Auditor of State Mary Mosiman today released the State of Iowa’s Single Audit Report for the year ended June 30, 2015. The report covers the disbursement of federal funds by all State agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

The State expended approximately $7.2 billion of federal funds in fiscal year 2015, an increase of 5% over the prior year. The increase in federal funds expended is primarily due to an increase of approximately $487 million in funding for non-ARRA Medicaid expenditures and an increase of approximately $35 million in non-ARRA highway planning and construction. American Recovery and Reinvestment Act of 2009 (ARRA) expenditures decreased approximately $47 million, non-ARRA unemployment insurance expenditures decreased approximately $56 million, non-ARRA disaster grants decreased approximately $36 million and supplemental nutrition assistance expenditures decreased approximately $28 million.

Expenditures included approximately $2.9 billion for Medicaid, including $23 million in ARRA funding, $583 million for highway planning and construction, $520 million for supplemental nutrition assistance, $470 million for unemployment insurance, $405 million for federal direct student loans, $188 million for disaster grants, $151 million for community development block grants and $122 million for the national school lunch program. Although the State of Iowa administered approximately 568 federal programs during the year ended June 30, 2015, these eight programs accounted for 74% of total federal expenditures.

Mosiman reported internal control deficiencies at various State agencies, including an instance of noncompliance. These internal control deficiencies and instance of noncompliance, with management’s responses, are included in the Schedule of Findings and Questioned Costs.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State’s web site at http://auditor.iowa.gov/reports/1660-8990-A000.pdf.

# # #
STATE OF IOWA
SINGLE AUDIT REPORT

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

JUNE 30, 2015

ENTITY IDENTIFICATION NUMBER
EIN-42-0933966
State of Iowa
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State of Iowa
March 24, 2016

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, 2015. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit-Organizations.

The Single Audit Report reflects federal expenditures of approximately $7.2 billion. This report includes significant deficiencies in internal control relating to major programs and an instance of non-compliance which meet the criteria of OMB Circular A-133. The Single Audit Report also includes an unmodified opinion on the State’s compliance with requirements applicable to each of its major federal programs. The significant deficiencies and instance of non-compliance are reported in the Schedule of Findings and Questioned Costs.

The State of Iowa’s Comprehensive Annual Financial Report for the year ended June 30, 2015 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 in the Office of Auditor of State and on the Auditor of State’s web site at http://auditor.iowa.gov/reports/1660-8990-B000.pdf and http://auditor.iowa.gov/reports/1660-8990-B001.pdf.

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,

Mary Mosiman, CPA
Auditor of State

Warren G. Jenkins, CPA
Chief Deputy Auditor of State
State of Iowa
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) Circular A-133 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, 2015. 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 $69,667,000 of federal awards which is not included in the Schedule of Expenditures of Federal Awards and the Schedule of Findings and Questioned Costs for the year ended June 30, 2015. 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 OMB Circular A-133.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grant agreements 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit 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 for the year ended June 30, 2015.
Other Matters

The results of our auditing procedures disclosed an instance of non-compliance which is required to be reported in accordance with OMB Circular A-133 and is described as item 15-III-HHS-401-1 in the accompanying Schedule of Findings and Questioned Costs. Our opinion on the major federal program is not modified with respect to this matter.

The State of Iowa’s response to the non-compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The State of Iowa’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Iowa’s internal control over compliance.

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.
Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2015, and the related Notes to Financial Statements, which collectively comprise the State of Iowa’s basic financial statements. We issued our report thereon dated December 14, 2015, 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 Finance Authority, the University of Iowa Foundation, the Iowa State University Foundation, the University of Northern Iowa Foundation, the University of Iowa Research Foundation and the University of Iowa Health System and Subsidiaries, 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 OMB Circular A-133 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 taken as a whole.

MARY MOSIMAN, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 24, 2016, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 14, 2015
State of Iowa
Schedule of Expenditures of Federal Awards
## U.S. Department of Agriculture

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.001</td>
<td>Agricultural Research, Basic and Applied Research</td>
<td>619</td>
<td>$ 127,162 **</td>
<td></td>
</tr>
<tr>
<td>10.001</td>
<td>Agricultural Research, Basic and Applied Research</td>
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<td>689,276 **</td>
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</tr>
<tr>
<td>10.001</td>
<td>Agricultural Research, Basic and Applied Research (Passed through Kansas State University; S13147)</td>
<td>620</td>
<td>2,978 **</td>
<td></td>
</tr>
<tr>
<td>10.001</td>
<td>Agricultural Research, Basic and Applied Research (Passed through University of Illinois Urbana-Champaign; 20120315207)</td>
<td>620</td>
<td>28,346 **</td>
<td>847,762</td>
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<tr>
<td>10.025</td>
<td>Plant and Animal Disease, Pest Control, and Animal Care</td>
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<td>1,328,878</td>
<td></td>
</tr>
<tr>
<td>10.025</td>
<td>Plant and Animal Disease, Pest Control, and Animal Care ($161,148 provided to subrecipients)</td>
<td>620</td>
<td>1,995,994 **</td>
<td>3,324,872</td>
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<td>10.072</td>
<td>Wetlands Reserve Program</td>
<td>009</td>
<td>89,724</td>
<td>89,724</td>
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<tr>
<td>10.093</td>
<td>Voluntary Public Access and Habitat Incentive Program</td>
<td>542</td>
<td>157,908</td>
<td>157,908</td>
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<tr>
<td>10.156</td>
<td>Federal-State Marketing Improvement Program</td>
<td>620</td>
<td>16,512 **</td>
<td>16,512</td>
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<tr>
<td>10.163</td>
<td>Market Protection and Promotion</td>
<td>009</td>
<td>249,486</td>
<td>249,486</td>
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<tr>
<td>10.167</td>
<td>Transportation Services</td>
<td>620</td>
<td>37,875 **</td>
<td>37,875</td>
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<tr>
<td>10.168</td>
<td>Farmers’ Market and Local Food Promotion Program (Passed through United Way of Central Iowa; HEUSD416102)</td>
<td>620</td>
<td>4,310 **</td>
<td>4,310</td>
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<tr>
<td>10.170</td>
<td>Specialty Crop Block Grant Program - Farm Bill</td>
<td>009</td>
<td>282,759</td>
<td>282,759</td>
</tr>
<tr>
<td>10.200</td>
<td>Grants for Agricultural Research, Special Research Grants ($175,998 provided to subrecipients)</td>
<td>620</td>
<td>996,632 **</td>
<td></td>
</tr>
<tr>
<td>10.200</td>
<td>Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; RC1008761SU4)</td>
<td>620</td>
<td>14,130 **</td>
<td>1,010,762</td>
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<tr>
<td>10.202</td>
<td>Cooperative Forestry Research</td>
<td>620</td>
<td>618,378 **</td>
<td>618,378</td>
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<tr>
<td>10.203</td>
<td>Payments to Agricultural Experiment Stations Under the Hatch Act</td>
<td>620</td>
<td>6,546,043 **</td>
<td>6,546,043</td>
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<tr>
<td>10.207</td>
<td>Animal Health and Disease Research</td>
<td>620</td>
<td>152,874 **</td>
<td>152,874</td>
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<tr>
<td>10.210</td>
<td>Higher Education Graduate Fellowships Grant Program</td>
<td>620</td>
<td>260,168 **</td>
<td>260,168</td>
</tr>
<tr>
<td>10.212</td>
<td>Small Business Innovation Research (Passed through Broadcast Wind LLC; 20123361020114)</td>
<td>620</td>
<td>7,849 **</td>
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<tr>
<td>10.212</td>
<td>Small Business Innovation Research (Passed through Harrisvaccines; 20113361030783)</td>
<td>620</td>
<td>83,065 **</td>
<td>90,914</td>
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<tr>
<td>10.215</td>
<td>Sustainable Agriculture Research and Education (Passed through North Carolina State University; 2012113603)</td>
<td>620</td>
<td>11,692 **</td>
<td></td>
</tr>
<tr>
<td>10.215</td>
<td>Sustainable Agriculture Research and Education (Passed through University of Minnesota; H002484832, H003040138, H003040112, H003040136, H0035679401, H003040123, H003679432, H003679425, H0040430707, H002484824) ($108,699 provided to subrecipients)</td>
<td>620</td>
<td>283,619 **</td>
<td>295,311</td>
</tr>
<tr>
<td>10.216</td>
<td>1890 Institution Capacity Building Grants (Passed through University of Maryland Eastern Shore; 2011S5205190)</td>
<td>620</td>
<td>1,779 **</td>
<td>1,779</td>
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<tr>
<td>10.217</td>
<td>Higher Education - Institution Challenge Grants Program ($93,532 provided to subrecipients)</td>
<td>620</td>
<td>255,560 **</td>
<td></td>
</tr>
<tr>
<td>10.217</td>
<td>Higher Education - Institution Challenge Grants Program (Passed through Kansas State University; S13106)</td>
<td>620</td>
<td>47,780 **</td>
<td></td>
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<tr>
<td>10.217</td>
<td>Higher Education - Institution Challenge Grants Program (Passed through Michigan State University; RC104373A)</td>
<td>620</td>
<td>11,271 **</td>
<td>314,611</td>
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<tr>
<td>10.219</td>
<td>Biotechnology Risk Assessment Research ($48,654 provided to subrecipients)</td>
<td>620</td>
<td>199,298 **</td>
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<tr>
<td>10.219</td>
<td>Biotechnology Risk Assessment Research (Passed through Ohio State University; 60047177)</td>
<td>620</td>
<td>76,653 **</td>
<td>275,951</td>
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<td>10.220</td>
<td>Higher Education - Multicultural Scholars Grant Program</td>
<td>620</td>
<td>46,201 **</td>
<td>46,201</td>
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<tr>
<td>10.250</td>
<td>Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations ($14,876 provided to subrecipients)</td>
<td>620</td>
<td>370,442 **</td>
<td>370,442</td>
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<tr>
<td>10.290</td>
<td>Agricultural Market and Economic Research (Passed through Curators of the University of Missouri; C00046315-1)</td>
<td>619</td>
<td>240,108 **</td>
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<tr>
<td>10.290</td>
<td>Agricultural Market and Economic Research</td>
<td>620</td>
<td>27,120 **</td>
<td>267,228</td>
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## State of Iowa
### Schedule of Expenditures of Federal Awards
#### By Federal Department
##### For the Year Ended June 30, 2015

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<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>10.303</td>
<td>Integrated Programs ($264,517 provided to subrecipients)</td>
<td>620</td>
<td>717,877 **</td>
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<tr>
<td>10.303</td>
<td>Integrated Programs (Passed through Michigan State University; RC104061B)</td>
<td>620</td>
<td>125 **</td>
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<tr>
<td>10.303</td>
<td>Integrated Programs (Passed through Ohio State University; 60039262, 60021507)</td>
<td>620</td>
<td>13,554 **</td>
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<tr>
<td>10.303</td>
<td>Integrated Programs (Passed through University of Connecticut; 525756)</td>
<td>620</td>
<td>26,015 **</td>
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<tr>
<td>10.303</td>
<td>Integrated Programs (Passed through University of Illinois Urbana-Champaign; 20120585418)</td>
<td>620</td>
<td>4,575 **</td>
<td></td>
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<tr>
<td>10.303</td>
<td>Integrated Programs (Passed through University of Wisconsin; X378291)</td>
<td>620</td>
<td>218 **</td>
<td>762,364</td>
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<td>10.304</td>
<td>Homeland Security_Agricultural</td>
<td>620</td>
<td>187,109 **</td>
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<tr>
<td>10.304</td>
<td>Homeland Security_Agricultural (Passed through Michigan State University; RC101676ISU)</td>
<td>620</td>
<td>29,336 **</td>
<td>216,445</td>
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<td>10.307</td>
<td>Organic Agriculture Research and Extension Initiative ($11,321 provided to subrecipients)</td>
<td>620</td>
<td>58,597 **</td>
<td>58,597</td>
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<tr>
<td>10.309</td>
<td>Specialty Crop Research Initiative ($293,595 provided to subrecipients)</td>
<td>620</td>
<td>786,582 **</td>
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<tr>
<td>10.309</td>
<td>Specialty Crop Research Initiative (Passed through Cornell University; 640949748)</td>
<td>620</td>
<td>147,657 **</td>
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</tr>
<tr>
<td>10.309</td>
<td>Specialty Crop Research Initiative (Passed through University of Wisconsin-Madison; 379K643)</td>
<td>620</td>
<td>44,144 **</td>
<td>978,383</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI)</td>
<td>619</td>
<td>225,293 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through Kent State University; 416211-UI)</td>
<td>619</td>
<td>10,063 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through Temple University; 251666-IOWA)</td>
<td>619</td>
<td>7,078 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through University of Nevada; UNR-14-39)</td>
<td>619</td>
<td>20,617 **</td>
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</tr>
<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) ($8,241,674 provided to subrecipients)</td>
<td>620</td>
<td>19,821,439 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through Kansas State University; S13165)</td>
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<td>11,931 **</td>
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<tr>
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<td>Agriculture and Food Research Initiative (AFRI) (Passed through Michigan State University; RC100236IS)</td>
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<td>85,438 **</td>
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<td>Agriculture and Food Research Initiative (AFRI) (Passed through Pennsylvania State University; 4649ISUUSDAD0223)</td>
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<td>26,863 **</td>
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<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 8000041928AG, 8000067417AG)</td>
<td>620</td>
<td>80,597 **</td>
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</tr>
<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through Southern Illinois University; 1424)</td>
<td>620</td>
<td>5,297 **</td>
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</tr>
<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through Tennessee State University; Molecular Characterization)</td>
<td>620</td>
<td>1,252 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through University of Arizona; 245508)</td>
<td>620</td>
<td>18,625 **</td>
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</tr>
<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through University of Delaware; 25571, 28803)</td>
<td>620</td>
<td>272,232 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through University of Florida; UFDS000010668)</td>
<td>620</td>
<td>207,792 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through University of Missouri; C00315876)</td>
<td>620</td>
<td>174,845 **</td>
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<tr>
<td>10.310</td>
<td>Agriculture and Food Research Initiative (AFRI) (Passed through Virginia Polytechnic Institute and State University; 42219019223, 42226219223)</td>
<td>620</td>
<td>79,740 **</td>
<td>21,049,102</td>
</tr>
</tbody>
</table>

See page 56 for explanation of asterisks
### Schedule of Expenditures of Federal Awards

By Federal Department

For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.311</td>
<td>Beginning Farmer and Rancher Development Program ($24,092 provided to subrecipients)</td>
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<td>85,725 **</td>
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<tr>
<td>10.311</td>
<td>Beginning Farmer and Rancher Development Program (Passed through Women, Food and Agriculture Network; WFANISU001, WFANISU002, WFANISU003)</td>
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<td>111,059</td>
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<td>Sun Grant Program (Passed through South Dakota State University; 3TC497)</td>
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<td>10.329</td>
<td>Crop Protection and Pest Management Competitive Grants Program</td>
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<td>228,298 **</td>
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<tr>
<td>10.329</td>
<td>Crop Protection and Pest Management Competitive Grants Program (Passed through University of Illinois Urbana-Champaign; 20140730608)</td>
<td>620</td>
<td>3,601 **</td>
<td>231,899</td>
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<td>Value-Added Producer Grants ($28,384 provided to subrecipients)</td>
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<td>Rural Community Development Initiative</td>
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<td>10.460</td>
<td>Risk Management Education Partnerships</td>
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<td>10.460</td>
<td>Risk Management Education Partnerships (Passed through University of Florida; UFDSP00010505)</td>
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<td>63,280</td>
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<td>10.475</td>
<td>Cooperative Agreements with States for Intrastate Meat and Poultry Inspection</td>
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<td>1,667,984</td>
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<td>10.479</td>
<td>Food Safety Cooperative Agreements ($80,184 provided to subrecipients)</td>
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<td>Cooperative Extension Service ($25,696 provided to subrecipients)</td>
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<td>9,514,939</td>
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<td>Cooperative Extension Service (Passed through Michigan State University; RC103176A)</td>
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<td>Cooperative Extension Service (Passed through Pennsylvania State University; 5128ISUUSDA2628)</td>
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<td>Cooperative Extension Service (Passed through University of Minnesota; H002484605, H003703714, H002484618, H003044610, 0000716891, H003044606, H002484619)</td>
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<td>149,526 **</td>
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<tr>
<td>10.557</td>
<td>Special Supplemental Nutrition Program for Women, Infants, and Children ($13,050,922 provided to subrecipients)</td>
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<td>42,973,733</td>
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<tr>
<td>10.558</td>
<td>Child and Adult Care Food Program ($28,519,419 provided to subrecipients)</td>
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<td>28,997,175</td>
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<td>10.572</td>
<td>WIC Farmers’ Market Nutrition Program (FMNP)</td>
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<td>Team Nutrition Grants</td>
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<td>10.576</td>
<td>Senior Farmers Market Nutrition Program</td>
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<td>WIC Grants to States (WGS) ($408,364 provided to subrecipients)</td>
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<td>522,925</td>
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<td>Fresh Fruit and Vegetable Program ($2,256,920 provided to subrecipients)</td>
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<td>2,289,304</td>
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<td>10.587</td>
<td>National Food Service Management Institute Administration and Staffing Grant (Passed through University of Southern Mississippi; USMGR0507401, USMGR0459201)</td>
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<td>Technical Assistance for Specialty Crops Program</td>
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<td>Forestry Research</td>
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<td>26,535</td>
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<td>10.664</td>
<td>Cooperative Forestry Assistance ($462,493 provided to subrecipients)</td>
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<td>1,997,958</td>
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<td>10.664</td>
<td>Cooperative Forestry Assistance (Passed through Virginia Polytechnic Institute and State University; 417594-19235)</td>
<td>619</td>
<td>3,294 **</td>
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See page 56 for explanation of asterisks
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<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>Norman E. Borlaug International Agricultural Science and Technology Fellowship</td>
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<td>Distance Learning and Telemedicine Loans and Grants</td>
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<td>10.868</td>
<td>Rural Energy for America Program</td>
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<td>Soil and Water Conservation</td>
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<td>Soil and Water Conservation</td>
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<td>10.902</td>
<td>Soil and Water Conservation</td>
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<td>16,902 **</td>
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<td>Soil Survey</td>
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<td>10.912</td>
<td>Environmental Quality Incentives Program</td>
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<td>Environmental Quality Incentives Program ($26,059 provided to subrecipients)</td>
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<tr>
<td>10.912</td>
<td>Environmental Quality Incentives Program (Passed through Farm Pilot Project Coordination Inc.; IMPACTOFCOVERCROPS)</td>
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<td>Environmental Quality Incentives Program (Passed through University of Idaho; BFK010SB01)</td>
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<td>Agricultural Statistics Reports</td>
<td>620</td>
<td>186,152 **</td>
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<tr>
<td>10.962</td>
<td>Cochran Fellowship Program-International Training-Foreign Participant</td>
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<td>29,694 **</td>
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</table>

**SNAP Cluster:**

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<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
<td>10.551</td>
<td>Supplemental Nutrition Assistance Program (note 5)</td>
<td>401</td>
<td>520,368,853</td>
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<tr>
<td>10.561</td>
<td>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program ($3,044,564 provided to subrecipients)</td>
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<td>22,213,748</td>
<td>542,582,601</td>
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**Child Nutrition Cluster:**

<table>
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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>10.553</td>
<td>School Breakfast Program ($24,561,111 provided to subrecipients)</td>
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<td>24,836,440</td>
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<td>10.555</td>
<td>National School Lunch Program ($103,318,408 provided to subrecipients)</td>
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<td>121,507,715</td>
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<tr>
<td>10.556</td>
<td>Special Milk Program for Children ($78,039 provided to subrecipients)</td>
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<td>78,039</td>
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<tr>
<td>10.559</td>
<td>Summer Food Service Program for Children ($3,239,327 provided to subrecipients)</td>
<td>282</td>
<td>3,383,793</td>
<td>149,805,987</td>
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**Food Distribution Cluster:**

<table>
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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>10.565</td>
<td>Commodity Supplemental Food Program ($206,665 provided to subrecipients)</td>
<td>401</td>
<td>216,423</td>
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<tr>
<td>10.568</td>
<td>Emergency Food Assistance Program (Administrative Costs) ($351,950 provided to subrecipients)</td>
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<td>382,280</td>
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<tr>
<td>10.569</td>
<td>Emergency Food Assistance Program (Food Commodities)</td>
<td>401</td>
<td>2,800,201</td>
<td>3,398,904</td>
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### U. S. Department of Agriculture (continued)

10.000 Other Federal Assistance:
- Unknown Title (Passed through University of Kentucky; 3048109631-14-043)  
  State Agency 619 6,259 **
- Unknown Title 620 456,308 **
- Unknown Title (Passed through American Seed Trade Association; 14TASC01) 620 709 **
- Unknown Title (Passed through Eastern Iowa Community Colleges; BPS Building on Partnerships, 20143841422247) 620 38,727 **
- Unknown Title (Passed through Iowa Valley Resource Conservation and Development; RBEG) 620 2,308 **
- Unknown Title (Passed through University of Minnesota; H003438401) 620 27,188 **

Total U.S. Department of Agriculture 833,869,658

### U. S. Department of Commerce

11.303 Economic Development, Technical Assistance  
  State Agency 620 306,911
11.303 Economic Development, Technical Assistance 621 160,327 467,238
11.431 Climate and Atmospheric Research 619 28,260 **
11.431 Climate and Atmospheric Research (Passed through Purdue University; 411257375) 620 11,106 ** 39,366
11.468 Applied Meteorological Research 620 73,063 ** 73,063
11.483 NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction (Passed through Princeton University; SUB0000015) 619 17,511 ** 17,511
11.549 State and Local Implementation Grant Program 595 245,165 245,165
11.553 NYC 9/11 Digital Television Program (Passed through Public Broadcasting Service) 285 5,400 5,400
11.609 Measurement and Engineering Research and Standards (Passed through University of Massachusetts Lowell; SS1700000026209) 620 3,659 ** 3,659
11.611 Manufacturing Extension Partnership ($211,919 provided to subrecipients) 620 1,860,388 ** 1,860,388
11.619 Arrangements for Interdisciplinary Research Infrastructure 620 28,954 ** 28,954
11.000 Other Federal Assistance: Unknown Title 619 3,599 ** 3,599

Total U.S. Department of Commerce 2,744,343

### U. S. Department of Defense

12.002 Procurement Technical Assistance For Business Firms 620 571,657 571,657
12.112 Payments to States in Lieu of Real Estate Taxes 655 564,377 564,377
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services 542 63,782 63,782
12.300 Basic and Applied Scientific Research ($27,253 provided to subrecipients) 619 2,384,242 **
12.300 Basic and Applied Scientific Research (Passed through New York University; F7423-01) 619 22,182 **
12.300 Basic and Applied Scientific Research ($823,418 provided to subrecipients) 620 1,823,084 **
12.300 Basic and Applied Scientific Research (Passed through Texas Tech University; 21C16601) 620 53,920 ** 4,283,428
12.351 Basic Scientific Research - Combating Weapons of Mass Destruction ($35,478 provided to subrecipients) 619 58,706 ** 58,706
12.360 Research on Chemical and Biological Defense ($79,408 provided to subrecipients) 620 118,116 ** 118,116

See page 56 for explanation of asterisks
### U.S. Department of Defense (continued)

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>12.400</td>
<td>Military Construction, National Guard</td>
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<td>National Guard Military Operations and Maintenance (O&amp;M) Projects</td>
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<td></td>
<td>Military Medical Research and Development (Passed through American Burn Association; W81XWH-09-2-0194, W81XWH-11-1-0835)</td>
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<td>Military Medical Research and Development (Passed through Cornell University; 09010049 Am 4 JS91)</td>
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<td>Military Medical Research and Development (Passed through Iowa City VA Medical Research Foundation; MR130512)</td>
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<td>Military Medical Research and Development (Passed through University of Medicine and Dentistry of New Jersey; 107933)</td>
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<td>Military Medical Research and Development (Passed through University of South Dakota; USD-1041)</td>
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<td>Basic Scientific Research (Passed through University of California, Riverside; S-000602)</td>
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<td>Basic Scientific Research ($111,089 provided to subrecipients)</td>
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<td>Basic Scientific Research (Passed through Steel Founders Society of America; PCAST0310)</td>
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<td>12.901</td>
<td>Mathematical Sciences Grants Program</td>
<td>620</td>
<td>28,252</td>
<td>**</td>
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<tr>
<td>12.910</td>
<td>Research and Technology Development</td>
<td>619</td>
<td>5,012</td>
<td>**</td>
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<tr>
<td>12.910</td>
<td>Research and Technology Development (Passed through University of Michigan; 3002307584, 3003053004)</td>
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<td>91,293</td>
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<tr>
<td>12.910</td>
<td>Research and Technology Development (Passed through Yale University; C11K11195 (K00173))</td>
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<td>199,023</td>
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</tbody>
</table>

See page 56 for explanation of asterisks
## Schedule of Expenditures of Federal Awards
### By Federal Department
#### For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.910</td>
<td>Research and Technology Development</td>
<td>620</td>
<td>135,144 **</td>
<td></td>
</tr>
<tr>
<td>12.910</td>
<td>Research and Technology Development (Passed through California Institute of Technology; 68A1093707)</td>
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<td>106,872 **</td>
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<td>12.910</td>
<td>Research and Technology Development (Passed through Draper Laboratory Inc.; SC001831)</td>
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<td>83,635 **</td>
<td>618,979</td>
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<td>12.000</td>
<td>Other Federal Assistance:</td>
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- Department of the Army - Condition 5
- Unknown Title (Provided to subrecipients)
- Unknown Title (Passed through Advanced Brain Monitoring, Inc.; SBIR A12-087 (Army) W91CR)
- Unknown Title (Passed through Advanced Inforneering, Inc.; Al213-02)
- Unknown Title (Passed through Advanced Technology International; 2012-525 01)
- Unknown Title (Passed through Aluminum Company of America; 230458345)
- Unknown Title (Passed through American Burn Association; W81XWH-08-1-0683)
- Unknown Title (Passed through Aptima, Inc.; 0921-1622, 0819-1648, 0611-1519)
- Unknown Title (Passed through Battelle Memorial Institute; US001-0000395846)
- Unknown Title (Passed through CFD Research Corporation; 20120184)
- Unknown Title (Passed through Chip Design Systems; W0013, W0014, W0015, CDS-HQ0147-15-C-7207)
- Unknown Title (Passed through Conflict Kinetics, LLC; UOI-001)
- Unknown Title (Passed through Crye Associates; PO 000000166)
- Unknown Title (Passed through Fulcrum Biosciences; 0001, 0003)
- Unknown Title (Passed through High Performance Technologies, Inc.; 14463-PETTT-UNIVIOWA)
- Unknown Title (Passed through Johns Hopkins University; 2001152581)
- Unknown Title (Passed through Lockheed Martin, Inc.; PO 4101835188)
- Unknown Title (Passed through Primus Solutions; PRIT718)
- Unknown Title (Passed through Raytheon BBN Technologies; #14389 PO 95000012677)
- Unknown Title (Passed through Rockwell Collins, Inc.; 4503923963, 4504861498, 4504586464, 4505496466, 4505560444)
- Unknown Title (Passed through Sarcoma Alliance for Research through Collaboration; SARC016)
- Unknown Title (Passed through Spectral Energies, LLC; SB1408-0001-1)
- Unknown Title (Passed through Stanley Consultants, Inc.; W912P9-14-D-0503)
- Unknown Title (Passed through Steel Founders’ Society of America; CAST-004)
- Unknown Title (Passed through University of Miami; 663371)
- Unknown Title (Passed through University of Michigan; 3002893410, 3003119870, 3003270963)
- Unknown Title (Passed through University of Wisconsin-Madison; S80K521)
- Unknown Title (Passed through Viz-Tek, Inc.; UI-SBIR-0168)
- Unknown Title (Passed through Wyle Aerospace Group; PO T 72646)

See page 56 for explanation of asterisks.

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### U.S. Department of Defense (continued)

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>620</td>
<td>Unknown Title ($15,491 provided to subrecipients)</td>
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<td>361,192</td>
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<td>Unknown Title (Passed through David Miller and Associates Inc.; W912DQ08D002009)</td>
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<td>620</td>
<td>Unknown Title (Passed through Direct Vapor Technologies International, Inc.; Novel Bonda Coat)</td>
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<td>Unknown Title (Passed through Universal Technology Corporation; 13S712301C1, 12S711405C1) ($5,937 provided to subrecipients)</td>
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<td>484,949</td>
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<td>Unknown Title (Passed through University of Dayton Research Institute; RSC15028)</td>
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<td>620</td>
<td>Unknown Title (Passed through UT-Battelle, LLC; 4000139059)</td>
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<tr>
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<td>Unknown Title (Passed through VSI Aerospace, Inc.; STTR-Phase II Enhancement, Design Build Test Wind PHASE 2)</td>
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<tr>
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<td>Unknown Title (Passed through West Virginia University; 14799ISU)</td>
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<tr>
<td>620</td>
<td>Unknown Title (Passed through X-Wave Innovations, Inc.; 10171, 10141)</td>
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<td>53,609</td>
<td>7,692,187</td>
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</table>

Total U.S. Department of Defense

<table>
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<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>620</td>
<td></td>
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<td>63,072,419</td>
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### U.S. Department of Housing and Urban Development

<table>
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<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>595</td>
<td>Manufactured Home Dispute Resolution</td>
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<td>269</td>
<td>Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii ($102,219,905 provided to subrecipients)</td>
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<td>147,943,730</td>
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<tr>
<td>542</td>
<td>Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii</td>
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<td>3,118,477</td>
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<tr>
<td>583</td>
<td>Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii ($37,610 provided to subrecipients)</td>
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<td>37,610</td>
<td>151,099,817</td>
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<td>619</td>
<td>Housing Opportunities for Persons with AIDS (Passed through Iowa Finance Authority)</td>
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<td>94,097</td>
<td>94,097</td>
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<tr>
<td>269</td>
<td>Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants ($250,000 provided to subrecipients)</td>
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<td>262,296</td>
<td>262,296</td>
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<tr>
<td>167</td>
<td>Fair Housing Assistance Program, State and Local</td>
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<td>540,384</td>
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</table>

Total U.S. Department of Housing and Urban Development

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>617</td>
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<td>152,000,014</td>
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See page 56 for explanation of asterisks
State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.231</td>
<td>Fish, Wildlife and Plant Conservation Resource Management</td>
<td>620</td>
<td>355,144 **</td>
<td>355,144</td>
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<tr>
<td>15.250</td>
<td>Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining</td>
<td>009</td>
<td>48,447</td>
<td>48,447</td>
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<tr>
<td>15.252</td>
<td>Abandoned Mine Land Reclamation (AMLR) Program</td>
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<td>3,410,841</td>
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<td>15.608</td>
<td>Fish and Wildlife Management Assistance</td>
<td>542</td>
<td>19,578</td>
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<tr>
<td>15.615</td>
<td>Cooperative Endangered Species Conservation Fund</td>
<td>542</td>
<td>2,513,653</td>
<td>2,513,653</td>
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<tr>
<td>15.623</td>
<td>North American Wetlands Conservation Fund</td>
<td>620</td>
<td>27,499</td>
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<tr>
<td>15.629</td>
<td>Great Apes Conservation Fund</td>
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<td>874,340</td>
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<tr>
<td>15.634</td>
<td>State Wildlife Grants ($113,009 provided to subrecipients)</td>
<td>542</td>
<td>7,451</td>
<td>7,451</td>
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<td>15.637</td>
<td>Migratory Bird Joint Ventures</td>
<td>542</td>
<td>48,306</td>
<td>48,306</td>
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<tr>
<td>15.649</td>
<td>Service Training and Technical Assistance (Generic Training)</td>
<td>619</td>
<td>64,574</td>
<td>64,574</td>
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<tr>
<td>15.650</td>
<td>Research Grants (Generic)</td>
<td>620</td>
<td>35,535</td>
<td>35,535</td>
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<tr>
<td>15.650</td>
<td>Research Grants (Generic)</td>
<td>619</td>
<td>4,840 **</td>
<td>69,414</td>
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<td>15.657</td>
<td>Endangered Species Conservation Recovery Implementation Funds</td>
<td>542</td>
<td>4,044</td>
<td>4,044</td>
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<tr>
<td>15.658</td>
<td>Natural Resource Damage Assessment, Restoration and Implementation</td>
<td>542</td>
<td>107,051 **</td>
<td>107,051</td>
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<tr>
<td>15.805</td>
<td>Assistance to State Water Resources Research Institutes ($17,427 provided to subrecipients)</td>
<td>620</td>
<td>48,599 **</td>
<td>48,599</td>
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<tr>
<td>15.807</td>
<td>Earthquake Hazards Research Grants</td>
<td>542</td>
<td>45,576</td>
<td>45,576</td>
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<tr>
<td>15.808</td>
<td>U.S. Geological Survey_Research and Data Collection</td>
<td>619</td>
<td>2,711 **</td>
<td>48,287</td>
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<tr>
<td>15.810</td>
<td>National Cooperative Geologic Mapping Program</td>
<td>619</td>
<td>149,697 **</td>
<td>149,697</td>
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<tr>
<td>15.810</td>
<td>National Cooperative Geologic Mapping Program (Passed through Kansas Geological Survey; FY2014-003)</td>
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<td>246 **</td>
<td>246 **</td>
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<td>15.810</td>
<td>National Cooperative Geologic Mapping Program ($19,073 provided to subrecipients)</td>
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<td>19,073 **</td>
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<td>Cooperative Research Units Program</td>
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<td>15.814</td>
<td>National Geological and Geophysical Data Preservation Program</td>
<td>619</td>
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<td>12,991</td>
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<tr>
<td>15.815</td>
<td>National Land Remote Sensing_Education Outreach and Research (Passed through Americaview; AV13IA01, AV13IA01/FY14)</td>
<td>620</td>
<td>31,822 **</td>
<td>31,822</td>
</tr>
<tr>
<td>15.816</td>
<td>Minerals Resources External Research Program</td>
<td>620</td>
<td>15,847 **</td>
<td>15,847</td>
</tr>
<tr>
<td>15.820</td>
<td>National Climate Change and Wildlife Science Center (Passed through Colorado State University; G07345)</td>
<td>620</td>
<td>15,542 **</td>
<td>15,542</td>
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<tr>
<td>15.904</td>
<td>Historic Preservation Fund Grants-In-Aid</td>
<td>259</td>
<td>847,323</td>
<td>847,323</td>
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<tr>
<td>15.916</td>
<td>Outdoor Recreation_Acquisition, Development and Planning ($499,602 provided to subrecipients)</td>
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<td>900,389</td>
<td>900,389</td>
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<tr>
<td>15.939</td>
<td>National Heritage Area Federal Financial Assistance (Passed through Silos and Smokestacks National Heritage Area; 2014SSNHINTERN)</td>
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<td>15.945</td>
<td>Cooperative Research and Training Programs Resources of the National Park System (Passed through University of Wyoming; 1002029ASIU)</td>
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<td>15.978</td>
<td>Upper Mississippi River System Long Term Resource Monitoring Program</td>
<td>542</td>
<td>8,822,693</td>
<td>11,636,192</td>
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</tbody>
</table>

Fish and Wildlife Cluster:

| 15.605      | Sport Fish Restoration Program | 542 | 2,813,499 | |
| 15.611      | Wildlife Restoration and Basic Hunter Education | 542 | 8,822,693 | 11,636,192 |

15.000 Other Federal Assistance:

| Unknown Title | 620 | 21,009 ** | 21,009 |

Total U.S. Department of the Interior

|  |  | 21,978,218 | 21,978,218 |

See page 56 for explanation of asterisks
<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State/Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>16.017</td>
<td>Sexual Assault Services Formula Program ($292,396 provided to subrecipients)</td>
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<td>Justice Systems Response to Families</td>
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<td>261,645</td>
<td>261,645</td>
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<tr>
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<td>Prisoner Reentry Initiative Demonstration (Offender Reentry) ($833,542 provided to subrecipients)</td>
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<td>833,542</td>
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<td>Legal Accountability Block Grants ($109,420 provided to subrecipients)</td>
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<td>Legal Assistance for Victims</td>
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<td>16.540</td>
<td>Juvenile Justice and Delinquency Prevention, Allocation to States ($160,057 provided to subrecipients)</td>
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<td>301,366</td>
<td>301,366</td>
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<td>16.541</td>
<td>Part E - Developing, Testing and Demonstrating Promising New Programs ($4,631 provided to subrecipients)</td>
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<td>15,699</td>
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<td>Missing Children’s Assistance</td>
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<td>National Institute of Justice Research, Evaluation, and Development Project Grants ($63,233 provided to subrecipients)</td>
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<td>National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through Pennsylvania State University; 4871-U-CN-0012)</td>
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<td>49,261</td>
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<td>National Institute of Justice Research, Evaluation, and Development Project Grants ($43,620 provided to subrecipients)</td>
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<td>National Institute of Justice Research, Evaluation, and Development Project Grants ($62,591 provided to subrecipients)</td>
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<td>16.562</td>
<td>Criminal Justice Research and Development, Graduate Research Fellowships</td>
<td>620</td>
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<td>Criminal Justice Research and Development, Graduate Research Fellowships ($4,239,947 provided to subrecipients)</td>
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<td>16.562</td>
<td>Criminal Justice Compensation</td>
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<td>16.575</td>
<td>Crime Victim Assistance ($4,239,947 provided to subrecipients)</td>
<td>395</td>
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<td>7,916</td>
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<td>16.575</td>
<td>Crime Victim Compensation</td>
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<td>143,647</td>
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<td>16.585</td>
<td>Drug Court Discretionary Grant Program</td>
<td>444</td>
<td>156,158</td>
<td>299,837</td>
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<tr>
<td>16.585</td>
<td>Drug Court Discretionary Grant Program ($156,158 provided to subrecipients)</td>
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<td>13,725</td>
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<td>16.588</td>
<td>Violence Against Women Formula Grants ($1,212,129 provided to subrecipients)</td>
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<td>1,590,270</td>
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<td>16.589</td>
<td>Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program</td>
<td>619</td>
<td>13,725</td>
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<tr>
<td>16.589</td>
<td>Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence)</td>
<td>621</td>
<td>54,670</td>
<td>68,395</td>
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<td>16.590</td>
<td>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</td>
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<td>16.590</td>
<td>Residential Substance Abuse Treatment for State Prisoners ($113,499 provided to subrecipients)</td>
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<td>122,584</td>
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<td>16.606</td>
<td>State Criminal Alien Assistance Program</td>
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<td>16.609</td>
<td>Project Safe Neighborhoods ($13,959 provided to subrecipients)</td>
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<tr>
<td>16.710</td>
<td>Public Safety Partnership and Community Policing Grants</td>
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<td>Public Safety Partnership and Community Policing Grants ($115,617 provided to subrecipients)</td>
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<td>291,847</td>
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<td>16.727</td>
<td>Enforcing Underage Drinking Laws Program</td>
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<td>24,213</td>
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<td>16.735</td>
<td>PREA Program: Demonstration Projects to Establish “Zero Tolerance” Cultures for Sexual Assault in Correctional Facilities ($7,476 provided to subrecipients)</td>
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<td>7,476</td>
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<td>16.738</td>
<td>Edward Byrne Memorial Justice Assistance Grant Program ($1,920,558 provided to subrecipients)</td>
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<td>2,132,405</td>
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See page 56 for explanation of asterisks
### U.S. Department of Justice (continued)

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<th>CFDA Number</th>
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<th>Federal Expenditures/Disbursements/Issuances</th>
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<td>16.741</td>
<td>DNA Backlog Reduction Program</td>
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<td>Support for Adam Walsh Act Implementation Grant Program</td>
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<td>16.753</td>
<td>Congressionally Recommended Awards</td>
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<td>Second Chance Act Reentry Initiative ($22,902 provided to subrecipients)</td>
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<td>Second Chance Act Reentry Initiative ($74,082 provided to subrecipients)</td>
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<td>NICS Act Record Improvement Program ($152,249 provided to subrecipients)</td>
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<td>16.816</td>
<td>John R. Justice Prosecutors and Defenders Incentive Act</td>
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<td>16.821</td>
<td>Juvenile Justice Reform and Reinvestment Demonstration Program ($106,903 provided to subrecipients)</td>
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<td>Vision 21 ($50,721 provided to subrecipients)</td>
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<td>Equitable Sharing Program</td>
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<td>Equitable Sharing Program (Passed through City of Iowa City, Planning and Community Development)</td>
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<td>Other Federal Assistance: Unknown Title (Passed through City of Milwaukee, Wisconsin Police Department; E00000121174)</td>
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### U.S. Department of Labor

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<td>Compensation and Working Conditions</td>
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<td>Unemployment Insurance</td>
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<td>Trade Adjustment Assistance</td>
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<td>Work Opportunity Tax Credit Program (WOTC)</td>
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<td>Temporary Labor Certification for Foreign Workers</td>
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<td>17.277</td>
<td>Workforce Investment Act (WIA) National Emergency Grants</td>
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<td>17.281</td>
<td>Workforce Investment Act (WIA) Dislocated Worker National Reserve Technical Assistance and Training</td>
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<td>Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants (Passed through Des Moines Area Community College; TC237551260A19)</td>
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<td>Occupational Safety and Health, State Program</td>
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<td>Consultation Agreements</td>
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#### Employment Service Cluster:

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<td>17.207</td>
<td>Employment Service/Wagner-Peyser Funded Activities ($491,305 provided to subrecipients)</td>
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<td>Disabled Veterans’ Outreach Program (DVOP)</td>
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See page 56 for explanation of asterisks.
<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issues</th>
<th>Totals by CFDA Number/Cluster</th>
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<td><strong>U.S. Department of Labor (continued)</strong></td>
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<td>WIA Adult Program ($2,849,429 provided to subrecipients)</td>
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<td>WIA Youth Activities ($4,051,383 provided to subrecipients)</td>
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<td>WIA Dislocated Worker Formula Grants ($3,336,941 provided to subrecipients)</td>
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<td>11,531,885</td>
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<td>AEECA PD Programs</td>
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<td><strong>U.S. Department of Transportation</strong></td>
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<td>20.106</td>
<td>Airport Improvement Program</td>
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<td>Aviation Research Grants</td>
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<td>** 13,247</td>
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<td>Highway Transportation Centers of Excellence ($2,534 provided to subrecipients)</td>
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<td>20.200</td>
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<td>675,023</td>
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<td>Highway Research and Development Program (Passed through Montana State University; G18315WS229)</td>
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<td>Highway Research and Development Program (Passed through University of Wisconsin-Madison; 583K306)</td>
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<td>National Motor Carrier Safety</td>
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<td>20.232</td>
<td>Commercial Driver’s License Program Improvement Grant</td>
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<td>20.314</td>
<td>Railroad Development</td>
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<td>High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants</td>
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<td>20.505</td>
<td>Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research ($574,080 provided to subrecipients)</td>
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<td>574,080</td>
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<td>20.509</td>
<td>Formula Grants for Rural Areas ($12,859,556 provided to subrecipients)</td>
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<td>12,859,556</td>
<td>12,859,556</td>
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<td>20.514</td>
<td>Public Transportation Research ($147,225 provided to subrecipients)</td>
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<td>147,225</td>
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<td>20.700</td>
<td>Pipeline Safety Program State Base Grant</td>
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<tr>
<td>20.701</td>
<td>University Transportation Centers Program ($466,518 provided to subrecipients)</td>
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<td>763,342</td>
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<tr>
<td>20.701</td>
<td>University Transportation Centers Program (Passed through Mid-America Transportation Center; 25-1121-0003-215)</td>
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<td>34,495</td>
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</table>

See page 56 for explanation of asterisks
### Schedule of Expenditures of Federal Awards

**By Federal Department**

**For the Year Ended June 30, 2015**

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>20.701</td>
<td>University Transportation Centers Program ($685,943 provided to subrecipients)</td>
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<td>1,495,365 **</td>
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<td>20.701</td>
<td>University Transportation Centers Program (Passed through Florida International University; 80000295401)</td>
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<td>129,651 **</td>
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<tr>
<td>20.701</td>
<td>University Transportation Centers Program (Passed through University of Nebraska; 2511210003132, 2511210003134, 2511210003536, 2511210003137, 2511210003138, 2511210003140, 2511210003230/231, 2511210003232, 2511210003233, 2511210003234, 2511210003235, 2511210003236, 2511210003237, 2511210003238)</td>
<td>620</td>
<td>210,688 **</td>
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<td>20.703</td>
<td>Interagency Hazardous Materials Public Sector Training and Planning Grants ($243,151 provided to subrecipients)</td>
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<td>20.721</td>
<td>PHMSA Pipeline Safety Program One Call Grant</td>
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<td>20.724</td>
<td>Pipeline Safety Research Competitive Academic Agreement Program (CAAF)</td>
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<td>72,612 **</td>
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<td>20.761</td>
<td>Biobased Transportation Research (Passed through South Dakota State University; 3TY149, 3T1249; ($88,302 provided to subrecipients)</td>
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<td>20.931</td>
<td>Transportation Planning, Research and Education</td>
<td>620</td>
<td>12,188 **</td>
<td>12,188</td>
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</table>

**Highway Planning and Construction Cluster:**

| 20.205      | Highway Planning and Construction (Passed through University of Illinois; 2011-05776-33-00) | 619                      | 64,190 **                                |                              |
| 20.205      | Highway Planning and Construction (Passed through Minnesota Department of Transportation; 96742) | 619                      | 23,007                                    |                              |
| 20.205      | Highway Planning and Construction (Passed through University of Illinois Urbana-Champaign; 20110577618) ($32,133 provided to subrecipients) | 620                      | 51,752                                    |                              |
| 20.205      | Highway Planning and Construction (Passed through Minnesota Department of Transportation; 99004WO18, 99004WO16) ($14,580 provided to subrecipients) | 620                      | 108,561                                   |                              |
| 20.205      | Highway Planning and Construction (Passed through Missouri Department of Transportation; DE01FA) ($6,777 provided to subrecipients) | 620                      | 56,490                                    |                              |
| 20.205      | Highway Planning and Construction (Passed through Oregon Department of Transportation; 27849) | 620                      | 174                                       |                              |
| 20.205      | Highway Planning and Construction (Passed through Ohio Department of Transportation; 26586) | 620                      | 747                                       |                              |
| 20.205      | Highway Planning and Construction (Passed through University of Akron; 02032ISU) | 620                      | 7,310                                     |                              |
| 20.205      | Highway Planning and Construction (Passed through Wayne State University; WSU14115, WSU14114, WSU14100) | 620                      | 111,142                                   |                              |
| 20.205      | Highway Planning and Construction ($73,347,809 provided to subrecipients) | 645                      | 582,878,402                               | 583,301,775                  |
| 20.219      | Recreational Trails Program ($116,844 provided to subrecipients) | 645                      | 1,173,352                                 | 584,475,127                  |

**Federal Transit Cluster:**

| 20.500      | Federal Transit_Capital Investment Grants ($325,827 provided to subrecipients) | 645                      | 325,827                                   |                              |
| 20.507      | Federal Transit_Formula Grants | 619                      | 1,189,766                                 |                              |
| 20.526      | Bus and Bus Facilities Formula Program ($1,787,250 provided to subrecipients) | 645                      | 1,787,250                                 | 3,302,843                    |

See page 56 for explanation of asterisks
### U.S. Department of Transportation (continued)

#### Transit Services Programs Cluster:

<table>
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<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>20.513</td>
<td>Enhanced Mobility of Seniors and Individuals with Disabilities ($1,680,141 provided to subrecipients)</td>
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<td>1,680,141</td>
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<td>20.516</td>
<td>Job Access And Reverse Commute Program ($403,498 provided to subrecipients)</td>
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<td>403,498</td>
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<td>20.521</td>
<td>New Freedom Program ($175,975 provided to subrecipients)</td>
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<td>175,975</td>
<td>2,259,614</td>
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#### Highway Safety Cluster:

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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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</thead>
<tbody>
<tr>
<td>20.600</td>
<td>State and Community Highway Safety ($1,398,252 provided to subrecipients)</td>
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<td>3,063,896</td>
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<td>20.616</td>
<td>National Priority Safety Programs ($6,921 provided to subrecipients)</td>
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<td>2,966,697</td>
<td>3,148,054</td>
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#### Other Federal Assistance:

<table>
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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
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<td>Unknown Title (Passed through Applied Pavement Technology Inc.; 2012096RR11CTRE)</td>
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<td>Unknown Title (Passed through California Department of Transportation; 65A0463)</td>
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<td>Unknown Title (Passed through Leidos; P010053459, P010053459R8, P010153965, P010053459R9, P010053459R3, P010053459R10)</td>
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<td>184,351</td>
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<td>Unknown Title (Passed through National Academies; (SHRPS08D, HR1551, HR1294, SHRPR10, TRBE000003377, HR1910, SHRPR02, SHRPS04A, HR1295, NCHRP178, 2000004999) ($333,533 provided to subrecipients)</td>
<td>620</td>
<td>1,376,091</td>
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<td>Unknown Title (Passed through Ryan R Berg and Associates; DTFH6111D00049)</td>
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<td>Unknown Title (Passed through Wayne State University; WSU15049)</td>
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<td></td>
<td>Unknown Title (Passed through Wisconsin Department of Transportation; 00921403)</td>
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<td>136,074</td>
<td>5,596,967</td>
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</table>

Total U.S. Department of Transportation: 626,740,379 626,740,379

See page 56 for explanation of asterisks -25-
## U.S. Department of the Treasury

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Expenditures/ Disbursements/ Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
<td>21.000</td>
<td>Other Federal Assistance:</td>
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<tr>
<td></td>
<td>Treasury Forfeiture Funds</td>
<td>595</td>
<td>33,187</td>
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<tr>
<td></td>
<td>Treasury Forfeiture Funds</td>
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<td>Total U.S. Department of the Treasury</td>
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## U.S. General Services Administration

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<th>State Expenditures/ Disbursements/ Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
<td>39.003</td>
<td>Donation of Federal Surplus Personal Property</td>
<td>250</td>
<td>3,411,741</td>
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<tr>
<td>39.011</td>
<td>Election Reform Payments</td>
<td>635</td>
<td>21,228</td>
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<td>Total U.S. General Services Administration</td>
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## National Aeronautics and Space Administration

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Expenditures/ Disbursements/ Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
<td>43.001</td>
<td>Science ($135,376 provided to subrecipients)</td>
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<td>2,400,026</td>
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<tr>
<td>43.001</td>
<td>Science (Passed through Association of Universities for Research in Astronomy; HST-GO-13320.01-A, HST-GO-12425.001-A)</td>
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<td>Science (Passed through Iowa Space Grant Consortium; SS937P)</td>
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<tr>
<td>43.001</td>
<td>Science (Passed through Johns Hopkins University; 114832)</td>
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<tr>
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<td>Science (Passed through Ohio University; UT17869)</td>
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<td>Science (Passed through Smithsonian Astrophysical Observatory; GO2-13036X, GO2-13058X, GO3-14003C, GO4-15085X)</td>
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<td>Science (Passed through University of Colorado; 1550262)</td>
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<td>Science (Passed through Smithsonian Astrophysical Observatory; GO314051A)</td>
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<tr>
<td>43.001</td>
<td>Science ($107,605 provided to subrecipients)</td>
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<td>126,369</td>
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<td>43.002</td>
<td>Aeronautics ($61,844 provided to subrecipients)</td>
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<td>43.002</td>
<td>Aeronautics (Passed through Carnegie Mellon University; 1110917-331467)</td>
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<td>43.002</td>
<td>Aeronautics (Passed through University of Michigan; 3002982594)</td>
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<td>43.003</td>
<td>Exploration</td>
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<td>52,157</td>
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<td>43.007</td>
<td>Space Operations ($89,591 provided to subrecipients)</td>
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<td>853,886</td>
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<td>43.008</td>
<td>Education (Passed through Iowa Space Grant Consortium; SS559W)</td>
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<td>Education</td>
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<td>43.008</td>
<td>Education (Passed through University of Alabama in Huntsville; SUB2013061, 2015034)</td>
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<td>43.008</td>
<td>Education ($409,795 provided to subrecipients)</td>
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<td>70,539</td>
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<td>43.008</td>
<td>Education ($151,545 provided to subrecipients)</td>
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<td>646,595</td>
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<td>43.009</td>
<td>Cross Agency Support ($20,856 provided to subrecipients)</td>
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<td>154,120</td>
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<td>43.000</td>
<td>Other Federal Assistance:</td>
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<td>Unknown Title (Passed through California Institute of Technology; 1224107, 1279980, 1415150, 1471978, 1485137, 1490833, 1491891, 1491906, 1495624, RSA1511049) ($77,762 provided to subrecipients)</td>
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<td>3,126,961</td>
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<td>Unknown Title (Passed through Johns Hopkins University; 921647) ($571,376 provided to subrecipients)</td>
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<tr>
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<td>Unknown Title (Passed through Rockwell Collins, Inc.; 4505583118, 4505369161, 4504523516, 4505469489, 4504991409)</td>
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<td>201,675</td>
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See page 56 for explanation of asterisks
### National Aeronautics and Space Administration (continued)

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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
<td>619</td>
<td>Unknown Title (Passed through Southwest Research Institute; 699041X, G57115BT)</td>
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<td>620</td>
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<tr>
<td>620</td>
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<tr>
<td>620</td>
<td>Unknown Title (Passed through Northrup Grumman System Corporation; 2878667)</td>
<td>88,872 **</td>
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</tr>
<tr>
<td>620</td>
<td>Unknown Title (Passed through Spectral Energies LLC; SB14060011)</td>
<td>37,919 **</td>
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<tr>
<td>621</td>
<td>Unknown Title ($41,202 provided to subrecipients)</td>
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**Total National Aeronautics and Space Administration**

<table>
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<tr>
<th>CFDA Number</th>
<th>State Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>619</td>
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</table>

### National Endowment for the Arts and the Humanities

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>State Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
<td>45.024</td>
<td>Promotion of the Arts, Grants to Organizations and Individuals</td>
<td>43,062</td>
</tr>
<tr>
<td>45.025</td>
<td>Promotion of the Arts, Partnership Agreements (Passed through Arts Midwest; FY15-90)</td>
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<tr>
<td>259</td>
<td>Promotion of the Arts, Partnership Agreements</td>
<td>597,710</td>
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<tr>
<td>45.129</td>
<td>Promotion of the Humanities, Federal/State Partnership (Passed through Humanities Iowa)</td>
<td>1,662</td>
</tr>
<tr>
<td>259</td>
<td>Promotion of the Humanities, Division of Preservation and Access</td>
<td>118,395</td>
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<tr>
<td>45.149</td>
<td>Promotion of the Humanities, Division of Preservation and Access</td>
<td>88,400</td>
</tr>
<tr>
<td>45.150</td>
<td>Promotion of the Humanities, Fellowships and Stipends</td>
<td>50,400 **</td>
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<tr>
<td>45.161</td>
<td>Promotion of the Humanities, Research</td>
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<td>45.151</td>
<td>Promotion of the Humanities, Research (Passed through University of Nebraska; 25-0512-002-002)</td>
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<td>45.153</td>
<td>Promotion of the Humanities, Professional Development</td>
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<td>45.159</td>
<td>Promotion of the Humanities, Office of Digital Humanities (Passed through New School for Public Engagement; NEH #HK-50155-14)</td>
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<td>45.301</td>
<td>Museums for America</td>
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<td>Museums for America</td>
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<tr>
<td>282</td>
<td>Grants to States ($56,925 provided to subrecipients)</td>
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**Total National Endowment for the Arts and the Humanities**

<table>
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<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>259</td>
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<td>2,744,322</td>
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</table>

### National Science Foundation

<table>
<thead>
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<th>State Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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</thead>
<tbody>
<tr>
<td>47.041</td>
<td>Engineering Grants ($123,009 provided to subrecipients)</td>
<td>1,071,208 **</td>
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<tr>
<td>47.041</td>
<td>Engineering Grants (Passed through Purdue University; 4101-32412)</td>
<td>1,815 **</td>
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<tr>
<td>47.041</td>
<td>Engineering Grants (Passed through Rice University; R3C741)</td>
<td>4,167 **</td>
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<tr>
<td>47.041</td>
<td>Engineering Grants ($1,934,460 provided to subrecipients)</td>
<td>9,894,914 **</td>
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<td>47.041</td>
<td>Engineering Grants (Passed through Ball State University; 545881)</td>
<td>4,382 **</td>
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<td>47.041</td>
<td>Engineering Grants (Passed through OmegaChea Biorenewables LLC; IIP1321520)</td>
<td>47,318 **</td>
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<tr>
<td>47.041</td>
<td>Engineering Grants (Passed through Purdue University; 410159266)</td>
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<td>47.041</td>
<td>Engineering Grants (Passed through Wave Tech LLC; IIP1345966)</td>
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<td>Engineering Grants</td>
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See page 56 for explanation of asterisks
<table>
<thead>
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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
</table>

**National Science Foundation (continued)**

47.049 Mathematical and Physical Sciences ($118,079 provided to subrecipients)  
619 3,302,312 **

47.049 Mathematical and Physical Sciences (Passed through National Radio Astronomy Observatory; 341821)  
619 1,682 **

47.049 Mathematical and Physical Sciences (Passed through North Carolina State University; 2009-2719-01)  
619 2,033 **

47.049 Mathematical and Physical Sciences (Passed through Ohio State University; 60046613)  
619 36,968 **

47.049 Mathematical and Physical Sciences (Passed through University of California, Los Angeles; 1000 G G129)  
619 30,129 **

47.049 Mathematical and Physical Sciences (Passed through University of California, San Diego; CHE-1305427, PO#99000496-001)  
619 401,840 **

47.049 Mathematical and Physical Sciences (Passed through University of California, Santa Cruz; SO183170)  
619 97,318 **

47.049 Mathematical and Physical Sciences (Passed through University of Notre Dame; 201940)  
619 38,216 **

47.049 Mathematical and Physical Sciences (Passed through University of South Carolina; 13-2304)  
619 83,603 **

47.049 Mathematical and Physical Sciences (Passed through University of Wisconsin-Madison; 364K335)  
619 23,402 **

47.049 Mathematical and Physical Sciences ($131,258 provided to subrecipients)  
620 3,096,290 **

47.049 Mathematical and Physical Sciences (Passed through Columbia University; 16GG006141)  
620 103,396 **

47.049 Mathematical and Physical Sciences (Passed through Louisiana State University; 96233)  
620 16,464 **

47.049 Mathematical and Physical Sciences (Passed through North Carolina State University; 2009271902, 2009271907, 2009271908)  
620 131,822 **

47.049 Mathematical and Physical Sciences (Passed through Ohio State University; 60046594)  
620 32,259 **

47.049 Mathematical and Physical Sciences (Passed through Smithsonian Astrophysical Observatory; SV484010)  
620 8,504 **

47.049 Mathematical and Physical Sciences (Passed through University of California Los Angeles; 1000GGB249) ($38,587 provided to subrecipients)  
620 61,821 **

47.049 Mathematical and Physical Sciences (Passed through University of Louisville; ULRF1108101)  
620 46,998 **

47.049 Mathematical and Physical Sciences (Passed through University of Minnesota, Twin Cities; PSRA00002006265, PSRA00002006266)  
620 61,762 **

47.049 Mathematical and Physical Sciences  
621 118,609 ** 7,695,428

47.050 Geosciences  
542 6,318

47.050 Geosciences ($109,294 provided to subrecipients)  
619 1,361,515 **

47.050 Geosciences (Passed through Consortium for Ocean Leadership; BA-117)  
619 114,152 **

47.050 Geosciences (Passed through Indiana University, Bloomington; BL-4839906-Ul)  
619 27,750 **

47.050 Geosciences (Passed through University Corporation for Atmospheric Research; Z14-12730)  
619 11,629 **

47.050 Geosciences (Passed through University of Illinois; 2013-04254-01)  
619 148,535 **

47.050 Geosciences ($34,226 provided to subrecipients)  
620 824,920 **

47.050 Geosciences (Passed through George Mason University; E2033492)  
620 32,388 **

47.050 Geosciences ($73,662 provided to subrecipients)  
621 160,580 **

47.050 Geosciences  
621 52,452 ** 2,740,239

See page 56 for explanation of asterisks
State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
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<td>Computer and Information Science and Engineering ($85,612 provided to subrecipients)</td>
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<tr>
<td>47.070</td>
<td>Computer and Information Science and Engineering (Passed through Georgia Institute of Technology; RE146G1)</td>
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<tr>
<td>47.070</td>
<td>Computer and Information Science and Engineering (Passed through Rochester Institute of Technology; 3125101, 3125101PSC, 3141901, 3141901PSC)</td>
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<td>2,497,879</td>
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<tr>
<td>47.074</td>
<td>Biological Sciences (Passed through Oregon State University; S1518A-A)</td>
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<td>58,113</td>
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<td>Biological Sciences ($1,703,867 provided to subrecipients)</td>
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<td>6,903,261</td>
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<tr>
<td>47.074</td>
<td>Biological Sciences (Passed through Boyce Thompson Institute; 1107)</td>
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<td>47.074</td>
<td>Biological Sciences (Passed through Carnegie Institute for Science; 61054805)</td>
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<td>67,158</td>
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<td>47.074</td>
<td>Biological Sciences (Passed through Cornell University; 6736410062, 6736410064)</td>
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<td>47.074</td>
<td>Biological Sciences (Passed through Donald Danforth Plant Science Center; 230111)</td>
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<td>47.074</td>
<td>Biological Sciences (Passed through Indiana University; BL4824384)</td>
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<td>47.074</td>
<td>Biological Sciences (Passed through Kansas State University; S15009, S15035, S13031) ($291,055 provided to subrecipients)</td>
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<td>683,929</td>
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<td>47.074</td>
<td>Biological Sciences (Passed through Missouri Botanical Garden; NSF057911S)</td>
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<td>47.074</td>
<td>Biological Sciences (Passed through Samuel Roberts Noble Foundation; 2012936001)</td>
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<td>Biological Sciences (Passed through University of Delaware; 27182)</td>
<td>620</td>
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<tr>
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<td>Social, Behavioral, and Economic Sciences (Passed through Pennsylvania State University; 4327-UI-NSF-9447)</td>
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<td>720</td>
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<td>Social, Behavioral, and Economic Sciences (Passed through University of North Carolina at Chapel Hill; 5-54598)</td>
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<td>16,583</td>
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<tr>
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<td>Social, Behavioral, and Economic Sciences</td>
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<td>297,609</td>
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</tbody>
</table>

See page 56 for explanation of asterisks
State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/ Disbursements/ Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>47.076</td>
<td>Education and Human Resources</td>
<td>619</td>
<td>890,588 **</td>
<td></td>
</tr>
<tr>
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<td>Education and Human Resources (Passed through Purdue University; 410138826)</td>
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<td>Education and Human Resources (Passed through University of Wisconsin, Madison; 490K825)</td>
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<tr>
<td>47.076</td>
<td>Education and Human Resources</td>
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<tr>
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<td>Education and Human Resources ($95,853 provided to subrecipients)</td>
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<td>246,187 **</td>
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<tr>
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<td>Education and Human Resources (Passed through Tufts University)</td>
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<td>Polar Programs</td>
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<td>6,487 **</td>
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<td>Polar Programs</td>
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<td>Office of International and Integrative Activities</td>
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<td>12,242 **</td>
<td>204,531</td>
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<tr>
<td>47.080</td>
<td>Office of Cyberinfrastructure ($56,288 provided to subrecipients)</td>
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<td>582,263 **</td>
<td>582,263</td>
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<tr>
<td>47.081</td>
<td>Office of Experimental Program to Stimulate Competitive Research ($1,717,296 provided to subrecipients)</td>
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<td>3,835,750</td>
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<tr>
<td>47.082</td>
<td>ARRA - Trans-NSF Recovery Act Research Support ($8,758 provided to subrecipients)</td>
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<td>196,211</td>
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<td>47.000</td>
<td>Other Federal Assistance:</td>
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<tr>
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<td>61,372 **</td>
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</table>

Total National Science Foundation  
49,244,888  
49,244,888

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/ Disbursements/ Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
<td>59.037</td>
<td>Small Business Development Centers ($825,661 provided to subrecipients)</td>
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<td>962,487</td>
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<tr>
<td>59.061</td>
<td>State Trade and Export Promotion Pilot Grant Program ($117,758 provided to subrecipients)</td>
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<td>117,758</td>
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Total U.S. Small Business Administration  
1,080,245  
1,080,245

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/ Disbursements/ Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>64.005</td>
<td>Grants to States for Construction of State Home Facilities</td>
<td>671</td>
<td>6,289,863</td>
<td>6,289,863</td>
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<tr>
<td>64.009</td>
<td>Veterans Medical Care Benefits</td>
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<td>6,198</td>
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<tr>
<td>64.012</td>
<td>Veterans Prescription Service</td>
<td>671</td>
<td>83,248</td>
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<tr>
<td>64.014</td>
<td>Veterans State Domiciliary Care</td>
<td>671</td>
<td>1,440,877</td>
<td>1,440,877</td>
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<tr>
<td>64.015</td>
<td>Veterans State Nursing Home Care</td>
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<td>18,748,118</td>
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<tr>
<td>64.116</td>
<td>Vocational Rehabilitation for Disabled Veterans</td>
<td>131</td>
<td>2,490</td>
<td>2,490</td>
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<tr>
<td>64.203</td>
<td>State Cemetery Grants</td>
<td>670</td>
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<td>449,983</td>
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<tr>
<td>64.000</td>
<td>Other Federal Assistance:</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Unknown Title (Passed through Halfaker and Associates, LLC; 2013-SC-009, 20140119)</td>
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<td>74,342 **</td>
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Total U.S. Department of Veterans Affairs  
27,095,119  
27,095,119

See page 56 for explanation of asterisks
### U.S. Environmental Protection Agency

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>66.032</td>
<td>State Indoor Radon Grants ($98,631 provided to subrecipients)</td>
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<td>182,499</td>
<td>182,499</td>
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<tr>
<td>66.034</td>
<td>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act ($37,500 provided to subrecipients)</td>
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<td>472,603</td>
<td>472,603</td>
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<td>66.040</td>
<td>State Clean Diesel Grant Program</td>
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<td>66.419</td>
<td>Water Pollution Control State, Interstate, and Tribal Program Support</td>
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<td>150,053</td>
<td>150,053</td>
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<td>Water Quality Management Planning ($39,745 provided to subrecipients)</td>
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<tr>
<td>66.458</td>
<td>Capitalization Grants for Clean Water State Revolving Funds ($14,384,009 provided to subrecipients)</td>
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<td>14,915,752</td>
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<td>Nonpoint Source Implementation Grants ($2,794,816 provided to subrecipients)</td>
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<td>Regional Wetland Program Development Grants</td>
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<td>Capitalization Grants for Drinking Water State Revolving Funds ($3,496,860 provided to subrecipients)</td>
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<td>Great Lakes Program ($165,388 provided to subrecipients)</td>
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<td>Science To Achieve Results (STAR) Research Program ($226,493 provided to subrecipients)</td>
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<td>382,241 **</td>
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<tr>
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<td>Science To Achieve Results (STAR) Research Program ($42,635 provided to subrecipients)</td>
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<td>P3 Award: National Student Design Competition for Sustainability</td>
<td>620</td>
<td>23,131 **</td>
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<td>66.600</td>
<td>Environmental Protection Consolidated Grants for the Insular Areas - Program Support</td>
<td>542</td>
<td>327,141</td>
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<td>66.605</td>
<td>Performance Partnership Grants</td>
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<td>Performance Partnership Grants ($289,235 provided to subrecipients)</td>
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<td>5,209,551</td>
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<td>Performance Partnership Grants (Passed through Nebraska Department of Agriculture; 18-06-124)</td>
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<td>6,146,145</td>
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<td>Environmental Information Exchange Network Grant Program and Related Assistance</td>
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<td>TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals ($9,328 provided to subrecipients)</td>
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<td>Source Reduction Assistance</td>
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<td>66.802</td>
<td>Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements</td>
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<td>327,332</td>
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<td>66.804</td>
<td>Underground Storage Tank Prevention, Detection and Compliance Program</td>
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<td>551,714</td>
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<td>66.805</td>
<td>Leaking Underground Storage Tank Trust Fund Corrective Action Program</td>
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<td>900,090</td>
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<td>66.817</td>
<td>State and Tribal Response Program Grants ($142,939 provided to subrecipients)</td>
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<td>41,863 **</td>
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<td>Unknown Title</td>
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<tr>
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<td>29,831 **</td>
<td>91,151</td>
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<td></td>
<td>Total U.S. Environmental Protection Agency</td>
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<td>37,649,469</td>
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See page 56 for explanation of asterisks
<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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</thead>
<tbody>
<tr>
<td>77.008</td>
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<tr>
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<td>State Energy Program ($70,397 provided to subrecipients)</td>
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<td>Weatherization Assistance for Low-Income Persons ($4,307,209 provided to subrecipients)</td>
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<tr>
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<td>Office of Science Financial Assistance Program (Passed through University of Kansas Center for Research, Inc.; FY2015-023)</td>
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<td>35,163 **</td>
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<tr>
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<td>Office of Science Financial Assistance Program ($141,266 provided to subrecipients)</td>
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<td>2,533,346 **</td>
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<tr>
<td>81.049</td>
<td>Office of Science Financial Assistance Program (Passed through Advanced Renewable Technology International; DESEE0012084)</td>
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<td>56,555 **</td>
<td>56,555</td>
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<tr>
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<td>Office of Science Financial Assistance Program (Passed through Microcontinuum Inc.; DESC0011337)</td>
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<td>49,488</td>
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<td>Office of Science Financial Assistance Program (Passed through Smithsonian Astrophysical Observatory; SV171002)</td>
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<td>Office of Science Financial Assistance Program (Passed through Texas Tech University; 21E06101)</td>
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<td>3,506</td>
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<tr>
<td>81.049</td>
<td>Office of Science Financial Assistance Program (Passed through University of Michigan; 3002032568)</td>
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<td>76,703 **</td>
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<td>81.057</td>
<td>University Coal Research</td>
<td>620</td>
<td>49,095 **</td>
<td>49,095</td>
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<tr>
<td>81.079</td>
<td>Regional Biomass Energy Programs (Passed through South Dakota State University; 3TK146)</td>
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<td>8,481 **</td>
<td>8,481</td>
</tr>
<tr>
<td>81.086</td>
<td>Conservation Research and Development (Passed through North Carolina State University; 2014100901)</td>
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<td>Renewable Energy Research and Development ($131,795 provided to subrecipients)</td>
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<td>1,161,405 **</td>
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<td>Renewable Energy Research and Development (Passed through Missouri University of Science and Technology; 0004261901)</td>
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<td>Renewable Energy Research and Development (Passed through South Dakota State University; 3TF154)</td>
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<td>Epidemiology and Other Health Studies Financial Assistance Program</td>
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<td>81.117</td>
<td>Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance</td>
<td>620</td>
<td>133,647</td>
<td>133,647</td>
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<tr>
<td>81.119</td>
<td>State Energy Program Special Projects ($166,754 provided to subrecipients)</td>
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<td>319,614</td>
<td>319,614</td>
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<tr>
<td>81.121</td>
<td>Nuclear Energy Research, Development and Demonstration</td>
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<td>Nuclear Energy Research, Development and Demonstration (Passed through Clemson University; 17022192009866)</td>
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<td>Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through Energy Exemplar LLC; DEOE0000316)</td>
<td>620</td>
<td>41,723 **</td>
<td>41,723</td>
</tr>
</tbody>
</table>

See page 56 for explanation of asterisks
## Schedule of Expenditures of Federal Awards

### By Federal Department

#### For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
</table>

**U.S. Department of Energy (continued)**

**81.122** ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis

- 81.122
- 219
- 27,629
- 69,352

**81.135** Advanced Research Projects Agency - Energy ($182,742 provided to subrecipients)

- 81.135
- 620
- 212,913 **

81.135 Advanced Research Projects Agency - Energy (Passed through Greenlight Biosciences; DEAR0000440)

- 81.135
- 620
- 164,173 **

**81.000** Other Federal Assistance:

- Unknown Title (Passed through Battelle Energy Alliance, LLC; DE-AC07-05ID 14517)
- 619
- 5,476 **

- Unknown Title (Passed through Caterpillar, Inc.; C272048)
- 619
- 101,436 **

- Unknown Title (Passed through Fermi Research Alliance, LLC; 553270, 554991, 579745, 611946, 615350, 615650, 618853)
- 619
- 570,547 **

- Unknown Title (Passed through Sandia Corporation; 1414305)
- 619
- 79,867 **

- Unknown Title (Passed through Savannah River Nuclear Solutions, LLC; 159283)
- 619
- 56,054 **

- Unknown Title (Passed through University of Chicago Argonne LLC; OF-33961 M0001/M0002, 4F-31222, DE-AC02-06CH11357)
- 619
- 121,725 **

- Unknown Title (Passed through University of South Carolina; 2012-DN-130-NF-00001)
- 619
- 74,953 **

- Unknown Title (Passed through UT-Battelle, LLC; 4000122926)
- 619
- 13,769 **

- Unknown Title
- 620
- 90,716 **

- Unknown Title (Passed through Argonne National Laboratory; APPOINTMENT AGREEMENT, 4F30161, 5F30482, APPOINTMENT AGREEMENT, 4F30423, 4F31662, 4F31942, 2F30301)
- 620
- 280,911 **

- Unknown Title (Passed through Arizona State University; 11623)
- 620
- 58,636 **

- Unknown Title (Passed through Battelle Memorial Institute, Pacific Northwest National Laboratory; 167288, 253830)
- 620
- 101,670 **

- Unknown Title (Passed through Bonneville Power Administration; 67110) ($985 provided to subrecipients)
- 620
- 36,275 **

- Unknown Title (Passed through Brookhaven Science Associates, Brookhaven National Laboratory; 149282, 202004, 228646)
- 620
- 213,892 **

- Unknown Title (Passed through Eecoengineers; SEPG4444)
- 620
- 7,677 **

- Unknown Title (Passed through Fraunhofer Center for Sustainable Energy Systems; 351424BSU)
- 620
- 19,859 **

- Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies LLC; DENA0000622, N000130067)
- 620
- 21,268 **

- Unknown Title (Passed through Lawrence Livermore National Security LLC, Lawrence Livermore National Laboratory; B607266)
- 620
- 47,275 **

- Unknown Title (Passed through University of California, Lawrence Berkeley National Laboratory; 6954484, 7017340, 6954484)
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- 1,085 **

- Unknown Title (Passed through Sandia Corporation, Sandia National Laboratories; 1200824, 1163155, 903580)
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- Unknown Title (Passed through South Dakota State University; 3TX676)
- 620
- 481 **

**Total U.S. Department of Energy**

- 15,644,155
- 15,644,155

*See page 56 for explanation of asterisks* -33-
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<td>Education Research, Development and Dissemination (Passed through Board of Regents of the University of Wisconsin System; 478K785)</td>
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<td>Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) ($101,642 provided to subrecipients)</td>
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<td>Gaining Early Awareness and Readiness for Undergraduate Programs</td>
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<td>Assistive Technology State Grants for Protection and Advocacy ($19,489 provided to subrecipients)</td>
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<td>English Language Acquisition State Grants ($3,000,805 provided to subrecipients)</td>
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<td>English Language Acquisition State Grants</td>
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<td>Mathematics and Science Partnerships ($180,673 provided to subrecipients)</td>
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**Special Education Cluster (IDEA):**

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**TRIO Cluster:**

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</table>

**Total U.S. Department of Education**

789,702,407  789,702,407

**Vietnam Education Foundation**

<table>
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<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>85.802</td>
<td>Fellowship Program</td>
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**Total Vietnam Education Foundation**

24,443  24,443

**National Archives and Records Administration**

<table>
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<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>89.003</td>
<td>National Historical Publications and Records Grants</td>
<td>259</td>
<td>1,476</td>
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<td>89.003</td>
<td>National Historical Publications and Records Grants ($14,824 provided to subrecipients)</td>
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<td>31,996</td>
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<tr>
<td>89.003</td>
<td>National Historical Publications and Records Grants (Passed through University of Nebraska-Lincoln; 25-0512-0026-002, 25-0512-0029-002)</td>
<td>619</td>
<td>33,605</td>
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**Total National Archives and Records Administration**

33,605  33,605

See page 56 for explanation of asterisks
## U.S. Election Assistance Commission

<table>
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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>90.401</td>
<td>Help America Vote Act Requirements Payments</td>
<td>635</td>
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<td>120,012</td>
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<td>Total U.S. Election Assistance Commission</td>
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<td>120,012</td>
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## U.S. Department of Health and Human Services

93.009 Compassion Capital Fund (Passed through Iowa Family Policy Center; 90EJ005301) 619 69,204 69,204

93.010 Community-Based Abstinence Education (CBAE) (Passed through Bethany Christian Services; 90AE0234) 619 237,387 ** 237,387

93.041 Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation 297 64,524 64,524

93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals 297 196,038 196,038

93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services ($209,379 provided to subrecipients) 297 64,524 64,524

93.048 Special Programs for the Aging, Title IV and Title II, Discretionary Projects ($218,936 provided to subrecipients) 297 388,614 388,614

93.051 Alzheimer's Disease Demonstration Grants to States ($32,458 provided to subrecipients) 297 32,458 32,458

93.052 National Family Caregiver Support, Title III, Part E ($1,396,598 provided to subrecipients) 297 1,476,671 1,476,671

93.061 Innovations in Applied Public Health Research (Passed through Oasis Diagnostics Corporation; 991472482) 620 149,485 ** 149,485


93.069 Public Health Emergency Preparedness ($5,005,483 provided to subrecipients) 588 6,539,880 6,539,880

93.069 Public Health Emergency Preparedness 619 404,445 ** 6,944,325

93.071 Medicare Enrollment Assistance Program ($167,016 provided to subrecipients) 297 193,491 193,491

93.072 Lifespan Respite Care Program ($39,294 provided to subrecipients) 297 101,643 101,643

93.073 Birth Defects and Developmental Disabilities - Prevention and Surveillance ($18,917 provided to subrecipients) 619 621,978 **

93.073 Birth Defects and Developmental Disabilities - Prevention and Surveillance (Passed through Operation Smile, Inc.; 1U38DD000868-01, 5U38DD000868-0) 619 3,657 ** 625,635

93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements ($3,046 provided to subrecipients) 588 3,046

93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements (Passed through Johnson County Department of Public Health; FY13-14 HPP) 619 12,194 15,240

93.085 Research of the Responsible Conduct of Research (RCR) 621 90,443 ** 90,443

93.087 Enhance Safety of Children Affected by Substance Abuse 444 7,181,161 7,181,161

93.090 Guardianship Assistance 401 10,463 10,463

93.092 Affordable Care Act (ACA) Personal Responsibility Education Program ($393,012 provided to subrecipients) 588 535,430 535,430

See page 56 for explanation of asterisks -37-
## U.S. Department of Health and Human Services (continued)

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>93.094</td>
<td>Well-Integrated Screening and Evaluation for Women Across the Nation ($387,768 provided to subrecipients)</td>
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<td>634,485</td>
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<td>Food and Drug Administration_Research</td>
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<td>Food and Drug Administration_Research</td>
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<td>Food and Drug Administration_Research (Passed through Boston Children’s Hospital; 000437055)</td>
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<td>Food and Drug Administration_Research (Passed through National Institute for Pharmaceutical Technology and Education; NIPTE-U01-IA-2013-001, NIPTE-U01-IA-2014-001, NIPTE-U01-IA-2015-001)</td>
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<td>75,138 **</td>
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<td>93.110</td>
<td>Maternal and Child Health Federal Consolidated Programs ($205,121 provided to subrecipients)</td>
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<td>93.110</td>
<td>Maternal and Child Health Federal Consolidated Programs</td>
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<td>655,133 **</td>
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<td>93.110</td>
<td>Maternal and Child Health Federal Consolidated Programs ($1,836 provided to subrecipients)</td>
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<tr>
<td>93.110</td>
<td>Maternal and Child Health Federal Consolidated Programs (Passed through Arkansas Children’s Hospital Research Institute; 034491)</td>
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<tr>
<td>93.110</td>
<td>Maternal and Child Health Federal Consolidated Programs (Passed through University of Texas Health Science Center at Houston; 0008966D, 0010176D)</td>
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<td>32,642 **</td>
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<tr>
<td>93.110</td>
<td>Maternal and Child Health Federal Consolidated Programs (Passed through University of Washington; 754151)</td>
<td>619</td>
<td>2,488 ** 1,272,782</td>
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<tr>
<td>93.113</td>
<td>Environmental Health ($641,076 provided to subrecipients)</td>
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<td>2,620,805 **</td>
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<tr>
<td>93.113</td>
<td>Environmental Health (Passed through Trustees of Columbia University; 12 GG005166))</td>
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<td>4,488 **</td>
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<tr>
<td>93.113</td>
<td>Environmental Health (Passed through University of Texas Health Science Center at Houston; 0010601A)</td>
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<td>2,031 **</td>
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<tr>
<td>93.113</td>
<td>Environmental Health (Passed through University of Washington; UW SC8186)</td>
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<td>6,511 **</td>
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<tr>
<td>93.113</td>
<td>Environmental Health</td>
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<td>749,115 ** 3,382,950</td>
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<tr>
<td>93.116</td>
<td>Project Grants and Cooperative Agreements for Tuberculosis Control Programs ($101,764 provided to subrecipients)</td>
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<td>402,031</td>
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<td>93.121</td>
<td>Oral Diseases and Disorders Research ($435,514 provided to subrecipients)</td>
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<td>5,867,084 **</td>
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<td>Oral Diseases and Disorders Research (Passed through University of California, Davis; 201302787-03)</td>
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<td>32,818 **</td>
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<tr>
<td>93.121</td>
<td>Oral Diseases and Disorders Research (Passed through University of Louisville Research Foundation; ULRF-11-1244, OGBM101066 IUOWA)</td>
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<tr>
<td>93.121</td>
<td>Oral Diseases and Disorders Research (Passed through University of Michigan; 3002211940, 3003256847, 3003313211)</td>
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<td>402,781 **</td>
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<tr>
<td>93.121</td>
<td>Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0003867, 0007106, 0038322) ($82,817 provided to subrecipients)</td>
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<td>310,013 ** 6,614,665</td>
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<td>93.124</td>
<td>Nurse Anesthetist Traineeships</td>
<td>619</td>
<td>17,220 ** 17,220</td>
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<td>93.127</td>
<td>Emergency Medical Services for Children ($5,400 provided to subrecipients)</td>
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<td>134,728</td>
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<tr>
<td>93.130</td>
<td>Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices</td>
<td>588</td>
<td>139,106</td>
<td>139,106</td>
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<tr>
<td>93.135</td>
<td>Centers for Research and Demonstration for Health Promotion and Disease Prevention ($1,935 provided to subrecipients)</td>
<td>619</td>
<td>916,783 ** 916,783</td>
<td></td>
</tr>
<tr>
<td>93.136</td>
<td>Injury Prevention and Control Research and State and Community Based Programs ($259,400 provided to subrecipients)</td>
<td>588</td>
<td>344,142</td>
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</tr>
<tr>
<td>93.136</td>
<td>Injury Prevention and Control Research and State and Community Based Programs</td>
<td>619</td>
<td>736,224 ** 1,080,366</td>
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</tr>
</tbody>
</table>

See page 56 for explanation of asterisks
State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.143</td>
<td>NIEHS Superfund Hazardous Substances_Basic Research and Education ($15,915 provided to subrecipients)</td>
<td>619 2,861,616 **</td>
<td>2,896,577</td>
</tr>
<tr>
<td>93.143</td>
<td>NIEHS Superfund Hazardous Substances_Basic Research and Education (Passed through Regents of the University of Minnesota; P003624601)</td>
<td>619 34,961 **</td>
<td>123,375</td>
</tr>
<tr>
<td>93.145</td>
<td>AIDS Education and Training Centers (Passed through University of Illinois at Chicago; E4530 488304, E45304 488787)</td>
<td>401 345,762 **</td>
<td>345,762</td>
</tr>
<tr>
<td>93.155</td>
<td>Rural Health Research Centers ($438,853 provided to subrecipients)</td>
<td>619 1,778,778 **</td>
<td>1,885,474</td>
</tr>
<tr>
<td>93.155</td>
<td>Rural Health Research Centers (Passed through University of North Carolina at Chapel Hill; 5-30856, 5-33083) ($17,627 provided to subrecipients)</td>
<td>619 106,696 **</td>
<td>136,820</td>
</tr>
<tr>
<td>93.165</td>
<td>Grants to States for Loan Repayment Program ($136,820 provided to subrecipients)</td>
<td>588 136,820 **</td>
<td>136,820</td>
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<tr>
<td>93.172</td>
<td>Human Genome Research</td>
<td>619 243,118 **</td>
<td>243,118</td>
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<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders ($898,903 provided to subrecipients)</td>
<td>619 9,522,299 **</td>
<td>9,522,299</td>
</tr>
<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through Creighton University; 270697-3)</td>
<td>619 6,850 **</td>
<td>6,850</td>
</tr>
<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through Father Flanagan's Boys Home; 5R1DC013591-02)</td>
<td>619 154,350 **</td>
<td>154,350</td>
</tr>
<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through Leland Stanford, Jr. University; 6000249-52770-A)</td>
<td>619 51,678 **</td>
<td>171,697</td>
</tr>
<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through MicroTransponder, Inc.; MT-T-02)</td>
<td>619 171,697 **</td>
<td>171,697</td>
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<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through Northeastern Ohio Universities College of Medicine; 34551-A)</td>
<td>619 6,925 **</td>
<td>6,925</td>
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<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through Research Institute at Nationwide Children’s Hospital; 719114, 1R01DC011321-01)</td>
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<td>6,359</td>
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<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2011-2559)</td>
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<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through University of Texas at Austin; UTA14-00198)</td>
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<td>8,877</td>
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<tr>
<td>93.173</td>
<td>Research Related to Deafness and Communication Disorders (Passed through University of Washington; 748713)</td>
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<td>79,493</td>
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<td>Research Related to Deafness and Communication Disorders</td>
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<td>10,044,482</td>
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<td>93.184</td>
<td>Disabilities Prevention ($172,277 provided to subrecipients)</td>
<td>588 340,282 **</td>
<td>340,282</td>
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<tr>
<td>93.184</td>
<td>Disabilities Prevention (Passed through University of Texas Health Science Center at Houston; 00086223J)</td>
<td>619 25,421 **</td>
<td>365,703</td>
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<tr>
<td>93.213</td>
<td>Research and Training in Complementary and Alternative Medicine</td>
<td>619 178,716 **</td>
<td>178,716</td>
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<tr>
<td>93.213</td>
<td>Research and Training in Complementary and Alternative Medicine (Passed through Emory University; 8844484)</td>
<td>619 197,204 **</td>
<td>197,204</td>
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<tr>
<td>93.213</td>
<td>Research and Training in Complementary and Alternative Medicine (Passed through Massachusetts General Hospital; 5U01 AT000613)</td>
<td>619 5,474 **</td>
<td>5,474</td>
</tr>
<tr>
<td>93.213</td>
<td>Research and Training in Complementary and Alternative Medicine (Passed through Palmer Chiropractic University; 5U19AT004663-05, 2257-01)</td>
<td>619 22,697 **</td>
<td>22,697</td>
</tr>
<tr>
<td>93.213</td>
<td>Research and Training in Complementary and Alternative Medicine (Passed through University of North Carolina at Greensboro; 20120357.1)</td>
<td>619 13,149 **</td>
<td>417,240</td>
</tr>
<tr>
<td>93.217</td>
<td>Family Planning_Services ($976,289 provided to subrecipients)</td>
<td>588 1,239,348 **</td>
<td>1,239,348</td>
</tr>
<tr>
<td>93.217</td>
<td>Family Planning_Services (Passed through Family Planning Council of Iowa; 741-FY2015)</td>
<td>619 2,500 **</td>
<td>1,241,848</td>
</tr>
</tbody>
</table>

See page 56 for explanation of asterisks -39-
### Schedule of Expenditures of Federal Awards

#### By Federal Department

For the Year Ended June 30, 2015

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<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tbody>
<tr>
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<td>Development and Coordination of Rural Health Services (Passed through University of North Dakota; UND10305)</td>
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<td>85,140</td>
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<td>93.226</td>
<td>Research on Healthcare Costs, Quality and Outcomes ($271,641 provided to subrecipients)</td>
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<tr>
<td>93.226</td>
<td>Research on Healthcare Costs, Quality and Outcomes (Passed through Oregon Health Sciences University; 1003199, IRENE, 9008531)</td>
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<td>93.226</td>
<td>Research on Healthcare Costs, Quality and Outcomes (Passed through University of Houston; R-13-0006)</td>
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<td>20,058 **</td>
<td>1,906,526</td>
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<td>93.233</td>
<td>National Center on Sleep Disorders Research ($64,128 provided to subrecipients)</td>
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<td>176,577 **</td>
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<td>93.233</td>
<td>National Center on Sleep Disorders Research (Passed through Brigham and Women's Hospital; 108591)</td>
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<td>370,143 **</td>
<td>546,720</td>
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<td>Traumatic Brain Injury State Demonstration Grant Program ($226,056 provided to subrecipients)</td>
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<td>259,376 **</td>
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<td>93.235</td>
<td>Affordable Care Act (ACA) Abstinence Education Program ($204,901 provided to subrecipients)</td>
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<td>317,933 **</td>
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<td>93.236</td>
<td>Grants to States to Support Oral Health Workforce Activities ($273,511 provided to subrecipients)</td>
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<td>560,608 **</td>
<td>560,608</td>
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<td>93.239</td>
<td>Policy Research and Evaluation Grants (Passed through University of California, Davis; 201120402-12)</td>
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<td>15,517 **</td>
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<td>93.241</td>
<td>State Rural Hospital Flexibility Program ($394,460 provided to subrecipients)</td>
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<td>State Rural Hospital Flexibility Program (Passed through Tellenig; 2014-001)</td>
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<td>4,221 **</td>
<td>610,854</td>
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<td>93.242</td>
<td>Mental Health Research Grants ($362,181 provided to subrecipients)</td>
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<td>5,087,342 **</td>
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<tr>
<td>93.242</td>
<td>Mental Health Research Grants (Passed through Baylor College of Medicine; SC 102072408)</td>
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<td>6,942 **</td>
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<td>Mental Health Research Grants (Passed through California Institute of Technology; PO 23A-1092504)</td>
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<td>20,502 **</td>
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<td>93.242</td>
<td>Mental Health Research Grants (Passed through University of California, San Diego; 10314653-004, 10314653-006)</td>
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<td>31,854 **</td>
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<td>Mental Health Research Grants (Passed through University of Illinois; 2011-00082-01)</td>
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<td>96,972 **</td>
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<td>93.242</td>
<td>Mental Health Research Grants (Passed through University of Michigan; 3003236202)</td>
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<td>61,557 **</td>
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<td>93.242</td>
<td>Mental Health Research Grants (Passed through University of Pittsburgh; 0030253)</td>
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<td>11,192 **</td>
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<tr>
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<td>Mental Health Research Grants (Passed through University of Wisconsin-Madison; 560K464)</td>
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<td>30,552 **</td>
<td>5,346,913</td>
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<tr>
<td>93.243</td>
<td>Substance Abuse and Mental Health Services_Projects of Regional and National Significance</td>
<td>226</td>
<td>243,936</td>
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<tr>
<td>93.243</td>
<td>Substance Abuse and Mental Health Services_Projects of Regional and National Significance</td>
<td>282</td>
<td>320,639</td>
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<tr>
<td>93.243</td>
<td>Substance Abuse and Mental Health Services_Projects of Regional and National Significance</td>
<td>444</td>
<td>257,887</td>
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<th>Federal Expenditures/Disbursements/Issuances</th>
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<th>CFDA Number</th>
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<th>State Agency</th>
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State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

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<td>The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF ($450,199 provided to subrecipients)</td>
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See page 56 for explanation of asterisks
### U.S. Department of Health and Human Services (continued)

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<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
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<td>Grants to States for Access and Visitation Programs ($110,000 provided to subrecipients)</td>
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<td>Head Start (Passed through University of Washington; 763019, 755016)</td>
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<td>Health Care Innovation Awards (HClA) (Passed through Association of American Medical Colleges; GT-32013-03)</td>
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<td>ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance</td>
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<td>Developmental Disabilities Basic Support and Advocacy Grants ($442,509 provided to subrecipients)</td>
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<td>Stephanie Tubbs Jones Child Welfare Services Program</td>
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<td>Adoption Assistance ($1,656,642 provided to subrecipients)</td>
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<th>CFDA Number</th>
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<th>Federal Expenditures/Disbursements/Issuances</th>
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<td>State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF) ($379,284 provided to subrecipients)</td>
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<td>Children's Health Insurance Program ($11,531 provided to subrecipients)</td>
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<td>Money Follows the Person Rebalancing Demonstration ($86,530 provided to subrecipients)</td>
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<td>Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</td>
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### Schedule of Expenditures of Federal Awards

**By Federal Department**

**For the Year Ended June 30, 2015**

#### U.S. Department of Health and Human Services (continued)

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<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
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<td>Blood Diseases and Resources Research (Passed through BloodCenter of Wisconsin, Inc.; 0115-81148, 0116-81148, 0263-81148, 0268-81148)</td>
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<tr>
<td>93.866</td>
<td>Aging Research (Passed through Research Foundation for Mental Hygiene, Inc.; 74697)</td>
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<td>Aging Research (Passed through University of California, San Diego; 45857728, 461778063, AG024904)</td>
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<td>142,261 **</td>
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<td>Aging Research (Passed through University of Michigan; HD078463)</td>
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<td>Aging Research (Passed through University of Nebraska-Lincoln; 34-5250-2000-011)</td>
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<td>Aging Research (Passed through University of North Carolina at Chapel Hill; 5-33544)</td>
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<td>Aging Research (Passed through University of Pittsburgh; 0007084 (122821-2), 0040521 (124995-3))</td>
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</table>

See page 56 for explanation of asterisks
<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
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<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<td>93.866</td>
<td>Aging Research</td>
<td>620</td>
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<td>Aging Research (Passed through Metabolic Technologies, Inc.; Nutrition Intervention)</td>
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<td>Aging Research (Passed through University of Georgia Research Foundation; RR2744295054056)</td>
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<td>Vision Research ($206,926 provided to subrecipients)</td>
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<td>6,943,767 **</td>
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<tr>
<td>93.867</td>
<td>Vision Research (Passed through Children’s Hospital of Philadelphia; 3209850813, 3209850814)</td>
<td>619</td>
<td>6,977 **</td>
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<td>Vision Research (Passed through Columbia University; 1 (GG003828))</td>
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<td>49,779 **</td>
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<tr>
<td>93.867</td>
<td>Vision Research (Passed through Jaeb Center for Health Research; U10 EY11751, U10 EY 09435, U10EY14231, U10EY020797-01A1, U10EY1151-1, EY12358)</td>
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<td>165,773 **</td>
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<tr>
<td>93.867</td>
<td>Vision Research (Passed through St. Luke’s Roosevelt Institute for Health Sciences; SU10EY17281-05, 1 U10 EY017281-01, UEY017281A, U10EY017281)</td>
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<td>41,177 **</td>
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<tr>
<td>93.867</td>
<td>Vision Research (Passed through University of North Texas Health Science Center; RN0100-2014-001)</td>
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<td>133 **</td>
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<tr>
<td>93.867</td>
<td>Vision Research (Passed through University of Pennsylvania; 1U10EY023530-01)</td>
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<td>114,901 **</td>
<td>7,325,947</td>
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<td>93.879</td>
<td>Medical Library Assistance (Passed through University of Illinois; E3913 488400)</td>
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<td>5,000 **</td>
<td>209,248</td>
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<tr>
<td>93.884</td>
<td>Grants for Primary Care Training and Enhancement</td>
<td>619</td>
<td>539,961 **</td>
<td>539,961</td>
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<td>93.887</td>
<td>Health Care and Other Facilities</td>
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<td>1,980,000</td>
<td></td>
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<tr>
<td>93.887</td>
<td>Health Care and Other Facilities</td>
<td>620</td>
<td>69,867 **</td>
<td>2,049,867</td>
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<tr>
<td>93.889</td>
<td>National Bioterrorism Hospital Preparedness Program ($1,582,360 provided to subrecipients)</td>
<td>588</td>
<td>2,486,264</td>
<td>2,486,264</td>
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<tr>
<td>93.913</td>
<td>Grants to States for Operation of Offices of Rural Health ($10,480 provided to subrecipients)</td>
<td>588</td>
<td>174,393</td>
<td>174,393</td>
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<tr>
<td>93.917</td>
<td>HIV Care Formula Grants ($3,036,071 provided to subrecipients)</td>
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<td>4,403,129</td>
<td>4,403,129</td>
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<tr>
<td>93.918</td>
<td>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</td>
<td>619</td>
<td>585,650</td>
<td>585,650</td>
</tr>
<tr>
<td>93.938</td>
<td>Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems</td>
<td>282</td>
<td>42,582</td>
<td>42,582</td>
</tr>
<tr>
<td>93.940</td>
<td>HIV Prevention Activities, Health Department Based ($284,864 provided to subrecipients)</td>
<td>588</td>
<td>962,632</td>
<td>962,632</td>
</tr>
<tr>
<td>93.944</td>
<td>Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance</td>
<td>588</td>
<td>237,153</td>
<td>237,153</td>
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<tr>
<td>93.945</td>
<td>Assistance Programs for Chronic Disease Prevention and Control</td>
<td>588</td>
<td>24,871</td>
<td>24,871</td>
</tr>
<tr>
<td>93.946</td>
<td>Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs ($53,927 provided to subrecipients)</td>
<td>588</td>
<td>216,388</td>
<td>216,388</td>
</tr>
<tr>
<td>93.958</td>
<td>Block Grants for Community Mental Health Services ($1,930,736 provided to subrecipients)</td>
<td>401</td>
<td>4,237,892</td>
<td>4,237,892</td>
</tr>
<tr>
<td>93.959</td>
<td>Block Grants for Prevention and Treatment of Substance Abuse ($12,342,670 provided to subrecipients)</td>
<td>588</td>
<td>13,324,394</td>
<td>13,324,394</td>
</tr>
<tr>
<td>93.969</td>
<td>PPHF Geriatric Education Centers ($72,334 provided to subrecipients)</td>
<td>619</td>
<td>488,157 **</td>
<td>488,157</td>
</tr>
<tr>
<td>93.977</td>
<td>Preventive Health Services_Sexually Transmitted Diseases Control Grants ($281,786 provided to subrecipients)</td>
<td>588</td>
<td>735,354</td>
<td>735,354</td>
</tr>
</tbody>
</table>

See page 56 for explanation of asterisks
State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 52)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.989</td>
<td>International Research and Research Training</td>
<td>619</td>
<td>463,522 **</td>
<td>463,522</td>
</tr>
<tr>
<td>93.991</td>
<td>Preventive Health and Health Services Block Grant ($45,478 provided to subrecipients)</td>
<td>588</td>
<td>247,482</td>
<td>247,482</td>
</tr>
<tr>
<td>93.994</td>
<td>Maternal and Child Health Services Block Grant to the States ($5,496,486 provided to subrecipients)</td>
<td>588</td>
<td>6,856,340</td>
<td></td>
</tr>
<tr>
<td>93.994</td>
<td>Maternal and Child Health Services Block Grant to the States (Passed through South Dakota Department of Health; 135CO90109)</td>
<td>619</td>
<td>13,407</td>
<td>6,869,747</td>
</tr>
</tbody>
</table>

Aging Cluster:

| 93.044 | Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers ($4,056,788 provided to subrecipients) | 297 | 4,111,660 | |
| 93.045 | Special Programs for the Aging, Title III, Part C, Nutrition Services ($7,015,708 provided to subrecipients) | 297 | 7,384,529 | |
| 93.053 | Nutrition Services Incentive Program ($1,864,231 provided to subrecipients) | 297 | 1,864,231 | 13,360,420 |

CCDF Cluster:

| 93.575 | Child Care and Development Block Grant ($8,354,576 provided to subrecipients) | 401 | 56,610,241 | |
| 93.596 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund ($487,273 provided to subrecipient) | 401 | 17,786,057 | 74,396,298 |

Medicaid Cluster:

| 93.775 | State Medicaid Fraud Control Units | 427 | 761,593 | |
| 93.777 | State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | 427 | 8,842,211 | |
| 93.778 | Medical Assistance Program ($3,908,953 provided to subrecipients) | 401 | 2,912,367,308 | |
| 93.778 | ARRA - Medical Assistance Program | 401 | 23,168,645 | 2,935,535,953 |

Other Federal Assistance:

| 93.000 | Unknown Title ($351,244 provided to subrecipients) | 619 | 6,826,018 ** | |
| 93.000 | Unknown Title (Passed through Advanced Brain Monitoring, Inc.; HHSN27120100019C, HHSN27120110009C) | 619 | 159,505 ** | |
| 93.000 | Unknown Title (Passed through Arterioyte Medical Systems, Inc.; HHS010021003020C) | 619 | 9,122 ** | |
| 93.000 | Unknown Title (Passed through Board of Regents of the University of Wisconsin System; 447K742) | 619 | 23,445 ** | |
| 93.000 | Unknown Title (Passed through Cerro Gordo County Department of Public Health; 1UE2EH000726-01) | 619 | 46,313 ** | |
| 93.000 | Unknown Title (Passed through Children's Hospital of Philadelphia; U10CA098543) | 619 | 17 ** | |
| 93.000 | Unknown Title (Passed through Columbia University; 3GG003559) | 619 | 97,337 ** | |
| 93.000 | Unknown Title (Passed through Duke University; CE01-120) | 619 | 2,643 ** | |
| 93.000 | Unknown Title (Passed through Emmes Corporation; HHSN2722010000491, 1U01NS02683501A1) | 619 | 9,696 ** | |
| 93.000 | Unknown Title (Passed through Harvard Pilgrim Health Care, Inc.; HHSF22301006T-0003, HHSF2232009100061, HHSF22301006T-0009, HHSF22301012T-0004, HHSF22301016T-0002, HHSF22320091000061, HHSF2232009100051) | 619 | 434,128 ** | |
| 93.000 | Unknown Title (Passed through ICF Incorporated, LLC; 13EDPO0012) | 619 | 30,521 ** | |

See page 56 for explanation of asterisks -53-
State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency (see pg 82)</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
</table>

### U.S. Department of Health and Human Services (continued)

- **Unknown Title (Passed through Immune Tolerance Network; N01-AI-15416, 107641)**
  - CFDA: 619
  - Disbursements: 18,500 **

- **Unknown Title (Passed through Mathematica Policy Research, Inc.; S001980404075)**
  - CFDA: 619
  - Disbursements: 31,083 **

- **Unknown Title (Passed through Mayo Clinic; MCR-0076-P2C)**
  - CFDA: 619
  - Disbursements: 3,504 **

- **Unknown Title (Passed through Minneapolis Medical Research Foundation; HHSN268201100027C)**
  - CFDA: 619
  - Disbursements: 1,360 **

- **Unknown Title (Passed through National Jewish Health; HHSN272201000020C)**
  - CFDA: 619
  - Disbursements: 137,151 **

- **Unknown Title (Passed through National Marrow Donor Program; 0402)**
  - CFDA: 619
  - Disbursements: 8,193 **

- **Unknown Title (Passed through NRG Oncology Foundation, Inc.; Master Purchased Svs Agmt-NIH/NCl)**
  - CFDA: 619
  - Disbursements: 41,850 **

- **Unknown Title (Passed through Ohio State University; 60037565, 60042094, 60046904, HHSN26820110002C)**
  - CFDA: 619
  - Disbursements: 223,274 **

- **Unknown Title (Passed through Public Health England; HHSN272201000013I)**
  - CFDA: 619
  - Disbursements: 83,407 **

- **Unknown Title (Passed through Radiological Society of North America; HHSN268201300071C (X-1))**
  - CFDA: 619
  - Disbursements: 1,541 **

- **Unknown Title (Passed through Social and Scientific Systems, Inc.; CRB-SSS-S11-001466, CRB-SSS-S14-003903, PHR-SUP32-S-10-00179)**
  - CFDA: 619
  - Disbursements: 107,596 **

- **Unknown Title (Passed through SRA International, Inc.; HSR-SSS-S-13-003173)**
  - CFDA: 619
  - Disbursements: 158,148 **

- **Unknown Title (Passed through University of Cincinnati; 007808)**
  - CFDA: 619
  - Disbursements: 787 **

- **Unknown Title (Passed through University of Utah; 10032950-00, 10026957-04A)**
  - CFDA: 619
  - Disbursements: 130,541 **

- **Unknown Title (Passed through Westat, Inc.; 8970-S01)**
  - CFDA: 619
  - Disbursements: 308,017 **

- **Unknown Title (Passed through Westat; 6048S08)**
  - CFDA: 620
  - Disbursements: 58,335 **

Total U.S. Department of Health and Human Services: 3,775,923,366

### Corporation for National and Community Service

- **State Commissions**
  - CFDA: 269
  - Disbursements: 359,845

- **AmeriCorps ($2,803,527 provided to subrecipients)**
  - CFDA: 269
  - Disbursements: 4,082,588

- **Volunteers in Service to America**
  - CFDA: 297
  - Disbursements: 19,704

Total Corporation for National and Community Service: 4,799,764

### Executive Office of the President

- **High Intensity Drug Trafficking Areas Program ($567,128 provided to subrecipients)**
  - CFDA: 595
  - Disbursements: 1,954,897

- **High Intensity Drug Trafficking Areas Program ($5,259 provided to subrecipients)**
  - CFDA: 595
  - Disbursements: 5,259

Total Executive Office of the President: 1,960,156

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## Social Security Administration

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
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<tr>
<td>96.001</td>
<td>Social Security_Disability Insurance</td>
<td>96.001</td>
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<td>37,427</td>
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<td>96.007</td>
<td>Social Security Research and Demonstration (Passed through Boston College; 5002099-2048-S1)</td>
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<td>44,203</td>
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<tr>
<td>96.008</td>
<td>Social Security - Work Incentives Planning and Assistance Program ($182,165 provided to subrecipients)</td>
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<td>192,280</td>
<td>192,280</td>
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Total Social Security Administration

**27,337,576**

**27,337,576**

## U.S. Department of Homeland Security

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<th>Totals by CFDA Number/Cluster</th>
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<td>Boating Safety Financial Assistance</td>
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<td>1,804,031</td>
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<td>97.023</td>
<td>Community Assistance Program State Support Services Element (CAP-SSSE)</td>
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<td>351,308</td>
<td>351,308</td>
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<tr>
<td>97.036</td>
<td>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</td>
<td>97.036</td>
<td>632,789</td>
<td>632,789</td>
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<tr>
<td>97.036</td>
<td>Disaster Grants - Public Assistance (Presidentially Declared Disasters ($50,864,716 provided to subrecipients)</td>
<td>97.036</td>
<td>187,242,491</td>
<td>187,242,491</td>
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<td>97.039</td>
<td>Hazard Mitigation Grant ($64,907,062 provided to subrecipients)</td>
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<td>66,478,704</td>
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<tr>
<td>97.041</td>
<td>National Dam Safety Program</td>
<td>97.041</td>
<td>132,016</td>
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<td>97.042</td>
<td>Emergency Management Performance Grants ($2,613,536 provided to subrecipients)</td>
<td>97.042</td>
<td>4,958,557</td>
<td>4,958,557</td>
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<tr>
<td>97.043</td>
<td>State Fire Training Systems Grants</td>
<td>97.043</td>
<td>40,578</td>
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<tr>
<td>97.045</td>
<td>Cooperating Technical Partners</td>
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<td>112,663</td>
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<tr>
<td>97.047</td>
<td>Pre-Disaster Mitigation ($107,834 provided to subrecipients)</td>
<td>97.047</td>
<td>112,768</td>
<td>112,768</td>
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<tr>
<td>97.061</td>
<td>Centers for Homeland Security (Passed through University of Minnesota; P002161001)</td>
<td>97.061</td>
<td>23,891 **</td>
<td>23,891 **</td>
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<tr>
<td>97.061</td>
<td>Centers for Homeland Security (Passed through Kansas State University; S11044, S14146)</td>
<td>97.061</td>
<td>192,885 **</td>
<td>216,776</td>
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<tr>
<td>97.067</td>
<td>Homeland Security Grant Program ($2,054,426 provided to subrecipients)</td>
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<td>3,703,500</td>
<td>3,703,500</td>
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<tr>
<td>97.077</td>
<td>Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection ($102,149 provided to subrecipients)</td>
<td>97.077</td>
<td>201,470 **</td>
<td>201,470 **</td>
</tr>
</tbody>
</table>

Total U.S. Department of Homeland Security

**266,153,151**

**266,153,151**

## U.S. Agency for International Development

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Federal Department / Program Name</th>
<th>State Agency</th>
<th>Federal Expenditures/Disbursements/Issuances</th>
<th>Totals by CFDA Number/Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>98.001</td>
<td>USAID Foreign Assistance for Programs Overseas (Passed through Management Sciences for Health; LMG-12-13) ($236,798 provided to subrecipients)</td>
<td>98.001</td>
<td>557,455</td>
<td>557,455</td>
</tr>
<tr>
<td>98.001</td>
<td>USAID Foreign Assistance for Programs Overseas (Passed through Colorado State University; G9650047)</td>
<td>98.001</td>
<td>191,535 **</td>
<td>191,535 **</td>
</tr>
<tr>
<td>98.001</td>
<td>USAID Foreign Assistance for Programs Overseas (Passed through International Fertilizer Development Center; AID641A1300001)</td>
<td>98.001</td>
<td>259,824 **</td>
<td>259,824 **</td>
</tr>
<tr>
<td>98.001</td>
<td>USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950, RC062950) ($283,353 provided to subrecipients)</td>
<td>98.001</td>
<td>447,550 **</td>
<td>447,550 **</td>
</tr>
</tbody>
</table>

Total U.S. Agency for International Development

**266,153,151**

**266,153,151**

See page 56 for explanation of asterisks
State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2015

<table>
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<tr>
<th>CFDA Number</th>
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</tr>
</thead>
<tbody>
<tr>
<td>98.001</td>
<td>USAID Foreign Assistance for Programs Overseas (Passed through National Academies; PGA2000003656)</td>
<td>620</td>
<td>173 **</td>
<td></td>
</tr>
<tr>
<td>98.001</td>
<td>USAID Foreign Assistance for Programs Overseas (Passed through Ohio State University; 60039685)</td>
<td>620</td>
<td>221,042 **</td>
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<tr>
<td>98.001</td>
<td>USAID Foreign Assistance for Programs Overseas (Passed through University of California Davis; 016258115)</td>
<td>620</td>
<td>6,187 **</td>
<td>1,683,766</td>
</tr>
<tr>
<td>98.004</td>
<td>Non-Governmental Organization Strengthening (NGO) ($9,868 provided to subrecipients)</td>
<td>619</td>
<td>65,109 **</td>
<td>65,109</td>
</tr>
<tr>
<td>98.000</td>
<td>Other Federal Assistance:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unknown Title (Passed through Fintrac; Methodology Seed Policy)</td>
<td>620</td>
<td>20,095 **</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unknown Title (Passed through Chemonics International Inc.; APSPI001)</td>
<td>620</td>
<td>124,139 **</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unknown Title (Passed through University of California, Davis; 01625898, 01625889, 20130173402)</td>
<td>620</td>
<td>216,981 **</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unknown Title (Passed through Purdue University; 8000059693)</td>
<td>620</td>
<td>14,081 **</td>
<td>375,296</td>
</tr>
<tr>
<td></td>
<td>** Total U.S. Agency for International Development</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Federal Financial Assistance</td>
<td></td>
<td></td>
<td>$ 7,235,643,698</td>
</tr>
</tbody>
</table>

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

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

See page 56 for explanation of asterisks
State of Iowa
(1) **Significant Accounting Policies**

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

**A. Reporting Entity**

The reporting entity includes all State departments and other entities included in the State’s Comprehensive Annual Financial Report, except for the Iowa Finance Authority and the University Foundations, which are discretely presented component units.

**B. Basis of Presentation**

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

Type A programs, as defined by OMB Circular A-133, are those programs for the State of Iowa which exceeded $19,000,000 in federal awards expended during the year ended June 30, 2015.

**C. Basis of Accounting**

Expenditures 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.

**D. Grantees**

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

(2) **Non-Cash Assistance**

Non-cash assistance was as follows:

<table>
<thead>
<tr>
<th>Type</th>
<th>Issuances Year Ended June 30, 2015</th>
<th>Inventory June 30, 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commodities</td>
<td>$20,436,217</td>
<td>441,287</td>
</tr>
<tr>
<td>Vaccines</td>
<td>27,929,201</td>
<td>459,058</td>
</tr>
</tbody>
</table>

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 22.47% 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.
(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, 2015 were as follows:

<table>
<thead>
<tr>
<th>CFDA No.</th>
<th>Program</th>
<th>Outstanding Loans June 30, 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.228</td>
<td>Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii</td>
<td>$ 39,427,530</td>
</tr>
<tr>
<td>66.458</td>
<td>Capitalization Grants for Clean Water State Revolving Funds, net of $2,112,662 of forgivable loans</td>
<td>1,017,012,325*</td>
</tr>
<tr>
<td>66.458</td>
<td>ARRA - Capitalization Grants for Clean Water State Revolving Funds, net of $1,123,000 of forgivable loans</td>
<td>17,382,013</td>
</tr>
<tr>
<td>66.468</td>
<td>Capitalization Grants for Drinking Water State Revolving Funds, net of $6,673,043 of loan losses and forgivable loans</td>
<td>383,623,178*</td>
</tr>
<tr>
<td>66.468</td>
<td>ARRA - Capitalization Grants for Drinking Water State Revolving Funds, net of $783,000 of forgivable loans</td>
<td>4,779,000</td>
</tr>
<tr>
<td>84.038</td>
<td>Federal Perkins Loan Program_Federal Capital Contributions</td>
<td>42,831,673</td>
</tr>
<tr>
<td>93.264</td>
<td>Nurse Faculty Loan Program (NFLP)</td>
<td>686,328</td>
</tr>
<tr>
<td>93.342</td>
<td>Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students</td>
<td>11,845,034</td>
</tr>
<tr>
<td>93.364</td>
<td>Nursing Student Loans</td>
<td>2,248,786</td>
</tr>
</tbody>
</table>

* The outstanding loans consist of federal and state funds.

(4) **Unemployment Insurance**

Unemployment insurance expenditures for the year ended June 30, 2015, reported as CFDA No. 17.225, include the following:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal funds</td>
<td>$ 36,968,765</td>
</tr>
<tr>
<td>State funds</td>
<td>432,863,748</td>
</tr>
<tr>
<td>Total</td>
<td>$ 469,832,513</td>
</tr>
</tbody>
</table>
(5) **Supplemental Nutrition Assistance Program**

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009 (ARRA). The portion of total expenditures for SNAP benefits supported by ARRA funds varies according to fluctuations in the cost of the Thrifty Food Plan and changes in participating households’ income, deductions and assets. This condition prevents USDA from obtaining the regular and ARRA components of SNAP benefits expenditures through normal program reporting processes. As an alternative, the U.S. Department of Agriculture (USDA) has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to ARRA funds. This methodology generates valid results at the national aggregate level, but not at the individual State level. Therefore, we cannot validly disaggregate the regular and ARRA components of reported expenditures for SNAP benefits. At the national aggregate level, however, ARRA funds account for approximately 0.64% of USDA’s total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2014.

(6) **Subsequent Event**

On March 10, 2016, the Iowa Economic Development Authority (IEDA), the fiscal agent for the Iowa Commission on Volunteer Service (ICVS), was notified that the Corporation for National and Community Service Office of Inspector General (CNCS-OIG) had conducted a preliminary investigation into allegations of the misuse of Federal funds passed through IEDA to the Iowa Department of Natural Resources (DNR) for use in the AmeriCorps program. The investigation did not prove or disprove the misuse of Federal funds. However, the investigation identified payroll costs for AmeriCorps program staff may not have been allocated based on actual hours worked and unallowable purchases, including purchases in excess of the approved budget, may have occurred. The CNCS-OIG recommended the ICVS complete a full review of the AmeriCorps program administered by DNR.
State of Iowa
State of Iowa
Part I: Summary of the Independent Auditor's Results:

(a) Unmodified opinions were issued on the financial statements.

(b) Significant deficiencies and a material weakness in internal control over financial reporting were disclosed by the audit of the financial statements. These are reported under separate cover.

(c) The audit did not disclose any non-compliance which is material to the financial statements.

(d) Significant deficiencies in internal control over 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 findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).

(g) The major programs were as follows:

- CFDA Number 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children
- CFDA Number 10.582 – Fresh Fruit and Vegetable Program
- CFDA Number 14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
- CFDA Number 17.225 – Unemployment Insurance
- CFDA Number 17.245 – Trade Adjustment Assistance
- CFDA Number 20.218 – National Motor Carrier Safety
- CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
- CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
- CFDA Number 84.126 – Rehabilitation Services_Vocational Rehabilitation Grants to States
- CFDA Number 84.334 – Gaining Early Awareness and Readiness for Undergraduate Programs
- CFDA Number 84.369 – Grants for State Assessments and Related Activities
- CFDA Number 84.377 – School Improvement Grants
- CFDA Number 93.268 – Immunization Cooperative Agreements
- CFDA Number 93.556 – Promoting Safe and Stable Families
- CFDA Number 93.558 – Temporary Assistance for Needy Families
- CFDA Number 93.569 – Community Services Block Grant
State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2015

- CFDA Number 93.658 – Foster Care_Title IV-E
- CFDA Number 93.667 – Social Services Block Grant
- CFDA Number 93.767 – Children’s Health Insurance Program
- CFDA Number 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- CFDA Number 97.042 – Emergency Management Performance Grants
- Clustered Programs:
  
  Snap Cluster:
  CFDA Number 10.551 – Supplemental Nutrition Assistance Program
  CFDA Number 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

  Highway Planning and Construction Cluster:
  CFDA Number 20.205 – Highway Planning and Construction
  CFDA Number 20.219 – Recreational Trails Program

  Special Education Cluster (IDEA):
  CFDA Number 84.027 – Special Education_Grants to States
  CFDA Number 84.173 – Special Education_Preschool Grants

  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

  Student Financial Assistance Cluster:
  (See * on the Schedule of Expenditures of Federal Awards)

  Research and Development Cluster:
  (See ** on the Schedule of Expenditures of Federal Awards)

(h) The dollar threshold used to distinguish between Type A and Type B programs was $19,000,000.

(i) The State of Iowa did not qualify as a low-risk auditee.
Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

Reported under separate cover.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.
Key to Numbering of Findings in Part III:

Part III Example: 15-III-DOL-309-1

15 – Fiscal Year Finding reported in (i.e. Year Ended June 30, 2015).
III – Part Number of the Schedule of Findings and Questioned Costs.
309 – State Agency identification number. In this case, the Iowa Department of Workforce Development. See table of Iowa State Agencies by Agency Number on page 82.
1 – Comment Number for the Federal Agency.

Federal Numbering System Example: 2015-001

2015 – Fiscal Year Finding reported in (i.e. Year Ended June 30, 2015).
001 – Comment Number.
Part III: Findings and Questioned Costs For Federal Awards:

U.S. Department of Labor

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number:  17.225 – Unemployment Insurance
Agency Number:  REEDMOD09, UI22276JH, UI22276JH1, UI23891MY0, UI23891OJ0,
UI25204SH, UI25204SI, UI25204SZ, UI26391SZ0, UI26534XE0,
UI26534XF0, UI26534XW0, UI27111XW0

Iowa Department of Workforce Development

15-III-DOL-309-1
(2015-001)

Employment and Training Administration (ETA) Reports – The ETA 191 report, “Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers”, is the quarterly summary of unemployment compensation expenditures and adjustments and the total amount of benefits paid to claimants of each federal and military agency. Unemployment Insurance (UI) Reports Handbook No. 401 requires the report to be submitted electronically to the Employment and Training Administration of the U.S. Department of Labor by the 25th of the month following the close of the quarter.

The Department did not submit the reports timely for all four quarters of the fiscal year due to employee oversight.

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

Response and Corrective Action Planned – The deadline of the 30th was provided to the Accountant 3 from the retiring Accountant who handled this function. Now the Accountant 3 is aware of this error from training and is ensuring the reports are submitted by the due date identified. All other deadlines have been reviewed again to ensure there are no other reports being submitted later than the due dates.

Conclusion – Response accepted.
State of Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

CFDA Number: 17.225 – Unemployment Insurance
Agency Number: REEDMOD09, UI22276JH, UI22276JH1, UI23891MY0, UI23891OJ0, UI25204SH, UI25204SI, UI25204SZ, UI26391SZ0, UI26534XE0, UI26534XF0, UI26534XW0, UI27111XW0
Iowa Department of Workforce Development

15-III-DOL-309-2
(2015-002)

ETA Reports – The ETA 581 report, “Contribution Operations”, provides information on the volume of work and state agency performance in determining the taxable status of employers and the processing of wage items, the collection of past due contributions and payments in lieu of contributions, delinquent reports and audit activity. The data provides measures of the effectiveness of the tax program. UI Reports Handbook No. 401 requires the report to be submitted electronically for each calendar quarter to the Employment and Training Administration of the U.S. Department of Labor on the 20th day of the second month following the quarter to which it relates.

Three of the four quarterly reports were not reviewed and approved by an independent person for propriety prior to submission due to employee oversight.

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.

Response and Corrective Action Planned – The individual was not adequately trained by her predecessor. The Department will implement procedures to ensure a knowledgeable independent person reviews the quarterly reports prior to submittal. Upon completion, the independent reviewer will initial and date as evidence of the review.

Conclusion – Response accepted.
ETA Reports – The ETA 227 report, “Overpayment Detection and Recovery Activities”, provides information on overpayments of intrastate and interstate claims under the regular state UI program and under federal UI programs, including the Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Servicemembers (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.

Two of the four quarterly reports were not prepared or submitted and the two reports submitted were not reviewed and approved by an independent person for propriety prior to submission due to employee oversight.

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

Response and Corrective Action Planned – The Department will implement policies and procedures to ensure reports are submitted timely and a knowledgeable independent person will review the quarterly reports prior to submittal. Upon completion, the independent reviewer will initial and date as evidence of the review.

Conclusion – Response accepted.
State of Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

CFDA Number: 17.225 – Unemployment Insurance
Agency Number: REEDMOD09, UI22276JH, UI22276JH1, UI23891MY0, UI23891OJ0,
UI25204SH, UI25204SI, UI25204SZ, UI26391SZ0, UI26534XE0,
UI26534XF0, UI26534XW0, UI27111XW0
Iowa Department of Workforce Development

CFDA Number: 17.245 – Trade Adjustment Assistance
Agency Number: TA22656LN, TA24342MIO
Federal Award Year: 2012, 2013
Iowa Department of Workforce Development

15-III-DOL-309-4
(2015-004)

Trade Act Participant Report (TAPR) – The TAPR provides a streamlined data collection on the
Trade Adjustment Assistance (TAA) program activities and outcomes into a single
streamlined reporting structure. The report captures information related to TAA applicants, including TAA participants who receive benefits and services across the
program with a standardized set of data elements which includes information on
participant demographics, types of services received and performance outcomes. The TAPR
is intended to track information on TAA activity on a “real time” basis for individuals from
the point of TAA eligibility determination through post-participation outcomes. As required
by Training and Employment Guidance Letter No. 6-09, quarterly reports are to be
submitted no later than 45 days after the end of each report quarter.

The reports were not reviewed and approved by an independent person for propriety prior to
submission due to employee oversight.

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.

Response and Corrective Action Planned – The Department will continue to receive the
quarterly TAPR file from the IT unit and continue to have a knowledgeable, independent
person review the file to make sure the report covers every possible data element and the
appropriate timeframe of applicants, participants and exiters is being captured by the data
file. In addition, the Department will implement procedures wherein the knowledgeable,
independent person reviews the quarterly TAPR files prior to submission by querying our
systems for a report of the relevant timeframe and information and then comparing such
report to the quarterly TAPR data file supplied by the IT unit. Upon completion, the
independent reviewer will initial and date as evidence of the review.

Conclusion – Response accepted.
CFDA Number: 17.225 – Unemployment Insurance  
Agency Number: REEDMOD09, UI22276JH, UI22276JH1, UI23891MY0, UI23891OJ0, UI25204SH, UI25204SI, UI25204SZ, UI26391SZ0, UI26534XE0, UI26534XF0, UI26534XW0, UI27111XW0  
Iowa Department of Workforce Development  
15-III-DOL-309-5  
(2015-005)  


Response and Corrective Action Planned – Department response not requested.
U.S. Department of Transportation

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 20.218 – National Motor Carrier Safety
Agency Number: None
Federal Award Year: 2015
Iowa Department of Transportation

15-III-DOT-645-1
(2015-006)

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. Fourteen employees of the Motor Vehicle Enforcement Division work on both state and federal programs. The Department used predetermined percentages, ranging from 25% to 75%, rather than actual hours to allocate payroll costs. The Department could not provide support for the payroll allocation percentages. The errors appear to be due to employee oversight.

Recommendation – The Department should ensure employees record actual hours worked on each federal program rather than predetermined percentages.

Response and Corrective Action Planned – The current Grant Manager identified the problem. Effective October 1, 2015, a memo was sent to all Motor Vehicle Enforcement staff stating work activity must be recorded, on a daily basis, for the National Motor Carrier Safety Program as a result of mandates found in federal regulations.

Conclusion – Response accepted.
CFDA Number: 20.218 – National Motor Carrier Safety  
Agency Number: None  
Federal Award Year: 2014, 2015  
Iowa Department of Public Safety – Passed through the Iowa Department of Transportation  

15-III-DOT-595-2  
(2015-007)

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. Twenty-six employees of the State Patrol Division work on both state and federal programs. The Department used predetermined percentages, ranging from 3% to 85%, rather than actual hours to allocate payroll costs. The Department could not provide support for the payroll allocation percentages. The errors appear to be due to employee oversight.

Recommendation – The Department should ensure employees record actual hours worked on each federal program rather than predetermined percentages.

Response and Corrective Action Planned – Effective October 1, 2015, a memo was sent to all Motor Carrier Safety Assistance Program Certified Troopers, leadership and staff stating actual work activity must be recorded, on a daily basis, for the National Motor Carrier Safety Program as a result of mandates found in federal regulations.

Conclusion – Response accepted.
U.S. Department of Education

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 84.027 – Special Education_Grants to States
Agency Number: H027A110097, H027A120097, H027A130136, H027A140097
Iowa Department of Education

CFDA Number: 84.173 – Special Education_Preschool Grants
Agency Number: H173A120102, H173A130102
Federal Award Year: 2013, 2014
Iowa Department of Education

15-III-USDE-282-1
(2015-008)

Grant Allocations – Annual allocation spreadsheets for Special Education grants are prepared and reviewed by the Department to ensure the amount allocated to each Area Education Agency is properly calculated. For fiscal year 2015, there was no documentation a review of the allocation spreadsheet was performed by an independent person. This appears to be due to employee oversight.

Recommendation – The Department should ensure independent review of the allocation spreadsheet is performed and documented.

Response and Corrective Action Planned – The Department apologizes for the failure to correct this. We fully intend this be corrected. The Department will comply with this requirement.

Conclusion – Response accepted.
CFDA Number: 84.334 – Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)
Agency Number: P334S080012, P334S140011
Federal Award Year: 2014, 2015
Iowa College Student Aid Commission


Student Eligibility for Scholarship Component – The GEAR-UP program provides multi-year grants (6 or 7 years) to States to provide support and maintain a commitment to students attending certain low income school districts to help these students obtain a secondary school diploma and to prepare them for, and succeed in, postsecondary education. As part of the 2007 GEAR-UP award, the Commission selected a group of students for the Iowa cohort (group). During fiscal year 2014 and fiscal year 2015, the Iowa cohort became eligible for postsecondary scholarship funding. The U.S. Code Title 20, Section 1070a-25 identifies eligibility requirements for students receiving GEAR-UP scholarship funds for postsecondary education.

In determining eligibility for GEAR-UP scholarship funds, the Commission matches students who are included in the Iowa cohort with completed Free Application for Federal Student Aid (FAFSA)s. The Commission notifies applicable students and the postsecondary school identified on the FAFSA the student may be eligible for scholarship funds. The postsecondary school is responsible for verifying the applicable students’ eligibility requirements for the required enrollment level and award amount before requesting GEAR-UP scholarship funds from the Commission. The Commission awards the scholarship funds to the postsecondary school when it receives a payment certification form signed by a school official at the beginning of the school semester.

While the Commission validates certain scholarship eligibility criteria through its reporting systems, the Commission has not established procedures to ensure students have met certain enrollment levels required to be eligible for GEAR-UP scholarship funds. As a result, postsecondary schools may be awarded GEAR-UP scholarship funds for ineligible students.

Recommendation – The Commission should establish policies and procedures to ensure student eligibility for GEAR-UP scholarship funds has been met.

Response and Corrective Action Planned – The Commission will establish risk assessment policies and develop procedures to verify recipient enrollment levels and calculated award amounts reported by schools.

Conclusion – Response accepted.
U.S. Department of Health and Human Services

INSTANCES OF NON-COMPLIANCE:

CFDA Number: 93.558 – Temporary Assistance for Needy Families
Agency Number: 1302IATANF, 1402IATANF
Federal Award Year: 2013, 2014
Iowa Department of Human Services

15-III-HHS-401-1
(2015-010)

Computer Match – Family Investment Program (FIP) – 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.” In addition, 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.”

A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2015. We reviewed 98 cases receiving both FIP and foster care payments during the same month of service. Of the 98 cases reviewed, 12 children, or 12%, received both FIP and foster care payments for an additional one to four 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.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2015. We reviewed 126 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 126 cases reviewed, 15 cases, or 12%, improperly received both FIP and subsidized adoption payments for an additional one to four months after entering subsidized adoption. As a result, the unallowable FIP payments for these 15 cases total $5,971.

The errors appear to be due to employee oversight.

Recommendation – The Department should review its policies and establish procedures which comply with federal regulations to identify concurrent FIP and foster care payments and concurrent FIP and subsidized adoption payments. The Department should review cases identified and determine if recoupment should be performed.
Response and Corrective Action Planned – In 2015, the error rate for FIP Foster Care and FIP Adoption errors dropped to 12% of the cases reviewed which reflects improvement over the past several years. These errors continue to occur because family circumstances often change and ensuring timely, appropriate adjustment to benefits requires timely, effective communication between Social Work and Eligibility staff.

All current errors were reviewed by the local Social Work and Eligibility Administrators and Supervisors. The cases were reviewed with the individual workers when appropriate. We also continue to emphasize the importance of timely communication of changes during training.

Additionally, initial work to improve system notices for Eligibility staff has been completed and training for Eligibility staff regarding system notices will begin in March 2016.

Conclusion – Response accepted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 93.268 – Immunization Cooperative Agreements
Agency Number: 5H23IP000724-02, 5H23IP000724-03
Federal Award Year: 2014, 2015
Iowa Department of Public Health


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

A review of the Department’s records identified two instances where cash balances were in excess of $50,000 for six to eight days. The errors appear to be due to employee oversight.

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

Response and Corrective Action Planned – In one instance, the excess funds were due to a revenue correction which resulted in a surplus of funds. The other instance was due to an inadvertent mistake. The Department considers these isolated incidents. The Department’s cash management procedures will be reviewed with staff.

Conclusion – Response accepted.
CFDA Number: 93.268 – Immunization Cooperative Agreements
Agency Number: 5H23IP000724-02, 5H23IP000724-03
Federal Award Year: 2014, 2015
Iowa Department of Public Health

15-III-HHS-588-3
(2015-012)

Federal Funding Accountability and Transparency Act Reports – The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202(a) of the Government Funding Transparency Act of 2008 (Pub. L. No. 111-252), requires prime awardees to submit reports regarding their first-tier subawards to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports are due for all applicable subrecipient grants by the end of the month subsequent to the month the grants were awarded.

The Department did not report subaward information for one subrecipient as required by the Federal Funding Accountability and Transparency Act. The error appears to be due to employee oversight.

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

Response and Corrective Action Planned – The Department failed to file a Federal Funding Accountability and Transparency Act (FFATA) report for a subrecipient which met the financial threshold as a result of a contractual amendment. The procedures for filing a FFATA report have been discussed with the responsible employee. A monitoring spreadsheet will be created to reflect contractual funding amounts per funding source to assist in the identification of contracts meeting the FFATA threshold.

Conclusion – Response accepted.
CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare

Agency Number: None
Federal Award Year: 2013, 2014, 2015
Iowa Department of Inspections and Appeals

15-III-HHS-427-4
(2015-013)

Survey Frequency – The Centers for Medicare and Medicaid Services, 2015 State Performance Standards System Guidance, Section F2(e), requires the Department to conduct a standard survey of each licensure agreement of nursing facilities no later than 15.9 months after the last day of the previous survey. In addition, the statewide average interval between standard surveys of licensure agreements must be 12.9 months or less. Although the individual surveys were conducted no later than 15.9 months from the date of the previous survey, the statewide average interval between standard surveys conducted by the Department was 13.6 months.

The deficiency in the timeliness of the statewide average interval appears to be due to employment vacancies for surveyors.

Recommendation – The Department should review its procedures to ensure all facilities are surveyed within the required interval.

Response and Corrective Action Planned – The Department has been aware the overall statewide average has exceeded 12.9 months and has taken the following actions to achieve the required average. The Department has reclassified job positions, hired survey staff and hired surveyors on a temporary, contract basis to compensate for ongoing vacancies which occurred.

The Department provides current data regarding the statewide average interval in a written report on a monthly basis to all surveyors so they are aware of the current status and progress towards the federal requirement. Updates on the current status are also provided during quarterly staff meetings with surveyors. Due to the measures implemented, the statewide average interval has decreased each month since July 2015, from an average of 13.8 to an average of 12.4 months as of December 2015.

Conclusion – Response accepted.
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