



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

Contact: Brian Brustkern
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FOR RELEASE

March 27, 2025

Auditor of State Rob Sand today released Iowa State University's Single Audit Report for the year ended June 30, 2024. 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 \$381.4 million of federal funds in fiscal year 2024, an increase of approximately \$21.6 million, or 6.01% 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 \$7.6 million, an increase of approximately \$2.0 million over the prior year.

Research and Development Cluster expenditures totaled approximately \$173.1 million, an increase of approximately \$2.9 million over the prior year. Expenditures for programs included in the Research and Development Cluster included approximately \$21.3 million for Assistance Listing Number 10.310 Agriculture and Food Research (AFRI) grants, approximately \$8.8 million for Assistance Listing Number 47.070 Computer and Information Science and Engineering grants, approximately \$7.8 million for Assistance Listing Number 47.041 Engineering grants, approximately \$7.3 million for Assistance Listing Number 81.049 Office of Science Financial Assistance Program grants, and approximately \$7.2 million for Assistance Listing Number 10.203 Payments to Agricultural Experiment Stations Under the Hatch Act.

Expenditures for the Student Financial Aid cluster totaled approximately \$170.8 million, a decrease of approximately \$1.3 million from the prior year. Expenditures for programs included in the Student Financial Aid cluster included approximately \$132.8 million for Assistance Listing Number 84.268 for Federal Direct Student Loans and approximately \$25.1 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, 2024.

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, 2024

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

Iowa State University

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Iowa State University



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March 24, 2025

To the Members of the Iowa Board of Regents:

We are pleased to submit the Single Audit Report for Iowa State University for the year ended June 30, 2024. The audit of compliance was conducted 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 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 \$381.4 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, 2024 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 Iowa Board of Regents:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Iowa State University of Science and Technology's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence judgment 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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that 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 section 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.

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

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

We have audited the financial statements of the business-type activities, and the fiduciary activities of Iowa State University of Science and Technology as of and for the year ended June 30, 2024, and the related Notes to Financial Statements, which collectively comprise the University’s basic financial statements. We issued our report thereon dated December 20, 2024, which contained unmodified opinions on those financial statements. Our report includes emphasis of matters relating to restatements for the implementation of GASB No. 100, Accounting Changes and Error Corrections. Our report includes a reference to other auditors who audited the financial statements of the Iowa State University Foundation, the Iowa State University Achievement Fund, and the Original University Foundation (the “Foundation”), the Iowa State University Research Foundation, Incorporated and Iowa State University Veterinary Services Corporation. This report does not include the results of the other auditors’ testing of compliance for each major federal program and internal control over compliance. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University’s basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Brian R. Brustkern, CPA
Deputy Auditor of State

March 24, 2025, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is December 20, 2024

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, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture</u>			
10.001	Agricultural Research Basic and Applied Research	2,513,164	**
10.001	Agricultural Research Basic and Applied Research (Passed through Mississippi State University; 19140032707001)	40,364	**
10.001	Agricultural Research Basic and Applied Research (Passed through University of Arkansas; UAAES0573704)	27,678	**
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$139,157 provided to subrecipients)	3,746,269	**
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through Iowa Department of Agriculture & Land Stewardship; IDALS0226)	53,236	**
10.025	Plant and Animal Disease, Pest Control, and Animal Care (Passed through National Cattlemen's Beef Association; USDA-APHIS-10025-VSSP0000-23-00001)	32,113	**
10.028	Wildlife Services	23,005	**
10.028	Wildlife Services (Passed through Iowa Department of Natural Resources; 22CRDWBTHARM0001, 23CRDWBRRUDE0001, 23CRDWBTHARM0002)	138,595	**
10.069	Conservation Reserve Program	91,853	**
10.153	Market News	120,124	**
10.163	Market Protection and Promotion (Passed through Midwest Organic Services Association)	81,041	**
10.164	Wholesale Farmers and Alternative Market Development	27,000	**
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through Iowa Department of Agriculture & Land Stewardship; SCBG14285, SCBG14287, SCBG14289, SCBG14294, SCBG143010, SCBG14302, SCBG14303, SCBG14307, SCBG14311, SCBG143111, SCBG14313, SCBG14315, SCBG14316) (\$99,900 provided to subrecipients)	223,555	**
10.175	Farmers Market and Local Food Promotion Program (Passed through Iowa Department of Agriculture & Land Stewardship; SCBG143012)	30,442	**
10.175	Farmers Market and Local Food Promotion Program (Passed through Iowa Farmers Union; IFUEFISU202201)	23,447	**
10.177	Regional Food System Partnerships (Passed through FairShare CSA Coalition; AM21RFSPWI1014)	2,370	**
10.186	Regional Food Business Centers (Passed through University of Nebraska-Lincoln; 2568120004110)	62,596	**
10.200	Grants for Agricultural Research, Special Research Grants (\$1,003,960 provided to subrecipients)	1,234,324	**
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; IS00411.23-IA01)	12,222	**
10.202	Cooperative Forestry Research	601,804	**
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (\$7,561 provided to subrecipients)	7,200,946	**
10.207	Animal Health and Disease Research	241,935	**
10.210	Higher Education National Needs Graduate Fellowship Grants	54,093	**
10.215	Sustainable Agriculture Research and Education (Passed through South Dakota State University; 3TC145)	33,891	**
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota Twin Cities; H007813923, H008917115, H008917123, H009187801, H009277425, H009375604, H009987617, H010694405, H010694431, H010902901)	253,382	**

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.216	1890 Institution Capacity Building Grants (Passed through University of Maryland Eastern Shore; FHNIFA5208600GOMESIS)	13,513 **	13,513
10.217	Higher Education - Institution Challenge Grants Program (\$40,465 provided to subrecipients)	59,275 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through Texas A&M University - Kingsville; S210303IOWAST(502020))	29,900 **	
10.217	Higher Education - Institution Challenge Grants Program (Passed through University of Maine; UMS1207)	1,936 **	91,111
10.219	Biotechnology Risk Assessment Research (\$5,672 provided to subrecipients)	6,874 **	6,874
10.220	Higher Education - Multicultural Scholars Grant Program	4,500	4,500
10.226	Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom (\$4,156 provided to subrecipients)	10,564	10,564
10.236	Bioproduct Pilot Program (Passed through SoyLei Innovations LLC; 20237900038975)	307,663 **	
10.236	Bioproduct Pilot Program (Passed through Virginia Polytechnic Institute & State University; 42370119223)	63,831 **	371,494
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations (\$38,452 provided to subrecipients)	314,726 **	314,726
10.253	Consumer Data and Nutrition Research	60 **	60
10.290	COVID-19, Agricultural Market and Economic Research (Passed through University of Missouri Columbia; C000771691) (\$4,000 provided to subrecipients)	4,400 **	4,400
10.303	Integrated Programs (Passed through Purdue University; 17001092041)	11,164 **	11,164
10.304	Food and Agriculture Defense Initiative (FADI)	246,576 **	
10.304	Food and Agriculture Defense Initiative (FADI) (Passed through Michigan State University; RC112910B, RC114390ISU)	37,130 **	
10.304	Food and Agriculture Defense Initiative (FADI) (Passed through Purdue University; F9001798102002)	21,119 **	304,825
10.307	Organic Agriculture Research and Extension Initiative (\$383,936 provided to subrecipients)	1,123,964 **	
10.307	Organic Agriculture Research and Extension Initiative (Passed through University of Kentucky; 320000577824099)	64,198 **	1,188,162
10.309	Specialty Crop Research Initiative	16,082 **	
10.309	Specialty Crop Research Initiative (Passed through Michigan State University; RC114514ISU, RC115670E)	140,840 **	
10.309	Specialty Crop Research Initiative (Passed through University of California, Davis; A231476S002)	59,480 **	
10.309	Specialty Crop Research Initiative (Passed through University of Florida; SUB00003556)	233,963 **	
10.309	Specialty Crop Research Initiative (Passed through University of Minnesota Twin Cities; A009428501)	90,528 **	540,893
10.310	Agriculture and Food Research Initiative (AFRI) (\$5,858,166 provided to subrecipients)	19,800,761 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Arkansas State University; 2203922)	31,133 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Auburn University; 22AGECON205250IASU)	103,768 **	

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through California Polytechnic State University San Luis Obispo; 20201653109)	6,499	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Extension Foundation; WKFC20242469)	24,322	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Indiana University Bloomington; 8862)	87,380	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Iowa Soybean Association; RCFI2227001)	4,298	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Michigan State University; RC110903ISU)	28,483	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through New York University; F202001)	5	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through North Carolina State University; 2019117601, 2019150720/PAMP19001507SA20, 2022077001)	51,392	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Ohio State University; SPC1000011352GR130620, SPC1000011502/GR131080)	30,352	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Purdue University; 17001010, F9000074502014/ 17000612014, F9000315202079)	60,632	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TH456, 3TK077)	24,306	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Texas A&M University; M2100746)	55,549	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through The Research Foundation for The State University of New York; 550117257393226)	238,005	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Arkansas; 9147103)	5,125	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of California, Davis; A181616S007, A211611S001)	250,201	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Florida; SUB00001462, SUB00002315, SUB00002536)	10,425	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Illinois Urbana-Champaign; 11239919525)	32,862	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Maryland Eastern Shore; 125234Z5379201, 128092Z5412201)	69,539	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Massachusetts Amherst; 22016846D00)	8,734	**
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Missouri Columbia; C000711361, C00074741)	69,676	**

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through University of Wisconsin-Madison; 0000001736)	3,677 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through US Ignite; TO2)	257,433 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Virginia Polytechnic Institute & State University; 42363519223)	<u>76,054 **</u>	<u>21,330,611</u>
10.311	Beginning Farmer and Rancher Development Program (Passed through University of California, Davis; A231561S001)	<u>55,572</u>	<u>55,572</u>
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) (Passed through Arkansas State University; 20227000137581)	<u>37,202 **</u>	<u>37,202</u>
10.328	Food Safety Outreach Program (\$125,478 provided to subrecipients)	400,887	
10.328	Food Safety Outreach Program (Passed through New Mexico State University; Q02375)	36,801	
10.328	Food Safety Outreach Program (Passed through Texas Tech University; 21A64601)	<u>23,927</u>	<u>461,615</u>
10.329	Crop Protection and Pest Management Competitive Grants Program (\$535,785 provided to subrecipients)	1,448,697 **	
10.329	Crop Protection and Pest Management Competitive Grants Program (Passed through Michigan State University; RC108974ISU, RC108974N, RC108974O) (\$9,642 provided to subrecipients)	<u>55,699 **</u>	<u>1,504,396</u>
10.331	Gus Schumacher Nutrition Incentive Program (Passed through Iowa Healthiest State Initiative; 009HSIPRX2024)	<u>27,795</u>	<u>27,795</u>
10.332	Agricultural Genome to Phenome Initiative (\$1,696,978 provided to subrecipients)	2,232,882 **	
10.332	Agricultural Genome to Phenome Initiative (Passed through University of California, Davis; A241585S001)	<u>7,565 **</u>	<u>2,240,447</u>
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program (Passed through Iowa Foundation for Microenterprise and Community Vitality; AgVet2023)	<u>23,309</u>	<u>23,309</u>
10.336	Veterinary Services Grant Program	<u>81,577</u>	<u>81,577</u>
10.352	Value-Added Producer Grants (\$280,441 provided to subrecipients)	<u>1,329,151</u>	<u>1,329,151</u>
10.500	Cooperative Extension Service (\$52,662 provided to subrecipients)	272,216	
10.500	Cooperative Extension Service (Passed through Extension Foundation; NTAE20222235, NTAE20232301)	14,286	
10.500	Cooperative Extension Service (Passed through University of Minnesota Twin Cities; 0002426538)	26,794	
10.500	Cooperative Extension Service (Passed through University of Nebraska-Lincoln; 2563240207006, 2563240207016)	14,831	
10.500	Cooperative Extension Service (Passed through Utah State University; 203672757)	<u>11,451</u>	<u>339,578</u>
10.511	Smith-Lever Extension Funding	<u>10,135,131</u>	<u>10,135,131</u>
10.514	Expanded Food and Nutrition Education Program (\$42,232 provided to subrecipients)	<u>1,075,071</u>	<u>1,075,071</u>
10.515	Renewable Resources Extension Act	<u>33,175</u>	<u>33,175</u>
10.516	Rural Health and Safety Education Competitive Grants Program	<u>280,051</u>	<u>280,051</u>
10.519	Equipment Grants Program (EGP)	<u>55,856 **</u>	<u>55,856</u>

Iowa State University
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.520	Agriculture Risk Management Education Partnerships Competitive Grants Program (Passed through University of Nebraska-Lincoln; 2563240207101, 2563240228005, 2563240245166)	92,239	92,239
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through Iowa Department of Agriculture & Land Stewardship; USDA 2021-70035-35720, 024807A, 024807B, 024807E, 024807G, 024807H) (\$7,222 provided to subrecipients)	77,061	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through University of Illinois Urbana-Champaign; 10159818149, 11500019824) (\$16,113 provided to subrecipients)	125,479	
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (Passed through University of Tennessee, Knoxville)	141,066	343,606
10.558	Child and Adult Care Food Program (Passed through Iowa Department of Education)	12,867	12,867
10.613	Faculty Exchange Program	13,681	13,681
10.620	Scientific Exchanges Program	260,256	260,256
10.664	Cooperative Forestry Assistance (Passed through Iowa Department of Natural Resources; 21CRDFRBJGOER0002, 22CRDFRBJHERR0002) (\$5,147 provided to subrecipients)	62,593	62,593
10.674	Wood Utilization Assistance	69,213	69,213
10.680	Forest Health Protection	22,305 **	22,305
10.699	Partnership Agreements	5,631	5,631
10.902	Soil and Water Conservation (\$127,945 provided to subrecipients)	4,580,823 **	
10.902	Soil and Water Conservation (Passed through University of Nebraska-Lincoln; 2563210415002)	32,429 **	4,613,252
10.903	Soil Survey	119,177	119,177
10.912	Environmental Quality Incentives Program (\$5,068 provided to subrecipients)	108,028 **	
10.912	Environmental Quality Incentives Program (Passed through Black Hawk Soil and Water Conservation District; GS156362)	13,024 **	
10.912	Environmental Quality Incentives Program (Passed through Iowa Soybean Association; RCFISU223701)	4,053 **	
10.912	Environmental Quality Incentives Program (Passed through Michigan State University; RC112449ISU)	10,041 **	
10.912	Environmental Quality Incentives Program (Passed through Ohio State University; SPC1000007530GR127978)	100,779 **	
10.912	Environmental Quality Incentives Program (Passed through University of Illinois Urbana-Champaign; 10392619541, 10477218517)	145,243 **	
10.912	Environmental Quality Incentives Program (Passed through University of Wisconsin-Madison; 851K550)	9,860 **	391,028
10.924	Conservation Stewardship Program	81,945 **	81,945
10.931	Agricultural Conservation Easement Program (Passed through Iowa Soybean Association; NRCS RCPP Project 1896)	23,734	23,734
10.937	Partnerships for Climate-Smart Commodities (Passed through Gevo, Inc.; 154829)	25,788 **	
10.937	Partnerships for Climate-Smart Commodities (Passed through Roeslein Alternative Energy LLC; NR233A750004G027)	213,517 **	239,305

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AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>			
10.960	Technical Agricultural Assistance (\$5,223 provided to subrecipients)	8,207 **	8,207
10.961	Scientific Cooperation and Research	35,993 **	35,993
10.962	Cochran Fellowship Program	42,836	42,836
<u>SNAP Cluster:</u>			
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Iowa Department of Health and Human Services; ACFS22080/ACFS23086, ACFS23081, ACFS23086, COACPVH24003) (\$169,289 provided to subrecipients)	1,043,304	1,043,304
<u>Other Federal Assistance:</u>			
10.U01	Unknown Title (Passed through Eat Greater Des Moines; 155038)	12,688	
10.U01	Unknown Title (Passed through University of Nebraska-Lincoln; 2663240236042)	15,000	
10.RD	Unknown Title	29,721 **	
10.RD	Unknown Title (Passed through Archer-Daniels-Midland Company (ADM); USDA-NRCS-COMM-22-NOFO0001139)	45,496 **	
10.RD	Unknown Title (Passed through Iowa Agriculture Water Alliance; 1896A0276)	2,237 **	
10.RD	Unknown Title (Passed through University of Wisconsin-Madison; 0000003285)	87,377 **	
10.RD	Unknown Title (Passed through US Endowment for Forestry and Communities; 2200359)	81,342 **	273,861
	Total U.S. Department of Agriculture	66,497,305	66,497,305
<u>U.S. Department of Commerce</u>			
11.303	Economic Development Technical Assistance	76,491	76,491
11.431	Climate and Atmospheric Research (Passed through University of Iowa; S0388701, S0454701)	25,132 **	25,132
11.459	Weather and Air Quality Research	182,400 **	182,400
11.609	Measurement and Engineering Research and Standards (\$1,872,188 provided to subrecipients)	4,438,847 **	4,438,847
11.611	Manufacturing Extension Partnership (\$242,500 provided to subrecipients)	2,578,080 **	2,578,080
<u>Other Federal Assistance:</u>			
11.RD	Unknown Title	35,573 **	
11.RD	Unknown Title (Passed through BioConnect Iowa; 149323)	88,628 **	
11.RD	Unknown Title (Passed through Synoptic Data Corp; S2020133)	52,486 **	176,687
	Total U.S. Department of Commerce	7,477,637	7,477,637

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<u>U.S. Department of Defense</u>			
12.002	Procurement Technical Assistance for Business Firms	649,615	649,615
12.005	Conservation and Rehabilitation of Natural Resources on Military Installations	888	888
12.300	Basic and Applied Scientific Research (\$101,246 provided to subrecipients)	791,748	791,748
12.300	Basic and Applied Scientific Research (Passed through North Dakota State University; FAR0035571)	56,773	56,773
12.300	Basic and Applied Scientific Research (Passed through Pennsylvania State University; 6119ISUONR2453)	204,840	204,840
12.300	Basic and Applied Scientific Research (Passed through Purdue University; 13001134042)	7,658	7,658
12.300	Basic and Applied Scientific Research (Passed through University of Tennessee, Knoxville; A190099S002)	128,613	128,613
12.300	Basic and Applied Scientific Research (Passed through Virginia Polytechnic Institute & State University; 45095519223)	118,525	1,308,157
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	124,407	124,407
12.351	Scientific Research - Combating Weapons of Mass Destruction (\$166,227 provided to subrecipients)	249,319	249,319
12.420	Military Medical Research and Development (\$40,507 provided to subrecipients)	101,134	101,134
12.431	Basic Scientific Research (\$105,074 provided to subrecipients)	501,248	501,248
12.431	Basic Scientific Research (Passed through Colorado School of Mines; 4016325802)	37,107	37,107
12.431	Basic Scientific Research (Passed through University of Connecticut; 165791757)	62,001	62,001
12.431	Basic Scientific Research (Passed through University of Illinois Urbana-Champaign; 11528819736)	565,148	565,148
12.431	Basic Scientific Research (Passed through University of Iowa; S0190101)	11	11
12.431	Basic Scientific Research (Passed through University of North Dakota; UND0027516S1)	237,769	237,769
12.431	Basic Scientific Research (Passed through University of North Texas; GF701412) (\$225,516 provided to subrecipients)	900,027	900,027
12.431	Basic Scientific Research (Passed through University of Wisconsin-Madison; 0000002829)	304,711	2,608,022
12.630	Basic, Applied, and Advanced Research in Science and Engineering	145,318	145,318
12.800	Air Force Defense Research Sciences Program (\$112,500 provided to subrecipients)	850,585	850,585
12.800	Air Force Defense Research Sciences Program (Passed through Bioindustrial Manufacturing and Design Ecosystem (BioMADE); TPC01A060034)	442,356	1,292,941
12.901	Mathematical Sciences Grants	24,921	24,921
12.902	Information Security Grants	4,784	4,784
12.905	CyberSecurity Core Curriculum (\$368,923 provided to subrecipients)	778,223	778,223
12.905	CyberSecurity Core Curriculum (Passed through Rochester Institute of Technology; 3293403)	10,452	788,675
12.910	Research and Technology Development	182,494	182,494
12.910	Research and Technology Development (\$872,234 provided to subrecipients)	1,828,667	2,011,161

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<u>U.S. Department of Defense (continued)</u>			
<u>Other Federal Assistance:</u>			
12.RD	Unknown Title (\$754,657 provided to subrecipients)	1,314,329	**
12.RD	Unknown Title (Passed through 361 Interactive LLC; 361CHT001S01)	53,711	**
12.RD	Unknown Title (Passed through Advanced Cooling Technologies, Inc.; RD98RDN9856A)	25,823	**
12.RD	Unknown Title (Passed through Advanced Technology International (ATI); 2024316)	27,362	**
12.RD	Unknown Title (Passed through Applied Research Associates; S00506302IOWA)	270,597	**
12.RD	Unknown Title (Passed through Core Parts LLC; F4FBEQ1167A007 AF191-025)	206,061	**
12.RD	Unknown Title (Passed through Cornerstone Research Group, Inc.; N6833523C0345)	31,265	**
12.RD	Unknown Title (Passed through Design Mill; 65050002)	72,611	**
12.RD	Unknown Title (Passed through Fluor Marine Propulsion LLC-Naval Nuclear Laboratory; PD-330565)	45,000	**
12.RD	Unknown Title (Passed through General Electric; 14B0363200121)	139	**
12.RD	Unknown Title (Passed through Global Engineering and Materials, Inc.; FFP2019ISU0819, FFP2023ISU0605)	115,062	**
12.RD	Unknown Title (Passed through HygraTek LLC; N6833520C0380)	37,502	**
12.RD	Unknown Title (Passed through Intelligent Fusion Technology, Inc.; IFT10501)	48,677	**
12.RD	Unknown Title (Passed through NextFlex; 726056)	82,923	**
12.RD	Unknown Title (Passed through OneLight Sensing LLC; 20470001)	150,181	**
12.RD	Unknown Title (Passed through Paxauris LLC; PAXC013)	18,860	**
12.RD	Unknown Title (Passed through Pennsylvania State University; S001036DARPA)	1	**
12.RD	Unknown Title (Passed through Pratt & Whitney - a Division of United Technologies Corporation; 6782)	26,366	**
12.RD	Unknown Title (Passed through Spectral Energies LLC; SB22280011)	10,081	**
12.RD	Unknown Title (Passed through Steel Founders Society of America; 2017102, SPI010, StarISU1, STARISU2)	343,403	**
12.RD	Unknown Title (Passed through Texas Research Institute Austin, Inc.; A30134G50002SC1781, A30154G50001SC1825, A30168G50006SC2032, A30173G50002SC1976, F30205G50001SC2038, F30224G50001SC2069)	461,574	**
12.RD	Unknown Title (Passed through UI Labs DBA MXD USA; 202208) (\$10,000 provided to subrecipients)	26,037	**
12.RD	Unknown Title (Passed through University of Iowa; S0341801)	147,692	**
12.RD	Unknown Title (Passed through University of North Carolina at Chapel Hill; 5126686)	177,617	**
12.RD	Unknown Title (Passed through University of Southern California; SCON00005096)	76,481	**
	Total U.S. Department of Defense	13,078,697	3,769,355 13,078,697
<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)	231,675	231,675
	Total U.S. Department of Housing and Urban Development	231,675	231,675

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AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of the Interior</u>			
15.237	Rangeland Resource Management	354,226 **	354,226
15.608	Fish and Aquatic Conservation - Aquatic Invasive Species	766,972 **	766,972
15.615	Cooperative Endangered Species Conservation Fund (Passed through Iowa Department of Natural Resources; 23CRDLWBKPOOL0001, 24CRDLWBKPOOL0002)	17,190 **	17,190
15.634	State Wildlife Grants (Passed through Iowa Department of Natural Resources; 22CRDWBKINK0002, 23CRDWBCENSM0002, 23CRDWBCENSM001, 23CRDWBKFULL0005, 23CRDWBKINK0003, 25CRDWBKINK0002)	649,166 **	649,166
15.637	Migratory Bird Joint Ventures	34,886 **	34,886
15.805	Assistance to State Water Resources Research Institutes (\$37,330 provided to subrecipients)	365,841 **	365,841
15.812	Cooperative Research Units	330,363 **	330,363
15.815	National Land Remote Sensing Education Outreach and Research (Passed through AmericaView; AV18IA01, AV23IA01)	27,840 **	27,840
15.945	Cooperative Research and Training Programs – Resources of the National Park System (\$31,981 provided to subrecipients)	90,495 **	90,495
<u>Fish and Wildlife Cluster:</u>			
15.611	Wildlife Restoration and Basic Hunter Education and Safety (Passed through Iowa Department of Natural Resources; 18CRDWBCENSM003, 20CRDWBCENSM0101)	2,541	2,541
<u>Other Federal Assistance:</u>			
15.RD	Unknown Title	61,082 **	61,082
	Total U.S. Department of the Interior	2,700,602	2,700,602
<u>U.S. Department of Justice</u>			
16.026	OVW Research and Evaluation Program	23,441 **	23,441
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$119,160 provided to subrecipients)	630,461 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through Houston Forensic Science Center; S103)	6,674 **	637,135
16.588	Violence Against Women Formula Grants (Passed through Iowa Department of Justice; LE2023IowaStateUniversity00072, LE2024IowaStateUniversity00002)	7,611	7,611
16.738	Edward Byrne Memorial Justice Assistance Grant Program (Passed through Iowa Department of Public Safety; 20JAG449331, JAGCJE530201)	9,628	9,628
<u>Other Federal Assistance:</u>			
16.RD	Unknown Title (\$22,828 provided to subrecipients)	511,231 **	
16.RD	Unknown Title (Passed through Texas State University; 24015843041)	21,680 **	532,911
	Total U.S. Department of Justice	1,210,726	1,210,726

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<u>U.S. Department of Labor</u>			
17.502	Occupational Safety and Health Susan Harwood Training Grants	143,952	143,952
<u>WIOA Cluster:</u>			
17.258	WIOA Adult Program (Passed through Iowa Workforce Development; FY23)	13,296	
17.278	WIOA Dislocated Worker Formula Grants (Passed through Iowa Workforce Development; FY23)	13,297	26,593
	Total U.S. Department of Labor	170,545	170,545
<u>U.S. Department of State</u>			
19.040	Public Diplomacy Programs	146,504	146,504
19.421	Academic Exchange Programs - English Language Programs (Passed through FHI 360; PO22002924, PO22002966, PO23000814, PO23002238, PO23002628, PO23002634)	618,527	618,527
<u>Other Federal Assistance:</u>			
19.U01	Unknown Title (Passed through FHI 360; PO24001622)	3,585	3,585
	Total U.S. Department of State	768,616	768,616
<u>U.S. Department of Transportation</u>			
20.109	Air Transportation Centers of Excellence (\$3,345 provided to subrecipients)	102,574	102,574
20.200	Highway Research and Development Program (\$712,313 provided to subrecipients)	1,607,525	**
20.200	Highway Research and Development Program (Passed through Heart of Iowa Regional Transit Agency; 155607)	13,173	**
20.200	Highway Research and Development Program (Passed through Iowa Department of Transportation; ADDENDUM793, ADDENDUM869, ADDENDUM878, ADDENDUM879, ADDENDUM883) (\$4,750 provided to subrecipients)	68,531	**
20.200	Highway Research and Development Program (Passed through Kittelson & Associates, Inc.; 27039)	47,740	**
20.200	Highway Research and Development Program (Passed through Minnesota Department of Transportation; 1036334WO2)	1,503	**
20.200	Highway Research and Development Program (Passed through National Academies; HR03149, HR0732, HR10111, HR10119, HR10125, HR1442, HR1581, HR17114, HR2005(5401), HR2329, NCHRP230, NCHRP241) (\$74,052 provided to subrecipients)	546,801	**
20.200	Highway Research and Development Program (Passed through Roadway Safety Foundation; 153184, 155650) (\$2,071 provided to subrecipients)	132,236	**
20.200	Highway Research and Development Program (Passed through Virginia Polytechnic Institute & State University; 45168319223)	7,302	**
20.200	Highway Research and Development Program (Passed through WSP USA Services, Inc. DBA WSP USA Inspection; 182858TO2)	5,699	2,430,510

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<u>U.S. Department of Transportation (continued)</u>			
20.205	Highway Planning and Construction (Passed through Iowa Department of Transportation; ADDENDUM617, ADDENDUM644, ADDENDUM730, ADDENDUM731, ADDENDUM732, ADDENDUM733, ADDENDUM736, ADDENDUM742, ADDENDUM752, ADDENDUM756, ADDENDUM757, ADDENDUM774, ADDENDUM775, ADDENDUM776, ADDENDUM781, ADDENDUM782, ADDENDUM791, ADDENDUM794, ADDENDUM798, ADDENDUM801, ADDENDUM807, Addendum815, Addendum819, Addendum822, Addendum824, Addendum826, Addendum827, Addendum831, ADDENDUM834, ADDENDUM835, ADDENDUM836, ADDENDUM837, ADDENDUM838, ADDENDUM839, ADDENDUM843, ADDENDUM848, ADDENDUM850, ADDENDUM854, ADDENDUM858, ADDENDUM875, ADDENDUM876, ADDENDUM877, ADDENDUM887, ADDENDUM901) (\$306,849 provided to subrecipients)	3,389,420	**
20.205	Highway Planning and Construction (Passed through Minnesota Department of Transportation; 1036334W07, 1036334W012, 1036334W014, 1036334W06, 1036334W08) (\$428 provided to subrecipients)	136,971	**
20.205	Highway Planning and Construction (Passed through University of Akron; 04829ISU)	45,150	**
20.205	Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00922206, 00922401) (\$46,281 provided to subrecipients)	139,971	**
20.215	Highway Training and Education	2,557	2,557
20.701	University Transportation Centers Program (Passed through Florida International University; 80000948003UG/000507/000585)	164,412	**
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	18,018	**
20.939	Safe Streets and Roads for All (Passed through East Central Intergovernmental Association; SS4A)	51,379	**
20.939	Safe Streets and Roads for All (Passed through Kimley-Horn and Associates, Inc.; 0178420014500)	54,425	**
20.941	Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program (Passed through Olsson, Inc.)	75,358	**
<u>Highway Safety Cluster:</u>			
20.600	State and Community Highway Safety (Passed through Iowa Department of Public Safety; PAP23402M0PTTask002000, PAP23402M0PTTask400000/PAP23405dM6OTTask004000, PAP23402MORSTask010000, PAP23402MORSTask020000, PAP402PT2024Task050050, PAP402PT2024Task054043/PAP405dM6OT2024Task604002, PAP402RS2024Task060050, PAP402RS2024Task060051)	227,179	

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<u>U.S. Department of Transportation (continued)</u>			
20.616	National Priority Safety Programs (Passed through Iowa Department of Public Safety; PAP23402M0PTTask400000/PAP23405dM6OTTTask004000, PAP23405bM1OPTask010000, PAP23405bM1TRTask010000, PAP23405cM3DATask040000/PAP23405dF24ISTask000100, PAP23405cM3DATask060000, PAP23405cM3DATask080000, PAP402PT2024Task054043/PAP405dM6OT2024Task604002, PAP405bM1OP2024Task240051, PAP405BM1TR2024Task250050, PAP405CM3DA2024TASK400053, PAP405CM3DA2024Task400054, PAP405dM6OT2024Task600050)	184,972	
20.616	National Priority Safety Programs (Passed through Iowa Department of Transportation; ADDENDUM755, ADDENDUM759, Addendum823, ADDENDUM886)	154,430	
		<u>339,402</u>	<u>566,581</u>
<u>Other Federal Assistance:</u>			
20.RD	Unknown Title (\$1,643,324 provided to subrecipients)	2,348,686	**
20.RD	Unknown Title (Passed through California Department of Transportation; 65A0779, 65A0803, 65A0875)	334,192	**
20.RD	Unknown Title (Passed through Kimley-Horn and Associates, Inc.; 92202055)	18,876	**
20.RD	Unknown Title (Passed through Leidos, Inc.; P010251137R1, P010277694, P010277694R1, P010277694R2, PO10256681)	295,197	**
20.RD	Unknown Title (Passed through Minnesota Department of Transportation; 1003320WO4)	9,476	**
20.RD	Unknown Title (Passed through National Academies; BTS17, BTS24) (\$86,315 provided to subrecipients)	325,354	**
20.RD	Unknown Title (Passed through Vanasse Hangen Brustlin, Inc.; 3861720, 39617.04, 693JJ322F00320N)	132,821	**
20.RD	Unknown Title (Passed through Wisconsin Department of Transportation; 00922305)	46,376	**
	Total U.S. Department of Transportation	<u>10,688,304</u>	<u>3,510,978</u>
<u>U.S. Department of the Treasury</u>			
21.009	Volunteer Income Tax Assistance (VITA) Matching Grant Program (Passed through Iowa Center for Economic Success; 24VITA0101)	4,072	4,072
21.027	COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (Passed through Iowa Department of Management; SLFRP4374)	4,039,857	4,039,857
21.031	State Small Business Credit Initiative Technical Assistance Grant Program	184,014	184,014
	Total U.S. Department of the Treasury	<u>4,227,943</u>	<u>4,227,943</u>

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<u>National Aeronautics and Space Administration</u>			
43.001	Science (\$92,446 provided to subrecipients)	829,502	**
43.001	Science (Passed through Arizona State University; ASUB00000322)	15,613	**
43.001	Science (Passed through New Mexico State University; Q02260)	77,339	**
43.001	Science (Passed through Universities Space Research Association (USRA); 0520801P220320)	2,948	**
43.001	Science (Passed through University of Wisconsin-Madison; 0000002169)	58,960	**
43.002	Aeronautics (Passed through Analytical Mechanics Associates, Inc.; T30320FY23)	2,575	**
43.002	Aeronautics (Passed through Texas Research Institute Austin, Inc.; F30117G50002SC1796)	54,647	**
43.002	Aeronautics (Passed through University of Notre Dame; 204178ISU, 204780ISU)	243,829	**
43.003	Exploration	100,096	**
43.008	Office of Stem Engagement (OSTEM) (\$442,179 provided to subrecipients)	1,661,162	**
43.008	Office of Stem Engagement (OSTEM) (Passed through University of Massachusetts Amherst; 21015684A /0156849234)	61,409	**
43.009	Mission Support	17,781	**
43.009	Mission Support (Passed through University of North Dakota; 80NSSC22M0229)	470	**
43.012	Space Technology	111,874	**
<u>Other Federal Assistance:</u>			
43.RD	Unknown Title	105,261	**
43.RD	Unknown Title (Passed through Elder Research, Inc.; CHO2022001, CHO2024001)	30,114	**
43.RD	Unknown Title (Passed through Honeywell Federal Manufacturing & Technologies LLC; N000514664)	7,333	**
43.RD	Unknown Title (Passed through Pennsylvania State University; S001483NASA)	89,000	**
43.RD	Unknown Title (Passed through Space Telescope Science Institute; HSTAR17062004A)	13,717	**
43.RD	Unknown Title (Passed through Texas Research Institute Austin, Inc.; F30206G50001SC2038, F30223G50001SC2068)	129,726	**
Total National Aeronautics and Space Administration		3,613,356	3,613,356
<u>National Endowment for the Arts</u>			
45.024	Promotion of the Arts Grants to Organizations and Individuals	22,377	**
Total National Endowment for the Arts		22,377	22,377
<u>National Endowment for the Humanities</u>			
45.149	Promotion of the Humanities Division of Preservation and Access (Passed through Iowa Economic Development Authority; 20231212196)	43	43
Total National Endowment for the Humanities		43	43

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<u>The Institute of Museum and Library Services</u>			
45.310	Grants to States (Passed through Iowa Department of Education; 000123)	281,639	281,639
45.312	National Leadership Grants (Passed through Montana State University; G17624W9893)	3,613 **	3,613
	Total Institute of Museum and Library Services	<u>285,252</u>	<u>285,252</u>
<u>National Science Foundation</u>			
47.041	Engineering (\$627,435 provided to subrecipients)	6,943,924 **	
47.041	Engineering (Passed through Brigham Young University; 220585)	13,412 **	
47.041	Engineering (Passed through North Dakota State University; 2023C1, 2023C6, 2023N4)	109,252 **	
47.041	Engineering (Passed through Oklahoma State University; 1519534ISU)	84,065 **	
47.041	Engineering (Passed through Rice University; X03007646)	1,540 **	
47.041	Engineering (Passed through University of Alabama; A210524S001)	75,187 **	
47.041	Engineering (Passed through University of Chicago; SUB00000408)	84,610 **	
47.041	Engineering (Passed through University of Connecticut; 164250090)	60,743 **	
47.041	Engineering (Passed through University of Michigan; SUBK00012981)	83,514 **	
47.041	Engineering (Passed through University of Nevada, Reno; UNR2154, UNR22126, UNR22127, UNR2457)	229,615 **	
47.041	Engineering (Passed through University of North Carolina at Charlotte; 202121048601ISU)	1,136 **	
47.041	Engineering (Passed through University of Southern California; SCON00006255, SCON00006265)	22,580 **	
47.041	Engineering (Passed through Washington University in St. Louis; WU220350)	93,334 **	7,802,912
47.049	Mathematical and Physical Sciences (\$6,324 provided to subrecipients)	4,087,594 **	
47.049	Mathematical and Physical Sciences (Passed through Carnegie Mellon University; 1123003464858)	55,388 **	
47.049	Mathematical and Physical Sciences (Passed through Virginia Polytechnic Institute & State University; 48071719223)	51,644 **	4,194,626
47.050	Geosciences (\$209,313 provided to subrecipients)	2,244,463 **	
47.050	Geosciences (Passed through Auburn University; 19SFWS200703IOWA)	29,521 **	
47.050	Geosciences (Passed through North Carolina State University; 2021321801 PAMP21003218SA01)	21,162 **	2,295,146
47.070	Computer and Information Science and Engineering (\$1,371,347 provided to subrecipients)	8,038,756 **	
47.070	Computer and Information Science and Engineering (Passed through Columbia University; 2GG01984501)	88,234 **	
47.070	Computer and Information Science and Engineering (Passed through Computing Research Association; 2021CIFIowa40)	65,136 **	
47.070	Computer and Information Science and Engineering (Passed through Krell Institute, Inc.; 215449505)	8,963 **	

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<u>National Science Foundation (continued)</u>			
47.070	Computer and Information Science and Engineering (Passed through Ohio State University; SPC1000005604GR124837)	77,913 **	
47.070	Computer and Information Science and Engineering (Passed through PAWR LLC; TO4, TO6, TO7, TO8, TO9)	341,237 **	
47.070	Computer and Information Science and Engineering (Passed through University of California, Irvine; 20231988)	86,610 **	
47.070	Computer and Information Science and Engineering (Passed through University of California, Santa Cruz; A220123S005)	107,603 **	8,814,452
47.074	Biological Sciences (\$460,066 provided to subrecipients)	4,080,577 **	
47.074	Biological Sciences (Passed through Colorado State University; G9924101)	185,146 **	
47.074	Biological Sciences (Passed through Cornell University; 8562611126)	33,809 **	
47.074	Biological Sciences (Passed through Indiana University Bloomington; 8570ISU)	29,658 **	
47.074	Biological Sciences (Passed through Johns Hopkins University; 2005520814)	28,328 **	
47.074	Biological Sciences (Passed through Purdue University; 10001681037)	219,359 **	
47.074	Biological Sciences (Passed through University of California, Davis; 20150371901 / A170233S002)	37,736 **	
47.074	Biological Sciences (Passed through University of Georgia; SUB00002654)	93,145 **	
47.074	Biological Sciences (Passed through University of Maryland, Baltimore County; NSF0008602)	12,333 **	
47.074	Biological Sciences (Passed through University of Pennsylvania; 586014)	228,238 **	
47.074	Biological Sciences (Passed through University of Wisconsin-Madison; 0000000245)	146,087 **	5,094,416
47.075	Social, Behavioral, and Economic Sciences (\$162,977 provided to subrecipients)	994,125 **	994,125
47.076	STEM Education (formerly Education and Human Resources) (\$572,254 provided to subrecipients)	3,106,689 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Carnegie Mellon University; 1122939458953)	14,735 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Chico State Enterprises; SUB21001)	258,444 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through San Jose Evergreen Community College District; 21298851)	37,077 **	3,416,945
47.078	Polar Programs	164,544 **	164,544
47.079	Office of International Science and Engineering	271,415 **	271,415
47.083	Integrative Activities (\$1,539,928 provided to subrecipients)	3,685,358 **	
47.083	Integrative Activities (Passed through University of California, Davis; A221500S002)	212,554 **	
47.083	Integrative Activities (Passed through University of Hawaii; MA1699)	351,265 **	
47.083	Integrative Activities (Passed through University of Kentucky Research Foundation; 320000502821052PO7800006652 / 3200005739210527800007066)	166,835 **	
47.083	Integrative Activities (Passed through University of Missouri Columbia; C000608461)	103,706 **	

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<u>National Science Foundation (continued)</u>			
47.083	Integrative Activities (Passed through University of Oklahoma; 202307)	556,122 **	5,075,840
47.084	NSF Technology, Innovation, and Partnerships (\$105,386 provided to subrecipients)	1,071,266 **	
47.084	NSF Technology, Innovation, and Partnerships (Passed through University of Kansas Center for Research, Inc.; FY2023004, FY2024029)	96,424 **	1,167,690
<u>Other Federal Assistance:</u>			
47.RD	Unknown Title (Passed through Amber Agriculture; 2037941)	1,574 **	
47.RD	Unknown Title (Passed through Boston College; 510704102)	13,252 **	
47.RD	Unknown Title (Passed through Grinnell College; 206416701)	9,309 **	
47.RD	Unknown Title (Passed through North Dakota State University; 2024C4, 2024N11)	14,505 **	
47.RD	Unknown Title (Passed through PAWR LLC; TO3)	2,133,413 **	
47.RD	Unknown Title (Passed through The College of Idaho; SU24696)	60,219 **	
47.RD	Unknown Title (Passed through Woods Hole Oceanographic Institution; A10162780322500)	83,993 **	2,316,265
	Total National Science Foundation	41,608,376	41,608,376
<u>U.S. Small Business Administration</u>			
59.037	Small Business Development Centers (\$836,668 provided to subrecipients)	1,206,062	1,206,062
59.058	Federal and State Technology Partnership Program	159,486	159,486
59.065	Growth Accelerator Fund Competition	9,363	9,363
	Total U.S. Small Business Administration	1,374,911	1,374,911
<u>U.S. Department of Veterans Affairs</u>			
<u>Other Federal Assistance:</u>			
64.RD	Unknown Title	13,022 **	13,022
	Total U.S. Department of Veterans Affairs	13,022	13,022
<u>U.S. Environmental Protection Agency</u>			
66.460	Nonpoint Source Implementation Grants (Passed through Iowa Department of Agriculture & Land Stewardship; 22ILF001, 22ILF002)	340,153	
66.460	Nonpoint Source Implementation Grants (Passed through Iowa Department of Natural Resources; 2021ESDJPALM0001, 20ESDWQBSKONR-0007, 21ESDWQBSKONR0001, 24ESDWQBSKONR0012)	333,912	674,065
66.509	Science To Achieve Results (STAR) Research Program (\$79,010 provided to subrecipients)	373,038 **	373,038
66.511	Office of Research and Development Consolidated Research/Training/Fellowships (\$286,767 provided to subrecipients)	735,441 **	735,441
66.605	Performance Partnership Grants (Passed through Iowa Department of Agriculture & Land Stewardship)	1	1

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<u>U.S. Environmental Protection Agency (continued)</u>			
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies (Passed through Extension Foundation; PSEFMP20242404, SA202235)	7,964	7,964
66.951	Environmental Education Grants Program (Passed through Florida A&M University; C5193)	4,436 **	4,436
	Total U.S. Environmental Protection Agency	1,794,945	1,794,945
<u>U.S. Department of Energy</u>			
81.008	Cybersecurity, Energy Security & Emergency Response (CESER) (\$90,736 provided to subrecipients)	545,393 **	
81.008	Cybersecurity, Energy Security & Emergency Response (CESER) (Passed through University of Illinois Chicago; 19190)	119,788 **	665,181
81.041	State Energy Program (Passed through Iowa Economic Development Authority; 22ARRA001, 22ARRA003, 23IIJASEPF002, 23IIJASEPF003, 23IIJASEPF004) (\$15,874 provided to subrecipients)	290,110 **	290,110
81.049	Office of Science Financial Assistance Program (\$228,245 provided to subrecipients)	4,220,116 **	
81.049	Office of Science Financial Assistance Program (Passed through Dartmouth College; R1710)	317,767 **	
81.049	Office of Science Financial Assistance Program (Passed through Hermes Biomaterials; DE-SC0024762)	21,047 **	
81.049	Office of Science Financial Assistance Program (Passed through Lawrence Livermore National Security LLC-Lawrence Livermore National Laboratory; B650400)	38,956 **	
81.049	Office of Science Financial Assistance Program (Passed through Photothermal Spectroscopy Corporation; DESC18519)	54,569 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California, Davis; A220453S001, A231053S005, A231148S001)	570,884 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Illinois Urbana-Champaign; 09063416918, 09063417761)	1,922,256 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Michigan; SUBK00011448)	38,147 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Southern Mississippi; 80072420101ISU)	114,657 **	7,298,399
81.086	Conservation Research and Development (\$393,510 provided to subrecipients)	1,265,925 **	
81.086	Conservation Research and Development (Passed through Rensselaer Polytechnic Institute; A230043S001)	113,501 **	1,379,426
81.087	Renewable Energy Research and Development (\$354,049 provided to subrecipients)	1,238,886 **	
81.087	Renewable Energy Research and Development (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory; SUB202110466, SUB202310276)	54,076 **	
81.087	Renewable Energy Research and Development (Passed through Battelle Energy Alliance-Idaho National Laboratory; 256642)	45,632 **	
81.087	Renewable Energy Research and Development (Passed through UChicago Argonne LLC-Argonne National Laboratory; 3F60022)	57,546 **	

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<u>U.S. Department of Energy (continued)</u>			
81.087	Renewable Energy Research and Development (Passed through University of Illinois Urbana-Champaign; 09313917523)	57,057	**
81.087	Renewable Energy Research and Development (Passed through University of Kentucky Research Foundation; 320000562324039)	59,534	**
81.087	Renewable Energy Research and Development (Passed through University of Michigan; SUBK00016562)	32,162	**
81.087	Renewable Energy Research and Development (Passed through University of Wisconsin-Madison; 0000000969, 0000001289)	634,832	**
81.089	Fossil Energy Research and Development (\$59,665 provided to subrecipients)	309,873	**
81.121	Nuclear Energy Research, Development and Demonstration	231,584	**
81.121	Nuclear Energy Research, Development and Demonstration (Passed through University of Nevada, Reno; UNR2391)	39,673	**
81.135	Advanced Research Projects Agency - Energy (Passed through Massachusetts Institute of Technology; s5833PO829058)	45,181	**
81.135	Advanced Research Projects Agency - Energy (Passed through Raytheon Technologies Research Center; 1250358)	122	**
<u>Other Federal Assistance:</u>			
81.U01	Unknown Title (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory)	13,661	
81.U01	Unknown Title (Passed through Brookhaven Science Associates-Brookhaven National Laboratory; 429724)	51,720	
81.U01	Unknown Title (Passed through Honeywell Federal Manufacturing & Technologies LLC; N000480079)	86,437	
81.U01	Unknown Title (Passed through UT-Battelle LLC-Oak Ridge National Laboratory; CW52415)	25,085	
81.RD	Unknown Title (Passed through Alliance for Sustainable Energy LLC-National Renewable Energy Laboratory; SUB202410040)	86,999	**
81.RD	Unknown Title (Passed through Battelle Energy Alliance-Idaho National Laboratory; 279952, 294907)	73,891	**
81.RD	Unknown Title (Passed through Battelle Memorial Institute-Pacific Northwest National Laboratory; 679315, 710616)	259,548	**
81.RD	Unknown Title (Passed through Brookhaven Science Associates-Brookhaven National Laboratory; 415568, 426212)	222,701	**
81.RD	Unknown Title (Passed through Fermi Research Alliance LLC-Fermi National Accelerator Laboratory; 669358)	10,292	**
81.RD	Unknown Title (Passed through Honeywell Federal Manufacturing & Technologies LLC; N000478736, N000480047, N000485133, N000514101, N000521565)	186,957	**
81.RD	Unknown Title (Passed through Lawrence Livermore National Security LLC-Lawrence Livermore National Laboratory; B663430)	17,767	**
81.RD	Unknown Title (Passed through Sandia National Laboratories; 2417320, 2450591, 2540747)	243,412	**
81.RD	Unknown Title (Passed through Sustainable Manufacturing Innovation Alliance Corporation; 2101RM5086, SA2006/1901RM05) (\$99,746 provided to subrecipients)	231,223	**
81.RD	Unknown Title (Passed through Tufts University; 104045)	79,999	**

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<u>U.S. Department of Energy (continued)</u>			
81.RD	Unknown Title (Passed through UChicago Argonne LLC-Argonne National Laboratory; 2F60031, 2F60052, 3F60175, 3F60234, 4F60016, 4F60040)	414,135 **	
81.RD	Unknown Title (Passed through University of California-Lawrence Berkeley National Laboratory; 7582578, 7584153, 7641016, 7656811, 7762370)	335,159 **	
81.RD	Unknown Title (Passed through University of Florida; SUB00003926)	88,626 **	
81.RD	Unknown Title (Passed through University of Nebraska-Omaha; 4505161005204)	340,497 **	
81.RD	Unknown Title (Passed through UT-Battelle LLC-Oak Ridge National Laboratory; CW50043, CW50215)	102,628 **	2,870,737
	Total U.S. Department of Energy	<u>15,310,011</u>	<u>15,310,011</u>
<u>U.S. Department of Education</u>			
84.007	Federal Supplemental Educational Opportunity Grants	939,309 *	939,309
84.033	Federal Work-Study Program	1,309,782 *	1,309,782
84.038	Federal Perkins Loan Programs_Federal Capital Contributions	3,599,218 *	3,599,218
84.063	Federal Pell Grant Program	25,080,649 *	25,080,649
84.268	Federal Direct Student Loans	132,758,860 *	132,758,860
84.305	Education Research, Development and Dissemination (\$1,971 provided to subrecipients)	28,007 **	28,007
84.335	Child Care Access Means Parents in School	767,815	767,815
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	482,152 *	482,152
84.425B	COVID-19, Education Stabilization Fund (Passed through Iowa Department of Education; 003323)	29,566	
84.425C	COVID-19, Education Stabilization Fund (Passed through University of Iowa; S0342501, S0342601) (\$90,802 provided to subrecipients)	326,262	355,828
<u>TRIO Cluster:</u>			
84.042	TRIO Student Support Services	444,703	
84.044	TRIO Talent Search	525,649	
84.047	TRIO Upward Bound	294,317	
84.217	TRIO McNair Post-Baccalaureate Achievement	276,429	1,541,098
<u>Other Federal Assistance:</u>			
84.RD	Unknown Title	37,811 **	
84.RD	Unknown Title (\$168,500 provided to subrecipients)	422,281 **	460,092
	Total U.S. Department of Education	<u>167,322,810</u>	<u>167,322,810</u>
<u>U.S. Department of Health and Human Services</u>			
93.083	Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases (Passed through Eitr Biologics, Inc.; 007SA1)	63,884 **	63,884
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (Passed through Iowa Department of Health and Human Services; 5883CH30, COACPVH24729)	27,281	27,281

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<u>U.S. Department of Health and Human Services (continued)</u>			
93.103	Food and Drug Administration Research (\$257,935 provided to subrecipients)	630,440	**
93.103	Food and Drug Administration Research (Passed through Association of Food and Drug Officials; U18FD007051)	4,320	**
93.103	Food and Drug Administration Research (Passed through Iowa Department of Agriculture & Land Stewardship; U2FFD007403)	72,810	**
93.113	Environmental Health	732,526	**
93.113	Environmental Health (Passed through University of Iowa; S0357101/S0357102)	4,815	**
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$52,631 provided to subrecipients)	265,397	**
93.172	Human Genome Research (\$282,233 provided to subrecipients)	502,898	**
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (Passed through Iowa Department of Health and Human Services; PUHEENH24003)	13,844	13,844
93.211	Rural Telemedicine Grants (Passed through Drake University; 103360)	33,802	**
93.217	Family Planning Services (Passed through Iowa Department of Health and Human Services; 5884MC14)	2,000	2,000
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (Passed through Iowa Department of Health and Human Services; COACP VH24729)	4,587	**
93.242	Mental Health Research Grants (\$77,659 provided to subrecipients)	1,488,674	**
93.242	Mental Health Research Grants (Passed through Neovaxsyn, Inc.; R43MH133248)	15,674	**
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$185,434 provided to subrecipients)	628,954	**
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Passed through Iowa Department of Health and Human Services; 5883PL02, 5884PL02)	96,629	**
93.262	Occupational Safety and Health Program (\$421,279 provided to subrecipients)	715,792	**
93.262	Occupational Safety and Health Program (Passed through University of Iowa Research Foundation; S0457101)	19,351	**
93.262	Occupational Safety and Health Program (Passed through University of Iowa; S0102304, S0102305, S0389301, S0389302)	268,607	**
93.273	COVID-19, Alcohol Research Programs (Passed through Clemson University; 22762092014458)	28,423	**
93.279	Drug Use and Addiction Research Programs (Passed through Pennsylvania State University; S002128DHHS)	22,546	**
93.279	Drug Use and Addiction Research Programs (Passed through The Jackson Laboratory; 2103450622/2103450623/2103450624)	26,851	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$8,281 provided to subrecipients)	963,920	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Cornell University; 8718521057)	8,898	**
93.319	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas (\$56,958 provided to subrecipients)	239,244	239,244

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<u>U.S. Department of Health and Human Services (continued)</u>			
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Passed through Iowa Department of Health and Human Services; 5883EL11, PUHEADE24011)	161,753 **	161,753
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	6,656,217 *	6,656,217
93.351	Research Infrastructure Programs (\$319,047 provided to subrecipients)	962,939 **	962,939
93.394	Cancer Detection and Diagnosis Research (\$28,472 provided to subrecipients)	182,767 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Nebraska Medical Center; 3454502006001)	20,512 **	203,279
93.395	Cancer Treatment Research	15,243 **	
93.395	Cancer Treatment Research (Passed through Brigham and Women's Hospital; 121298)	142,560 **	
93.395	Cancer Treatment Research (Passed through University of Missouri Columbia; C000824011)	96,773 **	254,576
93.398	Cancer Research Manpower	35,322	35,322
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Association of State Public Health Nutritionists; NU38OT000279-03)	2,520	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Iowa Department of Health and Human Services; PUHEADE24012)	61,387	63,907
93.563	Child Support Services (Passed through Iowa Department of Health and Human Services; BOC18003, BOC24003)	1,664,907 **	1,664,907
93.564	Child Support Services Research (Passed through Iowa Department of Health and Human Services; BOC21023)	173,657	173,657
93.658	Foster Care Title IV-E (Passed through Iowa Department of Health and Human Services; ACFS23009, DFO23001, DFO24001, FWBPCPS25102)	1,086,770	1,086,770
93.788	Opioid STR (\$23,640 provided to subrecipients)	66,693	
93.788	Opioid STR (Passed through Iowa Department of Health and Human Services; 5883SA113, 5883SA117, BEHESPP24031, BEHESPP24032)	545,645	612,338
93.837	Cardiovascular Diseases Research (\$35,250 provided to subrecipients)	48,500 **	48,500
93.838	Lung Diseases Research (Passed through University of California, San Francisco; 14504sc)	28,261 **	28,261
93.839	Blood Diseases and Resources Research	297,982 **	297,982
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	152,104 **	152,104
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	470,409 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of Colorado-Denver; FY241294002)	9,099 **	479,508
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	1,107,509 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Northwestern University; 60054977ISU)	75,669 **	1,183,178

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<u>U.S. Department of Health and Human Services (continued)</u>			
93.855	Allergy and Infectious Diseases Research (\$519,152 provided to subrecipients)	3,956,006	**
93.855	Allergy and Infectious Diseases Research (Passed through University of California, Davis; A220880S001)	158,464	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Iowa; S0396001)	248,857	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Minnesota Twin Cities; PO10276609, PO10276610)	260,669	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Missouri Columbia; C000831001, C000831011)	38,844	**
93.855	Allergy and Infectious Diseases Research (Passed through University of Wisconsin-Madison; 0000000527)	23,227	**
93.859	Biomedical Research and Research Training (\$120,241 provided to subrecipients)	5,848,494	**
93.859	Biomedical Research and Research Training (Passed through Colorado State University; G6379901)	55,357	**
93.859	Biomedical Research and Research Training (Passed through Purdue University; 11001041077)	1,363	**
93.859	Biomedical Research and Research Training (Passed through University of California, Davis; A210534S004)	12,587	**
93.865	Child Health and Human Development Extramural Research (\$84,481 provided to subrecipients)	706,807	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Kansas Medical Center Research Institute, Inc.; AWD10000001)	59,252	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Missouri Columbia; C000732101)	4,107	**
93.866	Aging Research (\$172,167 provided to subrecipients)	926,230	**
93.866	Aging Research (Passed through Albert Einstein College of Medicine; 312463)	3,715	**
93.866	Aging Research (Passed through Mayo Clinic Rochester; IOW294330PO68568308)	20,422	**
93.866	Aging Research (Passed through University of Nebraska Medical Center; 3452502026015)	332,383	**
93.867	Vision Research (Passed through University of Iowa; S0231701)	37,834	**
93.870	Maternal, Infant and Early Childhood Homevisiting Grant Program (Passed through Iowa Department of Health and Human Services; 5889CH30, 5889CH35)	85,889	**
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	187,672	**
93.945	Assistance Programs for Chronic Disease Prevention and Control (\$49,211 provided to subrecipients)	156,456	**
93.958	Block Grants for Community Mental Health Services (Passed through Iowa Department of Health and Human Services; MHDS24006)	100,572	**
<u>Aging Cluster:</u>			
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (Passed through Iowa Department of Health and Human Services; 2307, 2407)	353,512	**

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<u>U.S. Department of Health and Human Services (continued)</u>			
<u>CCDF Cluster:</u>			
93.575	COVID-19, Child Care and Development Block Grant (Passed through Iowa Department of Health and Human Services) (\$2,498,195 provided to subrecipients)	3,135,000	
93.575	Child Care and Development Block Grant (Passed through Iowa Department of Health and Human Services; ACFS19119, ACFS22061, ACFS22062, ACFS22063, ACFS22064, ACFS23007, ACFS23074, ACFS23111)	1,467,325	4,602,325
<u>Head Start Cluster:</u>			
93.600	Head Start (\$15,161 provided to subrecipients)	34,912	34,912
<u>Medicaid Cluster:</u>			
93.778	Medical Assistance Program (Passed through Iowa Department of Health and Human Services; 5884MC14)	58,462	58,462
<u>Other Federal Assistance:</u>			
93.RD	Unknown Title	379,527	**
93.RD	Unknown Title (Passed through Eitr Biologics, Inc.; 008SC1)	123,436	**
93.RD	Unknown Title (Passed through Neovaxsyn, Inc.; 75N93021C00026, 75N93022C00029)	27,058	**
93.RD	Unknown Title (Passed through University of Missouri Columbia; C000797952)	44,597	**
93.RD	Unknown Title (Passed through University of Pennsylvania; 53820/581889/584518/586796/589786)	185,513	**
93.RD	Unknown Title (Passed through University of Utah; 1006608403ISU)	43,314	**
93.RD	Unknown Title (Passed through VeraChem LLC; R44GM150323)	86,216	**
93.RD	Unknown Title (Passed through Westat; 6632S11, 6632S15) (\$36,000 provided to subrecipients)	71,217	**
	Total U.S. Department of Health and Human Services	40,182,661	960,878
<u>Corporation for National and Community Service</u>			
94.006	AmeriCorps State and National 94.006 (Passed through Iowa Economic Development Authority; 22AC03, 22AF11, 22AP02, 23AC03, 23AF11)	633,485	633,485
	Total Corporation for National and Community Service	633,485	633,485
<u>U.S. Department of Homeland Security</u>			
97.044	Assistance to Firefighters Grant (\$120,673 provided to subrecipients)	1,068,888	**
97.047	BRIC: Building Resilient Infrastructure and Communities (Passed through Iowa Homeland Security & Emergency Management Division; EMK2021BR0410009)	135,576	**
97.061	Centers for Homeland Security (Passed through University of California, Davis; A223486S002)	139,674	**
97.067	Homeland Security Grant Program (Passed through Iowa Homeland Security & Emergency Management Division; HSGP211106, HSGP222007)	21,292	**

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By Federal Department
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Homeland Security (continued)</u>			
97.077	Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction (\$110,641 provided to subrecipients)	613,051 **	613,051
	Total U.S. Department of Homeland Security	<u>1,978,481</u>	<u>1,978,481</u>
<u>U.S. Agency for International Development</u>			
98.001	USAID Foreign Assistance for Programs Overseas (Passed through University of Iowa; S0389801)	135,758	135,758
<u>Other Federal Assistance:</u>			
98.U01	Unknown Title (Passed through International Food Policy Research Institute; 2023X126ISU)	63,952	
98.RD	Unknown Title (Passed through Purdue University; F9002550402150)	6,918 **	
98.RD	Unknown Title (Passed through University of California, Davis; 20130173402)	20,451 **	91,321
	Total U.S. Agency for International Development	<u>227,079</u>	<u>227,079</u>
	Total Federal Assistance	<u>\$ 381,418,859</u>	<u>\$ 381,418,859</u>
*	Total for Student Financial Assistance Cluster \$170,826,187		
**	Total for Research and Development Cluster \$173,136,319		

Iowa State University

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

(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, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Assistance Listing (AL) are so identified. Programs not in the AL are identified as other federal assistance.

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

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

Type A programs, as defined by Uniform Guidance, are those programs for Iowa State University which exceeded \$3,000,000 in federal awards expended during the year ended June 30, 2024.

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, 2024

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, 2024 were as follows:

<u>AL No.</u>	<u>June 30, 2024</u>	<u>Outstanding Loans</u>
84.038	Federal Perkins Loan Programs_Federal Capital Contributions	\$ 2,063,928
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	5,824,913

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements. This is reported in Iowa State University's report on internal control over financial reporting, issued under separate cover.
- (c) The audit did not disclose any noncompliance 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 audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
 - AL Number 10.511 – Smith-Lever Extension Funding
 - AL Number 21.027 – COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDSResearch 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, 2024

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

Reported under separate cover.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Iowa State University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Part III: Findings and Questioned Costs For Federal Awards:

INSTANCES OF NONCOMPLIANCE:

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:

Brian R. Brustkern, CPA, Deputy
Pamela J. Bormann, CPA, Deputy
Brandon J. Vogel, Senior II Auditor
Ashley J. Moser, Senior Auditor
Kari L. Middleton, Staff Auditor
Patrick A. Stewart, Staff Auditor
Zoey M. Brockway, Assistant Auditor
Hadley R. Howell, Assistant Auditor
Gabriel D. Waz, Assistant Auditor
Grant A. Heldorfer, Auditor Intern