

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

Contact: Marlys Gaston
515/281-5834

FOR RELEASE _____ November 15, 2021

Auditor of State Rob Sand today released the State of Iowa's Single Audit Report for the year ended June 30, 2020. The report covers the expenditure of federal funds by all State agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

FINANCIAL HIGHLIGHTS:

The State expended approximately \$12.3 billion of federal funds in fiscal year 2020, an increase of approximately \$3.0 billion, or 32.7% over the prior year. Funding directly related to the Coronavirus Aid, Relief, and Economic Security Act (CARES) accounted for approximately \$2.3 billion of the increase. Changes in non-CARES and non-loan programs included an increase of approximately \$518 million in funding for Medicaid expenditures.

Expenditures directly related to the CARES programs included \$1.4 billion in additional unemployment insurance, \$605.0 million from the Coronavirus Relief Fund, \$97.0 million for the Educational Stabilization Fund program and \$56.0 million in CARES related supplemental School breakfast and lunch programs.

Expenditures for programs not related to CARES included approximately \$4.0 billion for Medicaid, \$1.4 billion in capitalization grants for clean water state revolving funds, \$598.8 million for highway planning and construction, \$491.6 million for unemployment insurance and \$482.7 million for capitalization grants for drinking water state revolving funds. Although the State of Iowa administered approximately 600 federal programs during the year ended June 30, 2020, these five programs accounted for approximately 70% of total federal expenditures not related to CARES funding.

AUDIT FINDINGS:

Sand reported nine internal control deficiencies and three instances of noncompliance at various State agencies. The control deficiencies address issues such as lack of policies and procedures to ensure variances are identified and corrected, various reports are reviewed, approved, include all the proper information and are submitted to the U.S. Department of Labor prior to the due date, to ensure all required information is included in awards to subrecipients, to ensure all timesheets are properly approved, payroll amounts are accurate and ensure policies pertaining to proper allocation of employee time are properly communicated and followed and to ensure all

recoupment procedures for overpayment are followed. In addition, there were three non-compliance findings addressing questioned costs of \$113,813 paid to incarcerated individuals, \$124,698 in payments to deceased individuals for Unemployment Insurance and \$448,449 in unsupported salaries paid from the Coronavirus Relief Fund. Sand has provided the State agencies with recommendations to address each of the findings. The recommendations and management's responses are included in the Schedule of Findings and Questioned Costs.

One of the findings discussed above is repeated from the prior year.

A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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State of Iowa Single Audit Report



For the Fiscal Year Ended June 30, 2020



The year 2020 marks the 100th anniversary of the Iowa state parks system. Iowa is home to more than 70 state parks and forests. The yearlong centennial celebration includes special events, promotions, historical and cultural connections and more.

Photos courtesy of Iowa Department of Natural Resources

State of Iowa

**STATE OF IOWA
SINGLE AUDIT REPORT**

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

JUNE 30, 2020

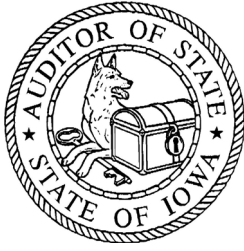
**ENTITY IDENTIFICATION NUMBER
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State of Iowa

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State of Iowa



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November 8, 2021

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, 2020. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The Single Audit Report reflects federal expenditures of approximately \$12.3 billion. This report includes instances of noncompliance and significant deficiencies in internal control relating to major programs. The findings are reported in the Schedule of Findings and Questioned Costs. The Single Audit Report includes an unmodified opinion on the State's compliance with requirements applicable to each of its major federal programs.

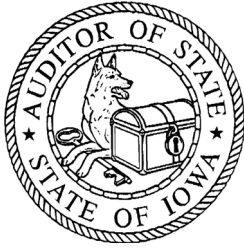
The State of Iowa's Comprehensive Annual Financial Report for the year ended June 30, 2020 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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

Respectfully submitted,

Rob Sand
Auditor of State

State of Iowa



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STATE OF IOWA**

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Auditor of State

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Des Moines, Iowa 50319-0004

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

To the Governor and Members of the General Assembly:

Report on Compliance for Each Major Federal Program

We have audited the State of Iowa's compliance with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the State of Iowa's major federal programs for the year ended June 30, 2020. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

The State of Iowa's basic financial statements include the operations of the Iowa Finance Authority, a discretely presented component unit, which received approximately \$78,123,000 of federal awards which is not included in the State of Iowa's Schedule of Expenditures of Federal Awards for the year ended June 30, 2020. Our audit, described below, did not include the operations of the Iowa Finance Authority because other auditors were engaged to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the State of Iowa complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in Part I of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of non-compliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001, 2020-002 and 2020-006. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Iowa's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct non-compliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility material non-compliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

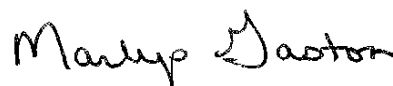
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2020-003, 2020-004, 2020-005, 2020-007, 2020-008, 2020-009, 2020-010, 2020-011 and 2020-012 which we consider to be significant deficiencies.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the State of Iowa as of and for the year ended June 30, 2020, and the related Notes to Financial Statements, which collectively comprise the State of Iowa's basic financial statements. We issued our report thereon dated September 27, 2021, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Tobacco Settlement Authority, the Iowa PBS Foundation, the Iowa Public Radio, Inc., the Iowa Finance Authority, the University of Iowa Center for Advancement and Affiliate, the Iowa State University Foundation, the University of Northern Iowa Foundation and the University of Iowa Health System, as described in our report on the State of Iowa's financial statements. This report does not include the results of the other auditors' testing of compliance for each major federal program and internal control over compliance. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Marlys K. Gaston, CPA
Deputy Auditor of State

November 8, 2021, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is September 27, 2021

State of Iowa

Schedule of Expenditures of Federal Awards

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2020

CFDA Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by CFDA Number/Cluster
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research Basic and Applied Research	619	\$ 60,000 **	
10.001	Agricultural Research Basic and Applied Research (\$86,904 provided to subrecipients)	620	1,773,143 **	1,833,143
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	811,751	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	542	24,338	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$118,034 provided to subrecipients)	620	1,138,902 **	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through International Alliance for Phytobiomes Research)	620	13,385 **	1,988,376
10.028	Wildlife Services	620	7,169 **	7,169
10.069	Conservation Reserve Program	009	14,720	
10.069	Conservation Reserve Program	542	246,238	
10.069	Conservation Reserve Program	620	156,679 **	417,637
10.093	Voluntary Public Access and Habitat Incentive Program	542	186,871	186,871
10.164	Wholesale Farmers and Alternative Market Development	620	99,525	99,525
10.168	Farmers Market Promotion Program (Passed through University of Arkansas; 330903)	620	6,512	6,512
10.170	Specialty Crop Block Grant Program - Farm Bill	009	383,595	
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through Healthy Harvest of North Iowa; 145317)	620	1,660 **	385,255
10.172	Local Food Promotion Program (Passed through Des Moines County Agricultural Extension District; 16LFPPIA0031)	620	6,821	6,821
10.174	Acer Access Development Program (\$69,001 provided to subrecipients)	620	101,010	101,010
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	401	10,742,291	10,742,291
10.200	Grants for Agricultural Research, Special Research Grants (\$304,976 provided to subrecipients)	620	620,565 **	620,565
10.202	Cooperative Forestry Research	620	689,029 **	689,029
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	620	4,819,631 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through University of California Davis; A51638)	620	10,000 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through Utah State University)	620	445 **	4,830,076
10.207	Animal Health and Disease Research	620	244,307 **	244,307
10.210	Higher Education – Graduate Fellowships Grant Program (\$14,244 provided to subrecipients)	620	183,700 **	183,700
10.212	Small Business Innovation Research (Passed through Pani Clean, Inc.; UIA-0001)	619	20,302 **	20,302
10.215	Sustainable Agriculture Research and Education (Passed through North Central Region Sustainable Agriculture Research & Education; H007813903)	620	21,148 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota Twin Cities; H006607413, H004991237, H004991249, H006607436, H004991206, H004991228, H004991232, H006607423, H006607422, H005722905, H006607427, H005722944, H007179321, H007179310, H007179348, H007813926, H007813923) (\$33,565 provided to subrecipients)	620	267,116 **	
10.215	Sustainable Agriculture Research and Education	621	8,299	296,563
10.216	1890 Institution Capacity Building Grants (Passed through Fort Valley State University; CANFVSU19066, SUBCAFST0066)	620	55,780 **	
10.216	1890 Institution Capacity Building Grants (Passed through Tennessee State University; 33277190375)	620	5,716 **	
10.216	1890 Institution Capacity Building Grants (Passed through Tuskegee University; 362209144076190)	620	50,305 **	111,801

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2020

CFDA Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.217	Higher Education - Institution Challenge Grants Program (\$16,350 provided to subrecipients)	620	103,980 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through Purdue University; F9002711902015)	620	13,327 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through University of Maine; UMS1207)	620	41,188 **	158,495
10.219	Biotechnology Risk Assessment Research	620	164,694 **	164,694
10.220	Higher Education - Multicultural Scholars Grant Program	620	117,248 **	117,248
10.223	Hispanic Serving Institutions Education Grants (Passed through University of Texas Rio Grande Valley; 201538422240595)	620	638 **	638
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	620	21,338 **	21,338
10.253	Consumer Data and Nutrition Research	620	11,471 **	11,471
10.303	RC108938ISULee, RC108938ISUTaylor, RC110122ISU, RC108938ISUSpoth)	620	63,323 **	
10.303	Integrated Programs (Passed through University of Wisconsin Madison; 855K691)	620	2,684 **	66,007
10.304	Homeland Security Agricultural	620	311,258 **	
10.304	Homeland Security Agricultural (Passed through Michigan State University; RC106556A)	620	19,273 **	330,531
10.307	Organic Agriculture Research and Extension Initiative (\$164,253 provided to subrecipients)	620	761,637 **	761,637
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UFDSP00012309)	620	156,623 **	156,623
10.310	Agriculture and Food Research Initiative (AFRI) (\$116,351 provided to subrecipients)	619	198,749 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California, Riverside; S-000839)	619	48,635 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through The Board of Trustees of the University of Illinois; 095547-17402)	619	114,934 **	
10.310	Agriculture and Food Research Initiative (AFRI)	619	4,691	
10.310	Agriculture and Food Research Initiative (AFRI) (\$1,034,797 provided to subrecipients)	620	8,142,664 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Kansas State University; S18115, A000578S001, S19002)	620	66,748 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through North Carolina State University; 2017018401)	620	24,216 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through North Dakota State University; FAR0026100)	620	55,344 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through The Ohio State University; 60045862, 60070644, 60073333)	620	169,701 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 8000067417AG, F9000074502014)	620	178,722 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Texas A&M University; 06M1702001)	620	108 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Tuskegee University; 362209144376190)	620	58,392 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Arkansas; 9145801, 9147103)	620	21,778 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California Davis; A181616S007)	620	89,876 **	

State of Iowa
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By Federal Department
For the Year Ended June 30, 2020

CFDA Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Florida; SUB0001462, SUB0001913)	620	159,171 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Illinois Urbana Champaign; 07635215962)	620	7,409 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Kansas; FY2019083)	620	98,040 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Maryland Eastern Shore; ISU2019MIN99991)	620	32,377 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Minnesota Twin Cities; H006550803, H005946101)	620	33,765 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Vermont; 29034SUB51751)	620	185,363 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Virginia; GG12213PO219147000)	620	5,531 **	9,696,214
10.311	Beginning Farmer and Rancher Development Program (Passed through University of Vermont; 29903SUB1958)	620	7,593 **	7,593
10.312	Biomass Research and Development Initiative Competitive Grants Program (BRDI)	620	549,750 **	549,750
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program (\$36,151 provided to subrecipients)	620	202,666 **	202,666
10.329	Crop Protection and Pest Management Competitive Grants Program	620	166,158 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through Michigan State University; RC108974ISU, RC108974J, RC108974A, RC108974I)	620	173,730 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through Montana State University; G32820W6336)	620	3,576 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through University of Wisconsin Madison; 850K113)	620	2,772 **	346,236
10.331	Food Insecurity Nutrition Incentive Grants Program	621	146	146
10.336	Veterinary Services Grant Program	620	157,565	157,565
10.351	Rural Business Development Grant	621	174	174
10.352	Value-Added Producer Grants (\$316,906 provided to subrecipients)	620	864,345 **	864,345
10.460	Risk Management Education Partnerships	620	145,702	145,702
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	2,140,944	2,140,944
10.479	Food Safety Cooperative Agreements	009	62,409	
10.479	Food Safety Cooperative Agreements	619	245,881 **	308,290
10.500	Cooperative Extension Service (\$56,172 provided to subrecipients)	620	10,378,456 **	
10.500	Cooperative Extension Service (Passed through Purdue University; 8000083840AG)	620	3,490 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota Twin Cities; CPS0001459021, 0001790450)	620	24,705 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska Lincoln; 2563240150114, 2563240150307, 2563240150312, 2563240187118, 2563240187106, 2563240187170)	620	36,826 **	
10.500	Cooperative Extension Service (Passed through West Virginia University; 147561SU) (\$515 provided to subrecipients)	620	15,575 **	10,459,052
10.514	Expanded Food and Nutrition Education Program (\$35,836 provided to subrecipients)	620	564,093	564,093
10.515	Renewable Resources Extension Act and National Focus Fund Projects	620	29,879 **	29,879
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (\$14,704 provided to subrecipients)	620	46,712	46,712

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2020

CFDA Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.534	CACFP Meal Service Training Grants	282	41,475	41,475
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	401	2,959	2,959
10.541	Child Nutrition-Technology Innovation Grant	282	4,073	4,073
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (\$15,376,965 provided to subrecipients)	588	35,643,566	35,643,566
10.558	Child and Adult Care Food Program (\$19,759,506 provided to subrecipients)	282	20,263,704	
10.558	COVID-19, Child and Adult Care Food Program (\$5,989,856 provided to subrecipients)	282	5,989,856	26,253,560
10.560	State Administrative Expenses for Child Nutrition	282	2,737,333	2,737,333
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	372,752	372,752
10.574	Team Nutrition Grants	282	428,832	428,832
10.575	Farm to School Grant Program (Passed through Iowa Association for the Education of Young Children; 144631)	620	7,973	7,973
10.576	Senior Farmers Market Nutrition Program	009	456,678	456,678
10.579	Child Nutrition Discretionary Grants Limited Availability (\$16,558 provided to subrecipients)	282	17,917	17,917
10.582	Fresh Fruit and Vegetable Program (\$1,969,287 provided to subrecipients)	282	2,023,735	2,023,735
10.613	Faculty Exchange Program	620	247,548	247,548
10.664	Cooperative Forestry Assistance (\$18,492 provided to subrecipients)	542	1,316,486	1,316,486
10.676	Forest Legacy Program	542	37,660	37,660
10.678	Forest Stewardship Program	542	131,300	131,300
10.680	Forest Health Protection	542	60,220	60,220
10.698	State & Private Forestry Cooperative Fire Assistance (\$186,381 provided to subrecipients)	542	213,452	213,452
10.777	Norman E. Borlaug International Agricultural Science and Technology Fellowship	620	134 **	134
10.902	Soil and Water Conservation	009	751,935	
10.902	Soil and Water Conservation	542	399,042	
10.902	Soil and Water Conservation (\$16,170 provided to subrecipients)	620	4,773,159 **	
10.902	Soil and Water Conservation (Passed through University of Wisconsin Madison; 0000001317, 0000000135)	620	105,687 **	6,029,823
10.903	Soil Survey	620	68,910 **	68,910
10.912	Environmental Quality Incentives Program	619	3,176 **	
10.912	Environmental Quality Incentives Program	620	167,701 **	
10.912	Environmental Quality Incentives Program (Passed through University of Wisconsin Madison; 851K550)	620	1,215 **	172,092
10.931	Agricultural Conservation Easement Program	542	176,709	176,709
10.932	Regional Conservation Partnership Program	009	100,687	100,687
10.961	Scientific Cooperation and Research (\$4,000 provided to subrecipients)	620	4,881 **	4,881
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program	401	463,444,490	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$5,252,109 provided to subrecipients)	401	25,852,272	489,296,762
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$20,384,084 provided to subrecipients)	282	20,460,280	
10.553	COVID-19, School Breakfast Program (\$1,940,482 provided to subrecipients)	282	1,956,351	
			22,416,631	

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<u>U.S. Department of Agriculture (continued)</u>				
10.555	National School Lunch Program (\$82,315,508 provided to subrecipients)	282	96,977,968	
10.555	COVID-19, National School Lunch Program (\$53,958,121 provided to subrecipients)	282	53,987,568	
			150,965,536	
10.556	Special Milk Program for Children (\$36,154 provided to subrecipients)	282	36,154	
10.556	COVID-19, Special Milk Program for Children (\$2,712 provided to subrecipients)	282	2,712	
			38,866	
10.559	Summer Food Service Program for Children (\$2,402,309 provided to subrecipients)	282	2,563,949	175,984,982
<u>Food Distribution Cluster:</u>				
10.565	Commodity Supplemental Food Program (\$270,194 provided to subrecipients)	401	281,996	
10.568	Emergency Food Assistance Program (Administrative Costs) (\$1,026,806 provided to subrecipients)	401	2,485,861	
10.569	Emergency Food Assistance Program (Food Commodities)	401	5,125,651	7,893,508
<u>Foreign Food Aid Donation Cluster:</u>				
10.606	Food for Progress (Passed through Kansas State University; S17041)	620	7,943	7,943
Other Federal Assistance:				
10.RD	Unknown Title (Passed through American Seed Trade Association)	620	36,167 **	
10.RD	Unknown Title (Passed through Association of Public and Land-Grant Universities)	620	5,000 **	
10.RD	Unknown Title (Passed through USDA Farm Service Agency; 12315118P0194)	620	92,144 **	
10.RD	Unknown Title (Passed through USDA Forest Service; 14JV11242313139, 15JV11242313089)	620	10,043 **	
10.RD	Unknown Title (Passed through USDA Forest Products Laboratory (FPL); 14JV11111133073, 18JV11111133022, 19JV11111133044, 19JV11111133038)	620	72,658 **	
10.RD	Unknown Title (Passed through USDA National Institute of Food and Agriculture (NIFA); 6700725946)	620	183 **	216,195
Total U.S. Department of Agriculture			800,029,141	800,029,141
<u>U.S. Department of Commerce</u>				
11.020	Cluster Grants	620	115,881	115,881
11.302	Economic Development Support for Planning Organizations (Passed through Upper Explorerland Regional Planning Commission; 141243)	620	18,968	18,968
11.303	Economic Development Technical Assistance	620	131,648	
11.303	Economic Development Technical Assistance	621	128,638	260,286
11.417	Sea Grant Support (Passed through Bowdoin College; 2018002)	620	4,755 **	4,755
11.431	Climate and Atmospheric Research	619	24,097 **	24,097
11.459	Weather and Air Quality Research	620	191,542 **	191,542
11.468	Applied Meteorological Research	620	74,585 **	74,585
11.549	State and Local Implementation Grant Program	595	129,970	129,970
11.609	Measurement and Engineering Research and Standards	620	140,750 **	140,750
11.611	Manufacturing Extension Partnership (\$40,000 provided to subrecipients)	620	2,007,619 **	

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<u>U.S. Department of Commerce (continued)</u>				
11.611	Manufacturing Extension Partnership (Passed through Georgia Institute of Technology; T8685G 1)	620	92,469 **	
11.611	Manufacturing Extension Partnership (Passed through New Jersey Manufacturing Extension Program, Inc.)	620	9,420 **	
11.611	Manufacturing Extension Partnership (Passed through Oregon Manufacturing Extension Partnership, Inc.)	620	38,109 **	
11.611	Manufacturing Extension Partnership (Passed through Purdue University; 18100057014)	620	13,857 **	2,161,474
11.619	Arrangements for Interdisciplinary Research Infrastructure (\$2,134,163 provided to subrecipients)	620	3,513,104 **	3,513,104
Other Federal Assistance:				
11.RD	Unknown Title	619	12,340 **	
11.RD	Unknown Title	620	167,375 **	
11.RD	Unknown Title (Passed through Old Dominion University Research Foundation; 2018-2019)	620	3,000 **	
11.RD	Unknown Title (Passed through Synoptic Data Corp; S20170127, S2020133)	620	53,668 **	236,383
Total U.S. Department of Commerce			6,871,795	6,871,795
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance For Business Firms	620	738,500	738,500
12.112	Payments to States in Lieu of Real Estate Taxes (\$608,405 provided to subrecipients)	655	608,405	608,405
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	75,839	75,839
12.300	Basic and Applied Scientific Research (\$25,000 provided to subrecipients)	619	2,327,647 **	
12.300	Basic and Applied Scientific Research (Passed through Alfred University; 241503-001UI)	619	12,226 **	
12.300	Basic and Applied Scientific Research (Passed through Colorado State University; G00976-4)	619	327,622 **	
12.300	Basic and Applied Scientific Research (Passed through National Marrow Donor Program; RITN FY2019)	619	8,000 **	
12.300	Basic and Applied Scientific Research (Passed through Regents of the University of Minnesota; A006141802)	619	161,899 **	
12.300	Basic and Applied Scientific Research (Passed through University of California, Santa Cruz; A19-0415-S001-P0683557)	619	55,636 **	
12.300	Basic and Applied Scientific Research (\$77,141 provided to subrecipients)	620	1,022,801 **	
12.300	Basic and Applied Scientific Research (Passed through Cornell University; 7855910697)	620	359,457 **	
12.300	Basic and Applied Scientific Research (Passed through Lockheed Martin Corporation; N00014-18-C-1026)	620	93,962 **	
12.300	Basic and Applied Scientific Research (Passed through The Ohio State University; 60062333)	620	70,123 **	
12.300	Basic and Applied Scientific Research (Passed through Pennsylvania State University; 6119ISUONR2453)	620	161,211 **	
12.300	Basic and Applied Scientific Research (Passed through Texas Tech University; 21C25501)	620	65,954 **	

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<u>U.S. Department of Defense (continued)</u>				
12.300	Basic and Applied Scientific Research (Passed through University of Tennessee Knoxville; A190099S002)	620	219,948 **	4,886,486
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	619	17,640 **	
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	620	2,067	19,707
12.340	Naval Medical Research and Development (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc.; Contract No. 4953, PO No. 975095)	619	16,449 **	16,449
12.351	Scientific Research - Combating Weapons of Mass Destruction (\$101,296 provided to subrecipients)	619	261,516 **	
12.351	Scientific Research - Combating Weapons of Mass Destruction (\$31,250 provided to subrecipients)	620	169,863 **	431,379
12.355	Pest Management and Vector Control Research	620	166,653 **	166,653
12.400	Military Construction, National Guard	582	3,793,620	3,793,620
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	37,857,109	37,857,109
12.420	Military Medical Research and Development (\$521,182 provided to subrecipients)	619	4,150,817 **	
12.420	Military Medical Research and Development (Passed through American Burn Association; W81XWH-11-1-0835, W81XWH-16-2-0048)	619	40,338 **	
12.420	Military Medical Research and Development (Passed through Cornell University; 09010049)	619	4,200 **	
12.420	Military Medical Research and Development (Passed through Geneva Foundation; S-11062-02)	619	8,158 **	
12.420	Military Medical Research and Development (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc.; 3808, 4275, 64650)	619	118,896 **	
12.420	Military Medical Research and Development (Passed through Johns Hopkins University; 2003495990)	619	24,866 **	
12.420	Military Medical Research and Development (Passed through University of Delaware; 51161)	619	1,243 **	
12.420	Military Medical Research and Development (Passed through Virginia Commonwealth University; FP00006902_SA001)	619	26,363 **	
12.420	Military Medical Research and Development	620	321,207 **	4,696,088
12.431	Basic Scientific Research (\$28,607 provided to subrecipients)	619	85,472	
12.431	Basic Scientific Research	619	225,924 **	
12.431	Basic Scientific Research (Passed through Regents of the University of Minnesota; A006827502)	619	226,217 **	
12.431	Basic Scientific Research (Passed through The Board of Trustees of the University of Illinois; 099666-17896)	619	3,300 **	
12.431	Basic Scientific Research (\$51,376 provided to subrecipients)	620	241,822 **	
12.431	Basic Scientific Research (Passed through North Carolina State University; 2016138801)	620	51,894 **	
12.431	Basic Scientific Research (Passed through SAFI-Tech; 2020FlexTech)	620	19,112 **	
12.431	Basic Scientific Research (Passed through Virginia Polytechnic Institute and State University; 45147419223)	620	102,636 **	956,377
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	258,545 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	22,427	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through National Science Teachers Association; 19-871-015, 20-871-015)	619	15,601	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	620	17,608 **	

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<u>U.S. Department of Defense (continued)</u>				
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Massachusetts Institute of Technology; S4631)	620	54,865 **	369,046
12.800	Air Force Defense Research Sciences Program	619	358,363 **	
12.800	Air Force Defense Research Sciences Program (Passed through Curators of the University of Missouri; C00064537-3)	619	202,056 **	
12.800	Air Force Defense Research Sciences Program (Passed through Tulane University; TUL-SCC-553956-15/16)	619	239,276 **	
12.800	Air Force Defense Research Sciences Program (\$50,426 provided to subrecipients)	620	392,747 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Florida; UFDSP00010988)	620	3,034 **	1,195,476
12.910	Research and Technology Development	619	254,853 **	
12.910	Research and Technology Development (Passed through Johns Hopkins University; 2003393936)	619	49,075 **	
12.910	Research and Technology Development (Passed through Regents of the University of Michigan; 3003119870, SUBK00011119, SUBK00013071)	619	104,292 **	
12.910	Research and Technology Development	620	265,726 **	
12.910	Research and Technology Development (Passed through Boyce Thompson Institute for Plant Research; 1703)	620	550,100 **	1,224,046
Other Federal Assistance:				
12.U01	Unknown Title - Department of the Army - Condition 5	542	669,101	
12.U02	Unknown Title	621	1,909	
12.RD	Unknown Title (\$1,001,013 provided to subrecipients)	619	2,637,267 **	
12.RD	Unknown Title (Passed through Advanced Technology Institute; Task Order 01 2018-508)	619	66,410 **	
12.RD	Unknown Title (Passed through Arizona State University; ASUB00000247)	619	51,169 **	
12.RD	Unknown Title (Passed through Autonomous Therapeutics, Inc.; SA-OT-INTERCEPT-UIOWA-BM-01, SA-OT-INTERCEPT-UIOWA-SP)	619	49,120 **	
12.RD	Unknown Title (Passed through Ball Aerospace and Technologies Corporation; 19S0041C, FA8650-14-D-6501, Ball Aerospace PO 19P0377C)	619	49,215 **	
12.RD	Unknown Title (Passed through Candent Technologies, Inc.; 18007ES)	619	154,861 **	
12.RD	Unknown Title (Passed through Chip Design Systems; FA8651-17-C-0069-UI)	619	20,740 **	
12.RD	Unknown Title (Passed through ERC Inc.; PS190085; PO# PS200013)	619	38,971 **	
12.RD	Unknown Title (Passed through Firefly Photonics; UI0002)	619	83,950 **	
12.RD	Unknown Title (Passed through Galois, Inc.; 2017-011)	619	116,013 **	
12.RD	Unknown Title (Passed through GE Global Research; PO 401112922/401122963)	619	219,240 **	
12.RD	Unknown Title (Passed through Johns Hopkins University; 2001152581 Modification #2)	619	5,902 **	
12.RD	Unknown Title (Passed through Massachusetts Institute of Technology; FA8702-15-D-0001, PO 7000464031)	619	86,768 **	
12.RD	Unknown Title (Passed through Raytheon BBN Technologies; PO No. 4201892462)	619	103,110 **	
12.RD	Unknown Title (Passed through Rockwell Collins, Inc.; PO 4506740130)	619	15,225 **	
12.RD	Unknown Title (Passed through Soar Technology, Inc.; SC-20-009)	619	6,299 **	
12.RD	Unknown Title (Passed through Steel Founders' Society of America; 2017-101)	619	251,554 **	

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<u>U.S. Department of Defense (continued)</u>				
12.RD	Unknown Title (Passed through Streamline Numerics, Inc.; 2018002, 2016011)	619	201,057	**
12.RD	Unknown Title (Passed through Tetra Tech, Inc.; 1222625)	619	12,311	**
12.RD	Unknown Title (Passed through UES, Inc.; S-977-056-001, S-158-204-001, S-158-112-001)	619	217,248	**
12.RD	Unknown Title (Passed through United Technologies Research Center; 1239371)	619	246,901	**
12.RD	Unknown Title (Passed through Universal Technology Corporation; 162642-20-23-C1)	619	23,852	**
12.RD	Unknown Title (\$182,703 provided to subrecipients)	620	1,763,783	**
12.RD	Unknown Title (Passed through Advanced Cooling Technologies, Inc.; HQ072718C0008)	620	120,264	**
12.RD	Unknown Title (Passed through Advanced Technology International (ATI) DBA SCRA Applies R&D; 2018512 TO1)	620	54,081	**
12.RD	Unknown Title (Passed through Applied Research Associates; ECD19SO382)	620	10,596	**
12.RD	Unknown Title (Passed through Boeing Company; 1448906)	620	207,218	**
12.RD	Unknown Title (Passed through Core Parts LLC; FD20301933313, FD20301933322)	620	70,792	**
12.RD	Unknown Title (Passed through Carbon Solutions, Inc.; W31P4Q16C0079)	620	2,969	**
12.RD	Unknown Title (Passed through Design Mill; 65030002)	620	37,275	**
12.RD	Unknown Title (Passed through Engineering Research and Consulting, Inc.; PS150012) (\$190,000 provided to subrecipients)	620	254,308	**
12.RD	Unknown Title (Passed through Global Engineering and Materials, Inc.; FFP2019ISU0819)	620	43,610	**
12.RD	Unknown Title (Passed through Georgia Institute of Technology; RH541G1, AWD101190G1)	620	29,519	**
12.RD	Unknown Title (Passed through Honeywell Federal Manufacturing & Technologies LLC; N000337099)	620	10,043	**
12.RD	Unknown Title (Passed through Griffiss Institute; ICA2017UP022)	620	7,656	**
12.RD	Unknown Title (Passed through Karagozian & Case, Inc.; ISU190222000)	620	24,988	**
12.RD	Unknown Title (Passed through Hygratek, LLC; N6833519C0023)	620	32,092	**
12.RD	Unknown Title (Passed through Massachusetts Institute of Technology-Lincoln Laboratory; 7000428789)	620	42,978	**
12.RD	Unknown Title (Passed through Pratt & Whitney - a Division of United Technologies Corporation; 67)	620	67,193	**
12.RD	Unknown Title (Passed through SA Photonics; 1067ISU0320)	620	30,005	**
12.RD	Unknown Title (Passed through Pathovacs Incorporated; W911QY18P0315)	620	11,300	**
12.RD	Unknown Title (Passed through Sentient Corporation; N69335-17-C-0156)	620	337	**
12.RD	Unknown Title (Passed through Steel Founders Society of America; 2017102)	620	218,448	**
12.RD	Unknown Title (Passed through Texas Research Institute Austin, Inc.; 30127SC1720, F30128G50001SC1731, F30130G50002SC1795, F3012450003SC1780, A30134G50002SC1781, F30131G50002SC1802, F30145G50001SC1805, A30154G50001SC1825)	620	252,602	**

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<u>U.S. Department of Defense (continued)</u>				
12.RD	Unknown Title (Passed through University of Notre Dame; 203379ISU)	620	1,584 **	
12.RD	Unknown Title (Passed through X-Wave Innovations, Inc.; FA864920P0596)	620	16,100 **	8,637,934
Total U.S. Department of Defense			<u>65,673,114</u>	<u>65,673,114</u>
<u>U.S. Department of Housing and Urban Development</u>				
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (\$22,416,280 provided to subrecipients)	269	62,713,316	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Johnson County, Iowa; 13-NDRI-007)	619	104,573	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Benton County Board of Supervisors; 13-NDRI-002)	619	282,401 **	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Fremont County Board of Supervisors; 13-NDRI-004)	619	52,079 **	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Howard County Board of Supervisors; 13-NDRI-005)	619	111,486 **	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Iowa County Board of Supervisors; 13-NDRI-006)	619	143,529 **	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Mills County Board of Supervisors; 13-NDRI-008)	619	158,987 **	
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Winneshiek County Board of Supervisors; 13-NDRI-009)	619	165,713 **	63,732,084
14.401	Fair Housing Assistance Program State and Local	167	429,885	429,885
14.536	Research and Evaluations, Demonstrations, and Data Analysis and Utilization (\$68,424 provided to subrecipients)	619	109,920 **	109,920
<u>CDBG - Entitlement Grants Cluster:</u>				
14.218	Community Development Block Grants/Entitlement Grants (Passed through Shive-Hattery Engineers and Architects, Inc.; 13-NDRI-009)	619	34,542	34,542
<u>CDBG - Disaster Recovery Grants -Pub. L. No. 113-2 Cluster:</u>				
14.272	National Disaster Resilience Competition (\$20,676,347 provided to subrecipients)	269	21,766,474	
14.272	National Disaster Resilience Competition (Passed through Buena Vista County Board of Supervisors; 17-NDR-SR-001)	619	156,114	21,922,588
Total U.S. Department of Housing and Urban Development			<u>86,229,019</u>	<u>86,229,019</u>
<u>U.S. Department of the Interior</u>				
15.231	Fish, Wildlife and Plant Conservation Resource Management	620	8,835 **	8,835
15.232	Joint Fire Science Program (Passed through The Ohio State University; 60076596)	620	1,512 **	1,512
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	43,875	43,875

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<u>U.S. Department of the Interior (continued)</u>				
15.252	Abandoned Mine Land Reclamation (AMLR)	009	3,411,537	3,411,537
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	620	82,904 **	82,904
15.506	Water Desalination Research and Development (Passed through University of Rhode Island; 0006845, 070518, PO138902)	620	10,970 **	10,970
15.560	SECURE Water Act – Research Agreements	619	6,303 **	6,303
15.608	Fish and Wildlife Management Assistance	542	69,209	
15.608	Fish and Wildlife Management Assistance	620	53,930 **	123,139
15.615	Cooperative Endangered Species Conservation Fund	542	685,542	685,542
15.623	North American Wetlands Conservation Fund	542	674,027	674,027
15.634	State Wildlife Grants (\$101,665 provided to subrecipients)	542	1,169,401	1,169,401
15.635	Neotropical Migratory Bird Conservation	542	200,000	200,000
15.637	Migratory Bird Joint Ventures	620	13,739 **	13,739
15.653	National Outreach and Communication	542	15,000	15,000
15.657	Endangered Species Conservation – Recovery Implementation Funds	542	15,384	15,384
15.664	Fish and Wildlife Coordination and Assistance	542	12,416	12,416
15.669	Cooperative Landscape Conservation	620	30,048 **	30,048
15.678	Cooperative Ecosystem Studies Units	620	3,467 **	
15.678	Cooperative Ecosystem Studies Units (Passed through Texas A&M AgriLife Research; M1900846)	620	65,549 **	69,016
15.805	Assistance to State Water Resources Research Institutes (\$42,075 provided to subrecipients)	620	195,383 **	195,383
15.808	U.S. Geological Survey Research and Data Collection	619	13,236 **	
15.808	U.S. Geological Survey Research and Data Collection	621	26,572 **	39,808
15.810	National Cooperative Geologic Mapping	619	125,801 **	125,801
15.812	Cooperative Research Units	620	65,387 **	65,387
15.814	National Geological and Geophysical Data Preservation	619	23,451 **	23,451
15.815	National Land Remote Sensing Education Outreach and Research (Passed through AmericaView; AV18IA01)	620	22,564 **	22,564
15.904	Historic Preservation Fund Grants-In-Aid	259	908,300	908,300
15.916	Outdoor Recreation Acquisition, Development and Planning (\$265,088 provided to subrecipients)	542	392,730	392,730
15.922	Native American Graves Protection and Repatriation Act	619	40,330 **	40,330
15.925	National Maritime Heritage Grants	259	66,999	66,999
15.939	Heritage Partnership (Passed through Silos & Smokestacks National Heritage Area)	620	2,541	2,541
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	542	521,938	521,938
15.980	National Ground-Water Monitoring Network	542	11,153	
15.980	National Ground-Water Monitoring Network	619	14,864 **	26,017
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration	542	3,705,126	
15.605	Sport Fish Restoration (Passed through South Dakota Game Fish and Parks; 20SC06WC08)	620	28,308	
			3,733,434	
15.611	Wildlife Restoration and Basic Hunter Education	542	13,611,690	17,345,124
<u>Other Federal Assistance:</u>				
15.RD	Unknown Title (Passed through City of Iowa City, Iowa; FY17P066)	619	7,004 **	
15.RD	Unknown Title	620	49,920 **	56,924
Total U.S. Department of the Interior			26,406,945	26,406,945

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<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$365,671 provided to subrecipients)	112	380,583	380,583
16.026	OVW Research and Evaluation Program	620	78,368 **	78,368
16.034	COVID-19, Coronavirus Emergency Supplemental Funding Program	224	15,396	
16.034	COVID-19, Coronavirus Emergency Supplemental Funding Program	642	139,714	155,110
16.524	Legal Assistance for Victims (Passed through Iowa Coalition Against Domestic Violence; ICADV)	619	500	500
16.528	Enhanced Training and Services to End Violence and Abuse of Women Later in Life	112	47,946	47,946
16.540	Juvenile Justice and Delinquency Prevention (\$242,704 provided to subrecipients)	379	458,600	458,600
16.543	Missing Children's Assistance	595	323,006	323,006
16.544	Youth Gang Prevention	595	440,775	440,775
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	241,626	241,626
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$915,173 provided to subrecipients)	619	1,762,932 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	620	197,191 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through George Mason University; E2047202)	620	15,138 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through South Dakota State University; 3TB490)	620	36,336 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	642	323,527	2,335,124
16.562	Criminal Justice Research and Development Graduate Research Fellowships	620	3,628 **	3,628
16.575	Crime Victim Assistance (\$18,306,399 provided to subrecipients)	112	20,467,214	20,467,214
16.576	Crime Victim Compensation	112	2,525,000	2,525,000
16.582	Crime Victim Assistance/Discretionary Grants	112	315,342	
16.582	Crime Victim Assistance/Discretionary Grants (Passed through Justice Research and Statistics Association)	379	10,348	325,690
16.585	Drug Court Discretionary Grant Program	444	146,450	146,450
16.588	Violence Against Women Formula Grants (\$958,019 provided to subrecipients)	112	1,522,042	1,522,042
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Sexual Assault; 2015-WR-AX-0014)	619	18,741	18,741
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	444	366,437	366,437
16.593	Residential Substance Abuse Treatment for State Prisoners	642	229,324	229,324
16.606	State Criminal Alien Assistance Program	238	718,349	718,349
16.609	Project Safe Neighborhoods (\$36,382 provided to subrecipients)	642	174,520	174,520
16.710	Public Safety Partnership and Community Policing Grants	595	368,170	368,170
16.726	Juvenile Mentoring Program (\$302,969 provided to subrecipients)	269	398,672	
16.726	Juvenile Mentoring Program	427	32,229	430,901
16.734	Special Data Collections and Statistical Studies	595	155,393	155,393
16.738	Edward Byrne Memorial Justice Assistance Grant Program	642	1,919,496	1,919,496
16.741	DNA Backlog Reduction Program	112	51,194	
16.741	DNA Backlog Reduction Program	595	682,923	734,117
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program (\$11,138 provided to subrecipients)	642	27,303	27,303

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<u>U.S. Department of Justice (continued)</u>				
16.750	Support for Adam Walsh Act Implementation Grant Program	595	115,874	115,874
16.751	Edward Byrne Memorial Competitive Grant Program	642	9,709	9,709
16.754	Harold Rogers Prescription Drug Monitoring Program	588	29,688	
16.754	Harold Rogers Prescription Drug Monitoring Program	642	7,839	37,527
16.812	Second Chance Act Reentry Initiative (\$11,974 provided to subrecipients)	379	167,199	167,199
16.820	Postconviction Testing of DNA Evidence	642	120,723	120,723
16.827	Justice Reinvestment Initiative	379	33,278	33,278
16.828	Innovative Responses to Behavior in the Community: Swift, Certain, and Fair Supervision Program	221	180,559	180,559
16.833	National Sexual Assault Kit Initiative (\$483,060 provided to subrecipients)	112	582,418	582,418
16.838	Comprehensive Opioid Abuse Site-Based Program	642	53,162	53,162
16.839	STOP School Violence	282	144,151	144,151
16.922	Equitable Sharing Program	595	171,126	
16.922	Equitable Sharing Program (Passed through City of Iowa City, Iowa; 1171964)	619	16,069	187,195
Other Federal Assistance:				
16.U01	Unknown Title (Passed through City of Milwaukee, Wisconsin Police Department; E0000015174)	619	2,300	
16.U02	Unknown Title	595	428	
16.RD	Unknown Title (\$124,746 provided to subrecipients)	620	988,230 **	
16.RD	Unknown Title (Passed through Roger Williams University; DJF180017PR000391)	620	72,276 **	1,063,234
Total U.S. Department of Justice			37,289,442	37,289,442
<u>U.S. Department of Labor:</u>				
17.002	Labor Force Statistics	309	1,914,347	1,914,347
17.005	Compensation and Working Conditions	309	121,247	121,247
17.225	Unemployment Insurance	309	491,572,057	
17.225	COVID-19, Unemployment Insurance	309	1,403,114,884	1,894,686,941
17.235	Senior Community Service Employment Program (\$918,574 provided to subrecipients)	297	1,016,684	1,016,684
17.245	Trade Adjustment Assistance	309	2,427,257	2,427,257
17.261	WIOA Pilots, Demonstrations, and Research Projects	309	519,962	519,962
17.271	Work Opportunity Tax Credit Program (WOTC)	309	239,477	239,477
17.273	Temporary Labor Certification for Foreign Workers	309	181,375	181,375
17.285	Apprenticeship USA Grants (\$475,347 provided to subrecipients)	309	1,003,211	1,003,211
17.286	Hurricanes and Wildfires of 2017 Supplemental- National Dislocated Worker Grants (\$202,361 provided to subrecipients)	309	218,915	218,915
17.502	Occupational Safety and Health Susan Harwood Training Grants	620	83,754	83,754
17.503	Occupational Safety and Health State Program	309	2,172,037	2,172,037
17.504	Consultation Agreements	309	834,245	834,245
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities (\$745,688 provided to subrecipients)	309	4,935,986	
17.801	Jobs for Veterans State Grants	309	1,646,925	6,582,911

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<u>U.S. Department of Labor (continued)</u>				
WIOA Cluster:				
17.258	WIOA Adult Program (\$2,762,432 provided to subrecipients)	309	3,133,535	
17.259	WIOA Youth Activities (\$3,503,850 provided to subrecipients)	309	4,291,141	
17.278	WIOA Dislocated Worker Formula Grants (\$3,169,996 provided to subrecipients)	309	3,834,696	11,259,372
Total U.S. Department of Labor			1,923,261,735	1,923,261,735
<u>U.S. Department of State</u>				
19.009	Academic Exchange Programs - Undergraduate Programs (Passed through International Research and Exchanges Board; FY19-YALI-BE-UIA-04, FY20-YALI-BE-UIA-05)	619	190,620	190,620
19.040	Public Diplomacy Programs	619	31,595	
19.040	Public Diplomacy Programs	621	448	32,043
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges	619	663,149	
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges (Passed through United States-India Educational Foundation; USIEF/OSI/2018/02)	619	37,886	701,035
19.421	Academic Exchange Programs - English Language Programs (Passed through FHI 360; PO18003501, PO19002775, PO19002798, PO19003213, PO20001550)	620	235,760	235,760
19.501	Public Diplomacy Programs for Afghanistan and Pakistan	619	137,458	137,458
19.600	Bureau of Near Eastern Affairs (Passed through US Grains Council; STS80017GR0092)	620	3,543 **	3,543
Other Federal Assistance:				
19.RD	Unknown Title (Passed through U.S. India Educational Foundation; USIEFOSI201504) (\$8,511 provided to subrecipients)	620	19,468 **	19,468
Total U.S. Department of State			1,319,927	1,319,927
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	444,401	444,401
20.108	Aviation Research Grants	619	2,061 **	2,061
20.109	Air Transportation Centers of Excellence	620	57,695 **	57,695
20.200	Highway Research and Development Program	619	438,834 **	
20.200	Highway Research and Development Program (\$275,467 provided to subrecipients)	620	792,814 **	
20.200	Highway Research and Development Program (Passed through Montana State University; G18315W5229)	620	72,763 **	
20.200	Highway Research and Development Program (Passed through National Academics; NCHRP-201, HR1442, HR03136, NCHRP221) (\$20,353 provided to subrecipients)	620	184,823 **	
20.200	Highway Research and Development Program (Passed through University of Kentucky; 320000219720162)	620	18,973 **	1,508,207
20.215	Highway Training and Education (\$76,652 provided to subrecipients)	620	216,959	216,959
20.232	Commercial Driver's License Program Implementation Grant	645	43,044	43,044
20.319	High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	645	61,161	61,161
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research (\$542,904 provided to subrecipients)	645	542,904	542,904
20.509	Formula Grants for Rural Areas and Tribal Transit Program (\$14,748,177 provided to subrecipients)	645	14,748,177	

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<u>U.S. Department of Transportation (continued)</u>				
20.509	COVID-19, Formula Grants for Rural Areas and Tribal Transit Program (\$12,524,581 provided to subrecipients)	645	12,524,581	27,272,758
20.514	Public Transportation Research, Technical Assistance, and Training (\$6,628 provided to subrecipients)	645	6,628	6,628
20.530	Public Transportation Innovation	619	150,354 **	150,354
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	645	70,100	70,100
20.615	E-911 Grant Program	583	958,990	958,990
20.700	Pipeline Safety Program State Base Grant	219	427,638	427,638
20.701	University Transportation Centers Program (\$462,626 provided to subrecipients)	619	1,023,775 **	
20.701	University Transportation Centers Program	620	44,676 **	
20.701	University Transportation Centers Program (Passed through Florida International University; 80000948003UG/000054)	620	273,983 **	
20.701	University Transportation Centers Program (Passed through Missouri University of Science and Technology; 0005508207)	620	54,000 **	1,396,434
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$179,368 provided to subrecipients)	583	275,854	275,854
20.721	PHMSA Pipeline Safety Program One Call Grant	219	8,850	8,850
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	620	49,368 **	49,368
20.933	National Infrastructure Investments (\$1,655,226 provided to subrecipients)	645	1,951,347	1,951,347
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction (Passed through Montana State University; G18718W7118)	620	32,647	
20.205	Highway Planning and Construction (Passed through University of Kentucky; 321000142720099)	620	7,711	
20.205	Highway Planning and Construction (Passed through The Ohio University; UT21396)	620	1,309	
20.205	Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00922001)	620	20,187	
20.205	Highway Planning and Construction (\$40,193,724 provided to subrecipients)	645	598,712,934	
			598,774,788	
20.219	Recreational Trails Program (\$1,211,709 provided to subrecipients)	645	1,384,004	600,158,792
<u>FMCSA Cluster:</u>				
20.218	Motor Carrier Safety Assistance	645	6,119,565	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	645	754,801	6,874,366
<u>Federal Transit Cluster:</u>				
20.500	Federal Transit Capital Investment Grants (\$30,000 provided to subrecipients)	645	30,000	
20.507	Federal Transit Formula Grants	619	652,510	
20.507	Federal Transit Formula Grants (\$2,377,084 provided to subrecipients)	645	3,448,401	
			4,100,911	
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (\$7,829,867 provided to subrecipients)	645	7,829,867	11,960,778

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<u>U.S. Department of Transportation (continued)</u>				
<u>Transit Services Program Cluster:</u>				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities (\$2,219,775 provided to subrecipients)	645	2,219,775	
20.516	Job Access and Reverse Commute Program (\$23,951 provided to subrecipients)	645	23,951	
20.521	New Freedom Program (\$16,126 provided to subrecipients)	645	16,126	2,259,852
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$1,842,191) provided to subrecipients)	595	3,220,000	
20.616	National Priority Safety Programs (\$1,424,800 provided to subrecipients)	595	2,840,888	6,060,888
<u>Other Federal Assistance:</u>				
20.U01	Unknown Title (Passed through Leidos, Inc.; P010202674)	619	112,255	
20.RD	Unknown Title	619	439,980 **	
20.RD	Unknown Title (Passed through Board of Regents of the University of Nebraska; 25-1121-0005-140)	619	387,372 **	
20.RD	Unknown Title (Passed through National Academy of Sciences; SUB0001263) (\$152 provided to subrecipients)	619	73,036 **	
20.RD	Unknown Title (Passed through National Transportation Safety Board; 9531BM18D0003)	619	161,296 **	
20.RD	Unknown Title (Passed through Westat, Inc.; TO 14 (MA 8928-S-006))	619	148,735 **	
20.RD	Unknown Title (\$828,275 provided to subrecipients)	620	1,381,650 **	
20.RD	Unknown Title (Passed through Leidos, Inc.; P010184031 R2 Mod 4, P010184031 R1 Mod 1, P010217744)	620	97,667 **	
20.RD	Unknown Title (Passed through Maineway Services; 693JJ418F000050)	620	91,555 **	
20.RD	Unknown Title (Passed through Nebraska Department of Transportation; M096SJ1908)	620	47,057 **	
20.RD	Unknown Title (Passed through Minnesota Department of Transportation; 1003320W02, 1003320W03, 1003320W04, 1003320W05, 1003320W07, 1003320W08, 1003320W09) (\$5,749 provided to subrecipients)	620	416,597 **	
20.RD	Unknown Title (Passed through National Academics; HR1910, SHRPSD02, BTS09, NCHRP196) (\$1,956 provided to subrecipients)	620	275,710 **	
20.RD	Unknown Title (Passed through Oregon Department of Transportation; 32076)	620	21,626 **	
20.RD	Unknown Title (Passed through University of Nebraska Lincoln; 2611130143007)	620	22,294 **	
20.RD	Unknown Title (Passed through Vanasse Hangen Brustlin, Inc.; 3861720, 3861706, 693JJ319F000084, 3861713)	620	274,054 **	
20.RD	Unknown Title (Passed through Wisconsin Department of Transportation; 00921803) (\$10,374 provided to subrecipients)	620	49,567 **	4,000,451
Total U.S. Department of Transportation			666,759,880	666,759,880
<u>U.S. Department of the Treasury</u>				
21.016	Equitable Sharing	645	115,722	115,722
21.019	COVID-19, Coronavirus Relief Fund (\$22,000,000 provided to subrecipients)	532	604,975,603	604,975,603
Total U.S. Department of the Treasury			605,091,325	605,091,325

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<u>Federal Communications Commission</u>				
32.006	COVID-19, Telehealth Program	619	266,944	266,944
	Total Federal Communications Commission		266,944	266,944
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	2,889,013	2,889,013
	Total General Services Administration		2,889,013	2,889,013
<u>Library of Congress</u>				
Other Federal Assistance:				
42.U01	Unknown Title	259	74,758	74,758
	Total Library of Congress		74,758	74,758
<u>National Aeronautics and Space Administration</u>				
43.001	Science	619	956	
43.001	Science (\$609,131 provided to subrecipients)	619	4,784,310 **	
43.001	Science (Passed through Dartmouth College; R944)	619	22,648 **	
43.001	Science (Passed through Desert Research Institute; GR07195)	619	20,703 **	
43.001	Science (Passed through Emory University; A136721)	619	18,497 **	
43.001	Science (Passed through George Mason University; E2039932)	619	15,332 **	
43.001	Science (Passed through Pennsylvania State University; S000314-NASA)	619	32,781 **	
43.001	Science (Passed through University of Colorado Boulder; 1554320, 1555085, 1555062)	619	104,897 **	
43.001	Science (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO7-18076X, GO8-19033X)	619	8,168 **	
43.001	Science (Passed through Southwest Research Institute; M99016CAC)	619	16,341 **	
43.001	Science (Passed through Space Telescope Science Institute; HST-GO-14057.002-A)	619	14,192 **	
43.001	Science (Passed through University of California, Los Angeles; 2090 G WA674)	619	25,473 **	
43.001	Science (Passed through University of California, Berkeley; 00009509)	619	56,790 **	
43.001	Science	620	297,009 **	
43.001	Science	621	9,478 **	5,427,575
43.002	Aeronautics	620	133,442 **	
43.002	Aeronautics (Passed through Texas Research Institute Austin, Inc.; F30117G50002SC1796)	620	154,046 **	287,488
43.003	Exploration	619	124,743 **	
43.003	Exploration	620	25,607 **	
43.003	Exploration (Passed through National Space Grant Foundation; XHab201901, XHab20204)	620	16,577 **	166,927
43.007	Space Operations	619	15,958 **	
43.007	Space Operations	620	70,000 **	85,958
43.008	Education (\$80,924 provided to subrecipients)	620	704,229 **	704,229
43.009	Cross Agency Support	620	1,426 **	1,426
43.012	Space Technology	619	234,396 **	
43.012	Space Technology	620	111,554 **	345,950
Other Federal Assistance:				
43.U01	Unknown title (Passed through Wyle Laboratories, Inc.; PO T803564)	619	14,687	
43.RD	Unknown Title (\$976,931 provided to subrecipients)	619	2,183,974 **	
43.RD	Unknown Title (Passed through Ball Aerospace and Technologies Corporation; 17S0345C)	619	118,447 **	

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<u>National Aeronautics and Space Administration (continued)</u>				
43.RD	Unknown Title (Passed through California Institute of Technology; 1415150)	619	333,831 **	
43.RD	Unknown Title (Passed through Johns Hopkins University; 131802) (\$642,456 provided to subrecipients)	619	1,798,031 **	
43.RD	Unknown Title (Passed through University of Colorado Boulder; 1546525, 1556053, 1557468)	619	290,369 **	
43.RD	Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; SV7-87011, SV9-89004)	619	91,239 **	
43.RD	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	995,517 **	
43.RD	Unknown Title (Passed through University of California, Berkeley; 00009642, 00009843)	619	263,838 **	
43.RD	Unknown Title (Passed through University of California, Los Angeles; 2090 G TA662 Am 9)	619	115,756 **	
43.RD	Unknown Title (Passed through University of New Hampshire; 06-002)	619	138,024 **	
43.RD	Unknown Title (Passed through University of Texas, Institute for Geophysics; UTA16-001080)	619	19,454 **	
43.RD	Unknown Title (Passed through Space Telescope Science Institute; HSTGO15244002A)	620	23,090 **	
43.RD	Unknown Title (Passed through KBR, Inc.; NNJ15HK11B)	620	54,249 **	6,440,506
Total National Aeronautics and Space Administration			13,460,059	13,460,059
<u>National Endowment for the Arts and the Humanities</u>				
45.025	Promotion of the Arts Partnership Agreements	259	618,064	
45.025	COVID-19, Promotion of the Arts Partnership Agreements	259	377,500	995,564
45.129	Promotion of the Humanities Federal/State Partnership	259	173,700	
45.129	COVID-19, Promotion of the Humanities Federal/State Partnership	259	420,300	
45.129	Promotion of the Humanities Federal/State Partnership (Passed through Humanities Iowa; 423002)	620	100	594,100
45.130	Promotion of the Humanities Challenge Grants	621	1,716	1,716
45.149	Promotion of the Humanities Division of Preservation and Access	259	160,206	
45.149	Promotion of the Humanities Division of Preservation and Access	282	61,740	
45.149	Promotion of the Humanities Division of Preservation and Access	619	98,090	
45.149	Promotion of the Humanities Division of Preservation and Access	621	5,901	325,937
45.160	Promotion of the Humanities Fellowships and Stipends	619	6,569 **	
45.160	Promotion of the Humanities Fellowships and Stipends	620	10,871 **	17,440
45.161	Promotion of the Humanities Research (Passed through Board of Regents of the University of Nebraska; 25-1620-0032-002)	619	23,741	23,741
45.163	Promotion of the Humanities Professional Development	619	91,065	91,065
45.164	Promotion of the Humanities Public Programs (Passed through Humanities Iowa; 412006, 412010)	620	22,589	
45.164	Promotion of the Humanities Public Programs	621	500	23,089
45.301	Museums for America	621	31,325	31,325
45.310	Grants to States (\$355,810 provided to subrecipients)	282	2,737,545	2,737,545
45.312	National Leadership Grants	621	88,999 **	88,999
Other Federal Assistance:				
45.U01	Unknown title (Passed through Archaeological Institute of America; 1226574)	619	1,349	1,349
Total National Endowment for the Arts and the Humanities			4,931,870	4,931,870

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<u>National Science Foundation</u>				
47.041	Engineering	619	1,238,416	**
47.041	Engineering (Passed through ActiBioMotion, LLC; 1213869)	619	61,999	**
47.041	Engineering (Passed through N-Sense, LLC; 1223747)	619	18,352	**
47.041	Engineering (Passed through The Ohio State University; 60061664)	619	120,954	**
47.041	Engineering (Passed through University of California, Riverside; S-001020)	619	10,642	**
47.041	Engineering (\$245,328 provided to subrecipients)	620	5,935,408	**
47.041	Engineering (Passed through 3D Health Solutions; 1912948)	620	26,388	**
47.041	Engineering (Passed through Adventus Material Strategies)	620	4,431	**
47.041	Engineering (Passed through Amber Agriculture; 1819370)	620	9,616	**
47.041	Engineering (Passed through Michigan State University; RC110734ISU, RC110683ISU)	620	62,477	**
47.041	Engineering (Passed through Parametric Studios; ED-IES-17-C-0034, 1831202)	620	103,385	**
47.041	Engineering (Passed through Skroot Laboratory, Inc.)	620	42,638	**
47.041	Engineering (Passed through Sumatra Biorenewables, LLC; 1820147)	620	25,030	**
47.049	Mathematical and Physical Sciences (\$34,652 provided to subrecipients)	619	2,303,436	**
47.049	Mathematical and Physical Sciences (Passed through Board of Regents of the University of Wisconsin System; 630K571)	619	167,709	**
47.049	Mathematical and Physical Sciences (Passed through The Ohio State University; 60046613 RF01386152, 60072763)	619	138,217	**
47.049	Mathematical and Physical Sciences (Passed through University of California, San Diego; 109369372)	619	147,133	**
47.049	Mathematical and Physical Sciences (\$59,831 provided to subrecipients)	620	3,744,650	**
47.049	Mathematical and Physical Sciences (Passed through Boston College; 51035411)	620	83,476	**
47.049	Mathematical and Physical Sciences (Passed through The Ohio State University; RF01386512-60046594)	620	66,657	**
47.049	Mathematical and Physical Sciences (Passed through The Research Foundation for the State University of New York; 7674911366522)	620	20,871	**
47.049	Mathematical and Physical Sciences (Passed through University of Florida; UFDSP00012260)	620	68,567	**
47.049	Mathematical and Physical Sciences	621	19,133	**
47.050	Geosciences (\$4,489 provided to subrecipients)	619	892,514	**
47.050	Geosciences (Passed through The Board of Trustees of the University of Illinois; 072212-14689)	619	7,134	**
47.050	Geosciences (Passed through The Trustees of Columbia University in the City of New York; 59(GG009393))	619	4,790	**
47.050	Geosciences (Passed through Trustees of Indiana University; BL-4839906-UI Am 1)	619	8,646	**
47.050	Geosciences (Passed through University of Southern California; 91268712)	619	1,047	**
47.050	Geosciences (\$71,370 provided to subrecipients)	620	1,098,462	**
47.050	Geosciences (Passed through Auburn University; 19SFWS200703IOWA)	620	38,280	**
47.050	Geosciences (Passed through Bates College; 2016001)	620	143	**
47.050	Geosciences (\$86,825 provided to subrecipients)	621	337,453	**
47.070	Computer and Information Science and Engineering	619	1,292,046	**
47.070	Computer and Information Science and Engineering (\$196,474 provided to subrecipients)	620	4,971,139	**
47.070	Computer and Information Science and Engineering (Passed through University of Illinois Urbana Champaign; 15744, 20150771002)	620	22,987	**
47.070	Computer and Information Science and Engineering (Passed through University of Nebraska Lincoln; 2663310310007, 2663310310008)	620	9,861	**
47.070	Computer and Information Science and Engineering (Passed through University of North Dakota; UND10504) (\$13,522 provided to subrecipients)	620	66,194	**

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<u>National Science Foundation (continued)</u>				
47.070	Computer and Information Science and Engineering (Passed through Virginia Polytechnic Institute and State University; 47958919223)	620	40,034 **	
47.070	Computer and Information Science and Engineering	621	91,518	6,493,779
47.074	Biological Sciences (\$13,321 provided to subrecipients)	619	877,160 **	
47.074	Biological Sciences (Passed through University of California, Riverside; S-000936)	619	57,315 **	
47.074	Biological Sciences (\$1,017,684 provided to subrecipients)	620	5,855,525 **	
47.074	Biological Sciences (Passed through Carnegie Institution for Science; 61054805)	620	22,501 **	
47.074	Biological Sciences (Passed through Colorado State University; G9924101)	620	222,958 **	
47.074	Biological Sciences (Passed through Cornell University; 8562611126)	620	122,987 **	
47.074	Biological Sciences (Passed through Michigan State University; RC106269ISU)	620	116,449 **	
47.074	Biological Sciences (Passed through Purdue University; 410181749, 10001172003)	620	26,179 **	
47.074	Biological Sciences (Passed through University of Arizona; 317260)	620	196,246 **	
47.074	Biological Sciences (Passed through University of California Berkeley; 00009035)	620	68,998 **	
47.074	Biological Sciences (Passed through University of California Davis; 20150371901, A170233S002, A180983S004)	620	99,405 **	
47.074	Biological Sciences (Passed through University of Georgia; RR167813S001602, SUB00001602)	620	474 **	
47.074	Biological Sciences (Passed through University of Minnesota Twin Cities; H004700101, H005096401)	620	96,741 **	
47.074	Biological Sciences (Passed through University of Missouri Columbia; C000544412)	620	519 **	
47.074	Biological Sciences (Passed through University of Wisconsin Madison; 0000000245)	620	45,542 **	7,808,999
47.075	to subrecipients)	619	809,991 **	
47.075	Social, Behavioral, and Economic Sciences (\$31,201 provided to subrecipients)	620	812,336 **	
47.075	Social, Behavioral, and Economic Sciences	621	43,496 **	1,665,823
47.076	Education and Human Resources (\$133,058 provided to subrecipients)	619	2,959,738 **	
47.076	Education and Human Resources (Passed through Trustees of Indiana University; BL-4831221-UI)	619	66,100 **	
47.076	Education and Human Resources (Passed through Iowa Children's Museum; 1611685-UI-YR3 Am 2)	619	18,803 **	
47.076	Education and Human Resources (Passed through University of Southern California; 112294152)	619	85,058 **	
47.076	Education and Human Resources (\$458,268 provided to subrecipients)	620	4,178,294 **	
47.076	Education and Human Resources (Passed through American Society for Nondestructive Testing, Inc.; 147000)	620	3,271 **	
47.076	Education and Human Resources (Passed through Education Development Center, Inc.; EDC12301)	620	60,599 **	
47.076	Education and Human Resources (Passed through Michigan State University; RC110879ISU)	620	20,392 **	
47.076	Education and Human Resources (Passed through Purdue University; 410171095, 10000940005)	620	4,650 **	
47.076	Education and Human Resources (Passed through University of Wisconsin Madison; 782K471)	620	28,466 **	
47.076	Education and Human Resources	621	44,648 **	7,470,019
47.079	Office of International Science and Engineering	620	18,617 **	
47.079	Office of International Science and Engineering	621	1,702 **	20,319

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<u>National Science Foundation (continued)</u>				
47.083	Integrative Activities (Passed through University of Missouri Columbia; C000608461)	620	106,558 **	
47.083	Integrative Activities	621	20,801 **	127,359
Other Federal Assistance:				
47.RD	Unknown Title (Passed through Boston College; 510597102, 510704102)	620	118,175 **	
47.RD	Unknown Title (Passed through Pennsylvania State University; 57191SUNSF1961)	620	49,448 **	167,623
Total National Science Foundation			40,561,975	40,561,975
<u>Securities and Exchange Commission</u>				
Other Federal Assistance:				
58.RD	Unknown Title	620	263,084 **	263,084
Total Securities Exchange Commission			263,084	263,084
<u>U.S. Small Business Administration</u>				
59.037	Small Business Development Centers (\$667,039 provided to subrecipients)	620	1,376,295	1,376,295
59.061	State Trade Expansion (\$153,163 provided to subrecipients)	269	196,111	196,111
Total U.S. Small Business Administration			1,572,406	1,572,406
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	1,831,437	1,831,437
64.009	Veterans Medical Care Benefits	671	5,309	5,309
64.012	Veterans Prescription Service	671	39,559	39,559
64.014	Veterans State Domiciliary Care	671	1,100,999	1,100,999
64.015	Veterans State Nursing Home Care	671	21,445,208	21,445,208
64.033	VA Supportive Services for Veteran Families Program	620	13,617	13,617
64.203	Veterans Cemetery Grants Program	670	369,366	369,366
Other Federal Assistance:				
64.RD	Unknown Title	620	3,431 **	
64.RD	Unknown Title (Passed through New Jersey Health Care System; 561C96072)	620	18,568 **	21,999
Total U.S. Department of Veterans Affairs			24,827,494	24,827,494
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$74,852 provided to subrecipients)	588	166,033	166,033
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$37,500 provided to subrecipients)	542	472,603	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (Passed through American Lung Association; 83924601)	619	6,974	479,577
66.040	State Clean Diesel Grant Program	645	673,823	673,823
66.204	Multipurpose Grants to States and Tribes	542	122,602	122,602
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	542	103,834	103,834
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	009	189	189
66.454	Water Quality Management Planning (\$4,400 provided to subrecipients)	542	110,489	110,489

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<u>U.S. Environmental Protection Agency (continued)</u>				
66.460	Nonpoint Source Implementation Grants (\$720,872 provided to subrecipients)	542	3,815,119	3,815,119
66.461	Regional Wetland Program Development Grants	620	63,602 **	63,602
66.475	Gulf of Mexico Program	009	149,849	
66.475	Gulf of Mexico Program	619	320,646 **	470,495
66.600	Environmental Protection Consolidated Grants for the Insular Areas - Program Support	542	103,418	103,418
66.605	Performance Partnership Grants	009	792,999	
66.605	Performance Partnership Grants (\$287,342 provided to subrecipients)	542	5,483,952	
66.605	Performance Partnership Grants	588	320,513	6,597,464
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	619	97,781	97,781
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	588	105,173	105,173
66.708	Pollution Prevention Grants Program	542	151,881	151,881
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies (Passed through Extension Foundation; SA202012)	620	3,164 **	3,164
66.717	Source Reduction Assistance	542	25,822	25,822
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	156,912	156,912
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	542	324,927	324,927
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	840,450	840,450
66.817	State and Tribal Response Program Grants (\$142,836 provided to subrecipients)	542	448,283	448,283
66.951	Environmental Education Grants (\$23,208 provided to subrecipients)	621	51,939	51,939
<u>Clean Water State Revolving Fund Cluster:</u>				
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$26,745,069 provided to subrecipients)	542	1,415,931,089	1,415,931,089
<u>Drinking Water State Revolving Fund Cluster:</u>				
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$12,001,730 provided to subrecipients)	542	482,740,025	482,740,025
Other Federal Assistance:				
66.RD	Unknown Title (Passed through Kalman & Company, Inc.; 1501-001)	619	45,828 **	
66.RD	Unknown Title	620	154,487 **	
66.RD	Unknown Title (Passed through Extension Foundation; SA201958)	620	1,191 **	201,506
Total U.S. Environmental Protection Agency			1,913,785,597	1,913,785,597
<u>U.S. Department of Energy</u>				
81.008	Cybersecurity, Energy Security & Emergency Response (CESER) (\$265,164 provided to subrecipients)	620	316,686	316,686
81.041	State Energy Program (\$550,284 provided to subrecipients)	269	1,212,605	1,212,605
81.042	Weatherization Assistance for Low-Income Persons (\$3,037,486 provided to subrecipients)	379	3,772,886	3,772,886
81.049	Office of Science Financial Assistance Program (\$515,854 provided to subrecipients)	619	1,927,671 **	
81.049	Office of Science Financial Assistance Program (Passed through Cornell University; 86840-11133)	619	123,523 **	
81.049	Office of Science Financial Assistance Program (Passed through The Ohio State University; 60072353)	619	47,512 **	

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<u>U.S. Department of Energy (continued)</u>				
81.049	Office of Science Financial Assistance Program (Passed through University of Notre Dame; 203208UIA)	619	20,935 **	
81.049	Office of Science Financial Assistance Program (\$933,482 provided to subrecipients)	620	2,926,566 **	
81.049	Office of Science Financial Assistance Program (Passed through Photothermal Spectroscopy Corporation)	620	601 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California Davis; A170309S009)	620	38,099 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Illinois Urbana Champaign; 09063416918, 09063417761)	620	1,298,458 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Michigan; SUBK00011448)	620	58,123 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Nebraska Lincoln; 2512150123009)	620	153,933 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Tennessee; A180368S002)	620	119,458 **	
81.049	Office of Science Financial Assistance Program	621	84,736 **	6,799,615
81.065	Nuclear Legacy Cleanup Program (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000340987)	620	16,774 **	16,774
81.086	Conservation Research and Development	269	54,874	
81.086	Conservation Research and Development (\$469,084 provided to subrecipients)	620	1,414,251 **	1,469,125
81.087	Renewable Energy Research and Development (\$149,342 provided to subrecipients)	620	585,503 **	
81.087	Renewable Energy Research and Development (Passed through American Institute of Chemical Engineers; 139151, 138846)	620	878,267 **	
81.087	Renewable Energy Research and Development (Passed through Arizona State University; ASUB00000377)	620	113,043 **	
81.087	Renewable Energy Research and Development (Passed through University of Illinois Urbana Champaign; 09313917523)	620	61,499 **	1,638,312
81.089	Fossil Energy Research and Development (\$149,981 provided to subrecipients)	619	252,919 **	252,919
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	589,138	589,138
81.113	Defense Nuclear Nonproliferation Research (Passed through Massachusetts Institute of Technology; S4900 - PO 396645)	619	59,041 **	59,041
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis (\$838,744 provided to subrecipients)	620	1,442,189 **	
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through ABB, Inc.)	620	35,539 **	1,477,728
81.135	Advanced Research Projects Agency - Energy (\$88,582 provided to subrecipients)	620	333,317 **	
81.135	Advanced Research Projects Agency - Energy (Passed through Colorado State University; G4011501)	620	306,421 **	
81.135	Advanced Research Projects Agency - Energy (Passed through Raytheon Technologies Research Center; 1250358)	620	119,494 **	
81.135	Advanced Research Projects Agency - Energy (Passed through University of Colorado Boulder; 1556661)	620	129,593 **	
81.135	Advanced Research Projects Agency - Energy (Passed through Wichita State University; CL15242)	620	4,805 **	893,630
81.139	Environmental Management R&D and Validation Testing on High Efficiency Particulate Air (HEPA) Filters (Passed through Alliance for Sustainable Energy Llc. - National Renewable Energy Laboratory; ZDJ99220801)	620	118,598 **	118,598

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<u>U.S. Department of Energy (continued)</u>				
	Other Federal Assistance:			
81.RD	Unknown Title	619	234,926	**
81.RD	Unknown Title (Passed through Battelle Memorial Institute; 444866)	619	150,387	**
81.RD	Unknown Title (Passed through Brookhaven Science Associates LLC; 374431)	619	24,173	**
81.RD	Unknown Title (Passed through Fermi Research Alliance, LLC; 654914, 657426, 615650, 642939)	619	259,045	**
81.RD	Unknown Title (Passed through Triad National Security, LLC; 545423)	619	63,100	**
81.RD	Unknown Title (Passed through Universities Research Association, Inc.; 615650, 642939)	619	61,324	**
81.RD	Unknown Title (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory; AHQ99209210, AGZ99214101, AGJ20209241601) (\$15,949 provided to subrecipients)	620	97,395	**
81.RD	Unknown Title (Passed through Battelle Energy Alliance - Idaho National Laboratory; 200073)	620	16,795	**
81.RD	Unknown Title (Passed through Battelle Memorial Institute - Pacific Northwest National Laboratory; 305290, 345678, 460131, 478187, 481376)	620	133,330	**
81.RD	Unknown Title (Passed through Brookhaven Science Associates - Brookhaven National Laboratory; 228646, 149282, 341151, 354270, 381347)	620	194,871	**
81.RD	Unknown Title (Passed through Fluor Marine Propulsion - Knolls Atomic Power Laboratory; 121060, 127461)	620	148,360	**
81.RD	Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000336104, N000335746, N000336470, N000336410)	620	539,919	**
81.RD	Unknown Title (Passed through Lawrence Livermore National Security LLC. - Lawrence Livermore National Laboratory; B633901, B635723, B640205)	620	117,083	**
81.RD	Unknown Title (Passed through Sustainable Manufacturing Innovation Alliance Corporation; SA1922, SA1921, SA1912)	620	166,478	**
81.RD	Unknown Title (Passed through UChicago Argonne LLC. - Argonne National Laboratory; 6F31941, 8F30174, 9F60049)	620	185,811	**
81.RD	Unknown Title (Passed through University of California - Lawrence Berkeley National Laboratory; 7391970)	620	163,892	**
81.RD	Unknown Title (Passed through Battelle LLC - Oak Ridge National Laboratory; 4000167478)	620	3,094	**
	Total U.S. Department of Energy		21,177,040	21,177,040
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$2,776,817 provided to subrecipients)	282	3,372,720	3,372,720
84.004	Civil Rights Training and Advisory Services (also known as Equity Assistance Centers)	621	36,093	36,093
84.007	Federal Supplemental Educational Opportunity Grants	619	685,438	*
84.007	Federal Supplemental Educational Opportunity Grants	620	1,239,470	*
84.007	Federal Supplemental Educational Opportunity Grants	621	546,377	*
84.010	Title I Grants to Local Educational Agencies (\$87,584,820 provided to subrecipients)	282	88,714,397	88,714,397
84.011	Migrant Education State Grant Program (\$1,235,068 provided to subrecipients)	282	2,020,568	2,020,568
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	282	500,851	500,851
84.017	International Research and Studies	620	75,615	75,615

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<u>U.S. Department of Education (continued)</u>				
84.033	Federal Work-Study Program	619	1,257,793 *	
84.033	Federal Work-Study Program	620	1,753,522 *	
84.033	Federal Work-Study Program	621	382,765 *	3,394,080
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	13,048,230 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	15,950,248 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	7,230,675 *	36,229,153
84.048	Career and Technical Education -- Basic Grants to States (\$10,540,676 provided to subrecipients)	282	12,204,519	12,204,519
84.063	Federal Pell Grant Program	619	19,247,200 *	
84.063	Federal Pell Grant Program	620	26,975,585 *	
84.063	Federal Pell Grant Program	621	10,246,409 *	56,469,194
84.116	Fund for the Improvement of Postsecondary Education (Passed through Georgia State University; SP0001213904)	620	85,883	85,883
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	131	5,466,644	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	283	27,150,063	32,616,707
84.129	Rehabilitation Long-Term Training	619	72,387 **	
84.129	Rehabilitation Long-Term Training	619	78,236	150,623
84.133	National Institute on Disability and Rehabilitation Research (Passed through Gallaudet University; 0000023623)	619	46,815 **	46,815
84.144	Migrant Education Coordination Program	282	77,076	77,076
84.161	Rehabilitation Services Client Assistance Program	379	132,154	132,154
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	131	507,983	507,983
84.181	Special Education-Grants for Infants and Families (\$3,176,082 provided to subrecipients)	282	4,248,508	4,248,508
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	282	311,003	311,003
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	242,418	242,418
84.196	Education for Homeless Children and Youth (\$338,633 provided to subrecipients)	282	453,664	453,664
84.200	Graduate Assistance in Areas of National Need	619	114,265	114,265
84.206	Javits Gifted and Talented Students Education	619	417,696 **	417,696
84.268	Federal Direct Student Loans	619	196,315,690 *	
84.268	Federal Direct Student Loans	620	153,268,983 *	
84.268	Federal Direct Student Loans	621	46,725,895 *	396,310,568
84.287	Twenty-First Century Community Learning Centers (\$6,004,215 provided to subrecipients)	282	6,439,920	6,439,920
84.295	Ready-To-Learn Television (passed through Corporation for Public Broadcasting) (\$5,104 provided to subrecipients)	285	24,752	
84.295	Ready-To-Learn Television (passed through Corporation for Public Broadcasting) (\$2,271 provided to subrecipients)	285	43,827	68,579
84.305	Education Research, Development and Dissemination (Passed through University of Florida; SUB00001828)	619	109,293 **	
84.305	Education Research, Development and Dissemination (\$16,111 provided to subrecipients)	620	119,898 **	229,191
84.323	Special Education - State Personnel Development	282	758,467	758,467
84.324	Research in Special Education (\$96,496 provided to subrecipients)	619	181,355 **	
84.324	Research in Special Education (Passed through Georgia State University; SP00013866-02)	619	12,439 **	
84.324	Research in Special Education (Passed through The Research Foundation for The State University of New York; R1023471)	619	4,466 **	198,260
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	126,780	126,780
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	617	86,976	86,976
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	1,659,814	1,659,814

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<u>U.S. Department of Education (continued)</u>				
84.335	Child Care Access Means Parents in School	620	222,916	222,916
84.358	Rural Education (\$305,924 provided to subrecipients)	282	322,634	322,634
84.365	English Language Acquisition State Grants (\$3,258,042 provided to subrecipients)		3,403,322	
84.365	English Language Acquisition State Grants	619	413,512	3,816,834
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (\$12,887,349 provided to subrecipients)	282	13,999,651	13,999,651
84.369	Grants for State Assessments and Related Activities (\$1,107,503 provided to subrecipients)	282	6,477,034	6,477,034
84.371	Comprehensive Literacy Development (Passed through Atchison-Leavenworth LiNKs Consortium; 64441552)	619	135,053 **	135,053
84.372	Statewide Longitudinal Data Systems	282	38,478	38,478
84.377	School Improvement Grants (\$939,324 provided to subrecipients)	282	939,324	939,324
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	619	22,548 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	620	264,695 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	621	1,300,398 *	1,587,641
84.408	Postsecondary Education Scholarships for Veteran's Dependents	619	5,811 *	5,811
84.411	Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (Passed through Parametric Studios, Inc.)	620	35,147	35,147
84.424	Student Support and Academic Enrichment Program (\$6,227,319 provided to subrecipients)	282	6,313,593	6,313,593
84.425D	COVID-19, Education Stabilization Fund (\$64,342,467 provided to subrecipients)	282	64,411,575	
84.425E	COVID-19, Education Stabilization Fund	619	8,052,237	
84.425E	COVID-19, Education Stabilization Fund	620	9,229,469	
84.425E	COVID-19, Education Stabilization Fund	621	3,786,628	
84.425F	COVID-19, Education Stabilization Fund	619	7,633,286	
84.425F	COVID-19, Education Stabilization Fund	621	3,809,368	96,922,563
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education Grants to States (\$115,299,428 provided to subrecipients)	282	126,978,003	
84.173	Special Education Preschool Grants (\$2,965,690 provided to subrecipients)	282	3,670,982	130,648,985
<u>TRIO Cluster:</u>				
84.042	TRIO Student Support Services	619	380,076	
84.042	TRIO Student Support Services	620	384,813	
84.042	TRIO Student Support Services	621	352,749	
			1,117,638	
84.044	TRIO Talent Search	620	518,036	
84.044	TRIO Talent Search	621	481,440	
			999,476	
84.047	TRIO Upward Bound	619	507,685	
84.047	TRIO Upward Bound	620	235,314	
84.047	TRIO Upward Bound	621	400,853	
			1,143,852	
84.066	TRIO Educational Opportunity Centers	621	495,401	
84.217	TRIO McNair Post-Baccalaureate Achievement	620	240,914	3,997,281
<u>Other Federal Assistance:</u>				
84.RD	Unknown Title (\$84,595 provided to subrecipients)	620	554,620 **	554,620
Total U.S. Department of Education			916,789,390	916,789,390

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<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	3,866	
89.003	National Historical Publications and Records Grants (\$14,947 provided to subrecipients)	619	108,928	112,794
Total National Archives and Records Administration			112,794	112,794
<u>U.S. Election Assistance Commission</u>				
90.404	2018 HAVA Election Security Grants	635	959,713	
90.404	COVID-19, 2018 HAVA Election Security Grants	635	1,113,695	2,073,408
Total U.S. Election Assistance Commission			2,073,408	2,073,408
<u>U.S. Department of Health and Human Services</u>				
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	29,788	29,788
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	182,685	
93.042	COVID-19, Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	6,801	189,486
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	297	246,081	246,081
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	216	217,118	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (\$45,354 provided to subrecipients)	297	63,125	280,243
93.052	National Family Caregiver Support, Title III, Part E (\$1,562,716 provided to subrecipients)	297	1,625,928	
93.052	COVID-19, National Family Caregiver Support, Title III, Part E (\$365,321 provided to subrecipients)	297	415,636	2,041,564
93.069	Public Health Emergency Preparedness	588	6,539,520	6,539,520
93.070	Environmental Public Health and Emergency Response	588	597,963	
93.070	Environmental Public Health and Emergency Response (\$2,103 provided to subrecipients)	619	491,840 **	1,089,803
93.071	Medicare Enrollment Assistance Program	216	166,656	
93.071	Medicare Enrollment Assistance Program (\$91,321 provided to subrecipients)	297	96,485	263,141
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance (\$36,750 provided to subrecipients)	619	1,005,155 **	
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance (Passed through New York State Department of Health; 6287-01)	619	4,635 **	1,009,790
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements (\$221,192 provided to subrecipients)	588	436,416	436,416
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance (\$53,414 provided to subrecipients)	588	92,014	92,014
93.080	Blood Disorder Program: Prevention, Surveillance, and Research (Passed through University of Texas Health Science Center at Houston; 0011472J)	619	25,622	25,622
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases	619	547,216 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through Johns Hopkins University; 2004040593)	619	24,275 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through The Board of Trustees of the University of Illinois; 17269)	619	185,357 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through University of Maryland; 1902999)	619	91,355 **	
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases (Passed through University of Utah; 10049023-02)	619	212,834 **	
93.084	Prevention of Disease, Disability and Death by Infectious Diseases (Passed through University of Wisconsin Madison; 723K892)	620	263,450 **	1,324,487
93.087	Enhance Safety of Children Affected by Substance Abuse	444	579,531	579,531
93.088	Advancing System Improvements for Key Issues in Women's Health (\$2,136 provided to subrecipients)	588	114,004	114,004
93.090	Guardianship Assistance (\$540 provided to subrecipients)	401	18,755	18,755
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (\$411,751 provided to subrecipients)	588	503,846	503,846
93.103	Food and Drug Administration Research	009	1,457,753	
93.103	Food and Drug Administration Research	427	613,466	
93.103	Food and Drug Administration Research	619	138,901	
93.103	Food and Drug Administration Research (\$7,560 provided to subrecipients)	619	84,837 **	
93.103	Food and Drug Administration Research (Passed through National Institute for Pharmaceutical Technology and Education; NIPTE-U01-IA-2016-001)	619	31,939 **	
93.103	Food and Drug Administration Research	620	122,961 **	2,449,857
93.110	Maternal and Child Health Federal Consolidated Programs (\$1,330,080 provided to subrecipients)	588	1,455,884	
93.110	Maternal and Child Health Federal Consolidated Programs (\$5,045 provided to subrecipients)	619	747,560 **	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Texas Health Science Center at Houston; 0012728D)	619	29,939 **	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Zero to Three; 2019030184, 2019100003)	619	97,969 **	2,331,352
93.113	Environmental Health (\$372,607 provided to subrecipients)	619	3,860,932 **	
93.113	Environmental Health (Passed through University of California, Davis; A15-0170-S001, A18-2383-S001,1R01ES029213)	619	42,824 **	
93.113	Environmental Health (Passed through University of Kansas Medical Center Research Institute, Inc.; ZAF00030)	619	20,342 **	
93.113	Environmental Health	620	816,594 **	
93.113	Environmental Health (Passed through Newormics LLC.)	620	38,496 **	
93.113	Environmental Health (Passed through Washington University of St Louis; WU1829)	620	100,013 **	4,879,201
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$96,281 provided to subrecipients)	588	385,320	385,320
93.121	Oral Diseases and Disorders Research (\$202,149 provided to subrecipients)	619	4,223,200 **	
93.121	Oral Diseases and Disorders Research (Passed through Emory University; A230304)	619	31,580 **	
93.121	Oral Diseases and Disorders Research (Passed through Regents of the Massachusetts General Hospital; 234245)	619	79,523 **	
93.121	Oral Diseases and Disorders Research (Passed through NaturemiRI LLC; R43DE027569)	619	45,750 **	
93.121	Oral Diseases and Disorders Research (Passed through Regents of the University of Michigan; 3004668228, 3004717493)	619	695,828 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Alabama at Birmingham; U19 DE022516 / 000412838-116)	619	2,200 **	
93.121	Oral Diseases and Disorders Research (Passed through University of California, Davis; A15-0058-S003)	619	70,339 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Florida; UFDSP00012234)	619	22,607 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.121	Oral Diseases and Disorders Research (Passed through University of Pennsylvania; 567327)	619	35,257 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0038322 (125166-1) Am 4 + CNVA00038322 (125166-1), CNVA00038322 (125166-2)) (\$29,659 provided to subrecipients)	619	223,469 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Puerto Rico Medical Sciences Campus; 5R00DE024571-04)	619	32,886 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Utah; 10044863-15)	619	4,236 **	5,466,875
93.124	Nurse Anesthetist Traineeship	619	12,688 **	12,688
93.127	Emergency Medical Services for Children	588	112,379	112,379
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices (\$2,000 provided to subrecipients)	588	154,079	154,079
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention (\$9,748 provided to subrecipients)	619	991,340 **	991,340
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$682,003 provided to subrecipients)	588	1,181,374	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$179,805 provided to subrecipients)	619	1,251,003 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Regents of the University of Minnesota; 6 R01CE002913-03-02)	619	65,348 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs	619	30,457	2,528,182
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education (\$24,701 provided to subrecipients)	619	2,345,902 **	
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education (Passed through Regents of the University of Minnesota; P005369301)	619	41,775 **	2,387,677
93.145	HIV-Related Training and Technical Assistance (Passed through The Board of Trustees of the University of Illinois; U10 HA32109 / 17416-00, U10 HA32109 / 17416-01)	619	9,710 **	9,710
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$287,316 provided to subrecipients)	401	298,203	298,203
93.155	Rural Health Research Centers (\$551,663 provided to subrecipients)	619	1,810,851 **	
93.155	Rural Health Research Centers (Passed through University of North Carolina at Chapel Hill; 5102405, 5113664)	619	180,553 **	
93.155	Rural Health Research Centers (Passed through Montana Health Research and Education Foundation; UG2RH27835, UG2RH27835, Subcontract #0003)	619	71,341	2,062,745
93.165	Grants to States for Loan Repayment (\$192,653 provided to subrecipients)	588	192,653	192,653
93.172	Human Genome Research (\$14,352 provided to subrecipients)	619	281,186 **	
93.172	Human Genome Research (Passed through Harvard Medical School; 153056.5113864.0613)	619	132,626 **	
93.172	Human Genome Research (Passed through Regents of the University of Michigan; SUBK00010368)	619	79,563 **	
93.172	Human Genome Research (Passed through Thomas Jefferson University; 080-02000-S36401)	619	91,685 **	585,060
93.173	Research Related to Deafness and Communication Disorders (\$453,382 provided to subrecipients)	619	8,416,500 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Boys Town National Research Hospital; 96399-A, 96433-B)	619	157,018 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.173	Research Related to Deafness and Communication Disorders (Passed through Father Flanagan's Boys Home; 96399-A Am 05 , 06, 07, 96441-A)	619	43,963 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Haskins Laboratories; A232-538.00)	619	103,532 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through iotaMotion, Inc; 1R44DC016246-01)	619	29,045 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Micro Transponder, Inc.; MT-T-02)	619	3,978 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Kentucky; 3200000349-16-111)	619	13,311 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Rochester; 417321G/UR FAO GR510777)	619	31,424 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Washington University in St. Louis; WU-18-46)	619	283,676 **	9,082,447
93.184	Disabilities Prevention (\$202,019 provided to subrecipients)	588	395,246	395,246
93.191	Graduate Psychology Education	619	323,517 **	323,517
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$96,500 provided to subrecipients)	588	460,295	460,295
93.213	Research and Training in Complementary and Integrative Health	619	541,164 **	
93.213	Research and Training in Complementary and Integrative Health (Passed through Palmer College of Chiropractic; 12272, 12274)	619	38,019 **	579,183
93.217	Family Planning Services (\$930,326 provided to subrecipients)	588	1,163,646	
93.217	Family Planning Services (Passed through Family Planning Council of Iowa; 915-FY2019, 978-FY2021)	619	3,000	1,166,646
93.223	Development and Coordination of Rural Health Services (Passed through University of North Dakota; 23968S2, UND10667)	619	28,108	28,108
93.226	Research on Healthcare Costs, Quality and Outcomes (\$172,679 provided to subrecipients)	619	1,400,946 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Seattle Children's Research Institute; 11881SUB)	619	2,495 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Kaiser Permanente Washington Health Research Institute; RNG210310-BUDG01-UIowa-00)	619	7,553 **	1,410,994
93.233	National Center on Sleep Disorders Research (Passed through Boston Children's Hospital; GENFD0001491669, GENFD0001697303)	619	22,428 **	22,428
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$158,937 provided to subrecipients)	588	331,592	331,592
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (\$285,021 provided to subrecipients)	588	443,508	443,508
93.236	Grants to States to Support Oral Health Workforce Activities (\$136,128 provided to subrecipients)	588	353,462	353,462
93.241	State Rural Hospital Flexibility Program (\$271,032 provided to subrecipients)	588	511,833	511,833
93.242	Mental Health Research Grants (\$488,710 provided to subrecipients)	619	5,828,799 **	
93.242	Mental Health Research Grants (Passed through California Institute of Technology; S388405, S394983, 1098409, S431912)	619	516,370 **	
93.242	Mental Health Research Grants (Passed through the Regents of the University of Michigan; 3003236202)	619	125 **	
93.242	Mental Health Research Grants (Passed through University of Colorado Boulder; 1557427)	619	44,163 **	
93.242	Mental Health Research Grants (Passed through University of Washington; UWSC8563)	619	471 **	
93.242	Mental Health Research Grants	620	31,211 **	
93.242	Mental Health Research Grants (Passed through University of Pittsburgh; 00446931261991, CNVA00044693)	620	39,536 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.242	Mental Health Research Grants (Passed through University of Wisconsin Madison; 686K206)	620	96,052 **	6,556,727
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	226	175,607	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	282	587,906	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	444	393,271	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$2,883,295 provided to subrecipients)	588	4,061,047	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$466,359 provided by subrecipients)	619	2,100,813	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$141,157 provided to subrecipients)	619	899,024 **	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Passed through Area Substance Abuse Council; H79TI080490)	619	116,454 **	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	620	107,659	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	621	103,734	8,545,515
93.250	Geriatric Academic Career Awards Department of Health and Human Services	619	50,858 **	50,858
93.251	Early Hearing Detection and Intervention (\$68,830 provided to subrecipients)	588	245,602	245,602
93.262	Occupational Safety and Health Program (\$2,600 provided to subrecipients)	588	149,377	
93.262	Occupational Safety and Health Program (\$372,331 provided to subrecipients)	619	4,046,192 **	
93.262	Occupational Safety and Health Program (Passed through Johns Hopkins University; 2002475379)	619	5,695 **	
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Institute; 606911-00 / 6 U54OH009568-10-04)	619	174,273 **	
93.262	Occupational Safety and Health Program (Passed through West Virginia University Research Corporation; R01 OH010928-03)	619	24,607 **	
93.262	Occupational Safety and Health Program (Passed through Pennsylvania State University; 5967ISUCSU1107)	620	10,587 **	
93.262	Occupational Safety and Health Program (Passed through Utah State University; 202633667)	620	978 **	4,411,709
93.264	Nurse Faculty Loan Program (NFLP)	619	890,534 *	890,534
93.268	Immunization Cooperative Agreements (\$34,624,865 provided to subrecipients)	588	38,550,630	38,550,630
93.270		588	133,228	133,228
93.273	Alcohol Research Programs (\$39,623 provided to subrecipients)	619	1,211,806 **	
93.273	Alcohol Research Programs (Passed through Arizona State University; ASUB00000490)	619	32,648 **	
93.273	Alcohol Research Programs (Passed through Columbia University; 1(GG014243-01))	619	9,722 **	
93.273	Alcohol Research Programs (Passed through Cornell University; 88774-11271)	619	10,910 **	
93.273	Alcohol Research Programs (Passed through The Research Foundation for The State University of New York; 100-1009189-82217, 100-1009189-85979)	619	500,615 **	
93.273	Alcohol Research Programs (Passed through The Research Foundation for University of Texas at Austin; UTA19-001178)	619	12,321 **	1,778,022
93.276	Drug-Free Communities Support Program Grants	642	99,640	99,640

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.279	Drug Abuse and Addiction Research Programs (\$238,665 provided to subrecipients)	619	880,841 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through American Academy of Child and Adolescent Psychiatry; K12DA000357)	619	178,092 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Board of Regents of the University of Wisconsin System; 0000000318)	619	8,680 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through The Research Foundation for The State University of New York; 80988)	619	15,104 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Connecticut; 70699)	619	4,069 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR376-428/4945366)	619	252 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of North Carolina at Chapel Hill; 5114685)	619	1,807 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Pennsylvania State University; 5876ISUDHHS5108)	620	135,864 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through RTI International; 1312021413051724L)	620	42,274 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Nebraska Lincoln; 2405240055003)	620	38,942 **	1,305,925
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$18,352 provided to subrecipients)	619	1,925,088 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Emory University; A204647)	619	28,802 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Johns Hopkins University; 2003341390)	619	63,745 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Old Dominion University Research Foundation; R01EB020683)	619	22,439 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	620	120,110 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Cornell University; 8544911123)	620	15,450 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Texas Austin; UTA19000763)	620	96,284 **	2,271,918
93.301	Small Rural Hospital Improvement Grant Program (\$866,784 provided to subrecipients)	588	924,770	-
93.301	COVID-19, Small Rural Hospital Improvement Grant Program (\$4,613,143 provided to subrecipients)	588	4,613,143	5,537,913
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF) (\$40,382 provided to subrecipients)	588	828,808	828,808
93.307	Minority Health and Health Disparities Research (\$38,853 provided to subrecipients)	619	167,015 **	
93.307	Minority Health and Health Disparities Research (Passed through Harvard Pilgrim Health Care, Inc.; AH000748)	619	8,985 **	
93.307	Minority Health and Health Disparities Research (Passed through The Medical College of Wisconsin, Inc.; FP8859 5R01MD010728-04)	619	39,480 **	
93.307	Minority Health and Health Disparities Research (Passed through University of North Carolina at Chapel Hill; 5115735)	619	13,831 **	229,311
93.310	Trans-NIH Research Support (\$155,332 provided to subrecipients)	619	1,316,731 **	
93.310	Trans-NIH Research Support (Passed through The Medical College of Wisconsin, Inc; A230304)	619	11,208 **	1,327,939

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	588	149,140	149,140
93.315	Rare Disorders: Research, Surveillance, Health Promotion, and Education	619	520,850 **	520,850
93.322	CSELS Partnership: Strengthening Public Health Laboratories (Passed through Association of Public Health Laboratories; 56401-200-200-20-03, 56401-200-904-20-16)	619	16,996 **	
93.322	CSELS Partnership: Strengthening Public Health Laboratories (Passed through Association of Public Health Laboratories; 56401-200-200-20-03, 56401-200-540-20-03, 56401-200-904-20-16, 56401-200-942-18-05, WO56401-200-943-19-10)	619	47,692	64,688
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$1,762,076 provided to subrecipients)	588	3,762,408	-
93.323	COVID-19, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$829,985 provided to subrecipients)	588	829,895	4,592,303
93.324	State Health Insurance Assistance Program	216	711,682	711,682
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	11,214,219 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	5,440,664 *	16,654,883
93.350	National Center for Advancing Translational Sciences (\$134,117 provided to subrecipients)	619	4,948,736 **	
93.350	National Center for Advancing Translational Sciences (Passed through Emory University; E449400)	619	12 **	
93.350	National Center for Advancing Translational Sciences (Passed through Medical University of South Carolina; A00-2219-S002, A00-3730-S002, MUSC17-021-8C706)	619	35,409 **	
93.350	National Center for Advancing Translational Sciences (Passed through Oregon Health and Science University; 1011902_UIA)	619	478,232 **	5,462,389
93.351	Research Infrastructure Programs	619	2,611,444 **	
93.351	Research Infrastructure Programs (\$244,072 provided to subrecipients)	620	944,596 **	3,556,040
93.353	21st Century Cures Act - Beau Biden Cancer Moonshot (\$446,071 provided to subrecipients)	619	1,135,792 **	1,135,792
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$189,146 provided to subrecipients)	588	1,005,414	-
93.354	COVID-19, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$1,505,829 provided to subrecipients)	588	2,586,437	3,591,851
93.361	Nursing Research (\$373,618 provided to subrecipients)	619	2,043,849 **	
93.361	Nursing Research (Passed through University of California, Irvine; 2017-3481)	619	762 **	
93.361	Nursing Research (Passed through University of Florida; SUB00002088)	619	41,758 **	
93.361	Nursing Research (Passed through University of Kansas Medical Center Research Institute, Inc.; ZAW00050)	619	7,043 **	
93.361	Nursing Research (Passed through University of Pennsylvania; 577130)	619	42,464 **	2,135,876
93.364	Nursing Student Loans	619	2,945,304 *	2,945,304
93.365	Sickle Cell Treatment Demonstration Program (Passed through Washington University in St. Louis; WU-19-153, WU-20-185)	619	33,174	33,174
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes (\$99,400 provided to subrecipients)	588	345,545	345,545
93.369	ACL Independent Living State Grants	283	438,315	438,315
93.387	National and State Tobacco Control Program	588	6,158	6,158
93.393	Cancer Cause and Prevention Research (\$316,340 provided to subrecipients)	619	1,356,337 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.393	Cancer Cause and Prevention Research (Passed through Mayo Clinic; UOI-202539-03/PO 65985684, UOI-202539-04)	619	127,006 **	
93.393	Cancer Cause and Prevention Research (Passed through Memorial Sloan-Kettering Cancer Center; BD521841B, BD521841, 5 R01CA206464-03)	619	79,445 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Connecticut; 320537)	619	160,574 **	
93.393	Cancer Cause and Prevention Research	620	174,638 **	1,898,000
93.394	Cancer Detection and Diagnosis Research (\$132,523 provided to subrecipients)	619	1,261,571 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Mayo Clinic; UOI-230172-03, UOI-230172-01)	619	41,593 **	
93.394	Cancer Detection and Diagnosis Research (Passed through NanoMedTriX LLC; UI1001)	619	1,605 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Regents of the University of Michigan; U01CA232931/SUBK00011536)	619	21,376 **	
93.394	Cancer Detection and Diagnosis Research (Passed through The Board of Trustees of the University of Illinois; 16378)	619	47,042 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of California, San Francisco; 10049sc)	619	33,038 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Massachusetts; OSP2016155, 5R01CA194787-04 / OSP2016155)	619	7,311 **	
93.394	Cancer Detection and Diagnosis Research (\$188,231 provided to subrecipients)	620	528,459 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Nebraska Medical Center; 3454502006001)	620	19,806 **	1,961,801
93.395	Cancer Treatment Research (\$146,534 provided to subrecipients)	619	5,102,838 **	
93.395	Cancer Treatment Research (Passed through Board of Regents of the University of Wisconsin System; 482K790 Am 5)	619	2,080 **	
93.395	Cancer Treatment Research (Passed through Children's Hospital of Philadelphia; U10CA180886, UG1CA189955, ALTE07C1)	619	109,461 **	
93.395	Cancer Treatment Research (Passed through Mayo Clinic; PO 64648411, IA018)	619	121,541 **	
93.395	Cancer Treatment Research (Passed through The Board of Trustees of the University of Illinois; R01CA225190-01)	619	61,758 **	
93.395	Cancer Treatment Research (Passed through University of Pittsburgh; AWD00001571 (133811-1))	619	6,282 **	
93.395	Cancer Treatment Research (Passed through University of Rochester; 417381 / URFAO: GR510820)	619	25,949 **	
93.395	Cancer Treatment Research (Passed through ViewPoint Molecular Targeting, LLC; 1R43CA232954-IA)	619	97,437 **	5,527,346
93.396	Cancer Biology Research	619	545,557 **	
93.396	Cancer Biology Research (Passed through New York Institute of Technology; 5 R01 CA220551-03)	619	6,673 **	
93.396	Cancer Biology Research (Passed through University of North Carolina at Chapel Hill; 5113355)	619	24,986 **	
93.396	Cancer Biology Research (Passed through Virginia Commonwealth University; FP00008704_SA002, FP00009126_SA001)	619	106,686 **	683,902
93.397	Cancer Centers Support Grants (\$1,800,393 provided to subrecipients)	619	7,911,362 **	
93.397	Cancer Centers Support Grants (Passed through Washington University in St. Louis; WU-19-302 / PO 2934845G)	619	2,972 **	7,914,334
93.398	Cancer Research Manpower	619	965,134 **	965,134
93.399	Cancer Control (Passed through Cancer Treatment Research; 2 UG1 CA189955)	619	29,219 **	29,219

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93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Association of State and Territorial Health Officials; Agreement# 83-230031)	619	16,011 **	16,011
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (\$505,297 provided to subrecipients)	588	1,303,974	1,303,974
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (Passed through Gallaudet University; 2178UI)	619	43,911 **	
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research (Passed through Syracuse University; 29103-04524-S01, 90DP-00019-01-00)	619	42,137	86,048
93.434	Every Student Succeeds Act/Preschool Development Grants (\$51,224 provided to subrecipients)	532	1,946,471	1,946,471
93.436	Well-Integrated Screening and Evaluation For Women Across the Nation (WISEWOMAN) (\$314,232 provided to subrecipients)	588	554,683	554,683
93.448	Food Safety and Security Monitoring Project	619	288,343	288,343
93.464	ACL Assistive Technology (\$388,798 provided to subrecipients)	619	534,289	534,289
93.471	Title IV-E Kinship Navigator Program	401	270,396	270,396
93.516	Public Health Training Centers Program (\$408,187 provided to subrecipients)	619	898,229 **	898,229
93.556	Promoting Safe and Stable Families (\$2,214,923 provided to subrecipients)	401	2,846,308	2,846,308
93.558	Temporary Assistance for Needy Families (\$29,764,009 provided to subrecipients)	401	89,020,138	89,020,138
93.563	Child Support Enforcement (\$1,329,068 provided to subrecipients)	401	40,938,086	40,938,086
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs (\$18,777 provided to subrecipients)	401	1,303,460	1,303,460
93.568	Low-Income Home Energy Assistance (\$54,196,159 provided to subrecipients)	379	54,446,085	54,446,085
93.569	Community Services Block Grant (\$7,551,066 provided to subrecipients)	379	7,869,455	
93.569	COVID-19, Community Services Block Grant (\$1,504,262 provided to subrecipients)	379	1,504,262	9,373,717
93.576	Refugee and Entrant Assistance Discretionary Grants (\$10,399 provided to subrecipients)	401	64,852	64,852
93.586	State Court Improvement Program	444	416,699	416,699
93.590	Community-Based Child Abuse Prevention Grants (\$13,535 provided to subrecipients)	401	435,391	435,391
93.597	Grants to States for Access and Visitation Programs (\$97,835 provided to subrecipients)	401	97,835	97,835
93.599	Chafee Education and Training Vouchers Program (ETV)	401	979,507	979,507
93.603	Adoption and Legal Guardianship Incentive Payments (\$1,203,500 provided to subrecipients)	401	1,203,500	1,203,500
93.609	The Affordable Care Act - Medicaid Adult Quality Grants	401	15,947	15,947
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$436,029 provided to subrecipients)	401	1,064,764	1,064,764
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	562,829	562,829
93.643	Children's Justice Grants to States	401	140,426	140,426
93.645	Stephanie Tubbs Jones Child Welfare Services Program	401	3,234,658	3,234,658
93.658	Foster Care Title IV-E (\$11,210,066 provided to subrecipients)	401	20,079,463	20,079,463
93.659	Adoption Assistance (\$1,832,345 provided to subrecipients)	401	46,450,909	46,450,909
93.665	COVID-19, Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	588	5,362	5,362

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.667	Social Services Block Grant (\$5,842,216 provided to subrecipients)	401	28,325,174	28,325,174
93.669	Child Abuse and Neglect State Grants	401	293,606	293,606
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (\$1,013,458 provided to subrecipients)	112	1,067,076	
93.671	COVID-19, Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (\$16,264 provided to subrecipients)	112	16,264	1,083,340
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood (\$953,328 provided to subrecipients)	401	1,897,618	1,897,618
93.732	Mental and Behavioral Health Education and Training Grants	619	527,995 **	527,995
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	588	56,810	56,810
93.735	State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF) (\$169,413 provided to subrecipients)	588	169,413	169,413
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund (\$105,020 provided to subrecipients)	588	245,190	245,190
93.761	and Public Health Funds (PPHF)	588	2,075	2,075
93.767	Children's Health Insurance Program (\$68,314 provided to subrecipients)	401	156,804,359	156,804,359
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	276,934	276,934
93.788	Opioid STR (\$2,501,076 provided to subrecipients)	588	4,368,113	
93.788	Opioid STR (\$25,093 provided to subrecipients)	620	754,808	5,122,921
93.791	Money Follows the Person Rebalancing Demonstration	401	4,353,120	4,353,120
93.800	Organized Approaches to Increase Colorectal Cancer Screening (\$353,244 provided to subrecipients)	588	728,435	728,435
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$4,964 provided to subrecipients)	588	4,964	4,964
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities (\$325,578 provided to subrecipients)	588	325,764	325,764
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services (Passed through Abbe Center for Community Mental Health; 1H79SM081809-01)	619	20,000 **	
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services (Passed through Seasons Center for Behavioral Health; 1H79SM081903-01)	619	25,000 **	45,000
93.837	Cardiovascular Diseases Research (\$824,136 provided to subrecipients)	619	11,009,469 **	
93.837	Cardiovascular Diseases Research (Passed through American Heart Association; FX-ATRAC-2U54HL120163-UI-06, 5U54HL120163-07)	619	25,352 **	
93.837	Cardiovascular Diseases Research (Passed through Brigham and Women's Hospital; 113132, Agreement 688K623)	619	10,029 **	
93.837	Cardiovascular Diseases Research (Passed through Children's Hospital of Philadelphia; PO # 20097757 / 3201690324)	619	46,034 **	
93.837	Cardiovascular Diseases Research (Passed through Case Western Reserve University; RES514446)	619	182,671 **	
93.837	Cardiovascular Diseases Research (Passed through Cincinnati Children's Hospital Medical Center; 3100401062, 134433)	619	236,214 **	

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93.837	Cardiovascular Diseases Research (Passed through Columbia University; 1(GG011046-04), 1(GG011046-05))	619	68,525	**
93.837	Cardiovascular Diseases Research (Passed through Emory University; A221032, A283218)	619	15,202	**
93.837	Cardiovascular Diseases Research (Passed through Icahn School of Medicine at Mount Sinai; 0255-1502-4605)	619	209	**
93.837	Cardiovascular Diseases Research (Passed through Medical College of Wisconsin, Inc.; PO# 6106290)	619	795,292	**
93.837	Cardiovascular Diseases Research (Passed through The Ohio State University; PO # RF01550943)	619	882	**
93.837	Cardiovascular Diseases Research (Passed through Regents of the University of Minnesota; N007129101)	619	38,478	**
93.837	Cardiovascular Diseases Research (Passed through State University of New York Research Foundation; 100-1091654-83591)	619	11,006	**
93.837	Cardiovascular Diseases Research (Passed through Trustees of Columbia University; 1(GG011046-05))	619	90,161	**
93.837	Cardiovascular Diseases Research (Passed through University of Kentucky; 3200001355-18-047)	619	38,474	**
93.837	Cardiovascular Diseases Research (Passed through University of Rochester; 417501G / UR FAO GR510820 / R01 HL140588)	619	1,299	**
93.837	Cardiovascular Diseases Research (Passed through University of Texas Southwestern Medical Center; GMO 181102 / 000001352B)	619	11,028	**
93.837	Cardiovascular Diseases Research (Passed through University of Virginia; GB10758.PO #2199193)	619	66,379	**
93.837	Cardiovascular Diseases Research (Passed through Versiti Wisconsin, Inc.; 1001298-5-IOWA)	619	262	**
93.837	Cardiovascular Diseases Research (Passed through Wayne State University; WSU17086)	619	113,785	**
93.837	Cardiovascular Diseases Research (Passed through Yale University; PO SNP6370330, GR110953 (CON-80002607))	619	6,093	**
93.837	Cardiovascular Diseases Research	620	668,124	**
93.837	Cardiovascular Diseases Research (Passed through University of Texas Austin; UTA16000757)	620	70,887	**
93.838	Lung Diseases Research (\$411,038 provided to subrecipients)	619	9,876,816	**
93.838	Lung Diseases Research (Passed through Brigham and Women's Hospital; 122869)	619	42,934	**
93.838	Lung Diseases Research (Passed through Columbia University; 2(GG010919-05), 1(GG012890-01), G14605)	619	121,889	**
93.838	Lung Diseases Research (Passed through COPD Foundation; UHL128954A)	619	19,999	**
93.838	Lung Diseases Research (Passed through Mayo Clinic; UIA-249905/PO#66471773)	619	42,576	**
93.838	Lung Diseases Research (Passed through National Jewish Health; 20052012, 20052013, 20102704, 20103404_UI, 20116003_UI, 2020072907, HL136681 - GPID 12355100)	619	723,083	**
93.838	Lung Diseases Research (Passed through OscillaVent, Inc.; R41HL140640)	619	16,626	**
93.838	Lung Diseases Research (Passed through The General Hospital Corporation, Massachusetts General Hospital; 234437)	619	29,529	**
93.838	Lung Diseases Research (Passed through University of California, San Francisco; 10456sc)	619	313,860	**
93.838	Lung Diseases Research (Passed through University of Kansas Medical Center; Z9C000A0)	619	207,138	**
93.838	Lung Diseases Research (Passed through University of North Carolina at Chapel Hill; 5111452)	619	3,160	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.838	Lung Diseases Research (Passed through University of Texas at Southwestern Medical Center; GMO 170201)	619	60,007 **	
93.838	Lung Diseases Research (Passed through Washington University in St. Louis; WU-20-384)	619	6,718 **	11,464,335
93.839	Blood Diseases and Resources Research (\$435,222 provided to subrecipients)	619	2,196,888 **	
93.839	Blood Diseases and Resources Research (Passed through Boston Children's Hospital; GENFD0001686909)	619	152,212 **	
93.839	Blood Diseases and Resources Research (Passed through Johns Hopkins University; 1U01HL130048-01A1)	619	364 **	
93.839	Blood Diseases and Resources Research (Passed through National Marrow Donor Program; CTN 1203)	619	25,020 **	
93.839	Blood Diseases and Resources Research (Passed through Versiti Wisconsin, Inc.; 1000115-81148)	619	901 **	
93.839	Blood Diseases and Resources Research (Passed through Washington University in St. Louis; WU-18-267)	619	4,452 **	
93.839	Blood Diseases and Resources Research	620	170,168 **	2,550,005
93.843	ACL Assistive Technology State Grants for Protection and Advocacy (\$43,681 provided to subrecipients)	619	52,024	52,024
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$832,594 provided to subrecipients)	619	4,170,771 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Brigham and Women's Hospital; 117739)	619	424,058 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Hebrew SeniorLife; 90100)	619	78,930 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Mayo Clinic; UOI-251431/PO #66541751)	619	45,878 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Montana State University; 1R01AR073964-01A1)	619	8,168 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through New York University School of Medicine; 14-A1-00-001693-01, 16- A0-005518-01, 18-A1-00-1000572)	619	241,044 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Kansas Medical Center Research Institute, Inc.; ZAS000E0)	619	104,766 **	5,073,615
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (\$727,907 provided to subrecipients)	619	10,337,234 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Augusta University; 30835-63)	619	97,834 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Board of Regents of the University of Wisconsin System; 864K780)	619	10,989 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Case Western Reserve University; RES512834)	619	14,155 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Children's Hospital of Philadelphia; 3301820719, 3301820720)	619	8,407 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Endocrine Society; 10007, 10008)	619	19,145 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through George Washington University; S-GRD1819-LL25, S-GRD1920-LL25, R01DK104845)	619	514,859 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Georgia State University; SP00013499-01)	619	14,294 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Research Institute at Nationwide Children's Hospital; 700043-0519-00)	619	17,618 **	

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93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Alabama; 000520376-002)	619	16,279	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of South Florida; TN-20)	619	33,130	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Texas at Dallas; R01DK115986-03 / 1705827)	619	17,835	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Texas, MD Anderson Cancer Center; 00005336, 3000936138) (\$240,900 provided to subrecipients)	619	290,740	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Virginia Commonwealth University; FP00001115_SA001)	619	20,630	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through DBA Aptalogic, Inc.; 5R44DK09803104)	620	1,024	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	620	158,778	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Minnesota Twin Cities; N006254904)	620	134,602	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$1,518,829 provided to subrecipients)	619	17,647,099	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Baylor College of Medicine; 5601065835)	619	292	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Beth Israel Deaconess Medical Center; 1029142, 01061832)	619	28,891	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through California Institute of Technology; S410914)	619	300,242	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Cedars-Sinai Medical Center; 0001540948)	619	10,755	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Cleveland Clinic Lerner College of Medicine of Case Western Reserve University; 881-SUB)	619	127,445	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Hugo W. Moser Research Institute at Kennedy Krieger, Inc.; 5K12NS098482-02, 5K12NS098482-03)	619	84,785	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Johns Hopkins University; 2003961497)	619	61,733	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital; 236403, 235411, 232828, NN108-TopCSPN)	619	208,371	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Clinic Jacksonville; UOI-224063-03, IOW-232483-04)	619	35,292	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Regents of the University of Minnesota; N007199502)	619	17,280	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Rush University Medical Center; 15060903-Sub02)	619	404,928	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Chicago; (AWD100683 (SUB00000226))	619	66,568	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Cincinnati; 010785-135729, 011266-010, 011266-022, 011414)	619	48,966	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami; SPC-001011)	619	1,538	**

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93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami - Coral Gables; SPC-001368)	619	61,599	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Pennsylvania; 571923)	619	8,275	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Rochester; 417585G/UR FAO GR510928)	619	154,084	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; UP1600087A)	619	58,721	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Texas Health Science Center at Houston; 0014556C)	619	65,733	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Virginia; GB10253.1559565)	619	500	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Vanderbilt University; UNIV60812)	619	106,108	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Virginia Commonwealth University; FP00007840_SA003)	619	314,718	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; GK000519 (CON-80000580), GK000427 (CON-80000242))	619	44,822	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$156,789 provided to subrecipients)	620	1,624,674	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Pennsylvania State University; ISUNS112008)	620	101,782	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University St Louis; WU19239)	620	51,286	**
93.855	Allergy and Infectious Diseases Research (\$1,549,586 provided to subrecipients)	619	17,766,893	**
93.855	Allergy and Infectious Diseases Research (Passed through Banaras Hindu University; 2U19AI074321, 2U19AI074321-14)	619	39,820	**
93.855	Allergy and Infectious Diseases Research (Passed through Banaroya Research Institute at Virginia Mason; FY19ITN189, FY19ITN305, FY20ITN189, FY20ITN305)	619	39,539	**
93.855	Allergy and Infectious Diseases Research (Passed through Boston Children's Hospital; GENFD00001578882, GENFD0001665433, GENFD0001491670)	619	77,833	**
93.855	Allergy and Infectious Diseases Research (Passed through Emory University; A323553)	619	13,159	**
93.855	Allergy and Infectious Diseases Research (Passed through Kansas State University; S18148)	619	280,812	**
93.855	Allergy and Infectious Diseases Research (Passed through Massachusetts General Hospital; 232252)	619	345	**
93.855	Allergy and Infectious Diseases Research (Passed through National Jewish Health; 20096304, 20109402)	619	269,075	**
93.855	Allergy and Infectious Diseases Research (Passed through New York Blood Center; NIH000554, VIM-NIH554)	619	182,201	**
93.855	Allergy and Infectious Diseases Research (Passed through University of California, San Francisco; 10142sc)	619	64,309	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Colorado Denver; FY20.938.001, FY20.938.002)	619	40,669	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Kansas Medical Center Research Institute, Inc.; Z9Q00000)	619	75,824	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.855	Allergy and Infectious Diseases Research (Passed through University of Tennessee Health Science Center; 190150-200001-IOWA, 21-0204-IOWA)	619	335,939 **	
93.855	Allergy and Infectious Diseases Research (Passed through University of Toronto; 501095)	619	370,238 **	
93.855	Allergy and Infectious Diseases Research (Passed through DBA Aptalogic, Inc.)	620	42,142 **	
93.855	Allergy and Infectious Diseases Research (\$341,220 provided to subrecipients)	620	3,837,068 **	
93.855	Allergy and Infectious Diseases Research (Passed through University of North Texas; GF000041)	620	88,867 **	23,524,733
93.859	Biomedical Research and Research Training (\$595,560 provided to subrecipients)	619	10,679,896 **	
93.859	Biomedical Research and Research Training (Passed through Board of Regents of the University of Wisconsin System; 838K165)	619	216,342 **	
93.859	Biomedical Research and Research Training (Passed through Oregon Health & Science University; F63027)	619	503 **	
93.859	Biomedical Research and Research Training (Passed through Regents of the Oregon Health and Science University/University of Minnesota; 1014833_UIOWA)	619	10,908 **	
93.859	Biomedical Research and Research Training (Passed through Regents of the University of Minnesota; N005164601)	619	14,039 **	
93.859	Biomedical Research and Research Training (Passed through University of California, San Francisco; 11904sc)	619	40,371 **	
93.859	Biomedical Research and Research Training (Passed through University of Missouri-Columbia; C00045775-1)	619	16,514 **	
93.859	Biomedical Research and Research Training (\$191,209 provided to subrecipients)	620	4,030,615 **	
93.859	Biomedical Research and Research Training (Passed through University of California Davis; A192584S001)	620	171,974 **	
93.859	Biomedical Research and Research Training (Passed through University of Pennsylvania; 5660251004787412715)	620	898 **	
93.859	Biomedical Research and Research Training (Passed through Verachem, LLC; 5R44GM10967903, 4R44GM12849502)	620	142,745 **	15,324,805
93.860	Emerging Infections Sentinel Networks (Passed through Infectious Diseases Society of America; NU50CK000477-03-00, NU50CK000477-04-00)	619	251,959 **	
93.860	Emerging Infections Sentinel Networks (Passed through Olive Veiw-UCLA Education & Research Institute; #19-32)	619	533,761	785,720
93.865	Child Health and Human Development Extramural Research	619	3,254,573 **	
93.865	Child Health and Human Development Extramural Research (Passed through Baylor College of Medicine; 7000000835)	619	20,737 **	
93.865	Child Health and Human Development Extramural Research (Passed through Children's National Health System; 30004900-01)	619	181,546 **	
93.865	Child Health and Human Development Extramural Research (Passed through Icahn School of Medicine at Mount Sinai; 0254-3532-4609)	619	13,292 **	
93.865	Child Health and Human Development Extramural Research (Passed through Medical University of South Carolina; MUSC18-062-8B465)	619	12,927 **	
93.865	Child Health and Human Development Extramural Research (Passed through Nemours Foundation; 523306)	619	42,799 **	
93.865	Child Health and Human Development Extramural Research (Passed through The Ohio State University; 60064603-UI & 60069695-UI, 60069762-UI, 60076110-UI)	619	392,517 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.865	Child Health and Human Development Extramural Research (Passed through Research Institute at Nationwide Children's Hospital; 700195-0420-00, 700195-0421-00)	619	80,890 **	
93.865	Child Health and Human Development Extramural Research (Passed through RTI International; 0216392) (\$72,352 provided to subrecipients)	619	395,453 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of East Anglia; HD083287)	619	11,538 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Georgia; SUB00000742, SUB00001786, SUB00001829)	619	352,581 **	
93.865	Child Health and Human Development Extramural Research	620	512,926 **	
93.865	Child Health and Human Development Extramural Research (Passed through Louisiana State University; PO0000040322)	620	8,786 **	
93.865	Child Health and Human Development Extramural Research (Passed through Oasis Diagnostics Corporation; R43DA043293-01A1)	620	23,942 **	
93.865	Child Health and Human Development Extramural Research (Passed through Pennsylvania State University; 5756ISUDHHS2439)	620	170,237 **	
93.865	Child Health and Human Development Extramural Research (Passed through Rush University Medical Center; 15020202Sub02)	620	24,323 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Georgia; RR376416S000741, SUB00000741)	620	3,776 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Missouri Columbia; C000625391)	620	43,406 **	5,546,249
93.866	Aging Research (\$363,073 provided to subrecipients)	619	4,989,183 **	
93.866	Aging Research (Passed through Brigham and Women's Hospital; 111014) (\$14,667 provided to subrecipients)	619	39,234 **	
93.866	Aging Research (Passed through Brown University; 00001190)	619	92,110 **	
93.866	Aging Research (Passed through Cedars-Sinai Medical Center; 0001499993)	619	10,632 **	
93.866	Aging Research (Passed through Cleveland Clinic Lerner College of Medicine; R01AG022304-11)	619	14,547 **	
93.866	Aging Research (Passed through Emmyon, Inc.; R44AG047684)	619	89,702 **	
93.866	Aging Research (Passed through Hennepin Healthcare Research Institute; 1U19AG062682-01 / 15156-18-01, 15233-18-01CR, 5 U01 AG029824-07)	619	145,704 **	
93.866	Aging Research (Passed through Posit Science; PACR-AD)	619	216,715 **	
93.866	Aging Research (Passed through University of Arkansas; 1812197)	619	82,356 **	
93.866	Aging Research (Passed through University of Georgia; SUB00001454, SUB00001645)	619	202,973 **	
93.866	Aging Research (Passed through University of Kansas Medical Center Research Institute, Inc.; Z9W000A0)	619	74,510 **	
93.866	Aging Research (Passed through University of Nevada Reno; UNR-19-45)	619	357,886 **	
93.866	Aging Research (Passed through University of Southern California; 75696803, 79634954, 81622661)	619	147,469 **	
93.866	Aging Research	620	771,313 **	
93.866	Aging Research (Passed through Purdue University; 11000923923)	620	11,248 **	
93.866	Aging Research (Passed through University of Georgia; SUB00001453, RR376427S001453)	620	29,822 **	
93.866	Aging Research (Passed through University of Georgia Research Foundation; RR2744295054056, SUB00000471)	620	30,004 **	7,305,408
93.867	Vision Research (\$810,999 provided to subrecipients)	619	6,793,448 **	
93.867	Vision Research (Passed through Icahn School of Medicine at Mount Sinai; 0255-3312-4605, 0255-3312-4609)	619	81,172 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.867	Vision Research (Passed through Jaeb Center for Health Research, Inc.; U10 EY11751)	619	33,318 **	
93.867	Vision Research (Passed through Johns Hopkins University; 2002788020)	619	93,783 **	
93.867	Vision Research (Passed through Regents of the University of Michigan; 3004259216)	619	20,843 **	
93.867	Vision Research (Passed through Regents of the University of Minnesota; N005398501)	619	36,662 **	
93.867	Vision Research (Passed through Stanford University; 61867297-135594, 62310164-137294)	619	31,927 **	
93.867	Vision Research (Passed through Washington University; WU-19-56)	619	1,906 **	7,093,059
93.870	Maternal, Infant and Early Childhood Home Visiting Grant (\$5,095,565 provided to subrecipients)	588	5,783,237	5,783,237
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	620	126,777 **	126,777
93.879	Medical Library Assistance (\$343,205 provided to subrecipients)	619	2,038,975 **	
93.879	Medical Library Assistance (Passed through University of California, Los Angeles; 5415 G XA121, 5415 G XA122, 5415 G XA151)	619	213,929 **	
93.879	Medical Library Assistance (Passed through University of Maryland, Baltimore; 1600679)	619	56,388 **	
93.879	Medical Library Assistance (Passed through University of Utah; 10039576-02)	619	58,604 **	
93.879	Medical Library Assistance (Passed through University of Washington; UG4LM012343)	619	2,964 **	2,370,860
93.889	National Bioterrorism Hospital Preparedness Program (\$1,152,209 provided to subrecipients)	588	1,745,008	
93.889	COVID-19, National Bioterrorism Hospital Preparedness Program (\$231,723 provided to subrecipients)	588	267,390	2,012,398
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (\$1,384,114 provided to subrecipients)	588	2,229,765	2,229,765
93.913	Grants to States for Operation of State Offices of Rural Health (\$11,899 provided to subrecipients)	588	111,351	111,351
93.917	HIV Care Formula Grants (\$4,972,032 provided to subrecipients)	588	5,156,344	
93.917	COVID-19, HIV Care Formula Grants (\$7,669,724 provided to subrecipients)	588	8,953,330	14,109,674
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	538,645	
93.918	COVID-19, Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	33,627	572,272
93.940	HIV Prevention Activities Health Department Based (\$976,678 provided to subrecipients)	588	1,802,608	1,802,608
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (\$49,458 provided to subrecipients)	588	176,613	176,613
93.958	Block Grants for Community Mental Health Services (\$2,807,394 provided to subrecipients)	401	5,235,176	5,235,176
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$9,613,342 provided to subrecipients)	588	11,035,353	11,035,353
93.967	CDC's Collaboration with Academia to Strengthen Public Health (Passed through Association of American Medical Colleges; GT-32016-19-06)	619	2,250	2,250
93.968	Funding in Support of the Pennsylvania Rural Health Model (Passed through Pennsylvania State University; 6070-UI-COP) (\$68,671 provided to subrecipients)	619	142,155 **	142,155
93.969	PPHF Geriatric Education Centers (\$171,692 provided to subrecipients)	619	806,823 **	-
93.969	COVID-19, PPHF Geriatric Education Centers	619	4,328	811,151
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$186,508 provided to subrecipients)	588	690,265	690,265

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CFDA Number	Federal Department / Program Name	State Agency (see pg 90)	Federal Expenditures/ Disbursements/ Issuances	Totals by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.982	Mental Health Disaster Assistance and Emergency Mental Health	401	421,810	421,810
93.989	International Research and Research Training (\$542,327 provided to subrecipients)	619	954,449 **	954,449
93.991	Preventive Health and Health Services Block Grant (\$235,288 provided to subrecipients)	588	1,641,334	1,641,334
93.994	Maternal and Child Health Services Block Grant to the States (\$5,024,950 provided to subrecipients)	588	6,546,410	6,546,410
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$3,636,605 provided to subrecipients)	297	3,777,726	
93.044	COVID-19, Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$932,563 provided to subrecipients)	297	1,030,542	
			<u>4,808,268</u>	
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (\$7,015,366 provided to subrecipients)	297	7,270,001	
93.045	COVID-19, Special Programs for the Aging, Title III, Part C, Nutrition Services (\$4,449,860 provided to subrecipients)	297	4,685,009	
			<u>11,955,010</u>	
93.053	Nutrition Services Incentive Program (\$1,448,865 provided to subrecipients)	297	1,448,865	18,212,143
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$6,627,314 provided to subrecipients)	401	71,089,302	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$470,954 provided to subrecipients)	401	26,254,304	97,343,606
<u>Head Start Cluster:</u>				
93.600	Head Start	282	98,412	98,412
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	805,886	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	6,107,427	
93.778	Medical Assistance Program (\$3,302,334 provided to subrecipients)	401	3,981,779,704	
93.778	ARRA - Medical Assistance Program	401	2,238,777	
93.778	Medical Assistance Program	427	3,697,498	
			<u>3,987,715,979</u>	3,994,629,292
<u>Other Federal Assistance:</u>				
93.U01	Unknown Title	619	16,109	
93.U02	Unknown Title (Passed through Association of University Centers on Disabilities; 2019-21 Learn the Signs. Act Early)	619	3,351	
93.RD	Unknown Title (\$193,972 provided to subrecipients)	619	7,070,687 **	
93.RD	Unknown Title (Passed through Advanced Brain Monitoring, Inc.; 75N95019C00052)	619	124,830 **	
93.RD	Unknown Title (Passed through Bavarian Nordic; POX-MVA-031)	619	122,148 **	
93.RD	Unknown Title (Passed through Columbia University; 3 (GG003559) Am 5)	619	2,034 **	
93.RD	Unknown Title (Passed through Harvard Pilgrim Health Care, Inc.; HHSF22320140030I, HHSF223201710132C)	619	27,326 **	
93.RD	Unknown Title (Passed through Duke University; 7271-BMS01-Task Order 51)	619	236 **	
93.RD	Unknown Title (Passed through ICF Incorporated, LLC; 19JGBO0078)	619	29,176 **	
93.RD	Unknown Title (Passed through NRG Oncology Foundation, Inc; 1 23324 00) (\$97,084 provided to subrecipients)	619	549,434 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.RD	Unknown Title (Passed through The Ohio State University; 60068511, 60074301)	619	112,351 **	
93.RD	Unknown Title (Passed through Stratatech; STRATA2016 / HHSO10020150027C)	619	1,127 **	
93.RD	Unknown Title (Passed through Terumo Corporation; 21-2017-018)	619	79,584 **	
93.RD	Unknown Title (Passed through ViewPoint Molecular Targeting, LLC; 261201700036C-IA)	619	37,031 **	
93.RD	Unknown Title (\$36,723 provided to subrecipients)	620	179,494 **	
93.RD	Unknown Title (Passed through Duke University; A030956)	620	44,245 **	
93.RD	Unknown Title (Passed through University of Neovaxsy, Inc.)	620	14,888 **	
93.RD	Unknown Title (Passed through University of Texas Ausitn; UTA1800760)	620	53,517 **	8,467,568
Total U.S. Department of Health and Human Services			4,968,766,551	4,968,766,551
<u>Corporation for National and Community Services</u>				
94.003	State Commissions	269	253,225	253,225
94.006	AmeriCorps (\$5,245,151 provided to subrecipients)	269	5,741,746	
94.006	AmeriCorps	284	174,110	5,915,856
94.008	Commission Investment Fund	269	253,089	253,089
94.013	Volunteers in Service to America	269	234,682	234,682
94.020	CNCS Disaster Response Cooperative Agreement	269	13,923	13,923
94.021	Volunteer Generation Fund (\$85,219 provided to subrecipients)	269	179,539	179,539
Total Corporation for National and Community Services			6,850,314	6,850,314
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$695,389 provided to subrecipients)	595	2,083,368	2,083,368
Total Executive Office of the President			2,083,368	2,083,368
<u>Social Security Administration</u>				
<u>Disability Insurance/SSI Cluster:</u>				
96.001	Social Security Disability Insurance	131	35	
96.001	Social Security Disability Insurance	283	27,249,204	27,249,239
Total Social Security Administration			27,249,239	27,249,239
<u>U.S. Department of Homeland Security</u>				
97.012	Boating Safety Financial Assistance	542	1,939,359	1,939,359
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	269	60,234	
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	129,406	189,640
97.029	Flood Mitigation Assistance (\$128,814 provided to subrecipients)	583	132,702	132,702
97.032	Crisis Counseling (\$87,372 provided to subrecipients)	401	431,343	431,343
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$46,643,304 provided to subrecipients)	583	50,059,581	
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$299,953 provided to subrecipients)	583	69,103,934	119,163,515
97.039	Hazard Mitigation Grant (\$3,389,948 provided to subrecipients)	583	4,203,985	4,203,985
97.041	National Dam Safety Program	542	320,204	320,204

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<u>U.S. Department of Homeland Security (continued)</u>				
97.042	Emergency Management Performance Grants (\$4,403,323 provided to subrecipients)	583	7,212,995	
97.042	Emergency Management Performance Grants	583	7,745	7,220,740
97.043	State Fire Training Systems Grants	595	194,421	194,421
97.044	Assistance to Firefighters Grant (\$3,353 provided to subrecipients)	620	245,381 **	245,381
97.045	Cooperating Technical Partners	542	3,513,145	3,513,145
97.047	Pre-Disaster Mitigation (\$110,360 provided to subrecipients)	583	168,683	168,683
97.067	Homeland Security Grant Program (\$1,790,651 provided to subrecipients)	583	3,439,928	3,439,928
97.088	Disaster Assistance Projects	401	162,305	162,305
Total U.S. Department of Homeland Security			141,325,351	141,325,351
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Kansas State University; S19136)	620	33,284 **	
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; RC1075261SU)	620	30,748 **	
98.001	USAID Foreign Assistance for Programs Overseas (Passed through University of Florida; SUB00002040)	620	38,857 **	
98.001	USAID Foreign Assistance for Programs Overseas (Passed through University of Illinois Urbana Champaign; 072112-17377)	620	62,618 **	165,507
Other Federal Assistance:				
98.RD	Unknown Title (Passed through Michigan State University; RC102095BHEARDG4002, RC102095BHEARDR2002)	620	69,824 **	
98.RD	Unknown Title (Passed through University of California Davis; 20130173402)	620	115,226 **	185,050
Total U.S. Agency for International Development			350,557	350,557
Total Federal Financial Assistance			12,308,343,535	12,308,343,535

* Total for Student Financial Assistance Cluster is \$516,958,453

** Total for Research and Development Cluster is \$375,277,601

State of Iowa

Notes to Schedule of Expenditures of Federal Awards

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(1) Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the State of Iowa under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Catalog of Federal Domestic Assistance (CFDA) are so identified. Programs not in the catalog are identified as other federal assistance.

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

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

Type A programs, as defined by Uniform Guidance, are those programs for the State of Iowa which exceeded \$29,000,000 in federal awards expended during the year ended June 30, 2020.

C. Basis of Accounting

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

Notes to Schedule of Expenditures of Federal Awards

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D. Indirect Cost Rate

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

E. Grantees

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

(2) Non-Cash Assistance

Non-cash assistance was as follows:

Type	Issuances Year Ended June 30, 2020	Inventory June 30, 2020
Commodities	\$ 19,648,198	326,227
Vaccines	39,411,839	76,572

Donated federal surplus personal property inventory is presented at the fair market value of the property received. The fair market value was estimated to be 23.34% of the property's original acquisition value, which was provided by the U.S. General Services Administration. This property was not reported in the State's Comprehensive Annual Financial Report.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2020

(3) Federally Funded Loan Programs

Loan balances, including American Recovery and Reinvestment Act of 2009 (ARRA) related balances, of federally funded loan programs at June 30, 2020 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2020
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 39,265,406
66.458	Capitalization Grants for Clean Water State Revolving Funds, net of \$965,452 of forgivable loans	1,518,216,715*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds	8,715,516
66.468	Capitalization Grants for Drinking Water State Revolving Funds, net of \$9,628,450 of loan losses.	483,947,192*
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds	3,554,000
84.038	Perkins Loan Program Federal Capital Contributions	28,773,785
93.264	Nurse Faculty Loan Program (NFLP)	796,172
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	13,972,978
93.364	Nursing Student Loans	2,404,644

* The outstanding loans consist of federal and state funds.

(4) Unemployment Insurance

Unemployment insurance expenditures for the year ended June 30, 2020, reported as CFDA No. 17.225, include the following:

Federal funds	\$ 1,446,314,693
State funds	<u>448,372,249</u>
Total	<u>\$ 1,894,686,941</u>

(5) Donated Personal Protective Equipment (PPE) (Unaudited)

The Iowa Department of Homeland Security and Emergency Management received donated PPE from the Strategic National stockpile to help hospitals, medical centers and other local entities serving the public for COVID-19 response. The fair market value of the donated PPE received was \$3,248,586. The amount of donated PPE received is not reported as an expenditure on the SEFA.

State of Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

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

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) Significant deficiencies and material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements. These are reported in the State of Iowa's report on internal control over financial reporting, issued under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over the major programs were disclosed by the audit of the financial statements, none of which are considered to be material weaknesses.
- (e) The independent auditor's report on compliance for the major programs expressed an unmodified opinion for each major program.
- (f) The audit disclosed audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
 - CFDA Number 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
 - CFDA Number 16.575 – Crime Victim Assistance
 - CFDA Number 17.225 – Unemployment Insurance
 - CFDA Number 21.019 – Coronavirus Relief Fund
 - CFDA Number 64.015 – Veterans State Nursing Home Care
 - CFDA Number 84.010 – Title I Grants to Local Education Agencies
 - CFDA Number 84.425 – Education Stabilization Fund
 - CFDA Number 93.558 – Temporary Assistance for Needy Families
 - CFDA Number 93.563 – Child Support Enforcement
 - CDFA Number 93.568 – Low-Income Home Energy Assistance
 - CFDA Number 93.659 – Adoption Assistance
 - CFDA Number 93.767 – Children's Health Insurance Program
 - CFDA Number 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
 - CFDA Number 97.036 – Disaster Grants Public Assistance (Presidentially Declared Disasters)

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Clustered Programs:

Child Nutrition Cluster:

- CFDA Number 10.553 – School Breakfast Program
- CFDA Number 10.555 – National School Lunch Program
- CFDA Number 10.556 – Special Milk Program for Children
- CFDA Number 10.559 – Summer Food Service Program for Children

Highway Planning and Construction Cluster:

- CFDA Number 20.205 – Highway Planning Construction
- CFDA Number 20.219 – Recreational Trails Program

Clean Water State Revolving Fund Cluster:

- CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds

Medicaid Cluster:

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

Disability Insurance/ SSI Cluster:

- CFDA Number 96.001 – Social Security Disability Insurance

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 \$29,000,000.

(i) The State of Iowa did not qualify as a low-risk auditee.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

Reported under separate cover.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Key to Numbering of Findings in Part III:

Federal Numbering System Example: 2019-001

- 2020 – Fiscal Year Finding reported in (i.e., Year Ended June 30, 2020).
- 001 – Comment Number.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Part III: Findings and Questioned Costs For Federal Awards:

U.S. Department of Labor

INSTANCES OF NON-COMPLIANCE:

CFDA Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI298417W0, UI31293EZ0, UI31293EZ1, UI32599HT0, UI32599J20, UI32599Q10, UI32703K10, UI32703K20, UI32839R20, UI32839R21, UI34058V70, UI34058310, UI34164U50, UI34164U60, UI34496Y90, UI34496Y91, UI34715C80, UI34715Z30, UI34715Z50, UI34715Z70

Federal Award Year: 2017, 2018, 2019, 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2020-001

Incarceration Cross-match

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

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

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

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Condition – During the year ended June 30, 2020, the Department did not perform an Incarceration Cross-match comparing claimants with available prisoner data. A Cross-match was subsequently performed and identified eight UI claimants who were incarcerated prisoners during the fiscal year ended June 30, 2020. As a result, the Department established Benefit Overpayments Receivables on the Great Plains overpayment system, totaling \$113,813 for the incarcerated prisoners who were not eligible to receive UC. The Great Plains overpayment system establishes and monitors the repayment process.

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

Effect – The Department paid UC to eight ineligible incarcerated prisoners resulting in a questioned cost of \$113,813.

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

Response and Corrective Action Planned – As of February 8, 2021, the Iowa Department of Workforce Development (IWD) resumed receiving incarceration data that included social security numbers for currently incarcerated individuals. Going forward, IWD will receive this data monthly and take immediate action to investigate these claims.

Conclusion – Response accepted.

CFDA Number: 17.225 – Unemployment Insurance

**Agency Number: REEDMOD09, UI298417W0, UI31293EZ0, UI31293EZ1, UI32599HT0,
UI32599J20, UI32599Q10, UI32703K10, UI32703K20, UI32839R20,
UI32839R21, UI34058V70, UI34058310, UI34164U50, UI34164U60,
UI34496Y90, UI34496Y91, UI34715C80, UI34715Z30, UI34715Z50,
UI34715Z70**

Federal Award Year: 2017, 2018, 2019, 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2020-002

Social Security Administration Cross-match

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

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

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

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

Condition – Although the Department performed a cross-match comparing data from claimants with available SSA data, investigators failed to identify six claimants who were deceased and therefore were ineligible for payments. The Department overpaid these six deceased claimants \$124,698 for the fiscal year ended June 30, 2020.

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

Effect – The Department overpaid six claimants not eligible for unemployment compensation as the claimant was determined to be deceased, resulting in a questioned cost of \$124,698.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

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

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

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

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

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI298417W0, UI31293EZ0, UI31293EZ1, UI32599HT0, UI32599J20, UI32599Q10, UI32703K10, UI32703K20, UI32839R20, UI32839R21, UI34058V70, UI34058310, UI34164U50, UI34164U60, UI34496Y90, UI34496Y91, UI34715C80, UI34715Z30, UI34715Z50, UI34715Z70

Federal Award Year: 2017, 2018, 2019, 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2020-003

Employment and Training Administration (ETA) Reports

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

Condition – For the months of April 2020 to June 2020, the Department did not report deposits received for Pandemic Unemployment Assistance (PUA), Pandemic Emergency Unemployment Compensation (PEUC) and federal funds received for the first week of regular Unemployment Compensation (UC) on the ETA 2112 reports. The Department also did not report disbursements for PUA and PEUC on the ETA 2112 reports. In addition, Federal Pandemic Unemployment Compensation (FPUC) reported on the ETA 2112 report was not supported by Department records. For the month ending June 30, 2020, ETA 2112 report, FPUC deposits were understated by \$79,458,000 and disbursements were understated by \$121,970,560.

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

The benefit claimant system identifies benefit payments by State Unemployment and Federal Unemployment programs, including Federal Unemployment claims covered under the Coronavirus Aid, Relief and Economic Security (CARES) Act.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Variances on the reconciliations were subsequently corrected; however, amended reports were not prepared and submitted to the Employment and Training Administration of the U.S. Department of Labor for the months of April 2020 to June 2020.

Effect – Uncorrected supporting documentation resulted in undetected reporting errors and misstatements.

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

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

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

CFDA Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI298417W0, UI31293EZ0, UI31293EZ1, UI32599HT0, UI32599J20, UI32599Q10, UI32703K10, UI32703K20, UI32839R20, UI32839R21, UI34058V70, UI34058V70, UI34058V70, UI34164U50, UI34164U60, UI34496Y90, UI34496Y91, UI34715C80, UI34715Z30, UI34715Z50, UI34715Z70

Federal Award Year: 2017, 2018, 2019, 2020

Prior Year Single Audit Report Finding Number: 2019-002

Iowa Department of Workforce Development

2020-004

Employment and Training Administration (ETA) Reports

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

Condition – The fourth quarter ETA 227 report did not include overpayments relating to Pandemic Unemployment Assistance (PUA), Federal Pandemic Unemployment Compensation (FPUC) and Pandemic Emergency Unemployment Compensation (PEUC). In addition, one of the four quarterly reports was submitted 27 days late.

Cause – From March to June 2020, Iowa Workforce Development investigators focused on setting up and paying initial claimants due to a significant increase in unemployment claims caused by the global pandemic. As a result, the Department did not have enough resources to perform the number of fact-finding interviews that were required. Instead, the Department performed a reduced number of fact-finding interviews, focusing only on employer’s that protested payment of benefits, for the period. Subsequent to June 30, 2020, a significant number of fact-finding interviews were performed for claimants with initial claims during the March 2020 through June 2020 timeframe. The results of those interviews were included in the ETA 227 report once completed and entered in the benefit overpayment system.

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

Effect – The fourth quarter ETA 227 report did not include overpayment receivables relating to PUA, FPUC and PEUC. In addition, the lack of established policies and procedures resulted in the late submission of one quarterly report.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Recommendation – The Department should establish policies and procedures to ensure fact-finding interviews are being performed timely and overpayment receivables are properly reported on the ETA 227 report. In addition, The Department should establish policies and procedures to ensure reports are submitted timely.

Response and Corrective Action Planned – The Department conducted limited fact-finding interviews between March and May 2020. Once we had capacity to do so, we directed an unprecedented number of staff to engage in fact-finding in an effort to reduce the backlog and catch up as quickly as possible. Through our efforts we went from a high of approximately 15,000 fact findings in the backlog to less than 5,600 by this fall 2020. The Department began reporting amounts related to PUA, FPUC and PEUC for the December 31, 2020 ETA 227 Quarterly Report.

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

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

CFDA Number: 17.225 – Unemployment Insurance

Agency Number: REEDMOD09, UI298417W0, UI31293EZ0, UI31293EZ1, UI32599HT0, UI32599J20, UI32599Q10, UI32703K10, UI32703K20, UI32839R20, UI32839R21, UI34058V70, UI34058310, UI34164U50, UI34164U60, UI34496Y90, UI34496Y91, UI34715C80, UI34715Z30, UI34715Z50, UI34715Z70

Federal Award Year: 2017, 2018, 2019, 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2020-005

Employment and Training Administration (ETA) Reports

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

Condition – The Department has indicated the ETA 9178 reports submitted during fiscal year 2020 were reviewed and approved; however, this review was not documented.

Cause – Department procedures have not been established to require the independent review and approval of the ETA 9178 reports be documented.

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

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

Response and Corrective Action Planned – A policy and procedures will be established for the quarter ending March 31, 2021, to ensure evidence of an independent review is documented by the reviewer’s signature and date of the review prior to submission. The ETA 9178 report will be reviewed by the Unemployment Insurance Benefits Bureau Chief and will be signed and dated prior to any future ETA 9178 submissions to the ETA. The Unemployment Insurance Benefits Bureau Chief is knowledgeable of the Reemployment services (RESEA) program.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

U.S. Department of the Treasury

INSTANCE OF NON-COMPLIANCE:

CFDA Number: 21.019 – Coronavirus Relief Fund

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: N/A

**Office of the Governor –Passed through Iowa Department of Homeland Security and
Emergency Management**

2020-006

Employee Salaries – In our communication with the Office of the Governor dated October 16, 2020, we encouraged documentation and support for the use of CARES Act funds for Office of the Governor salaries, cautioning that it would only be a qualifying expense if both sufficient documentation was maintained, and the work documented was a direct, not an indirect focus on the pandemic. On January 6, 2021, the U.S. Department of Treasury OIG (Treasury OIG) requested that we review this issue for compliance. The following is our finding, which has been reviewed by Treasury OIG.

Criteria – According to the Federal Register Volume 86, number 10, dated January 15, 2021, the Cares Act provides that payments from the Coronavirus Relief Fund (CRF) may only be used to cover costs that are:

- necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- costs that were not accounted for in the State’s budget that was approved at the time of the enactment of the CARES Act; and
- costs that were incurred during the period between March 1, 2020, and December 31, 2021.

The Federal Register also provides that with respect to personnel expenses, although the CRF was not intended to be used to cover governmental payroll expenses generally, the requirement that payments from the CRF be used only to cover cost that were not accounted for in the budget most recently approved as of March 27, 2020 could be met if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

Within the category of substantially different uses, are those who are “substantially dedicated” to mitigation or responding to the COVID-19 public health emergency. The Treasury has included the payroll and benefits expense for public safety, public health, health care, human services, and similar employees as “substantially dedicated”.

The Treasury has not developed a precise definition of what “substantially dedicated” means given that there is not a precise way to define this term across different employment types. However, the Treasury requires the relevant unit of government to maintain documentation of the ‘substantially dedicated’ conclusion with respect to its employees.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

The Federal Register allows a state to track time spent by employees related to COVID-19 and apply CRF payments on that basis, however, this method would need to be applied consistently within the relevant agency, department or authority. This means that a government could cover payroll expenses allocated on an hourly basis to employees' time dedicated to mitigating or responding to the COVID-19 public health emergency.

Condition – The Office of the Governor used \$448,448.86 of the CRF to reimburse the salaries and benefits of twenty-one Office of the Governor employees for the period March 15, 2020 through June 30, 2020. The reimbursement was in the form of an internal transfer from the Iowa Department of Homeland Security and Emergency Management (IHSEM), from their allocation of administration funds from the State's CRF. The \$448,448.86 reimbursement represents 62.59% of the total salaries/benefits of the twenty-one employees for the period.

Based on the Federal Register, the Office of the Governor employees do not meet the definition of public safety, public health, health care, human services and similar employees to be considered as "substantially dedicated". Accordingly, the Office of the Governor is required to maintain documentation of the 'substantially dedicated' conclusion with respect to its employees. In response to our request for this documentation, a spokesperson from the Office of the Governor stated that "during the March 15 through June 30 time period, the Office of the Governor was fully focused on responding and protecting Iowa from COVID. Like guidance used for other departments heavily focused on COVID response, the Office of the Governor assumed a percentage of time dedicated to pandemic response." Documentation to support this conclusion was never provided. The Office of the Governor has also not provided any supporting documentation on how the 62.59% was assumed or determined, nor has any documentation been provided to support actual hours spent by each employee for time dedicated to mitigating or responding to the COVID-19 public health emergency.

In addition, we observed the Financial Status Report (FSR) for the Office of the Governor's General Fund, appropriation unit C71, and compared actual expenditures to the budgeted expenditures. We also calculated the amount of the appropriation the Office of the Governor and compared this along with the revenue recorded to the total expenditures. The following are tables of the information obtained.

Table 1

Expenditure	Actual	Budget	Over (Under) Budget
Personal Services	\$ 2,652,715.76	\$ 2,185,336.00	\$ 468,379.76
All other expenditures	428,879.89	447,687.49	(18,807.60)
Total	\$ 3,081,595.65	\$ 2,633,023.49	\$ 448,572.16

Table 2

Description	Amount
Appropriation for C71	\$ 2,333,141.49
Revenue collected (excluding intra-state transfers)	300,005.30
Available resources	2,633,146.79
Actual expenditures	3,081,595.65
Difference (Amount of the intra-state transfer)	\$ 448,448.86

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

In addition, below is the documentation provided by the Iowa Department of Homeland Security and Emergency Management, the agency passing the funds through to the Office of the Governor, to support the use of the CRF for Office of Governor employees' salaries:

Table 3

FY 2020 Governor's Office Salaries and Benefits by Position
March 15, 2020 through June 30, 2020*

FY 2020 Shortfall Per I/3 Finance = \$448,448.86

Name	Salary	Benefits	Total Salary/Benefits	Percentage Needed to Balance Appropriation	Salary/Benefit Reduction to Balance Appropriation	Revised Salary/Benefits to Balance Appropriation
	March 15 - June 30	March 15 - June 30	March 15 - June 30			
KIRBY J CONNELL	\$9,749	\$6,789	\$16,538	-37.413281342%	-\$6,187.41	\$10,350.59
MOLLY L FOLEY	\$15,516	\$4,281	\$19,797	-37.413281342%	-\$7,406.71	\$12,390.29
KRISTINE WALKER	\$15,719	\$9,248	\$24,967	-37.413281342%	-\$9,340.97	\$15,626.03
NATHANIEL RISTOW	\$25,638	\$11,060	\$36,698	-37.413281342%	-\$13,729.93	\$22,968.07
MICHAEL S BOAL	\$22,770	\$10,572	\$33,342	-37.413281342%	-\$12,474.34	\$20,867.66
JACOB D SWANSON	\$25,638	\$11,282	\$36,920	-37.413281342%	-\$13,812.98	\$23,107.02
LOGAN SHINE	\$21,366	\$10,247	\$31,613	-37.413281342%	-\$11,827.46	\$19,785.54
JOEL ANDERSON	\$31,338	\$11,905	\$43,243	-37.413281342%	-\$16,178.63	\$27,064.37
PAT GARRETT	\$25,466	\$7,326	\$32,792	-37.413281342%	-\$12,268.56	\$20,523.44
JESSICA FLAHERTY	\$25,638	\$11,061	\$36,699	-37.413281342%	-\$13,730.30	\$22,968.70
DANIEL WOLTER	\$35,609	\$9,341	\$44,950	-37.413281342%	-\$16,817.27	\$28,132.73
ELIZABETH A MATNEY	\$34,187	\$12,520	\$46,707	-37.413281342%	-\$17,474.62	\$29,232.38
TAYLOR COLLINS	\$9,889	\$4,981	\$14,870	-37.413281342%	-\$5,563.35	\$9,306.65
KASSIDY KRAUSE	\$13,521	\$5,512	\$19,033	-37.413281342%	-\$7,120.87	\$11,912.13
MEAGHAN A O'BRIEN	\$15,672	\$2,735	\$18,407	-37.413281342%	-\$6,886.66	\$11,520.34
MEGAN K HALL	\$13,675	\$9,007	\$22,682	-37.413281342%	-\$8,486.08	\$14,195.92
ANNA L HARTZOG	\$16,004	\$6,044	\$22,048	-37.413281342%	-\$8,248.88	\$13,799.12
HEATHER NAHAS	\$38,459	\$13,538	\$51,997	-37.413281342%	-\$19,453.78	\$32,543.22
SAMUEL P LANGHOLZ	\$39,016	\$13,611	\$52,627	-37.413281342%	-\$19,689.49	\$32,937.51
PAIGE M THORSON	\$38,459	\$13,134	\$51,593	-37.413281342%	-\$19,302.63	\$32,290.37
SARA CRAIG	\$44,728	\$14,273	\$59,001	-37.413281342%	-\$22,074.21	\$36,926.79
	\$518,057	\$198,467	\$716,524			\$448,448.86
			\$268,075.14	37.413281342%		

* Includes Gaap days 6/26-6/30

Table 4

FY 2020 Governor's Office Salaries and Benefits by Position
March 15, 2020 through June 30, 2020*

COVID-19 Personnel Costs = \$448,448.86

Name	Salary	Benefits	Total Salary/Benefits	Percentage Budgeted	Salary/Benefits Budgeted	Salary/Benefits Not Budgeted Related to COVID-19
	March 15 - June 30	March 15 - June 30	March 15 - June 30			
KIRBY J CONNELL	\$9,749	\$6,789	\$16,538	-37.413281342%	-\$6,187.41	\$10,350.59
MOLLY L FOLEY	\$15,516	\$4,281	\$19,797	-37.413281342%	-\$7,406.71	\$12,390.29
KRISTINE WALKER	\$15,719	\$9,248	\$24,967	-37.413281342%	-\$9,340.97	\$15,626.03
NATHANIEL RISTOW	\$25,638	\$11,060	\$36,698	-37.413281342%	-\$13,729.93	\$22,968.07
MICHAEL S BOAL	\$22,770	\$10,572	\$33,342	-37.413281342%	-\$12,474.34	\$20,867.66
JACOB D SWANSON	\$25,638	\$11,282	\$36,920	-37.413281342%	-\$13,812.98	\$23,107.02
LOGAN SHINE	\$21,366	\$10,247	\$31,613	-37.413281342%	-\$11,827.46	\$19,785.54
JOEL ANDERSON	\$31,338	\$11,905	\$43,243	-37.413281342%	-\$16,178.63	\$27,064.37
PAT GARRETT	\$25,466	\$7,326	\$32,792	-37.413281342%	-\$12,268.56	\$20,523.44
JESSICA FLAHERTY	\$25,638	\$11,061	\$36,699	-37.413281342%	-\$13,730.30	\$22,968.70
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ELIZABETH A MATNEY	\$34,187	\$12,520	\$46,707	-37.413281342%	-\$17,474.62	\$29,232.38
TAYLOR COLLINS	\$9,889	\$4,981	\$14,870	-37.413281342%	-\$5,563.35	\$9,306.65
KASSIDY KRAUSE	\$13,521	\$5,512	\$19,033	-37.413281342%	-\$7,120.87	\$11,912.13
MEAGHAN A O'BRIEN	\$15,672	\$2,735	\$18,407	-37.413281342%	-\$6,886.66	\$11,520.34
MEGAN K HALL	\$13,675	\$9,007	\$22,682	-37.413281342%	-\$8,486.08	\$14,195.92
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SARA CRAIG	\$44,728	\$14,273	\$59,001	-37.413281342%	-\$22,074.21	\$36,926.79
	\$518,057	\$198,467	\$716,524			\$448,448.86
			\$268,075.14	37.413281342%		

* Includes Gaap days 6/26-6/30

Table 3 above, the original listing of salaries provided by the Iowa Department of Management to the IHSEM to support the \$448,448.86 use of the CRF for Office of Governor salaries indicated the list was "FY 2020 Shortfall Per I/3 Finance" and three of the columns were titled "Percentage Needed to Balance Appropriation", "Salary/Benefit Reduction to Balance Appropriation" and "Revised Salary/Benefits to Balance Appropriation. These headings were subsequently revised in **Table 4**, and sent to IHSEM to replace the original documentation, to "COVID-19 Personnel Costs", "Percentage Budgeted", "Salary/Benefits Budgeted" and "Salary/Benefits Not Budgeted Related to COVID-19", respectively.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

It is clear from **Table 1** through **Table 4** above, the \$448,448.86 represents a budget shortfall and an overspending of the Governor's appropriation (since the Governor's Office did not revert any appropriation). Based on a review of the State's payroll system (HRIS) and the approved P-1s, twenty of the twenty-one employees included in the above calculations were Governor employees prior to the pandemic and each employee earned and was paid only their approved bi-weekly salary (their approved bi-weekly salary agrees to their gross pay), approved and expected prior to any knowledge of a Pandemic. What is not clear, is why these salaries were not included in the Governor's budget set prior to the fiscal year and prior to the Pandemic. Based on this information, we conclude that the budget shortfall was not a result of the Pandemic.

Cause – The Office of the Governor has not established policies and procedures to require documentation to support a 'substantially dedicated' conclusion with respect to its employees or to support how the 62.59% was assumed or determined, including requiring support for actual hours spent by each employee for time dedicated to mitigating or responding to the COVID-19 public health emergency. In addition, the Governor maintained more staff than their budget could afford.

Effect – The additional unbudgeted staff, and the lack of established policies and procedures resulted in an unsupported use of \$448,448.86 of CRF funds by the Office of the Governor, a questioned cost.

Recommendation – Based on communications from Treasury OIG, contemporaneous documentation (documentation existing at the time the expenses were incurred) should be submitted by the Office of the Governor to support the expenses in order to overturn this finding. The Office of Auditor of State has requested said support on at least two occasions and has not received anything to date. Accordingly, consistent with OIG's recommendation, the funds should be returned to Iowa's CRF for other eligible and supported uses prior to the December 31, 2021 deadline.

Response – Based on communications with the State Auditor's Office and the Treasury OIG, the use of CRF funds to reimburse the salaries and benefits of Office of the Governor employees is an allowable expense. The only issue is what documentation is necessary to prove that Governor's Office employees were responding to the pandemic from March 15, 2020 through June 30, 2020. We will work directly with the Treasury OIG to ensure compliance with Treasury guidance on this issue.

Conclusion – Response acknowledged.

On November 1, 2021, the Treasury OIG reviewed and concurred with this finding. Also, the Treasury OIG informed this Office they had met with representatives from the Office of the Governor and told them the same.

Based on this communication from Treasury OIG, the use of CARES funds for Governor's staff salaries would only be allowable if contemporaneous documentation (documentation existing at the time the expenses were incurred) were submitted by the Office of the Governor to support the expenses. In addition, the work would need to directly, not indirectly, support the pandemic response. The Office of Auditor of State has requested said support on at least two occasions and has not received anything to date, an indication that documentation supporting the expenses did not exist at the time the salary costs were charged to the CARES funding. Moreover, based on the information provided in Tables 1 through 4, it appears more likely the CARES funds were used to cover a budget shortfall that was not a result of the pandemic. Based on a lack of contemporaneous documentation and consistent with OIG's November 1, 2021 communication to our Office, the funds should be returned to Iowa's CRF for other eligible and supported uses prior to the December 31, 2021 deadline.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 21.019 – Coronavirus Relief Fund

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: N/A

**Iowa Economic Development Authority – Passed through Iowa Department of
Management**

2020-007

Timesheet Approval

Criteria – The Federal Register Volume 86, number 10 dated January 15, 2021, states that for employees not substantially dedicated to the COVID-19 public health emergency, the State government may track time spent by employees related to COVID-19 and apply fund payments on that basis.

Condition – The Authority uses timesheets which allocate time to various federal programs, however, due to the urgency of issuing payments for the Small Business Emergency grants, the Authority implemented a supplemental timesheet to track time spent reviewing, approving and issuing Small Business Relief Grants. Effective internal control procedures over payroll include supervisory approval of timesheets used to track time spent working on Federal programs. This minimizes the risk of time being recorded inaccurately, and the improper amount of payroll being allocated to federal programs. Although, the supplemental timesheets were completed and signed by employees, there is no evidence of supervisory review.

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

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

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

Response and Corrective Action Planned – The IEDA has strengthened its policies and procedures to ensure all COVID related salary costs are now tracked via the State of Iowa’s enterprise timesheet system which now includes the recent transition to the Work Day Human Resources/Time Management system. Work reporting codes will be established for any COVID related programs to enable appropriate staff to allocate time actually spent on the programs in addition to any other federal program already in place at IEDA.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

CFDA Number: 21.019 – Coronavirus Relief Fund

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Economic Development Authority – Passed through Iowa Department of Management

2020-008

Payroll Distribution

Criteria – According to the Federal Register Volume 86, number 10, dated January 15, 2021, the Cares Act provides that payments from the Coronavirus Relief Fund may only be used to cover costs that are:

- necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- costs that were not accounted for in the State’s budget that was approved at the time of the enactment of the CARES Act; and
- costs that were incurred during the period between March 1, 2020, and December 30, 2020

The Federal Register also allows a state to track time spent by employees related to COVID-19 and apply Fund payments on that basis, but the State would need to do so consistently within the relevant agency, department or authority. This means that a government could cover payroll expenses allocated on an hourly basis to employees’ time dedicated to mitigating or responding to the COVID-19 public health emergency.

Condition – The Small Business Relief Grant administered by the Authority is funded by the Coronavirus Relief Fund. For the period April 3, 2020 through June 25, 2020, twenty-four employees appropriately recorded their actual hours spent working on the Small Business Relief Grant program on their timesheets. Of the twenty-four employees allocating time to the program, thirteen employee’s hours did not deviate from the estimate, and eleven employees reported more or less hours worked on the Small Business Relief grant than estimated. However, the Authority used the estimated hours to allocate the Small Business Relief Grant administrative costs, resulting in a net \$958 in excess payroll expenses allocated to the Coronavirus Relief Fund.

Cause – Although the Authority has established policies and procedures to require employees to document actual hours worked on various federal programs by charging their time to the appropriate codes, the Authority used estimates to determine the reimbursement of payroll costs.

Effect – Payroll costs were charged incorrectly to the Small Business Relief Grant program, resulting in an overpayment made from the Coronavirus Relief Fund.

Recommendation – The Authority should ensure actual hours charged on the employee timesheets are used to charge payroll costs to federal programs.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Response and Corrective Action Planned – The IEDA Accounting Manager was responsible for the final review and submission of the salary costs allocated to Small Business Relief Grant. The Authority will significantly strengthen this allocation and review process to ensure time records and salary and fringe costs charged to any future CARES programs and any possible American Rescue Plan relief initiatives are correct.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

U.S. Department of Health and Human Services

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: 2001IATANF

Federal Award Year: 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Human Services

2020-009

Computer Match – Family Investment Program (FIP)

Criteria – The Department operates FIP utilizing federal funds provided for in the Temporary Assistance for Needy Families (TANF) block grant. Title 4-C-39 of the Employees' Manual provides, in part, "A participant whose needs are included in a FIP grant cannot receive at the same time a grant from any other public assistance program administered by the Department, including foster care and subsidized adoption." Title 17-F-14 of the Employees' Manual provides, in part, "A child shall not concurrently receive subsidized adoption maintenance payments and FIP." However, 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.

In addition, although Title 4-C-39 of the Employees' Manual states a participant cannot receive both FIP and foster care assistance, a Title IV-E program, at the same time, a letter dated February 14, 2014 from the Administration for Children and Families (ACF) stated, "Federal TANF regulations allow for concurrent TANF and Title IV-E benefits only if the situation involves a Foster Care placement with a relative. If the placement is with a non-relative, concurrent payment of benefits is only allowable in limited circumstances."

FIP payments are based upon the eligible group's needs and number of participants in the eligible group. Title 4-F-21 of the Employees' Manual provides the maximum FIP payment amount allowed based upon the number of participants in the eligible group.

Condition – A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2020. We reviewed 70 cases receiving both FIP and foster care payments during the same month of service. Of the 70 cases reviewed, 10 children, or 14.29%, received both FIP and foster care payments for an additional one to two months after entering foster care with a non-relative. Although these payments are not in compliance with the Employees' Manual, it is unclear if they meet the exception allowed by the federal government, as stated in the letter from ACF dated February 14, 2014.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2020. We reviewed 108 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 108 cases reviewed, 3 cases, or 2.8%, 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 3 cases totaled \$673.

All FIP payments exceeding the maximum amount allowed in the eligible group were reviewed. Of the 12 cases reviewed, 4 cases improperly received FIP payments above the maximum amount allowed. Unallowable FIP payments for these 4 cases totaled \$1,098.

Cause – The Department has established policies regarding the payment of both FIP and foster care assistance payments for the same period, however, documentation was not on file to support whether the payment is an exception to the established policy or if the policies were not followed.

Although the Department has established policies regarding the payment of both FIP and subsidized adoption payments during the same period, those procedures were not always followed.

Although the Department has established policies regarding the maximum amount allowed for FIP payments, those procedures were not always followed.

Effect – The lack of documentation regarding whether a FIP and foster care payment is an exception to the policy may result in the Department not identifying and recouping overpayments. Also, not following the established policies for the payment of FIP and subsidized adoption assistance may result in the Department overpaying either FIP or subsidized adoption assistance. In addition, not following the established policies regarding the maximum amount allowed for FIP payments in an eligible group may result in the Department overpaying FIP benefits.

Recommendation – The Department should review its policies and establish procedures pertaining to compliance with federal regulations and establish additional oversight procedures to ensure compliance with federal regulations pertaining to identifying concurrent FIP and foster care payments, concurrent FIP and subsidized adoption payments and FIP payments exceeding the maximum amount allowed for an eligible group. The Department should review cases identified and determine if recoupment should be performed.

Response and Corrective Action Planned –

Response – The Department has worked to reduce the number of errors from a high of 28% error rate for FIP and Foster Care in 2012 to 14.29% in this period. The FIP Adoption errors have been reduced from 28% 2013 to 2.9% in this period.

There are system limitations with our current benefits system for funding changes and the process to notify workers crosses DHS' systems. Future enhancements that are currently in progress may help reduce rates going forward as well.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Corrective Action Plans –

Overall: The Department continues to follow our established policies and procedures and minimally, reviews of each are done on an informal or formal basis annually.

Local Level: Each error was reviewed by management in the local service delivery area and the information reviewed with individual workers as appropriate. Corrective action and individualized procedure and process review is complete with the work.

Recoupment: The recoupment of any outstanding funds was completed at the time the errors were shared with the local entities. These recoupments are verified by administrative staff in the central office.

Systems: The current eligibility and social services systems do not communicate. Social Work staff must make entries into the social service systems to close a case and the information about case closure must be communicated before eligibility systems close for the changes at the end of the month for processing. When eligibility staff do not make entries by the eligibility system cut-off date, payments can continue into subsequent months. A new eligibility system (ELIAS) is currently being designed and implemented. Work on a new social services eligibility system began in January 2021 and the design and start of the build is set to begin in January 2022.

Training: Trainings are planned for both social work and eligibility staff across the state and will be presented before December 31, 2021.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

CFDA Number: 93.568 – Low-Income Home Energy Assistance
Agency Number: 17B1IALIEA, 17B1IALIE4, 18B1IALIEA, 18B1IALIE4, 1901IALIEA, 1901IALIE4, 2001IALIEA, 2001IALIE4
Federal Award Year: 2017, 2018, 2019, 2020
Prior Year Single Audit Report Finding Number: N/A
Iowa Department of Human Rights

2020-010

Awards to Subrecipients

Criteria – The Uniform Guidance, Part 200.331 states, “All pass-through entities must ensure every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.” Required information includes, in part, federal award date and total amount of the federal award.

Condition – The Department did not include the federal award date or the total amount of the federal award in the subaward to the subrecipients.

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

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

Recommendation – The Department should establish policies and procedures to ensure all required information is included in the subaward to subrecipients as required by Uniform Guidance, Part 200.331.

Response and Corrective Action Planned – The Department will implement procedures to be certain all subawards are compliant with the Uniform Guidance, Part 200.331 requirements. All future subawards, or modifications to current subawards, will have the required language inserted into the agreement.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

CFDA Number: 93.778 – Medical Assistance Program
Agency Number: 2005IA5MAP, 1905IA5MAP
Federal Award Year: 2019, 2020
Prior Year Single Audit Report Finding Number: N/A
Iowa Department of Human Services

2020-011

Medical Assistance Claims

Criteria – The Departments’ Employee Manual, Title 8-G-11, states “Eligibility for Medicaid ends when the member dies.” The manual requires the Department to “verify the date of the member’s death using a reliable source.” Each month the Department receives a file from the Iowa Department of Public Health which lists deceased individuals and their date of death. The file is uploaded to the Medicaid Management Information System (MMIS) to update member information and identify possible instances of payments made for services provided after the member’s date of death. The Department uses this information to determine if recoupment of Medicaid payments is necessary.

Condition – A computer match was performed to identify payments for services provided after a member’s date of death. Of the 25 cases reviewed, one case had service dates after the member’s date of death for which recoupment procedures had not been initiated by the Department.

Cause – Each month the Department receives a file from the Iowa Department of Public Health which lists deceased individuals and their date of death. In instances where the date of birth or social security number on the list of deceased individuals does not exactly match the individual’s information in MMIS, the MMIS file will not update with the date of death.

Effect – For the one case with service dates after the member’s date of death, the Department received and paid claims resulting in questioned costs totaling \$20,061.

Recommendation – The Department should implement procedures to review instances where a date of death is identified for a member even though the date of birth or social security number may not agree between the list of deceased individuals and MMIS. If a member is determined to be deceased, the Department should initiate recoupment procedures for any services provided after the member’s date of death.

Response and Corrective Action Planned – The Department agrees that the eligibility worker who processed this member’s Medicaid application did not follow the correct process when making an eligibility determination. The worker failed to correctly verify and record the member’s date of death in the eligibility system. The worker has been made aware of the error and in February 2021 took the appropriate action to close Medicaid. The worker has been provided with business process and job aids for review.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Due to the worker failing to correctly verify and record the member's date of death in the eligibility system, this had an impact on the date of death data transfer to MMIS. The Program Integrity (PI) unit performs data analytics to match capitation and Fee-For-Service claims against Medicaid members death date to identify improper payments made for services provided after date of death. This process includes operational procedure to recover any overpayments identified from this analysis. Through this procedure, the Department identified an overpayment of \$20,061.29 for the 1 case identified by the Auditor, which was recovered through claims adjustments and adjudicated on April 28, 2021.

Conclusion – Response accepted.

CFDA Number: 93.778 – Medical Assistance Program

Agency Number:

Federal Award Year: 2019, 2020

Prior Year Single Audit Report Finding Number: N/A

Iowa Veteran's Home – Passed through Iowa Department of Human Services

2020-012

Medicaid Reimbursement

Criteria – States are required to establish, as part of the state plan, standards, and methodologies for reimbursing inpatient hospital stays based on payment rates that represent the cost to operate such facilities efficiently and economically and provide services to Medicaid beneficiaries. The State must provide for filing of uniform cost reports by each participating provider. These cost reports are used by the State to aid in the establishment of reimbursement rates. For the Iowa Veterans Home, a cost report is submitted in December for costs incurred from July 1 to December 31 with the calculated rate effective the following March and for costs incurred January 1 through June 30 with the calculated rate effective the following September.

Condition – The Office of Auditor of State conducted a special investigation related to Iowa Veterans Home (IVH) improper payroll amounts issued for the period May 4, 2019 through May 5, 2021. The report identified improper payroll of \$105,413 paid to the IVH former Commandant between June 2019 and April 2021.

Costs associated with the payroll to the former Commandant would have been included in the cost reports submitted which would have been subsequently used to set the Medicaid rate the Iowa Veterans Home would have received during the time.

Cause – The Iowa Veterans Home did not have adequate policies and procedures in place to ensure all payroll expenditures were accurate and properly supported.

Effect – The overpayment to the former Commandant was included in the December 2019 cost report which set the rate for March to June 2020. When personnel at the Iowa Veterans Home recalculated what the correct costs and reimbursement rate for the December 2019 costs were, it resulted in a decrease in the calculated reimbursement rate of \$0.32 per day per unit of service. The decreases in the reimbursement rates when applied to covered days billed by Iowa Veterans Home to Medicaid for March 2020 through June 2020 resulted in overpayments of \$10,810 to IVH.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

Recommendation – IVH officials should implement procedures to ensure payroll journals are reviewed each pay period by someone independent of processing payroll and knowledgeable of reasonable pay ranges to ensure propriety of pay amounts. In addition, IVH should consult with the State and Federal officials to determine corrective action to be taken.

Response – The Department will follow established protocols for processing, verifying, and auditing payroll transactions. The Department will record and retain records to verify starting rates of pay and all increases for all employees. The Department acknowledged collection of the overpayment from the former commandant was completed on August 19, 2021 and will be accounted for on the cost report covering the time period of July 1, 2021 through December 31, 2021.

Conclusion – Response accepted.

State of Iowa

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Iowa State Agencies
By Agency Number

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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
224	Fourth Judicial District
226	Sixth Judicial District
238	Department of Corrections
250	Iowa Prison Industries
259	Department of Cultural Affairs
269	Iowa Economic Development Authority
282	Department of Education
283	Department of Education – Division of Vocational Rehabilitation Services
284	College Student Aid Commission
285	Iowa Public Television
297	Department on Aging
309	Department of Workforce Development
379	Department of Human Rights
401	Department of Human Services
427	Department of Inspections and Appeals
444	Judicial Branch
532	Department of Management
542	Department of Natural Resources
582	Department of Public Defense – Military Division
583	Iowa Department of Homeland Security and Emergency Management
588	Department of Public Health
595	Department of Public Safety
617	Braille and Sight Saving School
619	State University of Iowa
620	Iowa State University
621	University of Northern Iowa
635	Office of Secretary of State
642	Governor’s Office on Drug Control Policy
645	Department of Transportation
655	Treasurer of State
670	Commission of Veterans Affairs
671	Iowa Veterans Home



Iowa Department of Administrative Services
Division of Financial Management
Hoover State Office Building
Des Moines, IA 50319
Phone: 515-281-4840
<https://das.iowa.gov/state-accounting>