | 29,482 **   |                         |
|   | Unknown Title (Passed through Danya International, Inc.; Dii-0151-PPD-UI)   | 619                                | 5,124 **  |                         |
|   | Unknown Title (Passed through Eastern Washington University; US54OH008307)  | 619                                | 13,888 **   |                         |
|   | Unknown Title (Passed through Emmes Corporation; HHSN260200500007)  | 619                                | 14,360 **   |                         |
|   | Unknown Title (Passed through Humanitas, Inc.; N43-CM-37012)  | 619                                | 2,000 **  |                         |
|   | Unknown Title (Passed through Jaeb Center for Health Research, Inc.; U01 HD41890)   | 619                                | 131 **  |                         |
|   | Unknown Title (Passed through Minneapolis Medical Research Foundation)  | 619                                | 234,827 **  |                         |
|   | Unknown Title (Passed through Saint Louis University; 06-0012, N01-AI-45250)  | 619                                | 551,649 **  |                         |
|   | Unknown Title (Passed through Social and Scientific Systems, Inc.; SES-SUPS2-06-00040-000, SES-SUPS2-06-00041-000)  | 619                                | 5,742 **  |                         |
|   | Unknown Title (Passed through University of California, San Diego; 135-00-ADCS)   | 619                                | 51,557 **   |                         |
|   | Unknown Title (Passed through University of Illinois at Chicago)  | 619                                | 1,772 **  |                         |
|   | Unknown Title (Passed through University of North Carolina; 5-38158)  | 619                                | 126,602 **  |                         |
|   | Unknown Title (Passed through University of Wisconsin-Madison; 983N636)   | 619                                | 48,545 **   |                         |
|   | Unknown Title (Passed through Wake Forest University; 31194-WHIMS)  | 619                                | 16,913 **   |                         |
|   | Unknown Title (Passed through Westat, Inc.; 7708-IA-003 REV)  | 619                                | 4,373,674 **  |                         |
|   | Unknown Title (Passed through Mathematica Policy Research, Inc.; 627906215)   | 620                                | 22,559 **   |                         |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> |   |                                    |   |                         |
|   | Unknown Title (Passed through Molecular Express; IPRT0713)  | 620                                | 49,555 **   |                         |
|   | Unknown Title (Passed through Xtria, LLC; 10530084506)  | 620                                | 15,000 **   | 11,300,456              |
|   | Total U.S. Department of Health and Human Services  |                                    | 2,486,741,435   | 2,486,741,435           |
| <u>Corporation for National and Community Service</u>           |   |                                    |   |                         |
| 94.003  | State Commissions   | 269                                | 194,103   | 194,103                 |
| 94.004  | Learn and Serve America_School and Community Based Programs<br>(\$136,653 provided to subrecipients)  | 282                                | 164,199   |                         |
| 94.004  | Learn and Serve America_School and Community Based Programs<br>(Passed through National Council for the Social Studies;<br>NCSS-03KCHMD002) | 619                                | 3,526 **  | 167,725                 |
| 94.006  | AmeriCorps (\$1,685,803 provided to subrecipients)  | 269                                | 1,702,308   |                         |
| 94.006  | AmeriCorps  | 542                                | 325,969   |                         |
| 94.006  | AmeriCorps  | 619                                | 82,262  |                         |
| 94.006  | AmeriCorps  | 621                                | 102,909   | 2,213,448               |
| 94.007  | Planning and Program Development Grants (\$9,420 provided to<br>subrecipients)  | 269                                | 9,420   | 9,420                   |
| 94.009  | Training and Technical Assistance   | 269                                | 93,797  |                         |
| 94.009  | Training and Technical Assistance (Passed through Association of<br>University Centers on Disabilities)                                     | 619                                | 8,020   | 101,817                 |
| 94.011  | Foster Grandparent Program  | 411                                | 197,983   | 197,983                 |
|   | Total Corporation for National and Community Service  |                                    | 2,884,496   | 2,884,496               |
| <u>Social Security Administration</u>                           |   |                                    |   |                         |
| 96.001  | Social Security_Disability Insurance  | 131                                | 766,460   |                         |
| 96.001  | Social Security_Disability Insurance  | 283                                | 18,559,244  | 19,325,704              |
| 96.007  | Social Security_Research and Demonstration  | 619                                | 133   | 133                     |
| 96.008  | Social Security - Work Incentives Planning and Assistance Program   | 309                                | 161,412   | 161,412                 |
| 96.000  | Other Federal Assistance:<br>Unknown Title (Passed through Association of University Centers on<br>Disabilities; PMU 06 IA)                 | 619                                | 121,762   | 121,762                 |
|   | Total Social Security Administration  |                                    | 19,609,011  | 19,609,011              |
| <u>U.S. Department of Homeland Security</u>                     |   |                                    |   |                         |
| 97.004  | State Domestic Preparedness Equipment Support Program   | 583                                | 174,873   | 174,873                 |
| 97.008  | Urban Areas Security Initiative   | 583                                | 507,007   | 507,007                 |
| 97.012  | Boating Safety Financial Assistance   | 542                                | 1,835,659   | 1,835,659               |
| 97.017  | Pre-Disaster Mitigation (PDM) Competitive Grants (\$871,326 provided to<br>subrecipients)   | 583                                | 966,078   | 966,078                 |
| 97.023  | Community Assistance Program State Support Services Element<br>(CAP-SSSE)   | 542                                | 78,299  | 78,299                  |
| 97.029  | Flood Mitigation Assistance (\$23,871 provided to subrecipients)  | 583                                | 37,008  | 37,008                  |
| 97.032  | Crisis Counseling   | 401                                | 20,793  | 20,793                  |
| 97.034  | Disaster Unemployment Assistance  | 309                                | 22,459  | 22,459                  |
| 97.036  | Disaster Grants - Public Assistance (Presidentially Declared Disasters)<br>(\$45,957,643 provided to subrecipients)                         | 583                                | 48,286,433  | 48,286,433              |
| 97.039  | Hazard Mitigation Grant (\$18,632 provided to subrecipients)  | 583                                | 58,782  | 58,782                  |
| 97.041  | National Dam Safety Program   | 542                                | 178,259   | 178,259                 |
| 97.042  | Emergency Management Performance Grants (\$1,186,531 provided to<br>subrecipients)  | 583                                | 2,164,103   | 2,164,103               |
| 97.043  | State Fire Training Systems Grants  | 595                                | 22,044  | 22,044                  |
| 97.044  | Assistance to Firefighters Grant (Passed through National Association<br>of Children's Hospitals and Related Institutions)                  | 619                                | 2,859   | 2,859                   |

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

| CFDA<br>Number  | Federal Department / Program Name   | State<br>Agency<br>(See<br>pg 115) | Federal<br>Expenditures/<br>Disbursements/<br>Issuances | Total By CFDA<br>Number |
|---|---|------------------------------------|---|-------------------------|
| <u>U.S. Department of Homeland Security (continued)</u> |   |                                    |   |                         |
| 97.050  | Presidential Declared Disaster Assistance to Individuals and Households - Other Needs   | 401                                | 5,302,858   | 5,302,858               |
| 97.067  | Homeland Security Grant Program (\$6,784,035 provided to subrecipients)   | 583                                | 11,088,855  | 11,088,855              |
| 97.078  | Buffer Zone Protection Program (BZPP) (\$1,585 provided to subrecipients)   | 583                                | 7,684   | 7,684                   |
| 97.081  | Law Enforcement Training and Technical Assistance   | 595                                | 54,956  | 54,956                  |
| 97.000  | Other Federal Assistance:<br>Unknown Title (Passed through Lawrence Livermore National Laboratory; B565239)   | 620                                | 58,443 **   | 58,443                  |
|   | Total U.S. Department of Homeland Security  |                                    | <u>70,867,452</u>                                       | <u>70,867,452</u>       |
| <u>U.S. Agency for International Development</u>        |   |                                    |   |                         |
| 98.001  | USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950) (\$76,585 provided to subrecipients)  | 620                                | 96,988 **   | 96,988                  |
| 98.002  | Cooperative Development Program (CDP) (Passed through Management Sciences for Health; RPM-06-016)   | 619                                | 52,811 **   | 52,811                  |
| 98.000  | Other Federal Assistance:<br>Unknown Title (Passed through Association Liaison Office For University Cooperation in Development; HNEA00970005900, University Cooperation)           | 620                                | 82,573  |                         |
|   | Unknown Title (Passed through University of California; 1332528, 1332528282, 1333529290, 1332529, 1332529291, 1332529292, 01625822, 01625824) (\$243,142 provided to subrecipients) | 620                                | 363,758 **  |                         |
|   | Unknown Title (Passed through International Center for Tropical Agriculture; High Beta Carotene Maize)  | 620                                | 728 **  |                         |
|   | Unknown Title (Passed through International Crops Research Institute; 624A00080000200)  | 620                                | 202,325 **  | 649,384                 |
|   | Total U.S. Agency for International Development   |                                    | <u>799,183</u>  | <u>799,183</u>          |
|   | Total Federal Financial Assistance  |                                    | <u>5,021,822,440</u>                                    | <u>5,021,822,440</u>    |

- \* Combined student financial assistance expenditures treated as a major federal financial assistance program.
- \*\* Research and development grant expenditures treated as a major federal financial assistance program.
- \*\*\* CFDA 14.239 HOME Investment Partnerships Program includes the balance of loans from previous years of \$84,194,360 for which the federal government imposes continuing compliance requirements.

**State of Iowa**

Notes to Schedule of Expenditures of Federal Awards

June 30, 2008

**(1) Significant Accounting Policies**

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

A. Reporting Entity

The reporting entity includes all state departments and entities included in the State's Comprehensive Annual Financial Report.

B. Basis of Presentation

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

Type A programs, as defined by OMB Circular A-133, are those programs for the State of Iowa which exceeded \$12,500,000 in federal awards expended during the audit period.

C. Basis of Accounting

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

D. Grantees

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

**(2) Non-Cash Assistance**

Non-cash assistance was as follows:

|             | Issuances<br>Year ended<br>June 30, 2008 | Inventory<br>June 30, 2008 |
|-------------|--|----------------------------|
| Commodities | \$ 18,230,379                            | 1,315,615                  |
| Vaccines    | 22,992,008                               | 58,659                     |

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

**(3) Federally Funded Loan Programs**

Loan balances of federally funded loan programs at June 30, 2008 were as follows:

| CFDA No. | Program   | Outstanding Loans<br>June 30, 2008 |
|----------|---|------------------------------------|
| 14.228   | Community Development Block Grants/<br>State's Program and Non-Entitlement<br>Grants in Hawaii        | \$ 178,000                         |
| 14.239   | HOME Investment Partnerships Program  | 87,906,002                         |
| 66.458   | Capitalization Grants for Clean Water<br>State Revolving Funds  | 383,133,536*                       |
| 66.468   | Capitalization Grants for Drinking Water<br>State Revolving Funds                                     | 211,148,801*                       |
| 84.038   | Federal Perkins Loan Program – Federal<br>Capital Contributions                                       | 53,032,723                         |
| 93.264   | Nurse Faculty Loan Program (NFLP)   | 308,462                            |
| 93.342   | Health Professions Student Loans,<br>Including Primary Care Loans/Loans<br>for Disadvantaged Students | 11,599,719                         |
| 93.364   | Nursing Student Loans   | 1,921,615                          |

\* The outstanding loans consist of federal and state funds.

**(4) Unemployment Insurance**

Unemployment Insurance expenditures for the year ended June 30, 2008, reported as CFDA 17.225, included the following:

|               |                       |
|---------------|-----------------------|
| Federal funds | \$ 33,088,674         |
| State funds   | <u>351,560,900</u>    |
| Total         | <u>\$ 384,649,574</u> |

**State of Iowa**

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

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

- (a) Unqualified opinions were issued on the financial statements.
- (b) Significant deficiencies in internal control over financial reporting were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses. These are reported under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over major programs were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses.
- (e) The independent auditor's report on compliance for major programs expressed an unqualified opinion for each of the major programs.
- (f) The audit disclosed findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) Major programs were as follows:
  - CFDA Number 10.558 – Child and Adult Care Food Program
  - CFDA Number 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
  - CFDA Number 14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
  - CFDA Number 14.239 – HOME Investment Partnerships Program
  - CFDA Number 17.225 – Unemployment Insurance
  - CFDA Number 17.245 – Trade Adjustment Assistance
  - CFDA Number 20.205 – Highway Planning and Construction
  - CFDA Number 20.509 – Formula Grants for Other Than Urbanized Areas
  - CFDA Number 45.310 – Grants to States
  - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
  - CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
  - CFDA Number 84.010 – Title 1 Grants to Local Educational Agencies
  - CFDA Number 84.048 – Career and Technical Education - Basic Grants to States



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

- CFDA Number 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States
- CFDA Number 84.287 – Twenty-First Century Community Learning Centers
- CFDA Number 84.367 – Improving Teacher Quality State Grants
- CFDA Number 90.401 – Help America Vote Act Requirements Payments
- CFDA Number 93.558 – Temporary Assistance for Needy Families
- CFDA Number 93.563 – Child Support Enforcement
- CFDA Number 93.568 – Low-Income Home Energy Assistance
- CFDA Number 93.658 – Foster Care\_Title IV-E
- CFDA Number 93.659 – Adoption Assistance
- CFDA Number 93.767 – State Children’s Insurance Program
- CFDA Number 93.889 – National Bioterrorism Hospital Preparedness Program
- CFDA Number 93.994 – Maternal and Child Health Services Block Grant to the States
- CFDA Number 96.001 – Social Security\_Disability Insurance
- CFDA Number 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)
- Clustered Programs:
  - Food Stamp Cluster:
    - CFDA Number 10.551 – Supplemental Nutrition Assistance Program
    - CFDA Number 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
  - Nutrition Cluster:
    - CFDA Number 10.553 – School Breakfast Program
    - CFDA Number 10.555 – National School Lunch Program
    - CFDA Number 10.556 – Special Milk Program for Children
    - CFDA Number 10.559 – Summer Food Service Program for Children
  - Employment Service Cluster:
    - CFDA Number 17.207 – Employment Service/Wagner-Peyser Funded Activities
    - CFDA Number 17.801 – Disabled Veterans’ Outreach Program
    - CFDA Number 17.804 – Local Veterans’ Employment Representative Program

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

WIA Cluster:

- CFDA Number 17.258 – WIA Adult Program
- CFDA Number 17.259 – WIA Youth Activities
- CFDA Number 17.260 – WIA Dislocated Workers

Highway Safety Cluster:

- CFDA Number 20.600 – State and Community Highway Safety
- CFDA Number 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention  
Incentive Grants
- CFDA Number 20.602 – Occupant Protection
- CFDA Number 20.604 – Safety Incentive Grants for Use of Seatbelts
- CFDA Number 20.609 – Safety Belt Performance Grants
- CFDA Number 20.610 – State Traffic Safety Information System Improvement  
Grants
- CFDA Number 20.612 – Incentive Grant Program to Increase Motorcyclist  
Safety

Child Care Cluster:

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

Medicaid Cluster:

- CFDA Number 93.775 – State Medicaid Fraud Control Units
- CFDA Number 93.777 – State Survey and Certification of Health Care  
Providers and Suppliers
- CFDA Number 93.778 – Medical Assistance Program

Student Financial Assistance Cluster:

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

Research and Development Cluster:

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

- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$12,500,000.
- (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, 2008

**Part II: Findings Related to the Financial Statements:**

**SIGNIFICANT 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, 2008

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

Part III Example: 08-III-USDA-401-1

- 08 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2008)
- III – Part Number of the Schedule of Findings and Questioned Costs
- USDA – Federal Agency identification. In this case, the U.S. Department of Agriculture. See table of Federal Agencies by Agency Identification on page 114.
- 401 – State Agency identification number. In this case, the Iowa Department of Human Services. See table of Iowa State Agencies by Agency Number on page 115.
- 1 – Comment Number for the Federal Agency

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**Part III: Findings and Questioned Costs For Federal Awards:**

**U.S. Department of Agriculture**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 10.551 – Supplemental Nutrition Assistance Program**

**Agency Number: 00801619956008**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

**08-III-USDA-401-1**

Computer Match Prior Year Recoupment – The Department utilizes the Overpayment (OVPY) system to track and recover payments made in error. During fiscal year 2008 review, testing was performed on prior year issuance errors to determine proper resolution by the Department. Thirty-one overpayments totaling \$8,378 identified during prior year testing were not recorded to the OVPY system.

Recommendation – The Department should establish procedures to ensure overpayment errors are recorded to the OVPY system and properly resolved.

Response and Corrective Action Planned – Field Operations Support Division contacted staff regarding the missing overpayments. As of March 1, 2009, twenty-four of the thirty-one overpayments have been recorded in the Overpayment System. Field Operations Support Division will follow up to ensure the remaining seven overpayments are entered in the Overpayment system by March 31, 2009.

The Department has a quality assurance system in place to determine whether eligibility and benefits were appropriately determined. On a monthly basis, Income Maintenance Supervisors perform random case readings. If an overpayment is identified, it is communicated with the worker. The worker then enters an overpayment on the OVPY system and adjusts any future benefits being paid, if necessary. Quality assurance issues are tracked on a log maintained by the worker.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 10.553 – School Breakfast Program**  
**Agency Number: 2007IN109943, 2008IN109943**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Education**

**CFDA Number: 10.555 – National School Lunch Program**  
**Agency Number: 2007IN109943, 2008IN109943**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Education**

**CFDA Number: 10.556 – Special Milk Program for Children**  
**Agency Number: 2007IN109943, 2008IN109943**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Education**

**CFDA Number: 10.559 – Summer Food Service Program for Children**  
**Agency Number: 2007IN109943, 2008IN109943**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Education**

**08-III-USDA-282-2**

Eligibility Agreement – The Code of Federal Regulations 7 CFR 245.9(b) requires the Department to maintain agreements with schools participating in the School Nutrition Programs. This original agreement or renewal application also includes a tax exemption letter, if applicable. Five of twenty-five institutions tested did not have a completed agreement or renewal application on file. In addition, three of five institutions did not maintain a tax exemption letter in the file.

Recommendation – The Department should ensure all required agreements and tax exemption letters are maintained in the file.

Response and Corrective Action Planned – The Department will ensure all required agreements and tax exemptions letters related to this finding are on file.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 10.558 – Child and Adult Care Food Program**  
**Agency Number: 2007IN202043, 2008IN202043,**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Education**

**08-III-USDA-282-3**

Administrative Reviews – The Code of Federal Regulations 7 CFR 226.6(m)(6) states the Department is to annually review at least 33.3 percent of all institutions. In addition, at least 15 percent of the total number of facility reviews must be unannounced. The Department does not have procedures for tracking the percentage of unannounced reviews. As a result, we were unable to determine if the Department was in compliance.

Recommendation – The Department should implement a tracking procedure in order to ensure the appropriate number of unannounced reviews are performed each year.

Response and Corrective Action Planned – The Department will establish and maintain a database of visits related to this statute indicating the programs visited each year and those visits which are unannounced.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Defense**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

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

**Agency Number: W912LP-05-2-1000**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense**

**08-III-DOD-582-1**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the National Guard Military Operations and Maintenance (O&M) Projects program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified draws are made on a reimbursement basis rather than a pre-issuance basis.

Recommendation – The Department should develop and implement procedures to ensure federal funds are requested on a pre-issuance basis rather than a reimbursement basis.

Response and Corrective Action Planned – The Department's Comptroller is working with the United States Property and Fiscal Officer (USPFO) to resolve this issue. The USPFO currently does not have a system in place to effectively make payments to the Military Division on a pre-issuance basis. There is a system through federal resources for the USPFO to establish a pre-issuance system. Implementation of this system is being discussed and negotiated by the two offices. It is the goal of the State Comptroller to have this system in place by October 1, 2010.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Housing and Urban Development**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

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

**Agency Number: B-06-DC-19-0001, B-07-DC-19-0001, B-08-DC-19-0001**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Economic Development**

**08-III-HUD-269-1**

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

The Department has not advised local governments that administrative entities become subrecipients upon execution of an agreement in which the administrative entity agrees to administer the program. In addition, the Department has not made local governments aware of subrecipient monitoring requirements under OMB Circular A-133.

Recommendation – The Department should develop and implement policies and procedures to ensure local governments are aware of the subrecipient relationship created when the local government enters into a subrecipient agreement with an administrative entity to administer the program. The policies and procedures should include the subrecipient monitoring procedures required under OMB Circular A-133.

Response and Corrective Action Planned – The Department has begun to address the subrecipient issues noted as a result of the 2007 Statewide Single Audit comment 07-III-HUD-269-1. The Department added the following paragraph to the Housing Fund Management Guide (page 7, paragraph 2):

“Recipients are responsible for monitoring the performance of any third-party contractors under any general administration, technical services, or subrecipient agreement. The recipient is responsible for ensuring all activities comply with all applicable federal and state regulations.”

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

The Department has also expanded the “Subrecipient Agreement Usage Parameters-Housing Fund” in Appendix 1 of the 2008 Housing Fund Management Guide. The Department added two additional requirements relating to allowable cash on hand and additional reporting requirements relating to any interest cost reimbursement requested by the subrecipient.

In addition, the Department now requires all subrecipient agreements to receive approval from the Department prior to execution. The Department, through their review of the agreement, ensures the agreement outlines the City remains the responsible entity for the federal award and this responsibility includes oversight, program monitoring, and audits.

Conclusion – Response accepted.

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

**Agency Number: B-06-DC-19-0001, B-07-DC-19-0001, B-08-DC-19-0001**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Economic Development**

**CFDA Number: 14.239 – HOME Investment Partnerships Program**

**Agency Number: M-06-SG-19-0001, M-07-SG-19-0001, M-08-SG-19-0001**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Economic Development**

**08-III-HUD-269-2**

Performance and Evaluation Report (OMB No. 2506-0085) – An annual Performance and Evaluation Report is due from each federal grantee within ninety days of the close of its program year in a format suggested by the U.S. Department of Housing and Urban Development (HUD). HUD encourages submissions of the report in both paper and computerized formats. Among other factors, the report is to include a description of the use of funds during the program year and an assessment of the grantee’s use for the priorities and objectives identified in its plan.

The Department’s 2007 Annual Performance and Evaluation Report understated the units produced of affordable rental units by eight units in the “Elderly Renter Households” section and overstated the number of units assisted to meet applicable housing codes or standards. Also, the Department’s 2007 Annual Performance and Evaluation Report understated the benefit to low and moderate income persons by \$100,000.

Recommendation – The Department should review the Annual Performance and Evaluation Report prior to submission to ensure accurate reporting of the Department’s performance measures.

Response and Corrective Action Plan – The Department will review the report performance measures both at the time of compilation and again at the time of completion to ensure the items reported are accurate.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Labor**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 17.225 – Unemployment Insurance**

**Agency Number: UI14434QD, UI15121TM, UI15798XF, UI167461G**

**Federal Award Year: 2005, 2006, 2007, 2008**

**Iowa Department of Workforce Development**

**08-III-DOL-309-1**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the Unemployment Insurance (UI) program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified one of thirty-three payroll draws for UI-Reed Act were not drawn within the proper time period. In addition, one of thirty-nine payroll draws for UI and five of thirty-three payroll draws for UI-Reed Act were deposited subsequent to the date of disbursement.

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

Response and Corrective Action Planned – From a federal level perspective, the results of the auditor's tests indicate the Department has done a very good job of ensuring funds are not requested or received far in advance of when those funds are necessary. This is substantiated by the fact only one draw was received too early. However, the Department also recognizes there were a few instances where the State was supporting the Unemployment and Reed Act funds, by carrying negative federal cash balances. There can be many reasons for this occurring, including illnesses here at the office that force cash to be drawn late, funds received but not actually credited to our account until after payroll has run and of course there's always human error involved in not requesting funds on time to ensure they are deposited before payroll runs. The Department will continue to strive to eliminate both early and late requests for funds and will document events that occur that may cause early or late requests. This will assist us in trying to determine what course of action to take to eliminate this from happening in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 17.258 – WIA Adult Program**  
**Agency Number: AA13798PQ, AA14675RI, AA14675SS**  
**Federal Award Year: 2005, 2006**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.259 – WIA Youth Activities**  
**Agency Number: AA13798NZ, AA14675QY**  
**Federal Award Year: 2004, 2005**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.260 – WIA Dislocated Workers**  
**Agency Number: EM10885MR, EM15064RM, EM10882PU, EM14966PU, EM15014PU,**  
**EM15366SW, AA13798PS, AA14675RK, AA14675SU**  
**Federal Award Year: 2004, 2005, 2006**  
**Iowa Department of Workforce Development**

**08-III-DOL-309-2**

Grant Management – The Office of Auditor of State conducted an investigation related to grants awarded by the Iowa Department of Workforce Development to the Central Iowa Employment and Training Consortium (CIETC) for the programs identified above. Disbursements to CIETC for the above programs for the grant period July 1, 2003 through September 30, 2005 totaled \$3,296,531. The investigation resulted in a report dated March 29, 2006 issued to the Director of the Iowa Department of Workforce Development and the Offices of Inspector General for the U.S. Departments of Labor and Health and Human Services. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State’s web site at <http://auditor.iowa.gov/reports/0614-1602-BOP0.pdf>. A settlement between the State of Iowa and the U.S. Department of Labor has been reached and payment of \$1,300,000 was made on May 29, 2008.

Response and Corrective Action Planned – Department response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Transportation**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

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

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-1**

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

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients who expend more than \$500,000 from the Department each year. However, the Department did not review all subrecipient audit reports during the year. Due to staff turnover and leave, subrecipient desk reviews of audit reports received from subrecipients were not available for our review.

Recommendation – The Department should ensure audit reports for all subrecipients which receive \$500,000 or more in federal awards each year are formally reviewed in a timely manner, including appropriate follow-up. The Department should consider cross-training employees to perform SDR's during staff turnover and leave.

Response and Corrective Action Planned – The Department is in the process of filling the position that reviews the subrecipient audit reports so the reviews will be done in a timely manner and appropriate follow-up will occur.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-2**

Federal Expenditure Reporting – The Iowa Department of Transportation (Department) is the lead state department for a multi-state agreement for long-term maintenance of load and resistance factor design specifications. The Department makes payments to the American Association of State Highway and Transportation Officials (AASHTO) on behalf of the participating states and will then request reimbursement from those states. Federal revenues and the corresponding expenditures for reporting in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2008 are overstated due to the Department not properly identifying and accruing revenue during the prior fiscal year. A voucher for \$330,000 was paid to AASHTO during fiscal year 2007, but a corresponding receivable for the portion of the anticipated reimbursement from participating states was not recorded. The amount of reimbursement received for the expenditure pertaining to fiscal year 2007 was recorded for fiscal year 2008 reporting.

Recommendation – The Department should review its procedures to ensure all revenues and expenditures are evaluated for proper year-end cutoff, accrual and reporting.

Response and Corrective Action Planned – The Department will comply with the auditor's recommendation.

Conclusion – Response accepted.

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

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-3**

Record Retention – The Code of Federal Regulations 49 CFR 18.42 requires financial and programmatic records, supporting documents, statistical records and other records of grantees or subgrantees be retained for three years from the date of the submission of the final expenditure report. In addition, the Department's Records Management Manual requires all contracts be retained, then be transferred to the Records Center for a ten year retention period, as well as being microfilmed with the microfilm copies being retained by the Records Center indefinitely. The Department could not locate two of the forty project files selected for testing.

Recommendation – The Department should ensure all contracts and project files are retained in compliance with federal and Department requirements.

Response and Corrective Action Planned – The Department will ensure all contracts and project files are retained in compliance with federal and Department requirements.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-4**

Subrecipient Monitoring of Davis-Bacon – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant. The Department has delegated responsibility for compliance with requirements related to Davis-Bacon to the director of a transit agency which is the subrecipient for these projects. Although the Department obtains a copy of the certified payroll transcripts from the transit agencies for retention in the project file, there is no evidence of the Department's review of the transcripts for compliance.

Recommendation – The Department should develop and implement written policies and procedures to determine and document compliance with Davis-Bacon requirements for federally participating Federal Transit Authority (FTA) projects. The written policies and procedures should require oversight activities be performed during the course of the project to ensure federal requirements are met, including submission of certified wage information, and corrective action should be taken when non-compliance was noted. Adequate documentation should be maintained of the oversight activities performed, the findings noted and the corrective action taken.

Response and Corrective Action Planned – The Office of Public Transit has been proactive in educating the subrecipients of their responsibilities by conducting training detailing the requirements of Davis-Bacon. The Department monitors the subrecipients by 1) reviewing solicitation documents and contracts to make sure proper Davis-Bacon provisions are included and 2) by making the subrecipients provide evidence they have conducted the necessary interviews with workers and reviewed payroll information.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-5**

Disposition of Equipment – The Department has included procedures in the Transit Manager’s Handbook to be followed for disposing of vehicles acquired with Federal Transit Authority (FTA) funds. A transit agency has 45 days to post a notice stating equipment is available for sale/transfer on the Office of Public Transit website after accepting a replacement for a vehicle funded under the statewide grant unless a Delay for Disposition form is filed and an exemption is given. The notice is to be posted for 30 days, after which the transit agency has up to 90 days to dispose of the replaced vehicle. For one of ten vehicles tested, transit agencies did not dispose of a replaced vehicle within the 120 day period and a Delay of Disposal form had not been submitted to the Department.

Recommendation – The Department should improve monitoring to ensure transit agencies follow established procedures for the disposition of equipment acquired with FTA funds.

Response and Corrective Action Planned – The Office of Public Transit implemented a tracking process to monitor the disposition of equipment. The finding was prior to the implementation of the tracking system.

Conclusion – Response accepted.

**CFDA Number: 20.600 – State and Community Highway Safety**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Safety**

**CFDA Number: 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.602 – Occupant Protection**

**Agency Number: None**

**Federal Award Year: 2005, 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.604 – Safety Incentive Grants for Use of Seatbelts**

**Agency Number: None**

**Federal Award Year: 2005**

**Iowa Department of Public Safety**



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 20.609 – Safety Belt Performance Grants**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**08-III-DOT-595-6**

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

The Department of Public Safety has not established policies to perform timely review of subrecipient audit reports and the Department did not review any audit reports during the year.

Recommendation – The Department should establish and implement written policies and procedures to ensure subrecipient audit reports are received and reviewed in a timely manner, including appropriate follow-up.

Response and Corrective Action Planned – We have found the form letters utilized in the past. These letters will be given form numbers and added to the Governor's Traffic Safety Bureau (GTSB) forms and database and placed in the Department's electronic procedural manual forms section. GTSB will also write and implement a written directive to address the requirements of OMB Circular A-133 and procedures for meeting the requirement. GTSB is currently preparing letters for grantees requesting the appropriate confirmation.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 20.600 – State and Community Highway Safety**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Safety**

**CFDA Number: 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.602 – Occupant Protection**

**Agency Number: None**

**Federal Award Year: 2005, 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.604 – Safety Incentive Grants for Use of Seatbelts**

**Agency Number: None**

**Federal Award Year: 2005**

**Iowa Department of Public Safety**

**CFDA Number: 20.609 – Safety Belt Performance Grants**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**08-III-DOT-595-7**

Suspension and Debarment – OMB Circular A-133 states the Department is prohibited from contracting with or making awards under covered transactions to parties who are suspended or debarred. The Department did not determine and has not established procedures to ensure transactions are with contractors who are not suspended or debarred.

Recommendation – The Department should establish and implement procedures to ensure transactions are with contractors who are not suspended or debarred.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Response and Corrective Action Planned – The Department of Public Safety was not aware of this requirement until notified by the Office of Auditor of State on March 9, 2009. Now that the Department is aware of the requirement, steps will be taken to include the clause in all Department issued contracts effective July 1, 2009 and later. However, since the Iowa Department of Administrative Services (DAS) is responsible for entering into state-wide contracts, it is their responsibility to ensure this requirement is met on those contracts. Therefore, we will rely on them to perform this requirement on all contracts they issue.

Conclusion – Response acknowledged. The Department should work with DAS to ensure contracts require the contractor to affirm they are not suspended or debarred from participation in a federal contract or take steps to ensure the contractor is not found on the current list of Excluded Parties List System (EPLS) before the Department executes a contract or contract renewal.

**CFDA Number: 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants**

**Agency Number: DTNH22-02-H-15088**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: PAP-08-408, PAP-07-408**

**Federal Award Year: 2008**

**Iowa Department of Transportation - Passed through Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: PAP-08-408, PAP-07-408**

**Federal Award Year: 2008**

**Iowa Department of Transportation - Passed through Iowa Department of Public Safety**

**08-III-DOT-645-8**

Procurement, Suspension and Debarment – OMB Circular A-133 states the Department is prohibited from contracting with or making subawards under covered transactions to parties which are suspended or debarred. The Department has established procedures to ensure transactions which go through the Office of Contracts are to contractors which are not suspended or debarred. The Department has also established procedures for requests for proposals (RFP's) processed through the Purchasing Department which includes language for procurements when it is known federal funds will be utilized which requires vendors to certify they are not suspended or debarred. During testing, we noted contracts and/or RFP's which had not been processed through the Purchasing Department and did not include the standard language requiring vendors to certify they are not suspended or debarred.

Recommendation – The Department should ensure established policies and procedures are followed by including the appropriate language in the contracts or by performing verification for covered transactions by checking the Excluded Parties List System at <http://epls.arnet.gov>.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Response and Corrective Action Planned – In addition to the standard term and conditions language sent with request for proposals, purchasing will establish and have on file a vendor signed debarment certification for active contract vendors. Contractors submitting a proposal will certify it and its principals and/or subcontractors are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by the State of Iowa or any Federal department or agency. Purchasing will verify new contract vendors are not found on the current exclusion list of Excluded Parties List System (EPLS) before executing a contract or contract renewal. This action will also ensure in the event of an emergency, requisitions for goods processed through Purchasing or orders processed by Central Distribution Center are reimbursed by federal funds will have the contractor certification. We will also review the requirements with the organizational units to make sure they are aware of the suspension and debarment requirements on federally funded projects.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**Environmental Protection Agency**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 66.458 – Capitalization Grants for Clean Water State Revolving Funds**  
**Agency Number: C519000107**  
**Federal Award Year: 2008**  
**Iowa Department of Natural Resources**

**CFDA Number: 66.468 – Capitalization Grants for Drinking Water State Revolving Funds**  
**Agency Number: F599759307**  
**Federal Award Year: 2008**  
**Iowa Department of Natural Resources**

**08-III-EPA-542-1**

Federal Financial Reports – Per Title VI Section 606 of the Clean Water & Safe Water Drinking Acts, states are required to submit an annual report each fiscal year not later than 90 days after the end of the fiscal year. The Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) report was submitted 52 days late.

Recommendation – The Department should develop procedures to ensure annual reports are submitted within 90 days after the end of the reporting period.

Response and Corrective Action Planned – The Department and Iowa Finance Authority (IFA) are both keenly aware the state revolving fund annual report is due to the United States Environmental Protection Agency (USEPA) within 90 days of the close of the fiscal year and it is the Department's intent to comply. The financial exhibits are provided by IFA and reviewed by the Department. This year, USEPA Region VII asked state administration expenses paid from fees collected outside the State Revolving Fund be included in the financial reporting, contrary to a position taken at the onset of the program. This required IFA to go back several years to adjust the balance brought forward from 2007 and was the significant reason for the delay in the submittal of this year's annual report. The Department received the initial CWSRF financial exhibits from IFA on September 17, 2008 and DWSRF financials on September 26, 2008 and had numerous comments on subsequent versions of the documents over the next several months before agreement was finally reached and the report was submitted on November 21, 2008. The Department could not have envisioned reconciliation would have taken so long but remains committed to complying with the deadline going forward.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Education**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 84.007 – Federal Supplemental Educational Opportunity Grants**

**CFDA Number: 84.038 – Federal Perkins Loan Program Federal Capital Contributions**

**CFDA Number: 84.063 – Federal Pell Grant Program**

**CFDA Number: 84.268 – Federal Direct Student Loans**

**CFDA Number: 84.375 – Academic Competitiveness Grants**

**CFDA Number: 84.376 – National Science and Mathematics Access to Retain Talent (SMART) Grants**

**Agency Number: None**

**Federal Award Year: 2008**

**State University of Iowa**

**08-III-USDE-619-1**

Return of Title IV Funds – When a student withdraws from school prior to the end of a period of enrollment, the Code of Federal Regulations 34 CFR 668.22, requires the University to determine the earned and unearned portion of Title IV funds. If the student received more aid than was earned, the unearned funds must be returned to the Title IV programs in a specified order and time period.

The University uses the worksheet developed by the U.S. Department of Education to calculate the earned and unearned portion of Title IV aid for students who withdraw from school. However, there are no procedures in place to ensure calculations are performed accurately.

Recommendation – The University should develop procedures to ensure the calculation of Title IV funds to be returned is accurate.

Response and Corrective Action Planned – The University of Iowa Office of Student Financial Aid (OSFA), did establish controls to randomly check the work of the staff member performing the R2T4 calculations. However, the person performing the random check did not initial or date the worksheet to confirm the completion of this review. Other office staff will be trained to complete the R2T4 calculation and then will be asked to assist with random checking of the calculations. The staff performing the random checks will initial and date the R2T4 worksheet when done to verify the control.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: S010A070015, S010A060015, S010A050015**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Education**

**08-III-USDE-282-2**

Comparability – Per the U.S. Department of Education Cross Cutting Section Compliance Supplement, the Department is responsible for ensuring school districts remain in compliance with the comparability requirement. The Department obtains comparability reports from the school districts, but there is no evidence these reports are reviewed.

Recommendation – The Department should perform and document review of comparability reports to ensure the school districts are in compliance.

Response and Corrective Action Planned – The Department will include the initial of the person reviewing the report and the date of review on each comparability report.

Conclusion – Response accepted.

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: H126A070020**

**Federal Award Year: 2007**

**Iowa Department of Education – Division of Vocational Rehabilitation Services**

**08-III-USDE-283-3**

Matching Requirements – The Code of Federal Regulations, 34 CFR 361.60, states third party in-kind contributions may not be used to meet the non-federal share. The Division of Vocational Rehabilitation Services asserts it received federal approval to include third party office space in non-federal expenditures provided a third party agreement exists. However, written federal approval could not be located. The Division reported \$43,383 of third party office space contributions as non-federal expenditures on the June 30, 2008 SF-269 report.

The Division reported \$94,910 of utility costs certified by the Iowa Department of Administrative Services (DAS) as non-federal expenditures on the June 30, 2008 SF-269 report. However, utility costs are a component of the state-wide cost allocation plan (SWCAP) which is also reported as non-federal expenditures, resulting in duplication of the utility costs.

The Division obtains certifications related to non-cash expenditures for match based on the state's fiscal year. The amounts certified are allocated to the applicable federal fiscal year and are reported as non-federal expenditures on SF-269 reports. The Division is not consistently allocating the non-cash expenditure items by federal fiscal year.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Recommendation – The Division should establish policies and procedures to ensure the non-federal expenditures reported are proper, allowable and consistently allocated to the proper period. In addition, the Division should consult with the U.S. Department of Education to determine corrective action.

Response and Corrective Action Planned – Iowa Vocational Rehabilitation Services (IVRS) notified the auditor of the matching requirement issues and acknowledges them. IVRS ceased reporting the items as non-federal match as soon as they were identified. IVRS will collaborate with the federal government to assure all non-federal matching dollars reported by IVRS are allowable. IVRS has established new procedures to allocate non-federal match to the appropriate federal fiscal year. IVRS will consult with the federal government to negotiate a settlement for the instances where non-federal match is disallowed.

Conclusion – Response accepted.

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: H126A070020**

**Federal Award Year: 2007**

**Iowa Department of Education – Division of Vocational Rehabilitation Services**

**08-III-USDE-283-4**

Grant Management – Rehabilitation Services Administration (RSA) is conducting a review of the program identified above. A report will be issued by RSA when the review is completed. The report will include any recommendations, questioned costs and other concerns identified. In addition, the results will be disclosed within the subsequent year's Schedule of Findings and Questioned Costs.

Response and Corrective Action Planned – Division response not requested.

**CFDA Number: 84.287 – Twenty-First Century Community Learning Centers**

**Agency Number: S287C050015, S287C060015**

**Federal Award Year: 2006, 2007**

**Iowa Department of Education**

**08-III-USDE-282-5**

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

The Department has established written policies and procedures for monitoring subrecipients. These policies require subrecipients to submit an annual Year-End Performance and Monitoring report. These reports should be reviewed and evidence of the review should be documented. Review was not documented for thirteen of the twenty reports tested.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Recommendation – The Department should ensure evidence of review is documented on Year-End Performance and Monitoring Reports.

Response and Corrective Action Planned – The Department will establish a database that tracks the submission of the above-referenced subrecipient reports. The Department will include the initial of the reviewer and date of review of each subrecipient report.

Conclusion – Response accepted.

**CFDA Number: 84.287 – Twenty-First Century Community Learning Centers**  
**Agency Number: S287C050015, S287C060015**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Education**

**CFDA Number: 84.367 – Improving Teacher Quality State Grants**  
**Agency Number: S367A060014, S367A070014**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Education**

**08-III-USDE-282-6**

Appeal Board Claims – The Department performs certain procedures after September 1 of each year to identify additional accounts payable which were not included as expenditures on the Integrated Information for Iowa (I/3) system. However, at June 30, 2008 there was approximately \$5.8 million in requests for payments submitted by subrecipients, of which approximately \$1.2 million pertained to the Twenty-First Century Community Learning Centers program and \$4.5 million pertained to the Improving Teacher Quality State Grants, which were not reported to the Iowa Department of Administrative Services, State Accounting Enterprise.

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

Response and Corrective Action Planned – The position of Chief Financial Officer was staffed with interim status the majority of the calendar year. This temporary situation caused loss of forward momentum in several categories, but particularly in management and tracking of expenditures and disbursement of payments. The remedy is obvious and in place. We have now stabilized the staffing in the position. We have instituted tracking systems to monitor work flow in the areas of contracts and claims. We are working to standardize all processes through the development of work flow manuals that explain expectations. These manuals will be used to train program staff over the next year for all Internal Operations processes, including claims and expenditures.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Elections Assistance Commission**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**08-III-EAC-635-1**

Reporting – The Help America Vote Act (HAVA) requires states to report the use of HAVA funds authorized by Title II, Section 251. The financial report prepared by the Office of Secretary of State could not be supported by the State's accounting system.

Recommendation – The Title II funds financial report should be supported by the State's accounting system.

Response and Corrective Action Planned – The Office is in the process of re-filing all financial reports with the U.S. Elections Assistance Commission. At completion, they should be supported by the State's accounting system.

Conclusion – Response accepted.

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**08-III-EAC-635-2**

Grant Management – The U.S. Elections Assistance Commission, Office of Inspector General (OIG), is conducting an on-going audit related to the Help America Vote Act Requirements Payments funding for federal fiscal years 2002 through 2008. A report will be issued by the Office of Inspector General when the audit is completed.

Response and Corrective Action Planned – Office response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**INSTANCES OF NON-COMPLIANCE:**

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

**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-1**

Computer Match – Family Investment Program (FIP) – Title 4-C-36 of the Employees' Manual states, in part, a participant whose needs are included in a FIP grant cannot receive at the same time a grant from any other public assistance program administered by the Department, including foster care and subsidized adoption. Title 13-C(1)-13 of the Employees' Manual states, in part, a child shall not concurrently receive subsidized adoption maintenance payments and FIP.

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

A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2008. We reviewed 344 cases receiving both FIP and foster care payments during the same month of service. Of the 344 cases reviewed, 70 children, or 21%, improperly received FIP benefits for an additional one to five months after entering foster care. The unallowable FIP payments for these 70 children totaled \$16,964.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2008. We reviewed 104 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 104 cases reviewed, ten cases, or 10%, improperly received both FIP and subsidized adoption payments for an additional one to two months after entering subsidized adoption. The unallowable FIP payments for these ten children totaled \$3,632.

In addition, of the 104 cases reviewed, two cases, or 2%, included retroactive approvals of adoption subsidy payments, resulting in duplicate assistance for the time period these children also received FIP. The unallowable FIP payments totaled \$1,647.

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

Response and Corrective Action Planned – The Department's Policy and Field Staff met with the Office of Auditor of State regarding a rule revision that clarified when a child receiving FIP benefits is approved for foster care or adoption subsidy payments while remaining in the same home, FIP is cancelled effective the first of the next month after the foster care or adoption subsidy is approved on the computer system. FIP benefits received for the month foster care or adoption subsidy is approved and any past months for which foster care or adoption subsidy is paid retroactively is not subject to recoupment. At the time of the meeting, the Office of Auditor of State stated this change was acceptable if the Department

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

received approval from the U.S. Department of Health and Human Services (HHS). In an e-mail dated May 8, 2008, HHS stated this procedure was acceptable. DHS implemented the rule revision February 1, 2009 through the administrative rule making procedure.

On October 30, 2007, the Department implemented a new process comparing the Family and Children Services (FACS) system entries approved a child for Foster Care or Subsidized Adoption with Iowa Automated Benefit Calculation (IABC) to determine if the child who was approved on FACS also had an active FIP case on IABC. If there is a match showing a child receiving FIP on IABC, an automated notice is generated to the Income Maintenance Worker and Income Maintenance Supervisor notifying them this child is now receiving Foster Care or Subsidized Adoption. Staff was notified at the time this new process was implemented and it was reviewed at the Income Maintenance Conference Call on April 19, 2008.

At the February 10, 2009 Income Maintenance Conference Call, Department Policy staff reviewed the policy regarding receipt of FIP and Foster Care or Subsidized Adoption and the need to complete the overpayment immediately when the Income Maintenance Worker is unable to cancel FIP timely. Income Maintenance Supervisors were required to review this material with staff unable to attend this conference call by March 2, 2009.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 93.397 – Cancer Centers Support Grants**

**Agency Number: 5P30CA0S6862-8**

**Federal Award Year: 2007**

**State University of Iowa**

**CFDA Number: 93.838 – Lung Diseases Research**

**Agency Number: 5P50HL0612340-9**

**Federal Award Year: 2006**

**State University of Iowa**

**CFDA Number: 93.855 – Allergy, Immunology and Transplantation Research**

**Agency Number: 5P01AI060699-2**

**Federal Award Year: 2006**

**State University of Iowa**

**08-III-HHS-619-2**

Federal Financial Reports – The National Institutes of Health Policy Statement – Part II: Terms and Conditions of NIH Grant Awards require Financial Status Reports (FSRs) to be submitted no later than 90 days after the end of the reporting period. The Policy Statement also states: “Failure to submit complete, accurate, and timely reports may indicate the need for closer monitoring by NIH or may result in possible award delays or enforcement actions, including withholding, removal of expanded authorities, or conversion to a reimbursement payment method.”

Ten Research and Development Cluster awards tested required submission of an FSR for the reporting period ended during fiscal year 2008. Three of the FSRs were submitted 141-158 days late.

Recommendation – The University should develop procedures to ensure FSRs are submitted within 90 days after the end of the reporting period.

Response and Corrective Action Planned – The Grant Accounting Office has been working on several improvements to help us meet this requirement. We have recently hired new staff to assist with FSR submissions. Additionally, we will continue to see the benefits of new policies and procedures related to cost transfers, monitoring and overspent accounts that have been developed and implemented during the past two years. These new policies and procedures will continue to reduce the time spent on grant closeout and address outstanding issues earlier in the process.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: G-0401IATANF**

**Federal Award Year: 2004**

**Iowa Department of Workforce Development – Passed through Iowa Department of  
Human Services**

**08-III-HHS-309-3**

Grant Management – The Office of Auditor of State conducted an investigation related to grants awarded by the Iowa Department of Workforce Development to the Central Iowa Employment and Training Consortium (CIETC) for the program identified above. Disbursements to CIETC for the above program for the grant period July 1, 2003 through September 30, 2005 totaled \$3,296,531. The investigation resulted in a report dated March 29, 2006 issued to the Director of the Iowa Department of Workforce Development and the Offices of Inspector General for the U.S. Departments of Labor and Health and Human Services. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/0614-1602-BOP0.pdf>. A settlement between the State of Iowa and the U.S. Department of Labor has been reached and payment of \$1,300,000 was made on May 29, 2008.

Response and Corrective Action Planned – Department response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-4**

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

For six of twenty-five cases reviewed, the FIP grant was not reduced for one to two months following non-cooperation with CSRU and recoupment was not established.

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

Response and Corrective Action Planned – The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call regarding the policy of cooperation with CSRU. Staff will also be reminded if they are unable to timely reduce the FIP benefit, a recoupment must be completed at the time the FIP benefit is reduced for the months of overpayment.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-5**

Temporary Assistance for Needy Families (TANF) Report Errors – The ACF-199, TANF Data Report, and the ACF-209, Separate State Programs – Maintenance of Effort (SSP-MOE) Data Reports, are required to be submitted quarterly. These reports summarize statistical information regarding participants in the TANF program. The following conditions were identified during fiscal year 2008 testing for the ACF-199 and ACF-209 reports:

- (a) For one of thirty cases reviewed, hours of satisfactory school attendance could not be verified with the IWorks system.
- (b) For one of thirty cases reviewed, hours directly related to employment (with no high school diploma) could not be verified with the IWorks system.
- (c) For one of thirty cases reviewed, hours reported for job skills training could not be verified with the IWorks system.

In addition, during fiscal year 2008 testing of the ACF-199 report, hours of other activities for three of thirty cases could not be verified with the IWorks system for the ACF-199 report.

The ACF-196, TANF Financial Report, is required to be submitted quarterly. The report contains expenditure data on the State's use of Federal TANF funds, State TANF MOE expenditures and State expenditures of MOE funds in separate State programs. The Department prepares an excel spreadsheet, "Monthly Child Care Data", from computer generated data, which summarizes information for Family Investment Program (FIP) working and non-working families. The computer generated data used to support the ACF-196 TANF Financial Report is not retained by the Department.

Recommendation – The Department should implement procedures to ensure the IWorks system or other documentation supports the ACF-199, ACF-209 and ACF 196 reports.

Response and Corrective Action Planned –

ACF-199 and ACF-209 – The Department (DHS) reviewed each of the six cases in error and determined the following:

The Department contracts with Iowa Workforce Development (IWD) to provide TANF employment and training services. The discrepancies for two of the cases in error noted above were caused by IWD's system programming that prepares the file of participation data from the IWorks system. IWD sends this file to DHS for federal reporting. The program was inaccurately reporting hours when the hours entered in IWorks were less than 10 per week. IWD corrected the problem in December 2007. As a result of the correction, future files sent by IWD correctly reported hours of less than 10 per week.

DHS determined the discrepancies for the remaining four cases in error were caused by the same data issues identified in audits of federal fiscal year 2007.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

- Worker failure to change or terminate records of work activities when the TANF recipient was no longer participating or failed to provide documentation of hours of participation.
- Inconsistencies with the conversion of work activity records to IWD's new IWorks system contributed to worker error, as incomplete records were not converted to IWorks. As a result, IWD workers were unable to see the work activity record with active hours and, therefore, did not terminate the record when appropriate. Since DHS did not receive a termination record, DHS continued to consider the work activity record as active.

DHS continues to develop a revised system database to improve the accuracy of data used for federal reporting purposes. The revised database is in the testing phase. Once implemented, DHS will use the revised database for future ACF-199 and ACF-209 TANF reports and will resubmit any previous reports for federal fiscal year 2009.

DHS and IWD state-level program and systems staff continue to meet regularly to find solutions and to identify any remaining work activity records not timely terminated.

IWD supervisors continue to review one case per worker per month. DHS implemented a new case reading tool for IWD supervisors effective April 1, 2008. As of March 1, 2009, 1,162 cases have been reviewed and documented. DHS and IWD have reviewed and discussed the results of the case reviews and individual case errors have been corrected. DHS and IWD will use case reading results to determine error trends and training needs.

ACF-196 – To comply with this recommendation, the Department will be retaining quarterly computer generated data to support TANF Financial reporting. This data will be for the quarterly months of March, June, September, and December.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.563 – Child Support Enforcement**  
**Agency Number: G-0704IA4004, G-0804IA4004**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: G-0701IA1401, G-0801IA1401**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance**

**Agency Number: G-0701IA1407, G-0801IA1407**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

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

**Agency Number: 5-0605IA5028, 5-0605IA5048, 5-0705IA5028, 50705IA5048,  
5-0805IA5028, 5-0805IA5048**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-6**

DHS Field Office Internal Controls – For fiscal year 2008, eleven county offices and three Child Support Recovery Unit (CSRU) offices were visited. In conjunction with this limited review, the following conditions were noted.

In one county office, a receipt log is used as an initial receipt listing to track the deposit of funds received by the office. However, the receipt log used does not identify the receipt number.

In one county office, the person who sends the receipt to central office also compares the validated transmittal from central office to the receipt in the receipt log or receipt book. In this office, the same person also prepared the receipt.

In one county office, a receipt writer issued one receipt from a receipt book assigned to someone else.

Title 23-B-6 of the Employees' Manual states, in part, if central office has not returned a duplicate receipt copy within 30 days of issuance, the appropriate division or administrative office is to be contacted. During our review of 99 receipts throughout the eleven county offices, a total of seven errors were identified. For three receipts reviewed, the validated duplicate copy had not been received from central office for more than 30 days and there was no evidence of follow-up or contact with central office to investigate. In addition, three receipts were not properly filled out by the receipt preparer and one validated receipt could not be located.

In four of eleven county offices, the person who enters invoices for payment onto the Purchase of Service Data System (POSS) is also able to receive and review the transaction report from central office. In these county offices, the person can also enter provider agreements onto POSS.

In one of eleven county offices, the same person monitors or tracks invoices for Local Administrative Expenses (LAE) claims, compares local office records of goods and services

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

received by local offices to county billing reports and approves invoices for mailing to the County Auditor for reimbursement.

For the CSRU offices, a receipt log is used to track the deposit of funds received by the office, including the receipt preparer, employee sending funds to central office, employee logging the receipt and employee documenting the return of the validated receipt from central office. The receipt log at two CSRU offices did not always indicate the employee writing the receipt, the employee logging the validated receipt upon return from central office or when the validated receipt was received from central office.

In one CSRU office, checks or money orders are not restrictively endorsed by the field office immediately upon receipt.

Title 23-B-6 of the Employees' Manual states, in part, if central office has not returned a duplicate receipt copy within 30 days of issuance, the appropriate division or administrative office is to be contacted. During our review of receipts throughout the three CSRU offices, a validated duplicate copy from central office was not obtained within 30 days of issuance for one receipt and there was no evidence of follow-up or contact with central office to investigate.

Recommendation – The Department should implement changes to strengthen internal control and develop policies and procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – Individual corrective action plans will be required for the counties in error by April 15, 2009.

The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call regarding proper issuance and tracking of receipts.

For the CSRU offices, a statewide training to address the receipt writing process as a whole and the issues identified in the state audits will be completed by May 30, 2009. In addition, the Bureau of Collections Policy Staff are developing an automated process to writing receipts, which will address these issues. This process is being developed in consultation with staff from the CSRU offices, the Collection Services Center and the Office of Auditor of State.

Also, all CSRU offices will be reminded by March 3, 2009 of the requirement to restrictively endorse checks or money orders immediately upon receipt.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0701IA1401, G-0801IA1401**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance**  
**Agency Number: G-0701IA1407, G-0801IA1407**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-7**

Computer Match Prior Year Recoupment – The Department utilizes the Overpayment (OVPI) system to track and recover payments made in error. During fiscal year 2008 review, testing was performed on prior year issuance errors to determine proper resolution by the Department. Thirty-one overpayments totaling \$8,378 identified during prior year testing were not recorded to the OVPI system.

See audit finding 08-III-USDA-401-1 on page 58 for additional information, including the recommendation, response and corrective action planned and conclusion.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-8**

Temporary Assistance for Needy Families (TANF) Participation Rates – The ACF-199, TANF Data Report, summarizes statistical information regarding participants in the TANF program. State agencies must meet or exceed their minimum annual work participation rate standards. A State's minimum work participation rate standard is 90% for two-parent families rate less a caseload reduction credit of 22.8%. The Department had an actual participation rate for the federal fiscal year ended September 30, 2007 for two-parent families of 39.7%, which does not meet the minimum requirement of 67.2%. A penalty amount of up to 21% of the adjusted State Families Assistance Grant may apply for the failure to meet the required rate.

Recommendation – The Department should establish procedures to ensure compliance with federal regulations.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Response and Corrective Action Planned – Before describing any corrective actions already implemented or planned, the Department wants to clarify the 21% penalty referenced in the finding is the maximum amount that can ever be applied against a State for failing to meet work participation rates. Such maximum would only be reached after nine consecutive years of failing to meet the all-family work rate. The penalty for a first year failure to meet the all-family rate is 5% of the State's adjusted TANF award. The penalty for failing only the two-parent rate is only a percentage of the penalty for failing to meet the all-family rate, equivalent to the percentage of two-parent cases in the all-family caseload. In federal fiscal year 2007, the monthly average two-parent caseload of 1,231 was 7.35% of the monthly average all-family caseload of 16,739. Consequently, the maximum penalty for failing to meet the two-parent work rate for federal fiscal year 2007 would be 0.3675% of the State's adjusted annual TANF award.

Failure of the State to meet the two-parent work rate for federal fiscal year 2007 is directly attributable to provisions of the federal Deficit Reduction Act of 2005 (DRA), which reauthorized TANF. Under the DRA, states may no longer exempt cases which are funded with 100% state funds under separate state programs (SSP) from meeting work participation rates. Iowa had previously established its two-parent FIP caseload as an SSP because of the extraordinary 90% work participation standard for two-parent cases. Very few states could meet this standard, even taking into account the caseload reduction credit.

Since implementation of the DRA effective for federal fiscal year 2007 with respect to changes concerning work participation requirements, the Department has developed a number of strategies to increase the two-parent work rate, including.

- (1) Two Parent Specialists – case workers were hired across the State to intensively focus on employment and employment related activities for two-parent families.
- (2) Metro Focus – a promise jobs position was identified as a quality assurance and improvement specialist in each of the most populated regions.
- (3) Quality Assurance Team – a team was set up to identify strategies and best practices to improve participation rates and ensure program compliance.
- (4) Parent Reaching Outcomes Grants, Increasing Work Participation Rates for Multi-Parent Households – funds were allotted from the fiscal year 2009 budget to fund projects developed by local Promise Jobs regions to identify innovative and effective procedures that increase the work participation rate for multi-parent households.
- (5) Excess Maintenance of Effort – the Department is exceeding its maintenance of effort requirement, which results in increasing the state's caseload reduction credit for both all-family and two-parent cases, subsequently reducing the adjusted work rate the state must meet for both.
- (6) State Funded Child Care – the Department utilizes 100% state funds for child care costs of two-parent cases lowering the required hours of participation

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-9**

Temporary Assistance for Needy Families (TANF) - IEVS Review – The TANF program provides assistance payments to individuals based upon an application of need. The following conditions were identified during fiscal year 2008 case file testing:

- (a) Title 4-G-31 of the Employees' Manual states, in part, when State Income and Eligibility Verifications System (IEVS) information is received, the worker should determine if the information was previously reported and verify new and previously unverified information. The worker should document the IEVS review on the IEVS report and file it in the case record or note and date the information in a narrative in the case record. For two of thirty-four cases reviewed, the IEVS review was not documented in the case file.
- (b) Title 4-B-1 of the Employees' Manual states, in part, any family has the right to apply for assistance by completing an application for Family Investment Program (FIP) on form 470-0462, Health and Financial Support Application. For one of thirty-four cases reviewed, there was no Public Assistance Application located in the case file.

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

Response and Corrective Action Planned –

- (a) The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call on the requirement of documenting action taken on IEVS documents. All IEVS forms are now date stamped, so the Income Maintenance Worker can easily document the date IEVS information was reviewed and action taken.
- (b) The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call to remind staff the original Public Assistance Application is to be maintained in the current case file.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-10**

TANF Mainframe to Eligibility Tracking System (ETS) Reconciliation – The Eligibility Tracking System (ETS) tracks how long Family Investment Program (FIP) recipients receive benefits to ensure compliance with federal regulations. Federal regulations limit benefits to a maximum of 60 months. Information is downloaded from the Iowa Automated Benefit Calculation (IABC) and Issuance Verification System (ISSV) mainframe systems onto the File Transfer Protocol (FTP) Server on a daily basis via a text file. Each day, an individual obtains a mainframe report indentifying how many records and files were written and read to the server and also receives a report identifying how many records were loaded onto the ETS database. Individuals reconcile how many records and files were written to the FTP from the IABC mainframe. During fiscal year 2008, reconciliations were not performed between information loaded onto the ETS database from the FTP server, including the records not posted onto ETS.

Recommendation – The Department should develop a system for reconciling the number of records transferred between the FTP server and the ETS database.

Response and Corrective Action Planned – In the daily ETS Record Count Reconciliation process, the Department will modify the ETS download procedure to include a count of records purposely bypassed due to a second FIP check being issued during a given month. The record count for records loaded to the ETS SQL, Structured Query Language, Database and the count for those bypassed should equal the number of records sent to the FTP Server from the IABC Mainframe System. If these counts are not equal, an alert will be sent to the IM Systems Client Server Team as an error condition exists that needs to be resolved.

Conclusion – Response accepted.

**CFDA Number: 93.563 – Child Support Enforcement**  
**Agency Number: G-0704IA4004, G-0804IA4004**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-11**

Provisions of Interstate IV-D Cases - State Programs – The Code of Federal Regulations 45 CFR 303.7 states in part, “The State IV-D agency must establish an interstate central registry responsible for receiving, distributing and responding to inquires on all incoming interstate IV-D cases. This establishment must be made within 10 working days.”

For the months of July 2007 through June 2008, reports were reviewed to determine if cases were reviewed within 10 workings days. Beginning in March 2008 and ending June 2008, between 16% - 92% of the cases received were not referred to the State of Iowa Interstate Central Registry within the allowable established time period.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Recommendation – The Department should establish procedures to ensure compliance with the Code of Federal Regulations.

Response and Corrective Action Planned – The Department has reassigned this caseload to a new staff person. The Department expects to be able to comply with federal regulations in the future.

Conclusion – Response accepted.

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

**Agency Number: G07B1IALIEA**

**Federal Award Year: 2008**

**Iowa Department of Human Rights**

**08-III-HHS-379-12**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end. The Department has established a policy to perform timely reviews of the audit reports within six months of receipt and send out letters of findings as appropriate.

All subrecipient audit reports received had been reviewed, but one was not reviewed in a timely manner.

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

Response and Corrective Action Planned – The Department will continue to follow established policies to ensure the timely review and resolution of the audits.

The one audit cited for not being reviewed within six months of receipt was reviewed within those six months, but the subrecipient, the City of Des Moines, was unable to answer our audit questions due to the flooding that occurred during the summer of 2008. The City's community development staff were evacuated from their offices near the river and were unable to access their financial records for several weeks, so the reconciliation was not completed within six months, and this delayed by two months the issuance of our final acceptance letter to the City.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: G07B1IALIEA; G08B1IALIEA**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Rights**

**08-III-HHS-379-13**

Program and Fiscal Monitoring – The Department is required to perform fiscal monitoring of each subrecipient who received Low-Income Home Energy Assistance Program funding. However, one fiscal monitoring review was not performed during the program year.

Recommendation – The Department should follow the established policy to ensure fiscal monitoring reviews are performed for all subrecipients.

Response and Corrective Action Planned – Numerous attempts were made to schedule on-site fiscal monitoring visits with this subrecipient only to have the meeting times changed or cancelled. In fact, a Department fiscal monitor made the 200-plus mile trip to the subrecipient's office only to have their fiscal officer refuse to meet with him due to a scheduling conflict. No monitoring was accomplished by Department staff.

The unresponsiveness and non-cooperation of this subrecipient's fiscal officer was a new occurrence, and has resulted in the Iowa Department of Human Rights directing any and all communications to the director and board of this non-profit agency.

This subrecipient was monitored on-site February 23-24, 2009 by two fiscal staff members and the program manager. Copies of their subsequent letters and reports will be made available to the Office of the Auditor of the State for review.

Conclusion – Response accepted.

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

**Agency Number: G08B1IALIEA**

**Federal Award Year: 2008**

**Iowa Department of Human Rights**

**08-III-HHS-379-14**

Subrecipient Monitoring over Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of these funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received. OMB Circular A-133 requires the Department to establish similar procedures for its subrecipients, ensuring any interest earned on advances to subrecipients in excess of \$250 is promptly, but at least quarterly, returned to the federal agency. The contracts between the Department and its subrecipients, require Low-Income Housing Energy Assistance Program (LIHEAP) funds be deposited into an interest bearing account upon receipt and allows the subrecipient thirty days to spend the advance. This is not consistent with effective cash management procedures and the Department has not established monitoring procedures to ensure any interest earned on federal funds in excess of \$250 is returned to the federal agency.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

The Department currently advances funds to Community Action Agencies based on monthly reporting of receipts and disbursements. Five of nineteen Community Action Agencies had average ending monthly balances of LIHEAP funds ranging from \$4,316 to \$77,932. Interest over \$250 may have been earned on unspent funds during the month, but no interest was remitted to the federal agency.

Recommendation – The Department should review its contract requirements and develop and implement procedures to ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances. The Department should also establish monitoring procedures to ensure any interest earned in excess of \$250 is returned to the federal agency.

Response and Corrective Action Planned - The Iowa Department of Human Rights/Division of Community Action Agencies (DCAA) will continue to monitor cash on hand by subrecipients through use of a Cash Flow Reconciliation section in the monthly advance report required by DCAA. The reconciliation shows how much money was advanced, how much money had been expended and the percent of money expended, by line item. The reconciliation provides a tool for subrecipients and DCAA to monitor cash on hand at the end of the month.

DCAA also established additional payment policies beginning October 2008 (FFY09) by including the following provisions in the SPECIAL CONDITIONS, Section 10.0 Condition of Payment, subrecipient contracts:

- 10.5 Reports must accurately reflect Expenditures To Date (payments actually made), Obligated Expenditures (actual funds will be paid out within the next 30 days), as well as accurate estimates of LIHEAP Approvals will be paid within 14 business days of receipt of funds.
- 10.6 When requesting LIHEAP Regular Assistance funds, the Contractor may be required to submit a list of approved clients. Payments must be made to vendors on behalf of approved clients within 14 business days of the Contractor's receipt of funds.
- 10.7 At any time the DCAA reviews the Contractor's monthly reports and determines the cash on hand exceeds actual expenses, less payments not yet received, the Contractor will, upon request, return the excess cash to DCAA within 10 working days.

To determine if subrecipients are compliant, the accountant reviews the amounts of funds expended when the monthly reports are received at DCAA. The 14 business days normally extend beyond the end of the month but the end-of-month report gives DCAA an estimate of how the funds are being expended.

The actual 14-day audit is done by the accountant requesting the agencies to disclose how much Regular Assistance had been expended at the close of business on a specific day (14<sup>th</sup> business day).

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

If it appears there are excess funds on hand at the close of business on the 14<sup>th</sup> business day, the information is forwarded to the program coordinator. He either requests a refund or waiver the refund based on additional information collected from the agencies, i.e., agency anticipates making a payment within a couple days to pay vendors for approved client applications.

DCAA also included the following language in subrecipient contracts beginning in October 2008 to ensure interest earned on federal money in excess of \$250 is returned to the Federal Agency:

SECTION 11.0 INTEREST EARNED

- 11.1 In accordance with Section 22 of OMB Circular A-110, Contractor shall maintain advances of Federal funds in an interest bearing account. All interest earned on advances of Federal funds shall be remitted annually to the Department of Health and Human Services, Payment Management System, Rockville, MD 20852. Interest amounts up to \$250 per year, based on the Contractor's fiscal year may be retained by Contractor for administrative expenses. Contractors with electronic funds transferr (EFT) capability should use electronic medium to remit interest.
- 11.2 The Contractor will report the total of annual remittance made to the Department of Health and Human Services to the Agency in writing. The report should include total amount remitted and the date of the remittance.
- 11.3 It is the responsibility of the Contractor to control the amount of funds on hand by making expenditure predictions as accurate as possible and processing payments to clients/vendors as expeditiously as feasible.

The Department will monitor subrecipients' compliance with the above contract provisions, including interest earned, reported, and remitted during annual on-site visits.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: G06B1IALIEA**

**Federal Award Year: 2008**

**Iowa Department of Human Rights**

**08-III-HHS-379-15**

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

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

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

Response and Corrective Action Planned – One of the two instances involved refunds to the state of monies advanced to Community Action Agencies (CAAs) for heating assistance payments for low-income clients. The computer program used by ten CAAs to process and approve assistance applications malfunctioned. Since the CAAs were not able to make payments for approved clients in a timely manner, the Iowa Department of Human Rights required the affected agencies to return advanced funds.

There was a fairly quick turn around time between the Department's receipt of refunds from the CAAs, the repair of the computer program, the submittal of revised advance funds requests from the CAAs, and the repayments of funds by the Department to the CAAs. If the Department had returned funds to the U.S. Department of Health and Human Services (HHS), waited to have HHS credit the Department's account, and then redrawn the funds from HHS again, payments for heating assistance for low-income clients would have been delayed even longer.

However, the Iowa Department of Human Rights will continue to diligently monitor the balances of LIHEAP funds on hand at the state level to reduce the number of instances where excessive dollars are on hand.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF ,G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-16**

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

The monitoring procedures developed by the Department include the submission of a six month report and an annual report by each recipient. However, these reports lack the disclosure of detailed expenditure activity. In addition, on-site visits do not include a review of financial activity for allowable costs, nor are they performed by the Department on a regular basis.

Recommendation – The Department should develop written subrecipient monitoring procedures which include the review of financial activity for allowable costs. Additionally, the Department should consider performing on-site monitoring visits on a regular basis.

Response and Corrective Action Planned – New monitoring procedures were developed and implemented in fiscal year 2008. The six-month and twelve-month reports have been revised to include detailed expenditures per category and a budget narrative for each category. Annual on-site monitoring, following review of the six-month reports, will be conducted with contractors who receive \$50,000 or more. For those contractors who receive less than \$50,000, 10% of the contractors will receive on-site monitoring each contract year.

In fiscal year 2008 on-site monitoring visits were made to contractors in Waterloo, Sioux City, Harlan, and Spirit Lake/Okoboji.

Conclusion – Response accepted.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0301IACCDF, G-0401IACCDF, G-0501IACCDF, G-0601IACCDF**  
**Federal Award Year: 2003, 2004, 2005, 2006**  
**Iowa Department of Human Services**

**08-III-HHS-401-17**

Grant Management – The Office of Inspector General (OIG) conducted an investigation related to the Iowa Child Care and Development Block Grant funding for Infant and Toddler and Quality Expansion earmarking requirements for federal fiscal years 1998 - 2004. A final report was issued in August 2008. This report concluded the Department did not comply with federal requirements when claiming \$3,156,226 of the Child Care and Development Fund (CCDF) targeted funds. In addition, the Department did not remit \$155,000 of interest earned by the contractor on advanced CCDF targeted funds as required. The Department is awaiting an audit determination letter from the Administration for Children and Families ACF, a Division of Health and Human Services.

Response and Corrective Action Planned – Department response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0701IA1401, G-0801IA1401**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-18**

DHS Field Office - Case Records – For fiscal year 2008, eleven county offices were visited. In conjunction with this limited review, the following conditions were noted.

Child Care Cluster

Title 13-G-64 of the Employees' Manual states, in part, a "Child Care Assistance Provider Agreement" form 470-3871 must be prepared at least every twenty-four months. For one of twenty cases reviewed, a Child Care Assistance Provider Agreement was not reviewed every twenty-four months.

Foster Care (Title IV-E)

Title 13-J-72 of the Employees' Manual states, in part, "when the child is placed in a foster family home supervised by the Department, base the frequency of visits to the child on the needs of the child. At a minimum, visits to the child shall be monthly, not to exceed 35 days." In eighteen of twenty-nine cases reviewed, visits were not made within 35 days.

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

Response and Corrective Action Planned –

Child Care Cluster

The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call to remind staff a "Child Care Assistance Provider Agreement" must be completed every twenty-four months.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Foster Care (Title IV-E)

The Department continues to place emphasis on the completion of monthly visits with children in foster family homes. On a monthly basis, the Department measures compliance of the timely foster care child visits requirement. In the July – December 2008 period of SFY09, DHS has an 86% compliance rate. Effective October 8, 2008, the rule regarding visits with children in family foster care changed from a visit being required within every 35 days to a requirement the children in family foster care have a visit every month.

Conclusion – Response accepted.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-19**

Child Care Assistance – The Child Care Assistance program provides assistance payments for child care services. The following conditions were identified during fiscal year 2008 case file testing:

- (a) Title 13-G-63 of the Employees' Manual states, in part, the Child Care Assistance Provider Agreement, form 470-3871, should be signed and maintained in the case file. For one of thirty-six cases reviewed, no provider agreement was maintained in the case file.
- (b) For one of the thirty-six cases reviewed, the case file could not be located therefore, testing could not be performed.

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

Response and Corrective Action Planned –

- (a) The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call and at the April 23, 2009 Service Conference Call to remind Income Maintenance and Service staff the Child Care Assistance Provider Agreement should be signed and maintained in the case file.
- (b) Field Operations Support Division will continue to work with the Service Areas to ensure all case records are received for testing.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0701IA1401, G-0801IA1401**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-20**

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

The following conditions were identified during fiscal year 2008 case file testing:

- (a) Iowa Administration Code 441-130.7(3)(a)(2) states, in part, the case plan shall be developed within 60 days from the date the child enters foster care or the date the Department opens a child welfare service case. For four of twenty cases reviewed for children entering foster care, an initial case plan was not developed within the prescribed limits.
- (b) Title 18-D-45 of the Employees' Manual states, in part, a new case permanency plan should be re-evaluated at least every six months. For two of forty cases reviewed, current case permanency plans were not re-evaluated within six months.
- (c) Title 18-D-28 of the Employees' Manual identifies foster care daily rates. For one of the forty cases reviewed, the payment issued for Foster Care benefits did not match the established daily rates and no explanation for the variation was provided.
- (d) For seven of sixty cases selected for review, the case file, which documents compliance with requirements, could not be located.

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

Response and Corrective Action Planned –

- (a) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement to complete the initial case plans within 60 days.
- (b) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement to re-evaluate the case plan within six months.
- (c) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement that foster care payment made must match the established daily rate and if it does not, the worker must document an explanation as to why a different rate was paid.
- (d) Field Operations Support Division will continue to work with the Service Areas to ensure all case records are received for testing.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.659 – Adoption Assistance**  
**Agency Number: G-0701IA1407, G-0801IA1407**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-21**

Foster Care (Title IV-E) Adoption Assistance – The Adoption Assistance program provides assistance payments for maintenance and adoption assistance.

The following conditions were identified during fiscal year 2008 case file testing:

- (a) Title 13-B-103 of the Employees' Manual states, in part, the child must be under age eighteen or satisfy other eligibility requirements in order to be eligible for adoption benefits. For one of thirty-nine cases reviewed, the child received adoption benefits beyond their eighteenth birthday.
- (b) Title 13-B-10 of the Employees' Manual establishes eligibility criteria for adoption assistance. For one of thirty-nine cases reviewed, no documentation was maintained in the case file to support IV-E adoption assistance eligibility.

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

Response and Corrective Action Planned –

- (a) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement that adoption benefits are only issued while the child is under age 18.
- (b) The Specialized IV-E Unit does regular case readings. Documentation in the case file supporting the IV-E adoption assistance eligibility is reviewed in each case. The IV-E Supervisor will send a reminder to the IV-E Supervisors and IM workers by March 13, 2009 to remind staff of the requirement to keep documentation of IV-E adoption eligibility in the case file.

Conclusion – Response accepted.

**CFDA Number: 93.767 – State Children's Insurance Program**  
**Agency Number: 5-0705IAUTRA, 5-0705IA5021, 5-0805IAMSEA, 5-0805IA5021**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-22**

Healthy and Well Kids in Iowa (hawk-i) Bank Reconciliation – The *hawk-i* program maintains two bank accounts, the Member Premium account and the Refund account. The Member Premium account is used to deposit monthly *hawk-i* participants' co-payments. The Refund account is used to reimburse *hawk-i* participants who have cancelled coverage or made overpayments. Although monthly reconciliations include confirmation of deposits and disbursements by an independent person, the reconciliations do not include a review

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

of outstanding checks. In addition, the refund account contains outstanding checks from 1999.

Recommendation – The Department should document the review of all reconciling items used for the monthly *hawk-i* bank reconciliations. In addition, the Department should develop procedures to follow-up on checks outstanding more than two years and reissue the checks or reimburse the Federal government, as appropriate.

Response and Corrective Action Planned – The Department has procedures in place to perform monthly bank reconciliations on both accounts which include reviewing all reconciling items. The Department worked with the Attorney General's office to determine the appropriate method for handling outstanding checks. In fiscal year 2009, the Attorney General's Office issued an opinion on the issue. By March 31, 2009, all checks outstanding greater than two years will be deposited in the *hawk-i* trust fund with the federal share refunded to the Federal Government.

Conclusion – Response accepted.

**CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Inspections and Appeals**

**08-III-HHS-427-23**

Reporting – The State Survey and Certification program is designed to provide financial assistance to any state which is able to determine providers and suppliers of health care services are in compliance with Federal regulatory health and safety standards and conditions of participation. Funds made available under this program are used to support or reimburse state staff for performing survey activities and for state administration of the program.

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

The following items were noted:

- 1) For seventeen of the twenty-six pay periods tested, variances of the number of hours worked were noted between the Health Facilities Time Allocation report and the Health Facilities Allocation of Salaries and FTE Report.
- 2) For the month tested, the percentage allocation between various federal programs was unsupported for five of the eighteen expenditure classes tested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

- 3) For eleven of the twelve months tested, variances were noted between the monthly summary of expense report and expenses per the I/3 system.

Recommendation – The Department should review its procedures to ensure information used to prepare the quarterly reports are properly calculated and supported.

Response and Corrective Action Planned – The Department has recently experienced the retirement of staff who worked in this area for several years. There were no audit issues noted in the recent past in this critical area of the Department. However, existing records did not sufficiently document costs for reconciliation by the current state audit team. We have reviewed procedures and have put new processes in place to ensure regular reconciliation with the state accounting system detailed reports and information. The corrective plan targets March 1, 2009, for total compliance with this logical recommendation.

Conclusion – Response accepted.

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

**Agency Number: 5-0605IA5028, 5-0605IA5048, 5-0705IA5028, 5-0705IA5048,  
5-0805IA5028, 5-0805IA5048**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-24**

Medicaid Waivers – The Department administers seven home and community based waiver services (HCBS). Medicaid waivers enable eligible recipients to remain in their home or community rather than being admitted into a medical institution. The services are limited to certain client eligibility groups who have requested a waiver and have been given departmental approval.

Title 16-K-30a of the Employees' Manual states, in part, when a "Notice of Decision" form 470-0602 is issued, a copy should be placed in the case file. In addition, Title 16-K-97 the Employees' Manual identify part of the case worker's responsibility includes completing Form 470-3073, "Mental Retardation Functional Assessment Tool", coordinating the development of a service plan and locating providers. For one of twenty case files reviewed, the case file did not have a Notice of Decision, form 470-3073, and a service plan.

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

Response and Corrective Action Planned – The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement to ensure a copy of the Notice of Decision, form 470-0602, a completed Mental Retardation Functional Assessment Tool, form 470-3073, and a copy of the service plan is in the case record.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.778 – Medical Assistance Program**  
**Agency Number: 0605IA5028, 0705IA5028, 0805IA5028**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-25**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the Medical Assistance Program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified draws for the Medical Assistance Program were made five days after Medicaid checks were issued on the I/3 system. Due to the method used by the Department to issue the checks, the earliest the majority of checks would be redeemed is six days after issuance. This method created a net program interest obligation for the State of Iowa of \$377,935. If the Department would draw the funds according to the pre-issuance per the CMIA agreement, the net program interest obligation would likely be significantly higher.

Recommendation – The Department should work with the State of Iowa's CMIA Coordinator and the U.S. Department of Treasury to determine the best funding technique for the Medical Assistance Program.

Response and Corrective Action Planned – The Department worked with the CMIA Coordinator and the US Department of Treasury to change the CMIA Agreement to match the procedures used by the Department. The CMIA Agreement for fiscal year 2009 states the Medical Assistance Program is on a post-issuance basis. The federal draws are to be requested after the date of disbursement, but prior to the redemption date, which is in line with Department procedures.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

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

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

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

**08-III-DHS-583-1**

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

A review of the Department's ledgers and cash management system identified nine instances where the cash balance was in excess of \$100,000 for four to twelve days.

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

Response and Corrective Action Planned – The Department has established an automated draw system for federal grants. This system will request funds once an expense is entered into the Department's accounting system. The Department will monitor the receipt of federal dollars more closely to ensure claims are sent to the Iowa Department of Administrative Services – State Accounting Enterprise in a more efficient manner, thus reducing the time federal funds are in the state's account.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

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

**08-III-DHS-583-2**

Subrecipient Monitoring – The Department has established a goal of performing monitoring reviews of ten percent of completed small projects. These projects should be reviewed for proper scope and allowability of project costs.

Department personnel assert the assignment of monitoring reviews for small project closeouts are done through e-mail communications. There was no documentation available to support the selection of ten percent of completed small projects or the monitoring reviews performed.

Recommendation – The Department should establish written procedures for the ten percent goal of completed small project monitoring reviews and ensure the reviews are performed and documented. Procedures should include, but not be limited to, the method used to establish the selection process, the projects selected and the results of the monitoring reviews.

Response and Corrective Action Planned – The Department is in the process of establishing a written standard and procedure through the development and implementation of a Division Monitoring Plan. The following components are currently a part of the Plan and will be implemented as a corrective action directly related to this single audit comment.

100% of small projects are currently reviewed by the Iowa Homeland Security and Emergency Management Division (HSEMD) in the pre-obligation grant monitoring period. This applicable monitoring data, pulled from the applicable grant management system (NEMIS/EMMIE), will be included in and tracked by HSEMD as part of reporting required within the Division's Monitoring Plan.

An undetermined percentage of small projects are monitored by HSEMD during the project performance period due to required versions or amendments to projects leading to closeout. This applicable monitoring data will be included in and tracked by HSEMD as part of reporting required within the Division's Monitoring Plan.

Monitoring reviews conducted as a part of the closeout of small projects will be documented along with the final closeout report (P.4 documentation) through the development of a small project applicant site visit form. This applicable monitoring data will be included in future applicant files and tracked by HSEMD as part of reporting required within the Division's Monitoring Plan.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

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

**08-III-DHS-583-3**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes and in compliance with laws, regulations and provisions of the contract or grant. The Circular also requires each state to ensure required audit reports of subrecipients are completed within nine months of the end of the subrecipient's audit period, issue a management decision on audit findings within six months of receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate action on all findings.

The State of Iowa Single Audit Report for the year ended June 30, 2007 included a finding for the Iowa Department of Transportation related to allowable cost principles, including questioned costs. The report was issued by March 31, 2008 and was distributed to all State Agencies receiving federal funds. The Department has not issued a management decision on the audit findings and ensured the subrecipient has taken timely and appropriate action on the finding. Department personnel assert the Iowa Department of Transportation has not submitted its audit report and the management decision is not required until six months after receipt of the audit report. However, since the Iowa Department of Transportation is included in the State of Iowa Single Audit report, the distribution of the report to the Iowa Department of Public Defense, Iowa Homeland Security and Emergency Management Division constitutes receipt of the required audit report and a management decision should have been issued by September 30, 2008.

Recommendation – The Department should ensure policies and procedures are followed, even when the subrecipient is another State Agency and management decisions are issued within six months of receipt of the audit report.

Response and Corrective Action Planned – The Department's Comptroller has established procedures to review the State of Iowa Single Audit Report for findings relating to the Department's subrecipients that are State of Iowa Agencies. Findings will be reported to the Iowa Homeland Security and Emergency Management Division (HSEMD) Administrator for his action. The Department's Comptroller's Office will establish timelines for the HSEMD's Administrator's corrective actions.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

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

**08-III-DHS-583-4**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes and in compliance with laws, regulations and provisions of the contract or grant. The Circular also requires each state to ensure required audit reports of subrecipients are completed within nine months of the end of the subrecipient's audit period, issue management decisions on audit findings within six months of receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

The Department has established policies and procedures to be followed in the performance of subrecipient monitoring. However, the following items were noted during testing:

- (a) When an entity receives more than \$500,000 from the Department, a single audit was not always performed. The Department does not analyze detailed information in the accounting system to determine whether the funds received by the entity were federal, requiring a single audit.
- (b) The subrecipient audit report review documentation maintained by the Department contained errors or inconsistencies with information reported within the subrecipient audit reports.
- (c) The Department's review of subrecipient audit reports identified two entities with significant deficiencies noted, but subsequent follow-up and resolution of the findings was not noted.

Recommendation –

- (a) The Department should analyze information within the accounting system to ensure audit reports are received and reviewed for all subrecipients which receive \$500,000 or more in federal awards each year. The Department should also follow-up with the entity if a single audit appears to be required but was not performed.
- (b) The Department should ensure documentation maintained as part of the audit report review process is consistent with information contained within the subrecipient audit reports.
- (c) For subrecipient audit reports which contain significant deficiencies, appropriate follow-up and resolution of the findings should be documented.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Response and Corrective Action Planned –

- (a) The Department's Comptroller's Office has established a report that lists all subrecipients who have received more than \$300,000 from the Department. This report is then compared to the audit reports received to ensure all subrecipients who are required to submit a single audit report have done so. If a discrepancy is found a letter is mailed to the subrecipient requesting a single audit report.
- (b) The Department's Comptroller's Office has established procedures to review the subrecipients' single audit reports. Information concerning federal dollars received by the subrecipient will be reviewed in conjunction with Iowa Homeland Security and Emergency Management Division records to verify amounts reported are correct. Discrepancies will be investigated and communication with the subrecipient will be established to reconcile the discrepancy.
- (c) The Department will now modify the monitoring process to ensure review of all required audit reports is conducted to ensure findings specific to subrecipients that may involve pass-through funding provided by HSEMD are identified. The specific corrective action will be that audit related management decisions for subrecipients will now be triggered by the Department's receipt of the report and will be issued within six months of that time, effective March 1, 2009.

Conclusion – Response accepted.

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

**Agency Number: FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR  
Federal Award Year: 2008**

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

**08-III-DHS-645-5**

Allowable Cost Principles – OMB Circular A-133 requires all charges to a federal grant represent actual costs. The Department determined actual costs to be requested through queries of the Resource Management System. This system is a database that records information regarding labor, materials and equipment usage from each of the Department's maintenance garages in the state of Iowa. In fiscal year 2007, an error in the query used to determine materials cost resulted in a \$3,593,476 overstatement of the Department's request for reimbursement from the Iowa Department of Public Defense. The Department has currently corrected the query process but has not returned the excess reimbursement to the Iowa Department of Public Defense.

Recommendation – The Department should work with the Iowa Department of Public Defense to resolve this issue.

Response and Corrective Action Planned – The Department is currently in the process of working with the Iowa Department of Public Defense to return the excess reimbursement.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

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

**Agency Number: FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR  
Federal Award Year: 2008**

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

**08-III-DHS-645-6**

Record Retention – The Code of Federal Regulations, 44 CFR 13.42, requires source documentation for all expenditures submitted under the Public Assistance grant be retained for three years.

The Department's Office of Maintenance calculated average unit prices for contracted winter materials used in the disasters. This documentation was not retained by the Department. However, the calculation of the average unit prices used was able to be resolved for audit purposes.

Recommendation – The Department should ensure records supporting the costs used for federal reimbursement are retained in compliance with federal and state requirements.

Response and Corrective Action Planned – The Department will ensure records supporting the costs used for federal reimbursement are retained in compliance with federal and state requirements.

Conclusion – Response accepted.

Index of Findings  
By State Agency and Program Name

| <u>CFDA No.</u>  | <u>State Agency/Program Name</u>  | <u>Page</u>                |
|--|---|----------------------------|
| <u>Iowa Department of Economic Development</u>                                       |   |                            |
| 14.228   | Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii ..... | 62, 63                     |
| 14.239   | HOME Investment Partnerships Program .....  | 63                         |
| <u>Iowa Department of Education</u>  |   |                            |
| 10.553   | School Breakfast Program .....  | 59                         |
| 10.555   | National School Lunch Program .....   | 59                         |
| 10.556   | Special Milk Program for Children.....  | 59                         |
| 10.558   | Child and Adult Care Food Program.....  | 60                         |
| 10.559   | Summer Food Service Program for Children.....   | 59                         |
| 84.010   | Title 1 Grants to Local Educational Agencies.....   | 76                         |
| 84.287   | Twenty-First Century Community Learning Centers.....  | 77, 78                     |
| 84.367   | Improving Teacher Quality State Grants .....  | 78                         |
| <u>Iowa Department of Education – Division of Vocational Rehabilitation Services</u> |   |                            |
| 84.126   | Rehabilitation Services_Vocational Rehabilitation Grants to States .....                      | 76, 77                     |
| <u>Iowa Department of Workforce Development</u>                                      |   |                            |
| 17.225   | Unemployment Insurance .....  | 64                         |
| 17.258   | WIA Adult Program .....   | 65                         |
| 17.259   | WIA Youth Activities.....   | 65                         |
| 17.260   | WIA Dislocated Workers .....  | 65                         |
| 93.558   | Temporary Assistance for Needy Families.....  | 83                         |
| <u>Iowa Department of Human Rights</u>   |   |                            |
| 93.568   | Low-Income Home Energy Assistance .....   | 93, 94, 97                 |
| <u>Iowa Department of Human Services</u>   |   |                            |
| 10.551   | Supplemental Nutrition Assistance Program .....   | 58                         |
| 93.558   | Temporary Assistance for Needy Families.....  | 80, 84, 85, 86, 89, 91, 92 |
| 93.563   | Child Support Enforcement.....  | 86, 92                     |
| 93.575   | Child Care and Development Block Grant .....  | 86, 98, 99, 100            |
| 93.596   | Child Care Mandatory and Matching Funds of the Child Care and Development Fund.....           | 86, 99, 100                |
| 93.658   | Foster Care_Title IV-E .....  | 87, 89, 99, 101            |
| 93.659   | Adoption Assistance.....  | 87, 89, 102                |
| 93.767   | State Children’s Insurance Program.....   | 102                        |
| 93.778   | Medical Assistance Program.....   | 87, 104, 105               |
| <u>Iowa Department of Inspections and Appeals</u>                                    |   |                            |
| 93.777   | State Survey and Certification of Health Care Providers and Suppliers.....                    | 103                        |

Iowa Department of Natural Resources

|        |  |    |
|--------|--|----|
| 66.458 | Capitalization Grants for Clean Water State Revolving Funds .....    | 74 |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds ..... | 74 |

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

|        |  |                    |
|--------|--|--------------------|
| 12.401 | National Guard Military Operations and Maintenance (O&M) Projects .....          | 61                 |
| 97.036 | Disaster Grants – Public Assistance (Presidentially Declared<br>Disasters) ..... | 106, 107, 108, 109 |

Iowa Department of Public Safety

|        |  |        |
|--------|--|--------|
| 20.600 | State and Community Highway Safety .....                                   | 69, 71 |
| 20.601 | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants ..... | 69, 71 |
| 20.602 | Occupant Protection .....  | 69, 71 |
| 20.604 | Safety Incentive Grants for Use of Seatbelts .....                         | 69, 71 |
| 20.609 | Safety Belt Performance Grants .....                                       | 70, 71 |
| 20.610 | State Traffic Safety Information System Improvement Grants .....           | 70, 71 |
| 20.612 | Incentive Grant Program to Increase Motorcyclist Safety .....              | 70, 71 |

State University of Iowa

|        |  |    |
|--------|--|----|
| 84.007 | Federal Supplemental Educational Opportunity Grants .....                        | 75 |
| 84.038 | Federal Perkins Loan Program_Federal Capital Contributions .....                 | 75 |
| 84.063 | Federal Pell Grant Program .....   | 75 |
| 84.268 | Federal Direct Student Loans .....   | 75 |
| 84.375 | Academic Competitiveness Grants .....  | 75 |
| 84.376 | National Science and Mathematics Access to Retain Talent (SMART)<br>Grants ..... | 75 |
| 93.397 | Cancer Centers Support Grants .....  | 82 |
| 93.838 | Lung Diseases Research .....   | 82 |
| 93.855 | Allergy, Immunology and Transplantation Research .....                           | 82 |

Office of Secretary of State

|        |   |    |
|--------|---|----|
| 90.401 | Help America Vote Act Requirements Payments ..... | 79 |
|--------|---|----|

Iowa Department of Transportation

|        |  |          |
|--------|--|----------|
| 20.205 | Highway Planning and Construction .....  | 66, 67   |
| 20.509 | Formula Grants for Other Than Urbanized Areas .....                              | 68, 69   |
| 20.601 | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants .....       | 72       |
| 20.610 | State Traffic Safety Information System Improvement Grants .....                 | 72       |
| 20.612 | Incentive Grant Program to Increase Motorcyclist Safety .....                    | 72       |
| 97.036 | Disaster Grants - Public Assistance (Presidentially Declared<br>Disasters) ..... | 110, 111 |

Federal Agencies  
By Agency Identification

| <u>Identification</u><br><u>Initials</u> | <u>Agency</u>                                    |
|--|--|
| USDA                                     | U.S. Department of Agriculture                   |
| DOD                                      | U.S. Department of Defense                       |
| HUD                                      | U.S. Department of Housing and Urban Development |
| DOL                                      | U.S. Department of Labor                         |
| DOT                                      | U.S. Department of Transportation                |
| EPA                                      | U.S. Environmental Protection Agency             |
| USDE                                     | U.S. Department of Education                     |
| EAC                                      | U.S. Elections Assistance Commission             |
| HHS                                      | U.S. Department of Health and Human Services     |
| DHS                                      | U.S. Department of Homeland Security             |

Iowa State Agencies  
By Agency Number

| <u>Agency<br/>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  |
| 238                      | Department of Corrections  |
| 250                      | Iowa Prison Industries   |
| 252                      | Ft. Dodge Correctional Facility  |
| 259                      | Department of Cultural Affairs   |
| 269                      | Department of Economic Development   |
| 282                      | Department of Education  |
| 283                      | Department of Education – Division of Vocational Rehabilitation Services                   |
| 284                      | College Student Aid Commission   |
| 285                      | Iowa Public Television   |
| 297                      | Department of Elder Affairs  |
| 309                      | Department of Workforce Development  |
| 379                      | Department of Human Rights   |
| 401                      | Department of Human Services   |
| 411                      | Glenwood Resource Center   |
| 427                      | Department of Inspections and Appeals  |
| 444                      | Judicial Branch  |
| 542                      | Department of Natural Resources  |
| 582                      | Department of Public Defense – Military Division   |
| 583                      | Department of Public Defense – Iowa Homeland Security and Emergency<br>Management Division |
| 588                      | Department of Public Health  |
| 595                      | Department of Public Safety  |
| 615                      | Board of Regents   |
| 617                      | Braille and Sight Saving School  |
| 618                      | School for the Deaf  |
| 619                      | State University of Iowa   |
| 620                      | Iowa State University  |
| 621                      | University of Northern Iowa  |
| 635                      | Secretary of State   |
| 642                      | Governor’s Office on Drug Control Policy   |
| 645                      | Department of Transportation   |
| 655                      | Treasurer of State   |
| 671                      | Commission of Veterans Affairs   |