



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

June 29, 2023

Contact: Ernest Ruben
515/281-5834

Auditor of State Rob Sand today released Iowa State University's Single Audit Report for the year ended June 30, 2022. The report covers the expenditure of federal funds by the University and includes a review of internal controls and compliance with federal laws and regulations.

FINANCIAL HIGHLIGHTS:

Iowa State University expended approximately \$420.1 million of federal funds in fiscal year 2022, an increase of approximately \$51.8 million, or 14.1% over the prior year.

Funding directly related to the Coronavirus Aid, Relief, and Economic Security Act (CARES) and American Rescue Plan Act (ARPA) accounted for approximately \$82.5 million, an increase of approximately \$46.5 million over the prior year. Expenditures directly related to the CARES and ARPA programs included \$76.3 million for the Educational Stabilization Fund program.

Research and Development Cluster expenditures including approximately \$2.2 million related to CARES and ARPA totaled approximately \$153.1 million, an increase of approximately \$14.7 million over the prior year. Expenditures for programs included in the Research and Development Cluster included approximately \$15.0 million Assistance Listing Number 10.310 for Agriculture and Food Research (AFRI) grants, approximately \$10.3 million for Assistance Listing Number 10.500 Cooperative Extension Service grants, approximately \$7.0 million for Assistance Listing Number 47.041 for Engineering grants, approximately \$6.6 million for Assistance Listing Number 47.070 Computer and Information Science and Engineering grants, and approximately \$6.1 million for Assistance Listing Number 47.074 for Biological Sciences grants.

Expenditures for the Student Financial Aid cluster totaled approximately \$172.6 million, a decrease of approximately \$19.2 million from the prior year, as more student loan borrowing occurred in fiscal year 2021 due to the COVID-19 pandemic. Expenditures for programs included in the Student Financial Aid cluster included approximately \$131.2 million for Assistance Listing Number 84.268 for Federal Direct Student Loans and approximately \$23.8 million for Assistance Listing Number 84.063 for the Federal Pell Grant Program.

AUDIT FINDINGS:

The report disclosed no findings pertaining to the federal programs for the year ended June 30, 2022.

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

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**IOWA STATE UNIVERSITY
SINGLE AUDIT REPORT**

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

JUNE 30, 2022

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

Iowa State University

Table of Contents

	<u>Page</u>
Cover Letter-----	2
Independent Auditor’s Report on Compliance for Each Major Federal Program, on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance-----	4-6
Schedule of Expenditures of Federal Awards -----	9-31
Notes to Schedule of Expenditures of Federal Awards -----	33-34
Schedule of Findings and Questioned Costs:	
Part I -----	35
Part II-----	36
Part III -----	37
Staff -----	38

Iowa State University



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June 22, 2023

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

We are pleased to submit the Single Audit Report for Iowa State University for the year ended June 30, 2022. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The Single Audit Report reflects federal expenditures of approximately \$420.1 million. There were no instances of noncompliance or material weaknesses in internal control relating to major programs. The Single Audit Report includes an unmodified opinion on the University's compliance with requirements applicable to each of its major federal programs.

Iowa State University's Financial Report for the year ended June 30, 2022 has been issued separately by the University. In addition, in accordance with Government Auditing Standards, our report on the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review on the Auditor of State's website at Audit Reports – Auditor of State.

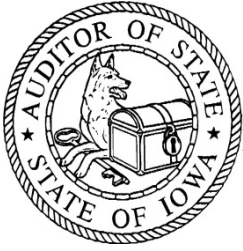
We would like to acknowledge the many courtesies and assistance extended to us by the staff of the University during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rob Sand", written in a cursive style.

Rob Sand
Auditor of State

Iowa State University



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Iowa State University of Science and Technology's compliance with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2022. The University's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

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

Our report includes emphasis of matters relating to restatements of opening net position for the implementation of GASB 87, Leases.

Report on Internal Control Over Compliance

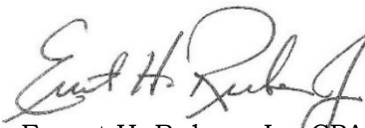
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

We have audited the financial statements of the business-type activities, and the fiduciary activities of Iowa State University of Science and Technology as of and for the year ended June 30, 2022, and the related Notes to Financial Statements, which collectively comprise the University’s basic financial statements. We issued our report thereon dated April 10, 2023, which contained unmodified opinions on those financial statements. Our report includes emphasis of matters relating to restatements of opening net position for the implementation of GASB 87, Leases. Our report includes a reference to other auditors who audited the financial statements of the Iowa State University Foundation, the Iowa State University Achievement Fund, and the Original University Foundation (the “Foundation”), the Iowa State University Research Foundation, Incorporated and Iowa State University Veterinary Services Corporation. This report does not include the results of the other auditors’ testing of compliance for each major federal program and internal control over compliance. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University’s basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.


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

June 22, 2023, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is April 10, 2023

Iowa State University

Schedule of Expenditures of Federal Awards

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture</u>			
10.001	Agricultural Research Basic and Applied Research (\$128,514 provided to subrecipients)	\$ 2,545,867 **	
10.001	Agricultural Research Basic and Applied Research (Passed through Mississippi State University; 19140032707001)	26,497 **	
10.001	Agricultural Research Basic and Applied Research (Passed through University of Arkansas; UAAES0571404)	153,336 **	2,725,700
10.025	Plant and Animal Disease, Pest Control and Animal Care (\$5,656 provided to subrecipients)	2,462,376 **	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through Iowa Department of Agriculture & Land Stewardship; 21CRDWBRRUDE0001)	967 **	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through Iowa Department of Natural Resources; 21CRDWBRRUDE0001)	1,242 **	
10.025	Plant and Animal Disease, Pest Control and Animal Care (Passed through Weed Science Society of America; AP19BRS00000G002)	13,614 **	2,478,199
10.028	Wildlife Services	89 **	
10.028	Wildlife Services (Passed through Iowa Department of Natural Resources; 22CRDWBTHARM0001)	72,794 **	72,883
10.069	Conservation Reserve Program	102,684 **	102,684
10.164	Wholesale Farmers and Alternative Market Development	18,828	18,828
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through Healthy Harvest of North Iowa; 145317)	997 **	
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through Iowa Department of Agriculture & Land Stewardship; SCBG14274, SCBG14276, SCBG14287, SCBG14289, SCBG142810, SCBG14285)	57,862 **	58,859
10.174	Acer Access Development Program (\$96,548 provided to subrecipients)	96,548	96,548
10.200	Grants for Agricultural Research, Special Research Grants (\$329,358 provided to subrecipients)	509,676 **	509,676
10.202	Cooperative Forestry Research	541,811 **	541,811
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	5,823,434 **	5,823,434
10.207	Animal Health and Disease Research	313,293 **	313,293
10.210	Higher Education - Graduate Fellowships Grant Program (\$29,645 provided to subrecipients)	90,012 **	90,012
10.215	Sustainable Agriculture Research and Education (Passed through North Central Region Sustainable Agriculture Research & Education; H007813903)	11,504 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota Twin Cities; H006607423, H007179310, H007179321, H006607436, H007813926, H007813923, H009187801, H008917115, H008917133, H008917123, H008917125, H00375604) (\$805 provided to subrecipients)	300,581 **	
10.215	Sustainable Agriculture Research and Education (Passed through University of Nebraska Lincoln; 2663210393002)	2,513 **	314,598
10.216	1890 Institution Capacity Building Grants (Passed through Fort Valley State University; CANFVSU19066, SUBCAFST0066)	22,514 **	22,514
10.217	Higher Education - Institution Challenge Grants Program (Passed through Colorado State University; G9294101)	54,803 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
10.217	Higher Education - Institution Challenge Grants Program (Passed through Purdue University; F9002711902015)	59 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through University of Maine; UMS1207)	18,529 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through Texas A&M University - Kingsville; S210303IOWAST(502020))	31,042 **	
10.217	Higher Education - Institution Challenge Grants Program (\$93,957 provided to subrecipients)	<u>148,590 **</u>	<u>253,023</u>
10.219	Biotechnology Risk Assessment Research (\$10,487 provided to subrecipients)	<u>111,252 **</u>	<u>111,252</u>
10.220	Higher Education - Multicultural Scholars Grant Program	<u>65,531 **</u>	<u>65,531</u>
10.229	COVID-19, Extension Collaborative on Immunization Teaching & Engagement (Passed through Extension Foundation; EXC120212046)	<u>24,178</u>	<u>24,178</u>
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	<u>67,310 **</u>	<u>67,310</u>
10.290	COVID-19, Agricultural Market and Economic Research (Passed through University of Missouri Columbia; C000771691)	<u>31,501 **</u>	<u>31,501</u>
10.303	Integrated Programs (Passed through Purdue University; F9002796702016)	<u>10,792 **</u>	<u>10,792</u>
10.304	Homeland Security Agricultural (Passed through Michigan State University; RC106556A, RC112910B)	38,252 **	
10.304	Homeland Security Agricultural	<u>228,909 **</u>	<u>267,161</u>
10.307	Organic Agriculture Research and Extension Initiative (\$550,493 provided to subrecipients),	<u>1,451,557 **</u>	<u>1,451,557</u>
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UFDSP00012309)	123,825 **	
10.309	Specialty Crop Research Initiative (Passed through University of Minnesota Twin Cities; A009428501)	1,166 **	
10.309	Specialty Crop Research Initiative	<u>30,523 **</u>	<u>155,514</u>
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through California Polytechnic State University San Luis OBISPO; 20201653109)	18,284 **	
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through Cornell University; 9302220640)	9,636 **	
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through Indiana University Bloomington; 8862)	45,664 **	
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through Kansas State University; S18115/A000578S001, A000597S001/S19002,A200481S001)	145,019 **	
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through Missouri University of Science and Technology; 0007572601)	4,410 **	
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through North Carolina State University; 2019150720, 2019117601)	128,088 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TH456, 3TK077)	21,830 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through National 4H Council)	13,494 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through New York University; F202001)	11,835 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through Ohio State University; 60045862, 60070644)	3,492 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; F9000315202079, F9000074502014)	45,553 **	
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through Texas A&M University; M2100746, 06M1702001)	48,332 **	
10.310	Agriculture and Food Research Initiative(AFRI) (Passed through University of Arkansas; 9145801, 9147103)	102,280 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California Davis; A181616S007, A211611S001)	138,245 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Connecticut; 409422)	114,069 **	
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through University of Florida; SUB00001462, SUB00001913, SUB00002315, SUB00002301)	254,393 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Maryland Eastern Shore; ISU2019MIN99991)	17,655 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of University of Missouri Columbia; C000711361, C00074741)	174,436 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Virginia; GG12213PO2191470)	143,953 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Wisconsin Madison; 0000001736)	2,641 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through US Ignite; TO2)	300,245 **	
10.310	Agriculture and Food Research Initiative (AFRI) (\$2,515,915 provided to subrecipients)	<u>13,283,106</u> **	<u>15,026,660</u>
10.311	Beginning Farmer and Rancher Development Program (Passed through University of Nebraska Lincoln)	2,620 **	
10.311	Beginning Farmer and Rancher Development Program (\$6,266 provided to subrecipients)	<u>21,034</u> **	<u>23,654</u>
10.312	Biomass Research and Development Initiative Competitive Grants Program (BRDI) (\$11,297 provided to subrecipients)	<u>229,995</u> **	<u>229,995</u>
10.328	National Food Safety Training, Education, Extension, Outreach and Technical Assistance Competitive Grants Program (\$36,188 provided to subrecipients)	<u>298,052</u> **	<u>298,052</u>
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through Michigan State University; RC108974ISU, RC108974I, RC108974O, RC108974S, RC108974N) (\$9,642 provided to subrecipients)	215,708 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through University of Wisconsin Madison; 850K113)	3,488 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (\$82,736 provided to subrecipients)	<u>657,655</u> **	<u>876,851</u>
10.332	Agricultural Genome to Phenome Initiative (\$70,749 provided to subrecipients)	<u>281,354</u> **	<u>281,354</u>
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program (Passed through Iowa Foundation for Microenterprise and Community Vitality; AgVet2023)	<u>87,461</u> **	<u>87,461</u>
10.336	Veterinary Services Grant Program	<u>363,201</u>	<u>363,201</u>

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
10.352	Value-Added Producer Grants (\$388,537 provided to subrecipients)	896,991 **	
10.352	COVID-19, Value-Added Producer Grants	231,100 **	1,128,091
10.500	Cooperative Extension Service (Passed through University of Arkansas; GR016215)	5,633 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota Twin Cities; 0001790450, 0002126621)	35,440 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska Lincoln; 2563240187113, 2563240187127, 2563240187123, 2563240187118, 2563240187117, 2563240187106, 2563240187170, 2563240187133, 2563240187313, 2563240207016)	162,038 **	
10.500	Cooperative Extension Service (Passed through Utah State University; 203672757)	3,455 **	
10.500	Cooperative Extension Service	10,104,089 **	10,310,655
10.514	Expanded Food and Nutrition Education Program (\$34,736 provided to subrecipients)	808,752 **	808,752
10.515	Renewable Resources Extension Act and National Focus Fund Projects	32,211 **	32,211
10.516	COVID-19, Rural Health and Safety Education Competitive Grants Program	230,262 **	230,262
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (\$115,747 provided to subrecipients)	198,503	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through Iowa Department of Agriculture & Land Stewardship) (\$73,450 provided to subrecipients)	288,491	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through University of Illinois Urbana Champaign; 10159818149. \$2,382 provided to subrecipients)	265,348	752,342
10.664	Cooperative Forestry Assistance (Passed through Iowa Department of Natural Resources; 18CRDFRBJBERR0001, 21CRDFRBAFLIC0001, 21CRDFRBJGOER0002, 22CRDFRBJHERR0002)	8,444 **	8,444
10.680	COVID-19, Forest Health Protection (Passed through Hawaii Dept of Land Natural Resources; C20835)	43,035 **	43,035
10.902	Soil and Water Conservation (Passed through University of Nebraska Lincoln; 256210415002)	27,489 **	
10.902	Soil and Water Conservation (Passed through University of Wisconsin Madison; 0000001317, 0000000135)	103 **	
10.902	Soil and Water Conservation (Passed through Iowa Department of Agriculture & Land Stewardship; 16AGMA001)	8,829 **	
10.902	Soil and Water Conservation (\$12,569 provided to subrecipients)	4,036,484 **	4,072,905
10.903	Soil Survey	320	320
10.912	Environmental Quality Incentive Programs (Passed through Michigan State University; RC112449ISU)	2,303 **	
10.912	Environmental Quality Incentive Programs (Passed through North Carolina State University; 2021212102)	10,842 **	
10.912	Environmental Quality Incentive Programs (Passed through Practical Farmers of Iowa; 152476)	5,000 **	
10.912	Environmental Quality Incentive Programs (Passed through Texas A&M University Texas Agrilife Research; M2101790)	7,933 **	
10.912	Environmental Quality Incentive Programs (Passed through University of Illinois Urbana Champaign; 10477218517)	40,567 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
10.912	Environmental Quality Incentive Programs (Passed through University of Wisconsin Madison; 851K550)	110,523 **	
10.912	Environmental Quality Incentive Programs	46,984 **	224,152
10.913	Farm and Ranch Lands Protection Program (Passed through University of Arizona; 631561)	87,473	87,473
10.924	Conservation Stewardship Program	6,703	6,703
10.960	Technical Agricultural Assistance (\$8,654 provided to subrecipients)	77,435 **	77,435
10.961	Scientific Cooperation and Research	447 **	447
<u>SNAP Cluster:</u>			
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Iowa Department of Human Services; ACFS17063, ACFS19125, ACFS22080) (\$154,539 provided to subrecipients)	863,374	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Iowa Department of Public Health; 5881NU28, 5881NU37)	11,689	875,063
<u>Other Federal Assistance:</u>			
10.RD	Unknown Title (Passed through National Milk Producers Federation; 10025VSSP0000200001)	8,430 **	
10.RD	Unknown Title (Passed through Sensis Agency;)	3,687 **	
10.RD	Unknown Title (Passed through Forest Products Laboratory (FPL); 14JV11111133073, 19JV11111133044, 19JV11111133038)	84,551 **	
10.RD	Unknown Title (Passed through Iowa Valley RC&D)	3,556 **	
10.RD	Unknown Title (Passed through Oregon Tilth Inc; NOPHC2021ISU)	3,096 **	139,035
10.RD	US Department of Agriculture, Unknown Title (Passed through Iowa Department of Natural Resources; 22CRDFRBJHERR0001)	35,715 **	
	Total U.S. Department of Agriculture	51,591,411	51,591,411
<u>U.S. Department of Commerce</u>			
11.020	Cluster Grants (Passed through Bioconnect Iowa; 149323)	63,925 **	63,925
11.303	Economic Development Technical Assistance	141,742	141,742
11.417	Sea Grant Support (Passed through Bowdoin College; 2018002)	5,261 **	5,261
11.459	Weather and Air Quality Research	158,472 **	158,472
11.609	Measurement and Engineering Research and Standards (\$1,497,378 provided to subrecipients)	3,922,818 **	3,922,818
11.611	Manufacturing Extension Partnership (Passed through Arizona Commerce Authority; ACAFAA20221407)	23,308 **	
11.611	Manufacturing Extension Partnership (\$97,805 provided to subrecipients)	2,329,101 **	
11.611	COVID-19, Manufacturing Extension Partnership	125,680 **	
11.611	Manufacturing Extension Partnership (Passed through Georgia Institute of Technology; T8685G1)	11,989 **	
11.611	Manufacturing Extension Partnership (Passed through Missouri Enterprise)	3,212 **	
11.611	Manufacturing Extension Partnership (Passed through New Jersey Manufacturing Extension Program, Inc.)	6,231 **	
11.611	Manufacturing Extension Partnership (Passed through Purdue University; 18100057014)	74,463 **	2,573,984

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
11.619	Arrangements for Interdisciplinary Research Infrastructure <u>Economic Development Cluster:</u>	3,022 **	3,022
11.307	COVID-19, Economic Adjustment Assistance (ED20DEN3070136)	153,546	153,546
	<u>Other Federal Assistance:</u>		
11.RD	Unknown Title	19,655 **	
11.RD	Unknown Title (Passed through Synoptic Data Corp; S2020133)	41,726 **	61,381
	Total U.S. Department of Commerce	<u>7,084,151</u>	<u>7,084,151</u>
	<u>U.S. Department of Defense</u>		
12.002	Procurement Technical Assistance for Business Firms	696,007	696,007
12.300	Basic and Applied Scientific Research (Passed through Cornell University; 7855910697)	266,752 **	
12.300	Basic and Applied Scientific Research (\$50,344 provided to subrecipients)	683,965 **	
12.300	COVID-19, Basic and Applied Scientific Research	46,185 **	
12.300	Basic and Applied Scientific Research (Passed through Lockheed Martin Corporation; 4103856101)	41,194 **	
12.300	Basic and Applied Scientific Research (Passed through Pennsylvania State University; 6119ISUONR2453)	142,702 **	
12.300	Basic and Applied Scientific Research (Passed through Texas Tech University; 21C25501)	61,761 **	
12.300	Basic and Applied Scientific Research (Passed through University of Tennessee Knoxville; A190099S002)	120,156 **	1,362,715
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	75,846	75,846
12.351	Scientific Research - Combating Weapons of Mass Destruction (\$97,637 provided to subrecipients)	365,507 **	365,507
12.420	Military Medical Research and Development (\$24,289 provided to subrecipients)	416,711 **	416,711
12.431	Basic Scientific Research (Passed through Colorado School of Mines; 4016325802)	194,732 **	
12.431	Basic Scientific Research (\$18,199 provided to subrecipients)	364,585 **	
12.431	Basic Scientific Research (Passed through Ohio State University; 60077472 / SPC1000005225GR119952)	22,847 **	
12.431	Basic Scientific Research (Passed through University of Iowa; S0190101)	116,487 **	
12.431	Basic Scientific Research (Passed through Western Illinois University; GF70103102)	59,616 **	758,267
12.630	Basic, Applied and Advanced Research in Science and Engineering	295,463 **	
12.630	Basic, Applied and Advanced Research in Science and Engineering (Passed through Rochester Institute of Technology)	1,000 **	296,463
12.800	Air Force Defense Research Sciences Program (\$253,145 provided to subrecipients)	478,315 **	478,315
12.902	Information Security Grant Program	66,372 **	66,372
12.905	CyberSecurity Core Curriculum (\$47,609 provided to subrecipients)	286,580	286,580
12.910	Research and Technology Development (\$941,953 provided to subrecipients)	2,499,643 **	
12.910	Research and Technology Development (Passed through Boyce Thompson Institute for Plant Research; 1703)	65,497 **	2,565,140

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
	<u>Other Federal Assistance:</u>		
12.RD	Unknown Title	1,128,606	**
12.RD	Unknown Title (Passed through Advanced Cooling Technologies, Inc.)	5,869	**
12.RD	Unknown Title (Passed through Advanced Technology International (ATI) DBA SCRA Applies R&D; 2018512 TO1)	108,792	**
12.RD	Unknown Title (Passed through Carbon Solutions, Inc.; W31P4Q16C0079)	3,926	**
12.RD	Unknown Title (Passed through Carnegie Mellon University; 2100064SUB000 PO437687)	67,980	**
12.RD	Other Federal Assistance-Department of Defense (Passed through Core Parts LLC; FD20301933313)	33,759	**
12.RD	Unknown Title (Passed through Design Mill; 65030002)	77,269	**
12.RD	Unknown Title (Passed through Engineering Research and Consulting, Inc.; PS150012)	6,626	**
12.RD	Unknown Title (Passed through General Electric)	16,472	**
12.RD	Unknown Title (Passed through Global Engineering and Materials, Inc.; FFP2019ISU0819)	58,973	**
12.RD	Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000418463)	115,839	**
12.RD	Unknown Title (Passed through Hygratek, LLC)	158,566	**
12.RD	Unknown Title (Passed through Infoscitex Corporation; FPH14S012)	94,765	**
12.RD	Unknown Title (Passed through Karagozian & Case, Inc.; ISU200371000)	146,996	**
12.RD	Unknown Title (Passed through Massachusetts Institute of Technology-Lincoln Laboratory; 7000428789)	75,327	**
12.RD	Unknown Title (Passed through Onelight Sensing LLC; 20470001)	6,118	**
12.RD	Unknown Title (Passed through Pathovacs Incorporated; W911QY20CQ114P00003)	3,535	**
12.RD	Unknown Title (Passed through Paxauris LLC; PAXC005, PAXC013)	2,897	**
12.RD	Unknown Title (Passed through Pennsylvania State University; S001036DARPA)	64,749	**
12.RD	Unknown Title (Passed through Pratt & Whitney - a Division of United Technologies Corporation; 67, 82)	137,179	**
12.RD	Unknown Title (Passed through Rochester Institute of Technology)	885	**
12.RD	Unknown Title (Passed through Steel Founders Society of America; 2017102, SP1010)	363,801	**
12.RD	Unknown Title (Passed through Texas Research Institute Austin, Inc.; 30127SC1720, F30130G50002SC1795, F3012450003SC1780, A30134G50002SC1781, A30154G50001SC1825, F30170G50001SC1966, A30173G50002SC1976, F30177G50001SC1975)	466,049	**
12.RD	Unknown Title (Passed through UES INC; S111052002)	26,669	**
12.RD	Unknown Title (Passed through University of California Berkeley; 00010870)	60,639	**
12.RD	Unknown Title (Passed through University of Washington; UWSC12898) (\$85,319 provided to subrecipients)	98,569	**
12.RD	Unknown Title (Passed through University of Iowa; S0319001)	2,437	**
12.RD	Unknown Title (Passed through West Virginia University Research Corporation; 20345ISST)	30,149	**
12.RD	Unknown Title (Passed through X-Wave Innovations, Inc.; 10621)	96,642	**
	Total U.S. Department of Defense	10,828,006	3,460,083 10,828,006

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Housing and Urban Development</u>			
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Passed through Iowa Economic Development Authority; 19CDTA005, 19DRPL002)	68,187	68,187
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster:</u>			
14.272	National Disaster Resilience Competition (Passed through Iowa Economic Development Authority; 13NDRP016)	257,795	257,795
	Total U.S. Department of Housing and Urban Development	325,982	325,982
<u>U.S. Department of Interior</u>			
15.608	Fish And Wildlife Management Assistance	407,811 **	407,811
15.615	Cooperative Endangered Species Conservation Fund (Passed through Iowa Department of Natural Resources; 21CRDLWBKPOOL0001, 22CRDLWBKPOOL0001)	29,519 **	
15.615	Cooperative Endangered Species Conservation Fund (Passed through Texas A&M University Texas Agrilife Research; M2001599)	433 **	29,952
15.628	Multistate Conservation Grant (Passed through Michigan Department of Natural Resources)	51,771 **	51,771
15.634	State Wildlife Grants (Passed through Iowa Department of Natural Resources; 19CRDWBKREED0003, 19CRDWBKREED0001, 22CRDWBKINK0002)	136,973 **	136,973
15.637	Migratory Bird Joint Ventures	20,951 **	20,951
15.678	Cooperative Ecosystem Studies Units	40,409 **	40,409
15.805	Assistance to State Water Resources Research Institutes	45,278 **	
15.805	COVID-19, Assistance to State Water Resources Research Institutes	48,118 **	93,396
15.812	Cooperative Research Units	149,205 **	149,205
15.815	National Land Remote Sensing Education Outreach and Research (Passed through AmericaView; AV18IA01)	24,787 **	24,787
15.945	Cooperative Research and Training Programs & Resources of the National Park System	34,407 **	34,407
<u>Fish and Wildlife Cluster:</u>			
15.605	Sport Fish Restoration (Passed through South Dakota Game Fish and Parks; 20SC06WC08)	77,191	
15.605	Sport Fish Restoration (Passed through Iowa Department of Natural Resources; 20CRDWBCENSM0102)	397,002	
		474,193	
15.611	Wildlife Restoration and Basic Hunter Education (Passed through North Dakota Game and Fish)	8,733	
15.611	Wildlife Restoration and Basic Hunter Education (Passed through Iowa Department of Natural Resources; 18CRDWBCENSM003, 19CRDWBTHARM0001, 20CRDWBCENSM0101)	66,889	
		75,622	549,815
<u>Other Federal Assistance:</u>			
15.RD	Unknown Title	358,251 **	358,251
	Total U.S. Department of Interior	1,897,728	1,897,728

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Justice</u>			
16.026	OVW Research and Evaluation Program	63,935 **	63,935
16.560	National Institute of Justice Research, Evaluation and Development Project Grants (\$127,118 provided to subrecipients)	511,598 **	
16.560	National Institute of Justice Research, Evaluation and Development Project Grants (Passed through University of Central Florida, 24076A06, 24076A07)	25,887 **	
16.560	National Institute of Justice Research, Evaluation and Development Project Grants (Passed through University of Lincoln Nebraska, 2562250053002)	49,998 **	587,483
16.588	Violence Against Women Formula Grants (Passed through Iowa Department of Justice-Office of the Attorney General; VW2143LE, LE2022IowaStateUniversity00278)	17,705 **	17,705
16.738	Edward Byrne Memorial Justice Assistance Grant Program (Passed through Iowa Governor's Office of Drug Control Policy; 18JAG344778)	996 **	996
<u>Other Federal Assistance:</u>			
16.RD	Unknown Title (\$217,976 provided to subrecipients)	904,877 **	904,877
	Total U.S. Department of Justice	1,574,996	1,574,996
<u>U.S. Department of Labor</u>			
17.502	Occupational Safety and Health Susan Harwood Training Grants	143,096	143,096
	Total U.S. Department of Labor	143,096	143,096
<u>U.S. Department of State</u>			
19.040	Public Diplomacy Programs (Passed through Ghana State Embassy; SGH10020GR0033) (\$63,278 provided to subrecipients)	75,670	75,670
19.421	Academic Exchange Programs - English Language Programs (Passed through FHI 360; PO2002723, PO20002917, PO21001387, PO18003501, PO21002200, PO22000003, PO22001175)	426,994	426,994
19.900	AEECA/EDF PD Programs (Passed through American Councils for International Education; SUZ80018CA0001)	5,000	5,000
<u>Other Federal Assistance:</u>			
19.RD	Unknown Title (Passed through FHI 360; PO21001582)	12,082 **	12,082
	Total U.S. Department of State	519,746	519,746
<u>U.S. Department of Transportation</u>			
20.109	Air Transportation Centers of Excellence (\$14,990 provided to subrecipients)	67,341 **	67,341
20.200	Highway Research and Development Program (Passed through Auburn University; 19NCAT208174IOWA)	48,972 **	
20.200	Highway Research and Development Program (\$437,730 provided to subrecipients)	1,278,787 **	
20.200	Highway Research and Development Program (Passed through Iowa Department of Transportation; ADDENDUM766, ADDENDUM777, ADDENDUM778, ADDENDUM779)	22,215 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
20.200	Highway Research and Development Program (Passed through Minnesota Department of Transportation; 1036334WO3)	29,076 **	
20.200	Highway Research and Development Program (Passed through National Academics; HR1442, HR03136, NCHRP221, HR1570, NCHRP230) (\$102,447 provided to subrecipients)	378,834 **	
20.200	Highway Research and Development Program (Passed through University of Kentucky Research Foundation; 320000348321040)	41,171 **	
20.200	Highway Research and Development Program (Passed through Virginia Polytechnic Institute & State University; 45168319223)	23,147 **	1,822,202
20.215	Highway Training and Education (Passed through Iowa Department of Transportation; ADDENDUM784)	66,321	
20.215	Highway Training and Education (\$129,324 provided to subrecipients)	175,537	241,858
20.701	University Transportation Centers Program (Passed through Florida International University; 80000948003UG/000507/000585)	27,273 **	27,273
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	39,187 **	39,187
<u>Highway Planning and Construction Cluster:</u>			
20.205	Highway Planning and Construction (Passed through Minnesota Department of Transportation; 1036216, 1036334WO4, 1036334WO6, 1036334WO7)	56,768	
20.205	Highway Planning and Construction (Passed through Ohio University; UT21396)	21,787	
20.205	Highway Planning and Construction (Passed through University of Akron; 04829ISU)	16,576	
20.205	Highway Planning and Construction (Passed through Iowa Department of Transportation; ADDENDUM367, ADDENDUM503, ADDENDUM532, ADDENDUM561, ADDENDUM593, ADDENDUM594, ADDENDUM595, ADDENDUM618, ADDENDUM629, ADDENDUM644, ADDENDUM654, ADENDUM535/Amendment4, ADDENDUM691, ADDENDUM692, ADDENDUM697, ADDENDUM156/Admendment13, Addendum719, ADDENDUM732, ADDENDUM730, ADDENDUM731, ADDENDUM733, ADDENDUM734, ADDENDUM735, ADDENDUM736, ADDENDUM709/Amendment1, ADDENDUM714/Amendment1, ADDENDUM741, ADDENDUM742, ADDENDUM748, ADDENDUM756, ADDENDUM752, ADDENDUM757, ADDENDUM757, ADDENDUM758, ADDENDUM764, ADDENDUM765, ADDENDUM776, ADDENDUM775, ADDENDUM774, ADDENDUM781, ADDENDUM782, ADDENDUM791, ADDENDUM798, ADDENDUM794, ADDEDUM801) (\$617,592 provided to subrecipients)	2,426,663	
20.205	Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00922001, 00922206)	121,648	2,643,442

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>Highway Safety Cluster:</u>			
20.600	State and Community Highway Safety (Passed through IA DPS-Governor's Traffic Safety Bureau; PAP21402MORSTask020000, PAP21402M0OPTask00010, PAP21402MORSTask010000, PAP21402M0PT/PAP21402M0AL/PAP21402M0OP, PAP22402M0PTTask 360000/PAP22405dM6OTTTask003600, PAP22402MORSTask010000, PAP22402MORSTask020000)	149,767	
20.616	National Priority Safety Programs (Passed through IA DPS-Governor's Traffic Safety Bureau; PAP21405cM3DATask050000/PAP21405dFDLISTask000400, PAP2105bM1OPTask010000, PAP21045dD24PSTask0710000, PAP22402M0PTTask360000/PAP22045dM6OTTTask003600, PAP22405CM3DSTask060000, PAP22405CM3DATask040000/ PAP22405DF24*ISTask000200, PAP22405bM1*TRTask010000)	108,039	257,806
<u>Other Federal Assistance:</u>			
20.RD	Unknown Title (\$381,423 provided to subrecipients)	1,122,564 **	
20.RD	Unknown Title (Passed through Kimley-Horn and Associates Inc)	41,285 **	
20.RD	Unknown Title (Passed through Kittelson; 34655)	9,313 **	
20.RD	Unknown Title (Passed through Leidos, Inc.; P010251137R1, P010256527, PO10256681)	110,246 **	
20.RD	Unknown Title (Passed through Minnesota Department of Transportation; 1003320W02, 1003320W04, 1003320W07, 1003320W08) (\$5,393 provided to subrecipients)	14,613 **	
20.RD	US Department of Transportation, Unknown Title (Passed through Iowa Department of Transportation; ADDENDUM751, ADDENDUM755, ADDENDUM759, ADENDUM767)	210,829 **	
20.RD	Unknown Title (Passed through National Academies; HR20055205, BTS09, BTS17)	161,341 **	
20.RD	Unknown Title (Passed through University of Nebraska Lincoln; 2611130143007)	826 **	
20.RD	Unknown Title (Passed through Vanasse Hangen Brustlin, Inc.; 3861720, 3861714)	97,321 **	
20.RD	Unknown Title (Passed through WSP USA Services INC DBA WSP USA Inspection; 182858TO1)	17,208 **	
20.RD	Unknown Title (Passed through MRI Global, 8061111341)	18,698 **	
20.RD	Unknown Title (Passed through Northeast Gas Association, M2020007)	155,258 **	
20.RD	Unknown Title (Passed through California Department of Transportation, 65A0779, 65A0803, 65A0875)	374,207 **	2,333,709
	Total U.S. Department of Transportation	<u>7,432,818</u>	<u>7,432,818</u>
<u>U.S. Department of Treasury</u>			
21.019	COVID-19, Coronavirus Relief Fund (Passed through Iowa Homeland Security & Emergency Management Division; CRF009JProject152341)	248,010 **	
21.019	COVID-19, Coronavirus Relief Fund (Passed through Iowa Department of Cultural Affairs; 20221011461)	18,000 **	
21.019	COVID-19, Coronavirus Relief Fund (Passed through Iowa Economic Development Authority)	33,800 **	299,810

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>Other Federal Assistance:</u>			
21.RD	COVID-19, Unknown Title (Passed through Iowa Economic Development Authority)	48,290 **	48,290
	Total U.S. Department of Treasury	<u>348,100</u>	<u>348,100</u>
<u>National Aeronautics and Space Administration</u>			
43.001	Science (\$44,695 provided to subrecipients)	599,306 **	
43.001	Science (Passed through The College of Idaho; ISU24657)	17,345 **	
43.001	Science (Passed through Universities Space Research Association (USRA); 052081)	10,313 **	
43.001	Science (Passed through University of Wisconsin Madison; 0000002169)	<u>5,229 **</u>	<u>632,193</u>
43.002	Aeronautics (Passed through Texas Research Institute Austin, Inc.; F30117G50002SC1796)	5,741 **	
43.002	Aeronautics (Passed through University of Notre Dame; 204178ISU)	<u>106,893 **</u>	<u>112,634</u>
43.003	Exploration	<u>48,063 **</u>	<u>48,063</u>
43.007	Space Operations (Passed through University of Nevada Reno; UNR2158)	<u>85,718 **</u>	<u>85,718</u>
43.008	Office of Stem Engagement (OSTEM) (Passed through University of Massachusetts Amherst; 21015684A)	71,214 **	
43.008	Office of Stem Engagement (OSTEM) (\$108,896 provided to subrecipients)	<u>1,291,125 **</u>	<u>1,362,339</u>
43.009	Safety, Security and Mission Services	<u>13,632 **</u>	<u>13,632</u>
43.012	Space Technology (\$280,445 provided to subrecipients)	<u>467,500 **</u>	<u>467,500</u>
<u>Other Federal Assistance:</u>			
43.RD	Unknown Title (Passed through Space Telescope Science Institute; HSTGO15244002A)	1,812 **	
43.RD	Unknown Title (Passed through Pennsylvania State University; S001483NASA)	50,387 **	
43.RD	Unknown Title (Passed through New Mexico State University; Q02260)	<u>32,067 **</u>	<u>84,266</u>
	Total National Aeronautics and Space Administration	<u>2,806,345</u>	<u>2,806,345</u>
<u>National Endowment for the Arts and the Humanities</u>			
45.024	Promotion of the Arts Grants to Organizations and Individuals	<u>17,347 **</u>	<u>17,347</u>
45.025	COVID-19, Promotion of the Arts Partnership Agreements (Passed through Iowa Department of Cultural Affairs; 20221011228)	<u>20,000</u>	<u>20,000</u>
45.129	Promotion of the Humanities Federal/State Partnership (Passed through Humanities Iowa; 412006)	<u>830</u>	<u>830</u>
45.160	Promotion of the Humanities Fellowships and Stipends	<u>30,000 **</u>	<u>30,000</u>
45.164	Promotion of the Humanities Public Programs (Passed through Humanities Iowa; 412006)	<u>200 **</u>	<u>200</u>
45.310	Grants to States (Passed through Iowa Department of Education; 001314-002620)	<u>259,727 **</u>	<u>259,727</u>
	Total National Endowment for the Arts and the Humanities	<u>328,104</u>	<u>328,104</u>

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>National Science Foundation</u>			
47.041	Engineering (Passed through Auburn University; 20CIVENG200729IowaState)	20,987 **	
47.041	Engineering (Passed through Michigan State University; RC110734ISU, RC110683ISU)	32,314 **	
47.041	Engineering (Passed through Nistron LLC)	37,485 **	
47.041	Engineering (\$103,977 provided to subrecipients)	6,409,930 **	
47.041	COVID-19, Engineering (\$10,798 provided to subrecipients)	86,089 **	
47.041	Engineering (Passed through University of Alabama; A210524S001)	41,593 **	
47.041	Engineering (Passed through Percev LLC, 2036044)	100,799 **	
47.041	Engineering (Passed through Rice University; X03007646)	5,229 **	
47.041	Engineering (Passed through University of Chicago, SUB00000408)	86,091 **	
47.041	Engineering (Passed through University of Florida, SUB00002613)	2,425 **	
47.041	Engineering (Passed through University of Michigan)	8,452 **	
47.041	Engineering (Passed through University of Nevada Reno; UNR2132, UNR2229, UNR2154)	192,347 **	7,023,741
47.049	Mathematical and Physical Sciences (\$84,046 provided to subrecipients)	4,738,062 **	
47.049	Mathematical and Physical Sciences (Passed through Stephen F Austin State University; 1701222001)	9,747 **	
47.049	Mathematical and Physical Sciences (Passed through University of Nebraska Lincoln, 2505170218003)	21,771 **	
47.049	Mathematical and Physical Sciences (Passed through University of Florida; UFDSP00012260)	10,838 **	4,780,418
47.050	Geosciences (Passed through Auburn University; 19SFWS200703IOWA)	47,453 **	
47.050	Geosciences (Passed through North Carolina State University; 2021321801)	48,791 **	
47.050	Geosciences (Passed through University Corporation for Atmospheric Research; SUBAWD002833)	2,955 **	
47.050	Geosciences (\$70,414 provided to subrecipients)	2,160,221 **	2,259,420
47.070	Computer and Information Science and Engineering (Passed through Computing Research Association; 2021CIFlowa40)	68,402 **	
47.070	Computer and Information Science and Engineering (\$448,692 provided to subrecipients)	6,413,283 **	
47.070	COVID-19, Computer and Information Science and Engineering	20,229 **	
47.070	Computer and Information Science and Engineering (Passed through PAWR LLC; TO6)	49,348 **	
47.070	Computer and Information Science and Engineering (Passed through Virginia Polytechnic Institute and State University; 47958919223, ISF2101Westheimer)	78,710 **	6,629,972
47.074	Biological Sciences (Passed through Indiana University Bloomington, 8570ISU)	45,154 **	
47.074	Biological Sciences (Passed through Colorado State University; G9924101)	168,546 **	
47.074	Biological Sciences (Passed through Cornell University; 8562611126)	224,935 **	
47.074	Biological Sciences (Passed through John Hopkins University; 2005520814)	2,698 **	
47.074	Biological Sciences (Passed through Michigan State University; RC106269ISU)	17,782 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
47.074	Biological Sciences (\$240,111 provided to subrecipients)	4,696,754 **	
47.074	COVID-19, Biological Sciences	47,228 **	
47.074	Biological Sciences (Passed through Purdue University; 410181749, 10001681037, 10001172003)	314,976 **	
47.074	Biological Sciences (Passed through University of Arizona; 317260)	62,038 **	
47.074	Biological Sciences (Passed through University of California Davis; 20150371901, A170233S002)	37,646 **	
47.074	Biological Sciences (Passed through University of Georgia; SUB00002654)	54,032 **	
47.074	Biological Sciences (Passed through University of Minnesota Twin Cities; H005096401)	179,581 **	
47.074	Biological Sciences (Passed through University of Wisconsin Madison; 0000000245)	214,247 **	6,065,617
47.075	Social, Behavioral and Economic Sciences (\$57,745 provided to subrecipients)	1,037,424 **	
47.075	COVID-19, Social, Behavioral and Economic Sciences	52,646 **	1,090,070
47.076	STEM Education (formerly Education and Human Resources) (Passed through American Society for Nondestructive Testing, Inc.; 147000)	58,884 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Carnegie Mellon University; 1122939458953)	41,906 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Chico State Enterprises, SUB21001)	91,253 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Cleveland State University; 200002151)	2,500 **	
47.076	STEM Education (formerly Education and Human Resources) (\$377,554 provided to subrecipients)	2,947,064 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Michigan State University; RC110879ISU)	51,192 **	
47.076	COVID-19, STEM Education (formerly Education and Human Resources) (Passed through Montana State University; G34920W8397 / G10121W8520)	2,109 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Eastern Iowa Community College District)	5,049 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through University of Illinois Urbana Champaign; 08396218473)	19,538 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through University of Wisconsin Madison; 782K471)	1,080 **	3,220,575
47.078	Polar Programs	8,634 **	8,634
47.083	Integrative Activities (Passed through University of California Davis; A212036S001, A221500S002)	264,160 **	
47.083	Integrative Activities (Passed through University of Hawaii; MA1699)	19,346 **	
47.083	Integrative Activities (Passed through University of Kentucky Research Foundation; 32000050282105PO7800006652)	132,706 **	
47.083	Integrative Activities (\$9,000 provided to subrecipients)	207,690 **	
47.083	Integrative Activities (Passed through University of Missouri Columbia; C000608461)	111,085 **	734,987
<u>Other Federal Assistance:</u>			
47.RD	Unknown Title	74,332 **	
47.RD	Unknown Title (Passed through Amber Agriculture)	51,329 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
47.RD	Unknown Title (Passed through Boston College; 510597102, 510704102)	72,228 **	
47.RD	Unknown Title (Passed through PAWR LLC; Task Order 3)	640,114 **	838,003
	Total National Science Foundation	<u>32,651,437</u>	<u>32,651,437</u>
<u>U.S. Small Business Administration</u>			
59.037	Small Business Development Centers (\$507,554 provided to subrecipients)	1,139,482	
59.037	COVID-19, Small Business Development Centers	564,526	1,704,008
59.065	Growth Accelerator Fund Competition	1,412	1,412
	Total U.S. Small Business Administration	<u>1,705,420</u>	<u>1,705,420</u>
<u>U.S. Department of Veterans Affairs</u>			
<u>Other Federal Assistance:</u>			
64.RD	Unknown Title	21,655 **	21,655
	Total U.S. Department of Veterans Affairs	<u>21,655</u>	<u>21,655</u>
<u>U.S. Environmental Protection Agency</u>			
66.460	Nonpoint Source Implementation Grants (Passed through Iowa Department of Natural Resources; 20ESDWQBSKONR-0007, 20ESDWQBSKONR-0009, 21SDWQBSKONR-0001, 2021ESDJPALM0001)	235,271	235,271
66.461	Regional Wetland Program Development Grants	32,873 **	32,873
66.509	Science to Achieve Results (STAR) Research Program (\$13,219 provided to subrecipients)	329,529 **	329,529
66.605	Performance Partnership Grants (Passed through Iowa Department of Agriculture & Land Stewardship; 0100)	21,824 **	21,824
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies (Passed through Extension Foundation; SA202012, SA202145, SA202235)	19,028 **	19,028
<u>Other Federal Assistance:</u>			
66.RD	Unknown Title	31,983 **	
66.RD	Unknown Title (Passed through Iowa Department of Agriculture & Land Stewardship; 22ILF001)	43,740 **	75,723
	Total U.S. Environmental Protection Agency	<u>714,248</u>	<u>714,248</u>
<u>U.S. Department of Energy</u>			
81.008	Cybersecurity, Energy Security & Emergency Response (CESER)(\$93,836 provided to subrecipients)	251,624 **	251,624
81.041	State Energy Program (Passed through Houston Advanced Research Center; ISU0122)	8,715 **	
81.041	State Energy Program (Passed through Iowa Economic Development Authority; 21SEPF002)	181,801 **	190,516
81.049	Office of Science Financial Assistance Program (Passed through Antares Group Inc; 20096)	49,672 **	
81.049	Office of Science Financial Assistance Program (\$124,865 provided to subrecipients)	3,415,003 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
81.049	Office of Science Financial Assistance Program (Passed through Photothermal Spectroscopy Corporation)	12,006 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California Davis; A170309S009, A220453S001)	398,613 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Illinois Urbana Champaign; 09063416918, 09063417761)	1,678,003 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Michigan; SUBK00011448)	108,763 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Nebraska Lincoln; 2512150123009, 2512150208005)	74,724 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Tennessee; A180368S002)	124,462 **	5,861,246
81.065	Nuclear Waste Disposal Siting (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000377335)	71,468 **	71,468
81.086	Conservation Research and Development (\$218,990 provided to subrecipients)	974,330 **	974,330
81.087	Renewable Energy Research and Development (Passed through Alliance for Sustainable Energy LLC-national Renewable Energy Laboratory; SUB202110466)	20,286 **	
81.087	Renewable Energy Research and Development (Passed through American Institute of Chemical Engineers; 138846)	373,370 **	
81.087	Renewable Energy Research and Development (Passed through Arizona State University; ASUB00000377)	122,858 **	
81.087	Renewable Energy Research and Development (\$292,448 provided to subrecipients)	1,380,281 **	
81.087	Renewable Energy Research and Development (Passed through University of Wisconsin Madison; 0000000969, 0000001289)	664,462 **	
81.087	Renewable Energy Research and Development (Passed through University of Michigan; SUBK00016562)	7,629 **	
81.087	Renewable Energy Research and Development (Passed through University of Illinois Urbana Champaign; 09313917523)	67,461 **	2,636,347
81.121	Nuclear Energy Research Development and Demonstration	38,673 **	38,673
81.122	Electricity Research, Development and Analysis (Passed through ABB, Inc.)	99,230 **	
81.122	Electricity Research, Development and Analysis (\$2,895 provided to subrecipients)	154,714 **	253,944
81.135	Advanced Research Projects Agency - Energy (\$307,709 provided to subrecipients)	700,326 **	
81.135	Advanced Research Projects Agency - Energy (Passed through Raytheon Technologies Research Center; 1250358)	130,121 **	
81.135	Advanced Research Projects Agency - Energy (Passed through University of Colorado Boulder; 1556661)	104,835 **	935,282
<u>Other Federal Assistance:</u>			
81.RD	Unknown Title (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory; SUB202010304, SUB202010341, SUB202110418)	47,455 **	
81.RD	US Department of Energy, Unknown Title (Passed through Iowa Economic Development Authority; 19ARRA003, 22ARRA001)	44,390 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
81.RD	Unknown Title (Passed through Battelle Energy Alliance - Idaho National Laboratory; 244127)	67,500 **	
81.RD	Unknown Title (Passed through Battelle Memorial Institute - Pacific Northwest National Laboratory; 529195, 582896, 606219)	86,205 **	
81.RD	Unknown Title (Passed through Brookhaven Science Associates - Brookhaven National Laboratory; 149282, 354270, 381347, 389547)	236,909 **	
81.RD	Unknown Title (\$119,780 provided to subrecipients)	630,874 **	
81.RD	Unknown Title (Passed through Fermi Research Alliance LLC-Fermi National Accelerator Laboratory; 669358)	39,712 **	
81.RD	Unknown Title (Passed through Fluor Marine Propulsion LLC - Knolls Atomic Power Laboratory; 121060)	21,305 **	
81.RD	Unknown Title (Passed through Honeywell Federal Manufacturing and Technologies, LLC; N000336104, N000376702, N000377060, N000381501, N000379437, N000381449, N000391027, N000425937)	155,073 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Lawrence Livermore National Security LLC. - Lawrence Livermore National Laboratory; B633901, B644753)	42,207 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Sandia Corporation Sandia National Laboratories; 2188681, 2263071)	192,400 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Sustainable Manufacturing Innovation Alliance Corporation; SA1922, SA1921, SA191, SA2006/1901RM05, SA2005/1901DE09)(\$103 provided to subrecipients)	237,754 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through Tufts University; 104045)	84,091 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through UChicago Argonne LLC. - Argonne National Laboratory; 2F60031)	2,976 **	
81.RD	Unknown Federal Assistance-Department of Energy (Passed through University of California - Lawrence Berkeley National Laboratory; 7391970, 7584153, 7582578)	307,852 **	2,196,703
	Total U.S. Department of Energy	<u>13,410,133</u>	<u>13,410,133</u>
<u>U.S. Department of Education</u>			
84.007	Federal Supplemental Educational Opportunity Grants	1,208,748 *	
84.007	Federal Supplemental Educational Opportunity Grants (Passed through National Institute of Statistical Sciences; 153701)	19,091 *	1,227,839
84.033	Federal Work-Study Programs	1,532,290 *	1,532,290
84.038	Federal Perkins Loan Programs_Federal Capital Contributions	9,379,401 *	9,379,401
84.063	Federal Pell Grant Program	23,836,914 *	23,836,914
84.268	Federal Direct Student Loans	131,162,701 *	131,162,701
84.181	Special Education-Grants for Infants and Families (Passed through Iowa Department of Human Services; DFO22001)	75,855	75,855
84.305	Education Research, Development & Dissemination (\$17,225 provided to subrecipients)	54,402 **	
84.305	Education Research, Development & Dissemination (Passed through National Institute of Statistical Sciences; 153702)	18,277 **	72,679

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Iowa College Student Aid Commission; 21GUICPGISU)	35,734	35,734
84.335	Child Care Access Means Parents in School	280,993	280,993
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	279,619 *	279,619
84.425C	COVID-19, Education Stabilization Fund (Passed through Iowa Department of Education; 003622 008921)	149,880	
84.425C	COVID-19, Education Stabilization Fund (Passed through University of Iowa; S0245901)	8,609	
		158,489	
84.425E	COVID-19, Education Stabilization Fund	28,893,339	
84.425F	COVID-19, Education Stabilization Fund	47,266,321	76,318,149
	<u>Trio Cluster:</u>		
84.042	TRIO Student Support Services	397,899	
84.044	TRIO Talent Search	484,463	
84.047	TRIO Upward Bound	301,091	
84.217	TRIO McNair Post-Baccalaureate Achievement	251,129	1,434,582
	<u>Other Federal Assistance:</u>		
84.RD	Unknown Title (\$44,141 provided to subrecipients) Total U.S. Department of Education	343,843 ** 245,980,599	343,843 245,980,599
	<u>U.S. Department of Health and Human Services</u>		
93.084	Prevention of Disease, Disability and Death by Infectious Diseases (Passed through University of Wisconsin Madison; 723K892)	174,433 **	174,433
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (Passed through Iowa Department of Public Health; 5882CH30)	8,254	8,254
93.103	Food and Drug Administration Research	101,404 **	
93.103	Food and Drug Administration Research (Passed through Iowa Department of Agriculture & Land Stewardship; 0173)	79,705 **	
93.103	Food and Drug Administration Research (Passed through Association of Food and Drug Officials)	56,055 **	237,164
93.110	Maternal and Child Health Federal Consolidation Programs (Passed through University of Massachusetts Worcester; OSP2294900)	11,019 **	11,019
93.113	Environmental Health	585,651 **	
93.113	Environmental Health (Passed through University of Iowa; S0293001)	23,910 **	609,561
93.172	Human Genome Research (\$117,733 provided to subrecipients)	375,100 **	375,100
93.242	Mental Health Research Grants (Passed through University of California Davis A211748S001)	24,584 **	
93.242	Mental Health Research Grants (Passed through Northeastern University; 50066778050)	22,590 **	47,174
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	32,143 **	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Passed through Iowa Department of Public Health; 5881PL02, 5882PL02)	101,713 **	133,856

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
93.262	Occupational Safety and Health Program (Passed through Utah State University; 203193714)	49,590 **	
93.262	Occupational Safety and Health Program (Passed through University of Nebraska Medical Center; 3454202006210)	9,676 **	
93.262	Occupational Safety and Health Program (Passed through University of Iowa; S00519, S0102303)	262,474 **	
93.262	Occupational Safety and Health Program (\$38,740 provided to subrecipients)	<u>64,516 **</u>	<u>386,256</u>
93.273	COVID-19, Alcohol Research Programs (Passed through Clemson University; 22762092014458)	<u>149,565 **</u>	<u>149,565</u>
93.279	Drug Abuse and Addiction Research Programs (Passed through Pennsylvania State University; 5876ISUDHHS5108, S002128DHHS)	49,915 **	
93.279	COVID-19, Drug Abuse and Addiction Research Programs (Passed through Pennsylvania State University; S001501DHHS)	11,091 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Rhode Island Hospital; 7137693)	850 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through The Jackson Laboratory; 2103450622/2103450623)	<u>31,030 **</u>	<u>92,886</u>
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Cornell University; 8718521057)	4,709 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	174,348 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Texas Austin, UTA19000763)	<u>1,555 **</u>	<u>180,612</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Passed through Iowa Department of Public Health; 5889EL11, 5882EL11, 5881EL11)	<u>176,433 **</u>	<u>176,433</u>
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	<u>5,138,075 *</u>	<u>5,138,075</u>
93.351	Research Infrastructure Programs (\$571,938 provided to subrecipients)	<u>2,179,156 **</u>	<u>2,179,156</u>
93.393	Cancer Cause and Prevention Research (\$207,403 provided to subrecipients)	<u>378,425 **</u>	<u>378,425</u>
93.394	Cancer Detection and Diagnosis Research (\$197,181 provided to subrecipients)	769,431 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Nanomedtrix LLC)	53,820 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Nebraska Medical Center, 3454502006001)	<u>42,720 **</u>	<u>865,971</u>
93.395	Cancer Treatment Research (Passed through University of Nebraska Medical Center; 3451402103101)	141,686 **	
93.395	Cancer Treatment Research	<u>159,936 **</u>	<u>301,622</u>
93.398	Cancer Treatment Manpower	<u>35,782 **</u>	<u>35,782</u>
93.421	Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nation's Health (Passed through Association of State Public Health Nutritionists)	<u>131,434 **</u>	<u>131,434</u>
93.563	Child Support Enforcement (Passed through Iowa Department of Human Services; BOC18003)	<u>1,762,608 **</u>	<u>1,762,608</u>

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
93.564	Child Support Enforcement Research (Passed through Iowa Department of Human Services; BOC21023)	199,731 **	199,731
93.658	Foster Care Title IV-E (Passed through Iowa Department of Human Services; ACFS21088, ACFS22016, DFO22001)	1,308,170 **	1,308,170
93.669	Child Abuse and Neglect State Grants (Passed through Iowa Department of Human Services; FOSU21001)	14,256 **	14,256
93.747	COVID-19, Elder Abuse Prevention Interventions Program (Passed through Iowa Department of Human Services; DFO22001, ACFS22068)	15,922	15,922
93.788	Opioid STR (Passed through Iowa Department of Public Health; 5880SA113, 5881SA113)	159,861 **	
93.788	Opioid STR (\$165,507 provided to subrecipients)	822,474 **	982,335
93.837	Cardiovascular Diseases Research	23,706 **	23,706
93.839	Blood Diseases and Resources Research	31,255 **	
93.839	Blood Diseases and Resources Research (Passed through University of Pennsylvania; 579830)	9,719 **	40,974
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	178,669 **	178,669
93.847	Diabetes, Digestive and Kidney Diseases Extramural Research (Passed through Aptalogic, Inc.; 5R44DK09803104)	742 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	437,695 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Tennessee; 203817ISU/212877ISU, 223287ISU)	8,774 **	
93.847	Diabetes, Digestive and Kidney Diseases Extramural Research (Passed through University of Minnesota Twin Cities; N006254904)	154,065 **	601,276
93.853	Extramural Research Programs in Neurosciences and Neurological Disorders (\$71,269 provided to subrecipients)	1,577,939 **	
93.853	Extramural Research Programs in Neurosciences and Neurological Disorders (Passed through Northwestern University; 60054977ISU)	70,635 **	
93.853	Extramural Research Programs in Neurosciences and Neurological Disorders (Passed through University of Wisconsin Madison; 0000001737)	27,728 **	1,676,302
93.855	Allergy and Infectious Disease Research (Passed through DBA Aptalogic, Inc.)	29 **	
93.855	Allergy and Infectious Disease Research (\$1,132,714 provided to subrecipients)	5,560,538 **	
93.855	Allergy and Infectious Diseases Research (Passed through University of Iowa; W000969180/1001810667)	139,815 **	
93.855	Allergy and Infectious Disease Research (Passed through Kansas State University; A200540S001, A220199S001)	87,230 **	
93.855	Allergy and Infectious Disease Research (Passed through Scripps Research Institute; 554362)	20,238 **	
93.855	Allergy and Infectious Disease Research (Passed through University of Wisconsin Madison; 0000000527)	72,467 **	
93.855	Allergy and Infectious Disease Research (Passed through University of Virginia; GB11047169461)	9,955 **	5,890,272
93.859	Biomedical Research and Research Training (\$122,329 provided to subrecipients)	4,448,713 **	
93.859	Biomedical Research and Research Training (Passed through Colorado State University; G6379901)	43,737 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
93.859	Biomedical Research and Research Training (Passed through University of California Davis; A210534S004)	8,828 **	
93.859	Biomedical Research and Research Training (Passed through Verachem, LLC.)	185,267 **	4,686,545
93.865	Child Health and Human Development Extramural Research (\$68,434 provided to subrecipients)	788,150 **	
93.865	Child Health and Human Development Extramural Research (Passed through Rush University Medical Center; 15020202Sub02)	34,393 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Kansas Medical Center Research Institute; 16462)	67,575 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Missouri Columbia; C000625391, C000658042)	13,872 **	903,990
93.866	Aging Research (\$143,208 provided to subrecipients)	1,198,199 **	
93.866	Aging Research (Passed through Purdue University; 11000923923)	5,092 **	
93.866	Aging Research (Passed through University of Georgia; SUB00001453, RR376427S001453)	20,955 **	
93.866	Aging Research (Passed through Mayo Clinic Rochester; IOW294330PO68568308)	21,439 **	
93.866	Aging Research (Passed through University of Nebraska Medical Center; 3452502026015)	241,910 **	1,487,595
93.867	Vision Research (Passed through University of Iowa; S0231701)	1,645 **	1,645
93.870	Maternal, Infant and Early Childhood Home Visiting Grant (Passed through Iowa Department of Public Health; 5889CH30, 5889CH31, 5889CH35)	444,398 **	444,398
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	148,400 **	148,400
<u>Aging Cluster:</u>			
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (Passed through Iowa Department on Aging; 2212)	70,232	70,232
<u>CCDF Cluster:</u>			
93.575	Child Care and Development Block Grants	66,593	
93.575	Child Care and Development Block Grants (Passed through Iowa Association for the Education of Young Children)	40,959	
93.575	Child Care and Development Block Grants (Passed through Iowa Department of Management)	30,289	
93.575	Child Care and Development Block Grants (Passed through Iowa Workforce Development)	37,198	
93.575	Child Care and Development Block Grants (Passed through Iowa Department of Human Services; ACFS16177, ACFS16178, ACFS16179, ACFS16180, ACFS17071, ACFS19119, ACFS21144, ACFS22062, ACFS22063, ACFS22064, ACFS22061, DFO2200)	793,777	968,816
<u>Head Start Cluster:</u>			
93.600	Head Start	1,839	1,839
<u>Medicaid Cluster:</u>			
93.778	Medical Assistance Program (Passed through Iowa Department of Public Health; 5882MC14)	110,044	110,044

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>Other Federal Assistance:</u>			
93.RD	Unknown Title	142,975	**
93.RD	COVID-19, Unknown Title (\$248,484 provided to subrecipients)	368,062	**
93.RD	US Department of Health and Human Services, Unknown Title (Passed through Iowa Department of Public Health; MOUY2021ISU25, 5882IP50, 5881MC14, 5882IP50E)	278,003	**
93.RD	Unknown Title (Passed through Duke University; A030956)	5,141	**
93.RD	Unknown Title (Passed through University of Neovaxsy, Inc.,)	50,697	**
93.RD	Unknown Title (Passed through Lee County Health Department)	7,257	**
93.RD	Unknown Title (Passed through University of Pennsylvania; 53820/581889/584518)	112,765	**
93.RD	Unknown Title (Passed through University of Texas Austin; UTA1800760)	133,771	**
93.RD	Unknown Title (Passed through Westat; 6632S11)	3,057	**
	Total U.S. Department of Health and Human Services	34,232,231	34,232,231
<u>Corporation for National and Community Services</u>			
94.006	AmeriCorps (Passed through Iowa Commission on Volunteer Service (Iowa Economic Development Authority); 17AC0323, 18FR01, 18AC03, 19AC09, 20AC09, 20AF06, 20AC03, 21AF03, 21AC09)	610,287	
94.006	COVID-19, AmeriCorps (Passed through Iowa commission on Volunteer Service (Iowa Economic Development authority); 21AC09)	2,195	612,482
	Total Corporation for National and Community Services	612,482	612,482
<u>U.S. Department of Homeland Security</u>			
97.032	COVID-19, Crisis Counseling (Passed through Iowa Department of Human Services; MHDS20026)	312,054	**
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Passed through Iowa Department of Homeland Security; 4483)	3,210,916	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)(Passed through Iowa Department of Homeland Security; 4557)	1,072,323	4,283,239
97.044	Assistance to Firefighters Grant	422,652	**
97.067	Homeland Security Grant Program (Passed through Iowa Department of Agriculture & Land Stewardship; 0092)	33,648	**
97.067	Homeland Security Grant Program (Passed through Iowa Homeland Security & Emergency Management Division; HSGP211106, HSGP211103)	28,023	**
97.077	Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction	457,627	**
	Total U.S. Department of Homeland Security	5,537,243	5,537,243
<u>U.S. Agency for International Development</u>			
98.001	USAID Foreign Assistance for Programs Overseas (Passed through University of Florida; SUB00002040)	18,958	**

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2022

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
98.001	USAID Foreign Assistance for Programs Overseas (Passed through University of Illinois Urbana Champaign; 07211217377)	62,834 **	81,792
	<u>Other Federal Assistance:</u>		
98.RD	Unknown Title (Passed through International Food Policy Research Institute; 2021X221ISU)	141,568 **	
98.RD	Unknown Title (Passed through Purdue University; F9002550402150)	11,208 **	
98.RD	Unknown Title (Passed through University of California Davis; 20130173402)	80,108 **	232,884
	Total U.S. Agency for International Development	<u>314,676</u>	<u>314,676</u>
	Total Federal Financial Assistance	<u>\$ 420,060,607</u>	<u>\$ 420,060,607</u>

* Total for Student Financial Assistance Cluster \$172,556,839

** Total for Research and Development Cluster \$153,078,066

Iowa State University

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

(1) Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Iowa State University under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Assistance Listing (AL) are so identified. Programs not in the AL are identified as other federal assistance.

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

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

Type A programs, as defined by Uniform Guidance, are those programs for Iowa State University which exceeded \$3,000,000 in federal awards expended during the year ended June 30, 2022.

The Schedule of Expenditures of Federal Awards includes \$4,079,516 of Assistance Listing Number 97.036 program expenditures from prior fiscal years since the projects were approved during the fiscal year ending June 30, 2022 with allowable costs from previous fiscal years.

C. Basis of Accounting

Expenditures reported on the Schedule are presented on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

D. Indirect Cost Rate

Iowa State University uses a federally negotiated indirect cost rate.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

E. Grantees

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

(2) Federally Funded Loan Programs

Loan balances, including American Recovery and Reinvestment Act of 2009 (ARRA) related balances, of federally funded loan programs at June 30, 2022 were as follows:

AL No.	June 30, 2022	Outstanding Loans
84.038	Perkins Loan Program Federal Capital Contributions	\$ 6,004,425
93.342	Health Professions Student Loans, and Loans for Disadvantaged Students	3,991,397

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) Material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements. These are reported in Iowa State University's report on internal control over financial reporting, issued under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major programs were noted.
- (e) An unmodified opinion was issued on compliance with requirements applicable to each major program.
- (f) The audit did not disclose any audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
 - Assistance Listing Number 84.425 – Education Stabilization Fund
 - Assistance Listing Number 97.036 – Disaster Grants – Public AssistanceClustered Programs:
 - Student Financial Aid:
 - (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 \$3,000,000.
- (i) Iowa State University did not qualify as a low-risk auditee.

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

Reported under separate cover.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Part III: Findings and Questioned Costs For Federal Awards:

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

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

Iowa State University

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Deputy
Janet K. Mortvedt, CPA, Manager
Brandon J. Vogel, Senior II Auditor
Ashley J. Moser, Senior Auditor
Charles P. Duff, Staff Auditor
Kari L. Middleton, Staff Auditor
Adam J. Sverak, Staff Auditor
Brandon L. Weddell, Staff Auditor
Therese A. Berning, Assistant Auditor
Brandon A. Krug, Assistant Auditor
Patrick A. Stewart, Assistant Auditor