UNIVERSITY OF ILLINOIS
FEDERAL SINGLE AUDIT
In Accordance with the Single Audit Act and Applicable Federal Regulations
For the Year Ended June 30, 2021

Performed as Special Assistant Auditors
for the Auditor General, State of Illinois
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STATE OF ILLINOIS
UNIVERSITY OF ILLINOIS
FEDERAL SINGLE AUDIT
In Accordance with the Single Audit Act and Applicable Federal Regulations
For the Year Ended June 30, 2021

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The Governor of Illinois

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Julie A. Zemaitis .......................................................................................................................... Executive Director of University Audits

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FEDERAL COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this audit of the University of Illinois (University) was conducted in accordance with the Single Audit Act, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Guidance Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance), and Government Auditing Standards.

AUDITOR’S REPORT


SUMMARY OF FINDINGS

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## EXIT CONFERENCE

The University waived an exit conference for the Federal Compliance OMB Uniform Guidance audit in an email dated April 18, 2022, from Ginger Velazquez, Executive Director for Business and Finance of the Office of the Business and Financial Services. Responses to the findings were provided by Jennifer Erickson, Associate Director for Business and Finance, in an email dated March 31, 2022.
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Honorables Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
University of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities, fiduciary activities, and aggregate discretely presented component units of the University of Illinois (University), collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University’s basic financial statements, and we have issued our report thereon dated May 4, 2022. That report includes emphasis of matters relating to the restatement of opening net position and the including of fiduciary fund statements. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the University’s financial statements.

The financial statements of the University of Illinois Foundation; University of Illinois Alumni Association; Wolcott, Wood, and Taylor, Inc.; Prairieland Energy, Inc.; Illinois Ventures, LLC; the University Research Park, LLC; Illinois Global Gateway, LLC; and Shield T3, LLC, component units of the University, were not audited in accordance with Government Auditing Standards and, accordingly, this report does not include reporting on internal control or compliance and other matters associated with these component units.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University’s internal control. Accordingly, we do not express an opinion on the effectiveness of the University’s internal control.
Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2021-001 through 2021-004 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2021-005 through 2021-007 to be significant deficiencies.

University's Responses to the Findings

The University’s responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The University’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Schaumburg, Illinois
May 4, 2022

Honorables Frank J. Mautino
Auditor General, State of Illinois
and
Board of Trustees
University of Illinois

Report on Compliance for Each Major Federal Program
As Special Assistant Auditors for the Auditor General, we have audited the University of Illinois’ (University) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the University of Illinois’ major federal programs for the year ended June 30, 2021. The University of Illinois’ major federal programs are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

The University's basic financial statements include the operations of the University of Illinois Foundation; University of Illinois Alumni Association; Wolcott, Wood, and Taylor, Inc.; Prairieland Energy, Inc.; Illinois Ventures, LLC; the University Research Park, LLC; Illinois Global Gateway, LLC; and Shield T3, LLC, component units of the University, which are not included in the University’s Schedule of Expenditures of Federal Awards during the year ended June 30, 2021. Our audit, as described below, did not include the operations of these component units because the component units engaged other auditors to perform an audit of their financial statements and, if necessary, an audit of compliance.

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

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University of Illinois' compliance.
**Opinion on Each Major Federal Program**
In our opinion, the University of Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Other Matters**
The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2021-008 through 2021-013. Our opinion on each major federal program is not modified with respect to these matters.

The University of Illinois’ responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The University of Illinois’ responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the corrective action plan.

Additionally, the University of Illinois is responsible for preparing a corrective action plan to address each finding included in our auditor’s report. The University of Illinois’ corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

**Report on Internal Control Over Compliance**
Management of the University of Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University of Illinois’ internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University of Illinois’ 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as items 2021-008 through 2021-013, that we consider to be significant deficiencies.

The University of Illinois’ responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The University of Illinois’ responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University of Illinois, a component unit of the State of Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively compromise the University of Illinois' basic financial statements. We issued our report thereon dated May 4, 2022, which contained unmodified opinions on those financial statements. That report includes emphasis of matters relating to the restatement of opening net position and the including of fiduciary fund statements. Our report was modified to include a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compromise the 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 financial statements. In addition, the accompanying Schedule of Federal and Nonfederal Financial Activity is presented for the purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 and the Schedule of Federal and Nonfederal Financial Activity are fairly stated in all material respects in relation to the basic financial statements as a whole.

Schaumburg, Illinois
May 25, 2022, except for our report on the Schedule of Expenditures of Federal Awards and our report on the Nonfederal Financial Activity, for which the date is May 4, 2022
Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: **Unmodified**

Internal control over financial reporting:
- Material weakness(es) identified? ☒ Yes ☐ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None Reported

Noncompliance material to the financial statements noted? ☒ Yes ☐ No

Federal Awards

Internal control over major federal programs:
- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None Reported

Type of auditor's report issued on compliance for major federal programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 C.F.R. § 200.516(a)? ☒ Yes ☐ No

Identification of major federal programs:

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<tr>
<th>Assistance Listing Number(s)</th>
<th>Name of Federal Program or Cluster</th>
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<td>Various</td>
<td>Student Financial Assistance Cluster</td>
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<tr>
<td>84.425C/84.425E/84.425F/84.425L</td>
<td>Education Stabilization Fund</td>
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<tr>
<td>20.106</td>
<td>Airport Improvement Program</td>
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<td>Head Start Cluster</td>
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<td>93.498</td>
<td>Provider Relief Fund</td>
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<tr>
<td>10.561</td>
<td>Supplemental Nutrition Assistance Program – SNAP Cluster</td>
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</table>

Dollar threshold used to distinguish between type A and type B programs: **$4,573,801**

Auditee qualified as a low risk auditee? ☐ Yes ☒ No
Finding 2021-001  Inadequate Internal Controls over Census Data

The University of Illinois (University) did not have adequate internal control over reporting its census data and did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members’ census data occurs before the current accumulation period of census data used in the plan’s actuarial valuation (which eventually flows into each employer’s financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan’s actuary. In contrast, responsibility for active members’ census data during the current accumulation period is split among the plan and each member’s current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan’s actuary.

We noted the University’s employees are members of both the State Universities Retirement System (SURS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Finally, CMS' actuaries use census data for employees of the State’s public universities provided by SURS along with census data for the other participating members which is provided by the State’s four other pension plans to prepare the projection of the OPEB plan’s liabilities.

During testing, we noted the following:

- The University had not performed an initial complete reconciliation of its census data recorded by SURS to its internal records to establish a base year of complete and accurate census data.

- After establishing a base year, the University had not developed a process to annually obtain from SURS the incremental changes recorded by SURS in their census data records and reconcile these changes back to the University’s internal supporting records.

Based on information we obtained while performing our audit, we learned these deficiencies are pervasive across the public universities participating in SURS and across the State’s agencies participating in one of the other four State pension plans, the State Employees’ Retirement System of Illinois. These conditions significantly increase the risk there could be errors at one or more employers within the plans, and these errors could have a significant impact on SURS’ and CMS’ measurement of pension and OPEB liabilities, respectively.

In addition, we noted errors within CMS’ allocation of OPEB-related balances across the State’s funds, public universities, and the Illinois State Toll Highway Authority related to a failure by CMS to account for a separately financed specific OPEB liability for certain groups of employees at one component unit of the State. The impact of these errors resulted in the University restating its beginning net position by $205,462,904 as of July 1, 2020.
Finding 2021-001  Inadequate Internal Controls over Census Data (continued)

Based upon the significance of these issues alone, we concluded a material weakness exists within the University’s internal controls related to ensuring both SURS and CMS can provide their respective actuaries with complete and accurate census data related to the University’s active employees. Even given these exceptions, we performed detail testing of a sample of employees and certain data analysis tests of the total population of the University’s census data transactions reported to SURS.

Based on our analysis of transactions reported by the University to SURS during the census data accumulation period throughout Fiscal Year 2019, we noted the following:

- Nineteen of 3,839 (1%) instructors eligible for SURS were not properly included in the Plan. SURS determined the total potential impact to each employee’s total service credit was it could be off by 0.50 to 9.50 years.

- One of 264 (1%) employees with a departure on a leave of absence had the start date of the leave of absence untimely reported to SURS by the University. SURS determined the total potential impact to this employee’s total service credit was it could be off by 0.25 years.

For employers where their employees participate in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants’ Audit and Accounting Guide: State and Local Governments (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan’s actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members’ census data to a report from the plan of census data submitted to the plan’s actuary, by comparing the current year’s census data file to both the prior year’s census data file and its underlying records for changes occurring during the current year.

Additionally, eligibility criteria for participation in SURS under the Illinois Pension Code (Code) (40 ILCS 5/15-134(a)) states any person who is an employee of the University becomes a participant in SURS. Under the Code (40 ILCS 5/15-107), an employee is a person who works for the University in a secretarial, mechanical, labor, clerical, educational, administrative, or other staff position which is either (a) permanent and continuous or (b) for a period of four months or an academic term, whichever is less, who is:

1) not a student employed on a less than full-time temporary basis;
2) not receiving a retirement or disability annuity from SURS;
3) not on military leave;
4) not eligible to participate in the Federal Civil Service Retirement System,
5) not currently on a leave of absence without pay more than 60 days after the termination of SURS’ disability benefits;
6) not paid from funds received under the Federal Comprehensive Employment and Training Act as a public service employment program participant hired on or after July 1, 1979;
7) not a patient in a hospital or home;
8) not an employee compensated solely on a fee basis where such income would net earnings from self-employment;
9) not providing military courses pursuant to a federally funded contract where the University has filed a written notice with SURS electing to exclude these persons from the definition of an employee;
Finding 2021-001  Inadequate Internal Controls over Census Data (continued)

10) currently on lay-off status of not more than 120 days after the lay-off date;
11) not on an absence without pay of more than 30 days; and,
12) a nonresident alien on a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who (1) has met the Internal Revenue Service’s substantial presence test and (2) became an employee on and after July 1, 1991.

Further, for CMS' OPEB plan, we noted participation in OPEB is derivative of an employee’s eligibility to participate in SURS, as members of SURS participate in OPEB as annuitants under the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/3(b)).

In addition, the Illinois Pension Code (40 ILCS 5/15-157) requires the University to, at a minimum, withhold contributions of each employee’s total compensation of 8% (9.5% for firefighters or police officers) for their participation in SURS, unless further contributions by the employee would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to SURS. Further, the Code (40 ILCS 5/15-155(b)) requires the University remit employer contributions to SURS reflecting the accruing normal costs of an employee paid from federal or trust funds. Additionally, the Act (5 ILCS 375/10) requires active employees to make contributions as set by CMS and the Act (5 ILCS 375/11) requires employer contributions by the University for all employees not totally compensated from its Income Fund, local auxiliary funds, and the Agricultural Premium Fund.

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

University officials stated the census data reconciliation had not been completed because they believed their existing processes which are mostly automated, and other controls, would result in materially correct census data being provided to SURS and CMS. Additionally, University officials stated the discrepancies identified in the transaction testing during the accumulation period occurred due to human error and incomplete reporting logic.

Failure to ensure complete and accurate census data was reported to SURS could result in a material misstatement of the University’s financial statements and reduced the overall accuracy of pension/OPEB-related liabilities, deferred inflows and outflows of resources, and expense recorded by the State, the State’s agencies, and other public universities and community colleges across the State. In addition, failure to reconcile active members’ census data reported to and held by SURS to the University’s internal records could result in each plan’s actuary relying on incomplete or inaccurate census data in the calculation of the pension and OPEB balances, which could result in a material misstatement of these amounts. Finally, the allocation error involving one component unit in the OPEB plan resulted in misstatements within each employer’s allocation, which resulted in a restatement at the University. (Finding Code No. 2021-001, 2020-001)

Recommendation

We recommend the University implement controls to ensure census data events are timely and accurately reported to SURS.
Finding 2021-001 Inadequate Internal Controls over Census Data (continued)

Further, we recommend the University work with SURS to annually reconcile its active members’ census data from its underlying records to a report of census data submitted to SURS’ actuary and CMS’ actuary. After completing an initial full reconciliation, the University may limit the annual reconciliations to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods. Any errors identified during this process should be promptly corrected by either the University or SURS, with the impact of these errors communicated to both SURS’ actuary and CMS’ actuary.

Finally, we recommend the University work with SURS and CMS to identify and address any unremitted or erroneously remitted employee and, if applicable, employer contributions related to these events.

University Response

Accepted. With 69,000 employees, the University has numerous electronic and manual controls in place to ensure that employees who are eligible for SURS and OPEB are identified correctly. The University also has numerous controls over census data for the University’s 30,000 employees eligible for SURS and OPEB benefits that the University believes would prevent a material misstatement of the University’s pension and OPEB balances.

However, the University acknowledges its controls over census data did not always ensure timely reporting of other employee events to SURS and CMS. Additionally, controls for determining pension and OPEB eligibility did not always operate as intended. The University will continue to work with SURS to complete the base year census data reconciliation, will enhance controls to improve the timeliness of reporting certain employee events impacting pension and OPEB census data, and will strengthen processes for determining pension and OPEB eligibility.
Finding 2021-002  Blue Cross Managed Care Settlement Liability Reserves

The University of Illinois Health Services Facilities System’s (the System) analysis of required June 30, 2021 Blue Cross managed care settlement liability reserves contained errors resulting in a material overstatement of estimated third party settlement reserves and a material understatement of unrestricted net position at both June 30, 2021 and 2020.

Blue Cross Blue Shield of Illinois (BCBSI) is the System’s largest non-governmental third-party payor, and the System has three managed care contracts with BCBSI. BCBSI uses a Uniform Payment Program (UPP) reimbursement mechanism for most of its managed care contracted providers, including the System. Under the UPP mechanism, BCBSI makes weekly advance payments to the System designed to approximate gross charges for services provided to the System’s patients covered by its BCBSI managed care contracts. Once BCBSI adjudicates the claims made by the System, BCBSI will compute the contractual discount associated with the claims processed and recoup this contractual discount through deductions made from future weekly advance payments paid to the System.

A rolling, calendar year-to-date settlement amount is computed as of the end of each month for each of the three managed care contracts and reported to the System on monthly reconciliation statements that accompany monthly experience reports provided to the System by BCBSI. The monthly reconciliation statements summarize cumulative year to date contractual discounts (allowances) owed by the System to BCBSI based on claims processed to date. This cumulative allowance amount is compared to amounts deducted, or recouped by BCBSI, on a cumulative year-to-date basis from the weekly advance payments made by BCBSI to the System. Additionally, for the System’s Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) contracts with BCBSI, BCBSI incorporates an “accrual” into the monthly settlement calculation designed to accelerate recoupment of cumulative amounts advanced to the provider in excess of cumulative allowances calculated.

In estimating the required settlement reserve as of June 30, it is necessary to compare allowance amounts reported on the July 31 reconciliation statement (since such statement reflects claims processed through June 30) with the deduction amounts reported on the June 30 reconciliation statement (since such statement reflects deductions taken through June 30). In this way, cumulative calendar year-to-date calculated allowances are compared to cumulative calendar year-to-date deductions taken as of the same date. This methodology results in a settlement reserve representing the allowances computed by BCBSI for claims processed by BCBSI during the two months leading up to the reporting date. For example, the reserve at June 30 would reflect allowances on claims processed in May (deducted from July advance payment checks) and on claims processed in June (deducted from August advance payment checks).

We noted two deficiencies in management’s longstanding historical methodology for estimating the required reserve.

- The historical calculation included accrual amounts (approximately $13.6M for HMO and $1.2M for PPO at June 30, 2021) reported in the BCBSI reconciliation statements. These accrual amounts do not represent liabilities of the System, resulting in an overstatement of the required reserve.
Finding 2021-002  Blue Cross Managed Care Settlement Liability Reserves (continued)

- The historical calculation relied in part on a rolling average of three months of deductions recouped by BCBSI. Because of the variability from month to month in claims processed by BCBSI, the historical calculation included an additional reserve for variability (approximately $8.3M at June 30, 2021). The historical calculation did not consider a month-end UPP statement provided by BCBSI to the System that was available to the System at the time the June 30, 2021 pre-audit financial statements were prepared, that would have enabled management to make a significantly more precise estimate and would have resulted in little additional reserve for variability (approximately $1.2M at June 30, 2021 compared to the approximately $8.3M recorded).

The total overstatement of the June 30, 2021 liability reserve was approximately $24.3M:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recorded reserve</td>
<td>$52.1M</td>
</tr>
<tr>
<td>Required reserve</td>
<td>27.8M</td>
</tr>
<tr>
<td>Excess</td>
<td>$24.3M</td>
</tr>
</tbody>
</table>

The excess reserve results from:

HMO accrual per BCBSI       $13.6M
PPO accrual per BCBSI       1.2M
Variability reserve         7.6M
Other                      1.9M
Total                      $24.3M

Because the same methodology had been used for many years, the overstatement had accumulated incrementally over several years. A comparable overstatement ($17.6M) of the required reserve existed at June 30, 2020. An adjustment to correct for this error was made by the System to opening net position at July 1, 2020.

In making an accounting estimate such as the Blue Cross managed care settlement reserve, System management should have had a full understanding of the UPP reimbursement mechanism and should have made use of all available information that was available at the time the estimate was made.

Generally accepted accounting principles require management’s best estimate of third-party settlement reserves based on all relevant information available in order to record the proper amount within their financial statements.

Governmental Accounting Standards Board (GASB) Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*, provides guidance regarding the consideration of subsequent events in financial statement estimates. GASB Statement No. 56 provides that all information that becomes available prior to the issuance of the financial statements should be used in evaluating the conditions on which the estimates were based. The financial statements should be adjusted for any changes in estimates resulting from the use of such evidence.

Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the System to establish and maintain a system, or systems, of internal fiscal and administrative controls. Proper internal controls should ensure that management is recording an accurate estimate of its third-party settlement reserves.
Finding 2021-002  Blue Cross Managed Care Settlement Liability Reserves (continued)

System officials indicated the errors in the reserve methodology occurred due to an incomplete understanding of the UPP reimbursement mechanism and the documentation available from BCBSI with which to estimate the required reserve.

Failure to accurately record third party settlement reserves within the System’s financial statements resulted in a material overstatement of estimated third party settlement reserves and a material understatement of unrestricted net position at both June 30, 2021 and 2020. (Finding Code No. 2021-002)

Recommendation

We recommend management adjust its reserve methodology to address the errors identified and validate the reasonableness of the resulting estimates no less frequently than on a quarterly basis.

University Response

Accepted. The System agrees with the recommendation and has changed its longstanding methodology to calculate the UPP liability and validate its reasonableness to conform with the proposed methodology. The System has implemented this methodology beginning in FY2022.
Finding 2021-003  Patient Accounts Receivable Allowances

The University of Illinois Health Services Facilities System's (the System) analysis of required June 30, 2021 patient accounts receivable allowances contained multiple misstatements.

The System implemented a new billing system (Epic) in September 2020, replacing the legacy billing system (McKesson). During our audit we identified a formula error in management's Excel-based model that inadvertently deducted payments from the calculated required contractual allowance. This understated the required contractual allowance by $45.7 million. Management subsequently performed a detailed review of high dollar accounts in five specific governmental financial classes, which resulted in a $15.2 million reduction in this understatement.

While investigating the formula error, management identified the following additional errors in the analysis of the required June 30, 2021 contractual allowances and allowance for uncollectible accounts:

- Epic source data for aged outpatient accounts receivable balances included credit balances, which were previously excluded from McKesson reports. Because credit balances should be excluded from the calculation of required contractual allowances, this understated the required contractual allowances by $8.6 million.
- Amounts due from third-party payors for transplant organ acquisition costs that were included in the Commercial Insurance financial class in McKesson reports were included in the Self Pay financial class in Epic, and as a result, allowances were provided on these accounts at a higher rate than necessary. This overstated the required contractual allowances by $4.0 million.
- Research and COVID testing (Client Billed) accounts are handled differently in Epic than in McKesson, which resulted in contractual allowances being provided on these accounts as if they were patient accounts receivable, in addition to allowances provided as non-patient accounts receivable. This double-counting overstated the required contractual allowances by $7.6 million.
- Under McKesson, separate contractual allowances for potential denials by third-party payors were provided against patient accounts receivable. Management determined that such denials were included in the Epic closed account reports that were used to develop the percentages used to estimate required contractual allowances. As such, it was unnecessary to provide separate contractual allowances for potential denials. This overstated the required contractual allowances by $6.2 million.

The net effect of the above items was to understate the required contractual allowances by $21.3 million.

Management estimates allowances for uncollectible accounts by applying an allowance percentage to patient accounts receivable, net of contractual allowances. Because contractual allowances were understated by $21.3 million as described above, management's estimate of allowances for uncollectible accounts was overstated by $13.4 million. After considering the $21.3 million of understated contractual allowances and $13.4 million of overstated allowances for doubtful accounts, net patient accounts receivable was overstated by $7.9 million.

Management had recorded additional allowances for uncollectible accounts in fiscal year 2020 to provide for potential unknown risks due to the termination of McKesson and implementation of Epic. Based on its updated assessment of collection risk as of June 30, 2021, nine months after the Epic implementation, management determined that $7.9 million of the additional allowances for uncollectible accounts provided in fiscal year 2020 could be reversed and reallocated as additional contractual allowances, consistent with management's intent to mitigate potential unknown risks.
Finding 2021-003  Patient Accounts Receivable Allowances (continued)

The following summarizes how the above amounts resulted in no net effect on the System’s patient accounts receivable and net patient service revenue as of and for the year ended June 30, 2021:

<table>
<thead>
<tr>
<th>Description</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Formula error in Excel-based model</td>
<td>$ 45.7</td>
</tr>
<tr>
<td>Detailed review of high dollar accounts</td>
<td>(15.2)</td>
</tr>
<tr>
<td>Credit balances included in original analysis</td>
<td>8.6</td>
</tr>
<tr>
<td>Change in classification of organ acquisition cost receivable</td>
<td>(4.0)</td>
</tr>
<tr>
<td>Redundant allowance on Research and COVID testing accounts</td>
<td>(7.6)</td>
</tr>
<tr>
<td>Redundant allowance for third-party payor denials</td>
<td>(6.2)</td>
</tr>
<tr>
<td>Subtotal – net increase in required contractual allowances</td>
<td>21.3</td>
</tr>
</tbody>
</table>

Resulting reduction in required allowances for uncollectible accounts       | (13.4)              |

Release of allowances for uncollectible accounts provided for potential unknown risks due to Epic implementation | (7.9)               |

Net effect on patient accounts receivable                                   | $ 0.0               |

Generally accepted accounting principles require the System to adequately analyze, record and disclose within their financial statements their associated contractual allowances and allowances for uncollectible patient accounts receivable. The complexity of the System’s revenue cycle, the complexities associated with the System’s third-party reimbursement, and the challenges associated with billing (and collecting from) patients and third-party payors, combine to require sophisticated analysis and judgment in establishing allowances against patient accounts receivable. Adding to the already substantial complexity and judgment involved with these accounting estimates was a change in the System’s billing system from McKesson to Epic in September 2020. The Epic implementation resulted in increased risk that changes in workflows and reporting under Epic could impact management’s process and methodology for estimating required allowances for patient accounts receivable. This additional risk warranted an increased level of analytical review of management’s Excel-based model for estimating required patient accounts receivable allowances, as well as of Epic-generated reports used in the model.

Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the System to establish and maintain a system, or systems, of internal fiscal and administrative controls. Proper internal controls should ensure that management is properly recording its allowances relating to accounts receivable.

System officials indicated these errors occurred due to insufficient analytical review of the results of management’s Excel-based model for estimating required patient accounts receivable allowances, as well as an incomplete understanding of differences between McKesson- and Epic-generated reports used in the model.

Not properly analyzing, recording and disclosing contractual allowances and allowances for uncollectible patient accounts receivable could lead to materially inaccurate financial statements. (Finding Code No. 2021-003)
Finding 2021-003  Patient Accounts Receivable Allowances (continued)

Recommendation

We recommend management strengthen its analytical review of the results of its Excel-based model for estimating patient accounts receivable allowances.

University Response

Accepted. Although the net understatement amount noted in this finding represents 1% of the $2 billion of contractual allowances recorded in FY2021, the System has corrected the formula error in its analytical model and has added additional levels of review during its fiscal year-end close processes.
Finding 2021-004  Inadequate Controls over Fiduciary Fund Accruals

The University of Illinois (the University) did not have controls in place to ensure that accrual adjustments for the fiduciary fund statements were appropriately identified and recorded.

The University implemented GASB Statement No. 84, *Fiduciary Activities* in fiscal year 2021. Implementing this statement required the University to analyze potential fiduciary activities and report full accrual financial statements for these activities. We tested the initial fiduciary amounts recorded by the University and found that associated revenue and expense deferrals were not reflected.

To correct this error, the University analyzed potential cutoff transactions that would impact both opening net position and ending net position. As a result of this analysis, entries were recorded to increase opening net position by $7.4 million, increase prepaids by $13.9 million, increase deferred additions by $5.0 million, decrease deductions by $1.5 million and decrease additions by $50 thousand.

Generally accepted accounting principles require transactions to be reported in the period they are incurred. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. The University's system of internal controls should include procedures to ensure expenses and revenues are recognized in the appropriate reporting period.

University officials indicated the processes to identify accrual transactions for fiduciary funds and prepare the fiduciary fund full accrual statements were not as robust as processes utilized for the University's financial statements during this first year of implementation for GASB Statement No. 84.

As a result of the lack of internal control in this area, the University's draft fiduciary fund financial statements were materially misstated. (Finding Code No. 2021-004)

**Recommendation**

We recommend the University review its processes and internal controls for fiduciary activity to assess the existence of current period revenues and expenses and consider changes necessary to ensure they are accurately identified and recorded for presentation in the University’s financial statements.

**University Response**

Accepted. The University has already refined the processes and procedures for reporting of accruals associated with third-party fiduciary funds subject to GASB Statement No. 84, *Fiduciary Activities*. 
Finding 2021-005  Inadequate Controls over Expense Deferrals and Other Cut-off Issues

The University of Illinois (the University) has not established adequate controls over accurately identifying and recording deferred expense transactions and reporting prepaid expenses at fiscal year-end for financial reporting purposes.

During our audit, we noted the University’s procedures to identify and record prepaid expenses include a review of all cash disbursements by University Payables (UPAY). UPAY identifies expense transactions that pertain to multiple fiscal years and codes them for further review by University Accounting and Financial Reporting (UAFR). UAFR will then post year-end journal entries to appropriately defer the identified expense transactions. In addition to the review of all cash disbursements by UPAY, UAFR also requires individual units to identify and report known accrual and deferral transactions at fiscal year-end for certain fund types. We also noted the University’s year-end accounts payable procedures include specifically reviewing cash disbursements made subsequent to year-end through the issuance of the financial statements to determine which accounting period the related expense transactions pertain.

During our test work over 373 university expense transactions totaling $222,518,313, we noted the following:
- Thirteen transactions (3%) totaling $1,951,308 that were recorded as expenses for fiscal year ended June 30, 2021, should have been partially accrued as of June 30, 2020 at an amount of $1,117,553.
- Seven transactions (2%) totaling $794,253 that were recorded as expenses for fiscal year ended June 30, 2021, should have deferred $241,257 as a prepaid asset since they had service periods in fiscal year 2022.

The projected impact of these errors is an overstatement of opening net position of $15.0 million, an understatement of prepaid assets of $3.2 million, and an overstatement of expense of $18.2 million. Management evaluated these estimated projected errors and determined they were immaterial, thus no adjustment was recorded.

During our test work over 49 auxiliary facilities system expense transactions totaling $5,178,837, we noted the following:
- One transaction (2%) totaling $83,571 that was recorded as an expense for fiscal year ended June 30, 2021, should have deferred $20,893 as a prepaid asset since it had a service period in fiscal year 2022.

The projected impact of this error is an understatement of prepaid assets of $466 thousand, and an overstatement of expense of $466 thousand. Management evaluated the estimated projected errors and determined they were immaterial, thus no adjustment was recorded.

During our test work over 17 auxiliary facilities system parking revenue transactions totaling $3,391,523, we noted the following:
- Two transactions (12%) totaling $219,609 that were recorded as revenue for fiscal year ended June 30, 2021, should have been partially accrued as of June 30, 2020 at an amount of $163,500.

The projected impact of this error is an understatement of opening net position of $1.2 million, and an overstatement of revenue of $1.2 million. Management evaluated the estimated projected errors and determined they were immaterial, thus no adjustment was recorded.

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Finding 2021-005 Inadequate Controls over Expense Deferrals and Other Cut-off Issues (Continued)

During our test work over 60 cash receipts totaling $127,649,207, we noted the following:
- One transaction (2%) totaling $721,334 that was recorded as revenue for fiscal year ended June 30, 2021, should have been accrued as of June 30, 2020.

Generally accepted accounting principles require transactions to be reported in the period they are incurred. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources. The University’s system of internal controls should include procedures to ensure expenses and revenues are recognized in the appropriate reporting period.

University officials indicated that the units associated with the exceptions did not adequately follow established procedures to record the transactions in the proper period.

Failure to accurately analyze and record cash receipts and disbursements within the proper fiscal year may result in the misstatement of the University’s financial statements. (Finding Code No. 2021-005, 2020-002, 2019-001, 2018-001, 2017-001, 2016-001, 2015-001, 2014-001, 2013-001, 12-01, 11-01, 10-03, 09-03)

Recommendation

We recommend the University continue to review its process to assess the existence of current period revenues and expenses and consider changes necessary to ensure they are accurately identified and recorded for presentation in the University’s financial statements.

University Response

Accepted. While the University believes it has processes in place to prevent material errors in the financial statements, the highly decentralized environment with hundreds of units and large volumes of transactions presents challenges in identifying all errors. The University will continue to improve controls related to year-end cutoff.
Finding 2021-006  Amortization of Premiums Related to Debt

The University of Illinois (the University) amortized premiums on the straight-line basis as opposed to the effective interest basis resulting in a material overstatement of the premium balance as of June 30, 2021.

The University amortizes the premiums for related bond issuances on the straight-line basis. We requested that the University calculate the related amortization had the effective interest method been used and schedules showing this calculation were provided. Upon review of the related schedule, we found that the variance between straight-line and the effective interest method had accumulated over the years and resulted in an overstatement of the reported premium of $9.7 million as of June 30, 2021 ($8.3 million relates to the auxiliary facilities system). An adjustment to correct for this error was made by the University.

Governmental Accounting Standards Board (GASB) Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, paragraph 185, states that the difference between the present value and the face amount should be treated as a discount or premium and amortized as interest expense or revenue over the life of the bond in such a way as to result in a constant rate of interest when applied to the amount outstanding at the beginning of any given period. This is the interest method.

Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the System to establish and maintain a system, or systems, of internal fiscal and administrative controls. Proper internal controls should ensure that management is recording amounts in accordance with generally accepted accounting principles.

University officials indicated the change in accounting principle with the issuance of GASB Statement No. 62 was identified and an analysis of the difference between the straight-line method and the effective interest method was completed. University officials indicated they believed this analysis had historically provided them with support that the difference between the two methods did not materially misstate the University’s financial statements. University officials agreed to convert to the effective interest method in fiscal year 2021 so that the analysis of the two methods would not be necessary going forward.

As a result of the lack of internal control in this area, the University’s financial statements could be materially misstated. (Finding Code No. 2021-006)

Recommendation

We recommend management implement controls to monitor the variance more closely between straight-line and effective interest amortization to determine if adjustments need to be made.

University Response

Accepted. The University has implemented the effective interest method for amortization of premiums related to bond issuances starting in fiscal year 2021.
Finding 2021-007  Inadequate Controls over University Procurement Card Transactions

The University of Illinois (the University) has not complied with University policies and internal controls over procurement card transactions.

The University operates a procurement card (P-Card) program which allows individuals throughout the University to make smaller purchases (defined as less than $4,999) on a credit card which is directly paid by the University on a monthly basis. The University’s policies require employees assigned a procurement card to complete training on policies and procedures, pass a test, and sign an agreement stipulating they will use the card in accordance with University policy. This agreement is also required to be authorized by the individual’s supervisor or the department head. The University’s policies require transactions incurred on the procurement card to be approved in the University’s procurement card system by the individual cardholder and an assigned reviewer.

During our test work over 133 procurement card transactions totaling $237,246, including 73 transactions noted for unusual activity, we noted the following:

- Seventy-three (55%) transactions (totaling $6,987) were for charges such as refreshments, entertainment subscriptions, uniforms, drugs and pharmaceuticals, and professional and artistic services, all of which were prohibited by the University’s procurement card policies.
- Six (5%) transactions (totaling $14,261) were charges related to electronic services/software. The required Electronic Services/Software Purchased by P-Card Forms were not completed prior to using the P-Cards. Specifically, five Electronic Services/Software Purchased by P-Card Forms were completed 161 to 220 days late, and one Electronic Services/Software Purchased by P-Card Form was not completed.
- Three (2%) transactions (totaling $19,731) exceeded the cardholder’s single transaction limit amount. The required P-Card Exception Request Forms were not completed prior to using the P-Cards for those purchases. Specifically, one P-Card Exception Request Form was completed 47 days late, and the other two P-Card Exception Request Forms were not completed.
- One (1%) transaction (totaling $6,615) was paid in two installments, circumventing the cardholder’s single transaction limit of $4,999.

The University has approximately 3,880 active procurement cards, and the procurement card expenditures paid for the year ended June 30, 2021 totaled $48,486,125.

The University policy states that prior to using a P-Card to purchase allowable computer software and electronic services, the unit must complete and retain the Electronic Services/Software Purchased Form.

In addition, the University policy states that all purchases on the P-Card must be in compliance with system procurement, allowable expenditure and funding, payroll, and tax-related policies, as well as with all applicable state and federal statutes. A P-Card Exception Request Form is used to obtain approval to use the P-Card for an expense that is normally prohibited by a policy or is above a cardholder’s limit. Approval must be obtained prior to using the P-Card for the purchase.
Finding 2021-007  Inadequate Controls over University Procurement Card Transactions (Continued)

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, to provide assurance that: (1) resources are utilized effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources or funds applicable to operations are properly recorded and accounted for to permit preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University’s system of internal controls should include procedures to ensure procurement card transactions are in accordance with University policies and procedures.

This finding was first noted during the audit of the year ended June 30, 2008. In the subsequent years, the University has been unsuccessful in implementing a corrective action plan.

University management indicated the bulleted exceptions largely resulted from human error at the individual and/or unit level by not following procurement card policies and procedures.

Failure to properly review and approve procurement card transactions in accordance with University policies could result in erroneous or fraudulent transactions being recorded in the general ledger system. (Finding Code No. 2021-007, 2020-003, 2019-002, 2018-003, 2017-004, 2016-002, 2015-002, 2014-002, 2013-002, 12-02, 11-03, 10-02, 09-02, 08-03)

Recommendation

We recommend the University continue to review and improve its internal control over procurement card transactions to ensure compliance with University policies so that erroneous or fraudulent transactions are not recorded in the general ledger system.

University Response

Accepted. Although the exceptions noted in this finding represented bona fide business expenses, the transactions were not compliant with procurement card policies and procedures. The University will continue to improve procurement card process controls, training, and transaction monitoring.
Federal Agency: US Department of Education (USDE)
Program Name: Education Stabilization Fund - Higher Education Emergency Relief Fund
ALN # and Program Expenditures: 84.425E, 84.425F, 84.425L ($112,130,825)
Award Numbers: See Table of Award Numbers; Federal Award Year 2020 - 2021
Questioned Costs: None

2021-008. Finding: **Untimely Submission of HEERF Reporting**

The University of Illinois at Springfield and the University of Illinois at Chicago did not have adequate procedures in place to ensure the proper Higher Education Emergency Relief Fund (HEERF) reporting requirements were submitted timely. Additionally, the University of Illinois at Springfield did not have sufficient controls documenting evidence of a formal review.

During our testing of reporting requirements for HEERF programs, we noted that for the student aid portion (84.425E) at the University of Illinois at Springfield officials could not provide support to show that a 30 day report due on July 13, 2020 was posted. Additionally, the University of Illinois at Springfield did not post a required 45-day report which was due by August 27, 2020 nor was a required 1st quarter report covering July 1, 2020 through September 30, 2020 posted. Further, the University of Illinois at Springfield posted a required 4th quarter report which included student awards disbursed through June 30, 2021. However, officials could not support the posting date of the report and therefore the timeliness of the report submission could not be verified.

The University of Illinois at Springfield did not submit certain quarterly reports for the institutional portion (84.425F) timely. The 1st quarter report covering the period July 1, 2020 through September 30, 2020 was due on October 30, 2020 but was posted on July 9, 2021. The 2nd quarter report covering the period October 1, 2020 through December 31, 2020 was due on January 10, 2021 but was posted on July 9, 2021.

The University of Illinois at Springfield did not have a documented formal review for the 84.425E reports, the 84.425F reports, or the annual report.

The University of Illinois at Chicago did not post certain reports for the 84.425E timely. A 84.425E report was required to be published every 45 days (prior to August 31, 2020). Officials posted a report dated July 3, 2020 and therefore the next report was due on August 17, 2020. This report was not posted until August 20, 2020.

According to an electronic announcement (EA) by the Department of Education (ED) on May 6, 2020, ED required institutions that received a HEERF 18004(a)(1) Student Portion Aid (84.425E) award to publicly post certain information on their website no later than 30 days after award, and update that information every 45 days thereafter by posting a new report. On August 31, 2020, ED revised the EA with the Federal Register Volume 85, Issue 169, which decreased the frequency of subsequent reporting from every 45 days to every calendar quarter.

Additionally, institutions must report 84.425F quarterly reports 10 days after the end of each calendar quarter (October 10, January 10, April 10, July 10), other than the first report which was due on October 30, 2020.
Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure reports are reviewed and posted timely.

University officials stated for the University of Illinois at Chicago, the late posting for the August 17, 2020 HEERF report was due to manual error.

University officials stated the University of Illinois at Springfield underwent a university wide website upgrade during the fiscal year. During the conversion, the HEERF reports page was not transferred over correctly and timely and the University did not maintain documentation of the original published dates on the legacy webpage.

Without proper program reporting policies and procedures, the submission of late reports is noncompliance with Federal regulations and could result in the loss of future funding. (Finding Code No. 2021-008, 2020-010)

Recommendation:

We recommend the University review and update current policies and procedures to ensure HEERF program reporting requirements are completed timely and include sufficient controls documenting a formal review.

University Response:

Accepted. The University will take steps to address the recommendations in this finding.
STATE OF ILLINOIS
UNIVERSITY OF ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CURRENT FINDINGS – FEDERAL COMPLIANCE AND QUESTIONED COSTS
For the Year Ended June 30, 2021

Federal Agency:  US Department of Education (USDE)
Program Name:  Education Stabilization Fund - Higher Education Emergency Relief Fund
ALN # and Program Expenditures:  84.425E ($37,734,022)
Award Numbers:  See Table of Award Numbers; Federal Award Year 2020 - 2021
Questioned Costs:  None

2021-009. Finding:  HEERF Student Aid Disbursements

The University of Illinois at Springfield (the University) did not have adequate procedures in place to ensure that disbursements of student aid through the Higher Education Emergency Relief Fund (HEERF) were made in accordance with the University’s documented distribution plan.

According to the University’s documented distribution plan, criteria for student aid included award limits based on a student’s Expected Family Contribution (EFC). Students with an EFC over a determined limit were not eligible to receive student aid. We tested sixty students that received aid, from a statistically valid sample. For nine (15%) of those students, the student had an EFC over the determined limit to receive funding and therefore should not have been eligible to receive funding.

Additionally, for one of the sixty students tested (2%), the student was awarded an amount in excess of the University’s established maximum aid limit of $1,000.

Finally, for one of the sixty students tested (2%), the student did not have a 2020-2021 Free Application for Federal Student Aid (FAFSA) form in accordance with the University’s documented distribution plan.

There are no questioned costs associated with these aid distributions as there are no eligibility requirements stipulated in the grant agreement that would exclude certain students from receiving HEERF funding. However, the University was required to document and follow a distribution plan.

Based on guidance provided by the Department of Education, each institution is required to create a documented distribution plan for the recipients of the student aid portion of the HEERF funding. According to the Department of Education “Institutions should carefully document how they prioritize students with exceptional need in distributing financial aid grants to students, as the Department intends to establish reporting requirements regarding the distribution of financial aid grants to students consistent with section 314(e) of the Coronavirus Response and Relief Supplemental Appropriations Act.”

Additionally, 2 CFR 200.303 requires entities receiving Federal awards establish and maintain internal controls deigned to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure the established distribution plan is followed.

University officials stated the University did not adequately update the student distribution plan due to the loss of personnel and an interim financial aid director.

Without proper program policies and procedures, failure to follow the documented plan for distributing aid to students could result in noncompliance with the Federal regulation and the loss of future funding. (Finding Code No. 2021-009)
Recommendation:

We recommend the University review and update current policies and procedures to ensure students are awarded aid in accordance with the documented HEERF distribution plan.

University Response:

Accepted. The University will take steps to address the recommendations in this finding.
Federal Agency: US Department of Education (USDE)

Program Name: Student Financial Assistance Cluster

ALN # and Program Expenditures: 84.007/84.033/84.038/84.063/84.268/84.379/
93.264/93.342/93.364 ($604,005,989)

Award Numbers: See Table of Award Numbers; Federal Award Year 2020 - 2021

Questioned Costs: None

2021-010. Finding: Errors in Reporting for NSLDS

The University of Illinois at Chicago and the University of Illinois at Urbana-Champaign did not properly report the student enrollment changes for students who received federal student aid to the National Student Loan Data System (NSLDS).

Out of the 25 students, from a statistically valid sample, tested at the University of Illinois at Chicago, we noted 15 (60%) students with improper reporting which resulted in errors of the enrollment effective dates to NSLDS. For one student, the University did not report the correct enrollment effective date to NSLDS at the Campus-Level and Program Level. For three students, the students’ enrollment status was not properly updated at the Program-Level in NSLDS. For 10 students, the students’ status changes at the Program-Level were reported after the 60-day reporting requirement. For the remaining student, the University did not report the correct enrollment effective date to NSLDS and the student’s status change at the Program-Level was reported after the 60-day reporting requirement.

Out of the 30 students, from a statistically valid sample, tested at the University of Illinois at Urbana-Champaign, we noted 6 (20%) students’ status changes on the Program-Level were not reported to the NSLDS.

The Code of Federal Regulations (34 CFR 685.309) requires enrollment status changes for students be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. Regulations require the status include an accurate effective date.

According to the NSLDS Enrollment Reporting Guide, a student’s Program-Level enrollment status should be reported with the same enrollment status as that student’s campus-level enrollment status for all programs the student is enrolled in at that location, even if the student is not currently taking coursework that applies to a particular program. If the student has withdrawn or graduated from an academic program, a “terminal enrollment status” of ‘W’ or ‘G,’ as appropriate, should be reported for that program, even if the student is still taking coursework applicable to other programs in which the student is enrolled.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure enrollment reporting is completed properly.

University officials stated for the University of Illinois at Chicago, the error in program level enrollment reporting was due to the manual process required for reporting unofficial withdrawals to NSLDS. This error was found in the last audit, after the records had been processed. In working through the internal processes necessary for the corrective action, reporting to NSLDS was delayed.
University officials stated for the University of Illinois at Urbana-Champaign, the error in program level enrollment reporting was due to the manual process required for reporting unofficial withdrawals to NSLDS. This error was found in the last audit, but after the fall 2020 unofficial withdrawals had been processed. Corrective action was taken in spring 2021 for the unofficial withdrawal processing. No errors were found in the program level reporting for unofficial withdrawals within the spring sample selected.

If the NSLDS system is not updated with the student information, overawards could occur should the student transfer to another institution and the student may not properly enter the repayment period. (Finding Code No. 2021-010; 2020-006)

**Recommendation:**

We recommend the University review current processes for reporting to NSLDS and implement procedures to ensure submissions are reported timely and accurately.

**University Response:**

Accepted. The University will take steps to address the recommendations in this finding.
Federal Agency: US Department of Education (USDE)

Program Name: Student Financial Assistance Cluster

ALN # and Program Expenditures: 84.007/84.033/84.038/84.063/84.268/84.379/93.264/93.342/93.364 ($604,005,989)

Award Numbers: See Table of Award Numbers; Federal Award Year 2020 - 2021

Questioned Costs: None

2021-011. Finding: Inadequate Documentation of Reconciliation Reviews – SFA

The University of Illinois at Springfield’s (the University) student financial aid department did not perform a documented independent review of certain monthly student financial aid award reconciliations. Additionally, reviews of certain award reconciliations were not performed timely.

During our cash management testing, we noted 3 of 6 (50%) monthly reconciliations, from a statistically valid sample, did not contain evidence of a documented review. Further, we noted the review of 2 of 6 (33%) monthly reconciliations did not occur timely and were documented approximately 5 months after the month end.

The Federal Student Aid Handbook, Volume 4, Chapter 5 states that institutions should reconcile its Federal Student Aid financial records monthly, at a minimum. A complete reconciliation includes an independent review.

Uniform Grant Guidance (2 CFR 200.303) requires entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that independent reviews of monthly reconciliations are documented and performed in a timely manner.

University officials stated a high level of staff turnover and lack of knowledgeable leadership contributed to the untimely monthly reconciliations.

The lack of timely or documented independent reviews of monthly reconciliations could result in errors in the reconciliation going undetected by student financial aid management. (Finding Code No. 2021-011)

Recommendation:

We recommend the University of Illinois at Springfield implement a formal procedure to document that all reconciliations are reviewed and documented on a timely basis each month.

University Response:

Accepted. The University will take steps to address the recommendations in this finding.
Federal Agency: US Department of Education (USDE)
Program Name: Student Financial Assistance Cluster
ALN # and Program Expenditures: 84.007/84.033/84.038/84.063/84.268/84.379/
                                    93.264/93.342/93.364 ($604,005,989)
Award Numbers: See Table of Award Numbers; Federal Award Year 2020 - 2021
Questioned Costs: None

2021-012. Finding: **Excess Cash – SFA**

The University of Illinois at Urbana-Champaign had one instance of excess cash for the Direct Loan program and the University of Illinois at Chicago had one instance of excess cash for the Pell grant program.

During our cash management testing, we identified that the University of Illinois at Urbana-Champaign had excess cash for the Direct Loan program ranging from $66,334 to $1,258,122 during the period of May 10, 2021 through May 24, 2021. We also identified that the University of Illinois at Chicago had excess cash for the Pell Grant program ranging from $24,674 to $39,589 during the period of June 22, 2021 through June 30, 2021. In these situations, the excess cash did not exceed one percent of total prior year drawdowns, however, amounts were not returned within a seven-day period, as outlined below.

Uniform Grant Guidance (34 CFR 668.166) states the Secretary considers excess cash to be any amount of title IV, HEA program funds, other than Federal Perkins Loan program funds, that an institution does not disburse to students by the end of the third business day following the date the institution (1) received those funds from the Secretary; or (2) deposited or transferred to its depository account previously disbursed title IV, HEA program funds, such as those resulting from awards adjustments, recoveries, or cancellations. An institution may maintain for up to seven days an amount of excess cash that does not exceed one percent of the total amount of funds the institution drew down in the prior award year. The institution must return immediately to the Secretary any amount of excess cash over the one-percent tolerance and any amount of excess cash remaining in its account after the seven-day tolerance period.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure excess cash is properly handled.

University officials stated due to miscommunication, Pell grant funds were not returned timely for the University of Illinois at Chicago. Additionally, University officials stated during the referenced timeframe, the University of Illinois at Urbana-Champaign was reducing loan funds for graduating seniors and replacing with grant aid to reduce overall loan debt and this project resulted in excess cash accumulating while the project was being completed.

Excess cash is noncompliance with Federal regulation and could result in the loss of future funding. (Finding Code No. 2021-012)
Recommendation:

We recommend the University of Illinois at Urbana-Champaign and the University of Illinois at Chicago review current processes for monitoring cash management and implement procedures that eliminate excess cash.

University Response:

Accepted. The University will take steps to address the recommendations in this finding.
Federal Agency: US Department of Education (USDE)

Program Name: Student Financial Assistance Cluster

ALN # and Program Expenditures: 84.007/84.033/84.038/84.063/84.268/84.379/93.264/93.342/93.364 ($604,005,989)

Award Numbers: See Table of Award Numbers; Federal Award Year 2020 - 2021

Questioned Costs: None

2021-013. Finding: Perkins Loan Recordkeeping

The University of Illinois at Chicago had one instance where the original promissory note could not be located for a student who received a Federal Perkins Loan.

During our Federal Perkins Loan Recordkeeping testing, out of sixteen students, from a statistically valid sample, tested at the University of Illinois at Chicago, we noted the University could not locate the original promissory note for one student (6%) with an outstanding Federal Perkins Loan.

Uniform Grant Guidance (34 CFR 674.19(e)) states an institution shall keep the original promissory notes and repayment schedules until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. An institution shall keep the original paper promissory note or original paper MPN and repayment schedules in a locked, fireproof container. If a promissory note was signed electronically, the institution must store it electronically and the promissory note must be retrievable in a coherent format. An original electronically signed MPN must be retained by the institution for 3 years after all the loans made on the MPN are satisfied.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure all original loan documents are properly maintained.

University officials stated the promissory note was from the 2005-2006 academic year before the electronic process had begun and the University was unsuccessful in finding the original promissory note.

Lack of retention of original promissory notes is noncompliance with Federal regulation and could result in the loss of future funding. (Finding Code No. 2021-013)

Recommendation:

We recommend the University of Illinois at Chicago review current processes for ensuring all records are retained for students who received Federal Perkins Loans.

University Response:

Accepted. The University will take steps to address the recommendations in this finding.
A. **Finding: Failure to Document Risk Assessments for Student Information Security**

   The University of Illinois System (University) did not properly document required risk assessments related to student information security. (Finding Code No. 2020-004)

   The University completed and documented the risk assessments throughout the year. Through discussion with the Department of Education, it was decided that the finding was resolved as there was no additional action needed on behalf of the University.

B. **Finding: Inadequate Review of Title IV Fund Calculation**

   The University did not accurately complete Return of Title IV (R2T4) calculations for all students. (Finding Code No. 2020-005)

   In the current year, similar exceptions were not identified in the samples selected.

C. **Finding: Inadequate Support for Procurement**

   The University did not maintain adequate records for a procurement vendor. (Finding Code 2020-007)

   In the current year, similar exceptions were not identified in the samples selected.

D. **Finding: Failure to Send Exit Counseling Notification to Students**

   The University did not send out the required exit counseling notification for students. (Finding Code 2020-008)

   In the current year, similar exceptions were not identified in the samples selected.

E. **Finding: Underpayment of Title IV Funds**

   The University of Illinois at Chicago underpaid Title IV funds to one student. (Finding Code 2020-009)

   In the current year, similar exceptions were not identified in the samples selected.

F. **Finding: Inadequate Documentation of Direct Loan Reconciliations**

   The University's student financial aid department did not perform a documented independent review of the monthly Direct Loan Reconciliations. (Finding Code 2020-011)

   In the current year, similar exceptions were not identified in the samples selected.
# Table of Award Numbers Referenced in Federal Compliance Findings

For the Year Ended June 30, 2021

## Name of Federal Program or Cluster

### Student Financial Assistance (84.007/84.033/84.038/84.063/84.268/84.379/93.264/93.342/93.364)

<table>
<thead>
<tr>
<th>Award Number</th>
<th>Name of Program or Cluster</th>
<th>Award Number</th>
<th>Description</th>
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<td>DE FY21 Pell P063P200118</td>
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### Higher Education Emergency Relief Fund (HEERF) (84.425E/84.425F/84.425L)

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Supplementary information presented in this section of the report includes the following:

- Schedule of Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Federal and Nonfederal Financial Activity
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<tr>
<th>Cluster or Group</th>
<th>Department or Agency</th>
<th>Award Type</th>
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<td><strong>Direct Awards</strong></td>
<td>Department of Veterans Affairs (non-specific)</td>
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**Housing & Urban Development (HUD)**

**Housing & Urban Development (HUD)**

*Direct Awards*

Healthy Homes Technical Studies Grants

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*Pass through from Others - see also pass through detail*

Healthy Homes Technical Studies Grants

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Housing & Urban Development (HUD) - Agency Total

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**Institute of Museum & Library Services (IMLS)**

**Institute of Museum & Library Services (IMLS)**

*Direct Awards*

National Leadership Grants

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Laura Bush 21st Century Librarian Program

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National Leadership Grants

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Institute of Museum & Library Services (IMLS) - Agency Total

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**National Council on Disability**

**National Council on Disability**

*Direct Awards*

National Council on Disability

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National Council on Disability - Agency Total

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**Office of the Director of National Intelligence (ODNI)**

**Intelligence Advanced Research Projects Activity (IARPA)**

*Pass through from Others - see also pass through detail*

99 Other - IARPA Sub IBM CW3002490

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99 Other - IARPA Sub USC 125837913

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Intelligence Advanced Research Projects Activity (IARPA) - Agency Total

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Cluster or Group: 1R&D
Major Agency: US Department of Agriculture (USDA)
## US Department of Agriculture (USDA)

### Direct Awards

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### Pass through from State of IL - see also pass through detail

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**US Department of Agriculture (USDA) - Agency Total**

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## US Department of Agriculture/Ag Research Service (ARS)

### Direct Awards

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**US Department of Agriculture/Ag Research Service (ARS) - Agency Total**

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## USDA Animal & Plant Health Inspection Serv (APHIS)

### Direct Awards

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**USDA Animal & Plant Health Inspection Serv (APHIS) - Agency Total**

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<td>83,118</td>
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### USDA Economic Research Service (ERS)

#### Direct Awards
- **Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations**
  - ALN/CFDA: 10.250
  - Major Prog: N
  - Urbana: 15,204
  - Total Fed Exp: 15,204

USDA Economic Research Service (ERS) - Agency Total: 15,204

### USDA Farm Service Agency (FSA)

#### Direct Awards
- **Conservation Reserve Program**
  - ALN/CFDA: 10.069
  - Major Prog: N
  - Urbana: 130,299
  - Total Federal Out: 130,299

USDA Farm Service Agency (FSA) - Agency Total: 130,299

### USDA Forest Service (FS)

#### Direct Awards
- **Department of Agriculture (non-specific)**
  - ALN/CFDA: 10.000
  - Major Prog: N
  - Urbana: -123

USDA Forest Service (FS) - Agency Total: -123

### USDA Natural Resources Conservation Service (NRCS)

#### Direct Awards
- **Soil and Water Conservation**
  - ALN/CFDA: 10.902
  - Major Prog: N
  - Urbana: 191,180

- **Soil Survey**
  - ALN/CFDA: 10.903
  - Major Prog: N
  - Urbana: 215,892

- **Environmental Quality Incentives Program**
  - ALN/CFDA: 10.912
  - Major Prog: N
  - Urbana: 280,606

- **Conservation Stewardship Program**
  - ALN/CFDA: 10.924
  - Major Prog: N
  - Urbana: 156,862

- **Agricultural Conservation Easement Program**
  - ALN/CFDA: 10.931
  - Major Prog: N
  - Urbana: 55,407

- **Regional Conservation Partnership Program**
  - ALN/CFDA: 10.932
  - Major Prog: N
  - Urbana: 2,881

USDA Natural Resources Conservation Service (NRCS) - Agency Total: 902,828

### USDA Office of Chief Economist

#### Direct Awards
- **Agricultural Market and Economic Research**
  - ALN/CFDA: 10.290
  - Major Prog: N
  - Urbana: 45,740

USDA Office of Chief Economist - Agency Total: 116,985
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**US Department of Defense (DoD)**

**Air Force**

*Direct Awards*

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**Air Force - Agency Total**

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**Air Force Office of Scientific Research (AFOSR)**

*Direct Awards*

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**Army**

**Direct Awards**

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Army - Agency Total | 8,000,710 | 3,160,353 |

**Army CERL**

**Direct Awards**

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Army CERL - Agency Total | 1,856,013 | |

**Army Research Office (ARO)**

**Direct Awards**

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Army Research Office (ARO) - Agency Total | 3,912,285 | 1,611,303 | 5,523,588 | 1,243,682 |

**CERL Champaign**

**Direct Awards**

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Major Agency: US Department of Defense (DoD)
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**Defense Advanced Research Projects Agency (DARPA)**

**Direct Awards**

- Department of Defense (non-specific) 12.000 N 3,025,826 3,025,826 686,978
- Air Force Defense Research Sciences Program 12.800 N 54,922 54,922
- Research and Technology Development 12.910 N 5,120,803 5,120,803 1,477,648

**Pass through from Others - see also pass through detail**

- Department of Defense (non-specific) 12.000 N 838,126 622,225 1,460,351
- Basic and Applied Scientific Research 12.300 N 463,362 463,362
- Military Construction, National Guard 12.400 N 1,027,700 1,027,700
- Research and Technology Development 12.910 N 1,956,468 1,956,468

**Defense Advanced Research Projects Agency (DARPA) - Agency Total**

12,432,285 677,147 13,109,432 2,164,626

**Defense POW/MIA Accounting Agency (DPAA)**

**Pass through from Others - see also pass through detail**

- Past Conflict Accounting 12.740 N 496,858 496,858

**Defense POW/MIA Accounting Agency (DPAA) - Agency Total**

496,858 496,858

**Defense Threat Reduction Agency (DTRA)**

**Direct Awards**

- Department of Defense (non-specific) 12.000 N 235,124 235,124 142,051
- Scientific Research - Combating Weapons of Mass Destruction 12.351 N 461,161 461,161 174,473

**Pass through from Others - see also pass through detail**

- Department of Defense (non-specific) 12.000 N -567 -567
- Scientific Research - Combating Weapons of Mass Destruction 12.351 N 436,079 436,079

**Defense Threat Reduction Agency (DTRA) - Agency Total**

1,131,797 1,131,797 316,524

**National Geospatial-Intelligence Agency**

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Major Agency: US Department of Defense (DoD)
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| Strategic Environmental Research & Development Prog (SERDP) | | | | | | | |
| Direct Awards | | | | | | | |
| US Department of Defense (DoD) | | | | | | | |

Cluster or Group: 1R&D
Major Agency: US Department of Defense (DoD)
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<th>Chicago</th>
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<th>Total Subs Out Exp</th>
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**US Army Corps of Engineers**

*Direct Awards*

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<th>Springfield</th>
<th>Total Fed Exp</th>
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  Department of Defense (non-specific) | 12.000 | N | 2,419 | | | 2,419 | |
| US Army Corps of Engineers - Agency Total | | | 746,448 | 74,242 | | 820,690 | |

**US Army Engineer Research and Development Center**

*Direct Awards*

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**US Army Medical Research Acquisition**

*Direct Awards*

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  Department of Defense (non-specific) | 12.000 | N | 11,532 | | | 11,532 | |
  Military Medical Research and Development | 12.420 | N | 38,235 | | | 38,235 | |
| US Army Medical Research Acquisition - Agency Total | | | 1,286,066 | 1,461,753 | | 2,747,819 | 186,630 |

**US Army Research Laboratory**

*Direct Awards*

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<th>Springfield</th>
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<th>Total Subs Out Exp</th>
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**US Department of Defense (DoD)**

*Direct Awards*
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<th>Springfield</th>
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<th>Total Subs Out Exp</th>
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**US Department of Defense - Agency Total**

| | | | | | | | |
|---|---|---|---|---|---|---|
| Total Federation Exp | 732,857 | | | | | |
| Total Subs Out Exp | 732,857 | | | | | |

**US Department of Education**

**US Department of Education**

**Direct Awards**

| | | | | | |
|---|---|---|---|---|
| Higher Education Institutional Aid | 84.031 | N | 1,252,553 | 1,252,553 |

| | | | | | |
|---|---|---|---|---|
| Education Research, Development and Dissemination | 84.305 | N | 421,504 | 935,444 | 1,356,948 |

| | | | | | |
|---|---|---|---|---|
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | N | 150,886 | 276,263 | 427,149 |

**Pass through from Others - see also pass through detail**

| | | | | | |
|---|---|---|---|---|
| Higher Education Institutional Aid | 84.031 | N | 26,391 | 26,391 |

| | | | | | |
|---|---|---|---|---|
| Fund for the Improvement of Postsecondary Education | 84.116 | N | -15 | -15 |

| | | | | | |
|---|---|---|---|---|
| Rehabilitation Training Technical Assistance Centers | 84.264 | N | 47,283 | 47,283 |

| | | | | | |
|---|---|---|---|---|
| Education Research, Development and Dissemination | 84.305 | N | 41,704 | 41,704 |

| | | | | | |
|---|---|---|---|---|
| Research in Special Education | 84.324 | N | 18,517 | 18,517 |

| | | | | | |
|---|---|---|---|---|
| Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments) | 84.368 | N | 8,279 | 8,279 |

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**Cluster or Group:** 1R&D

**Major Agency:** US Department of Education

**FY21 SEFA**

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<table>
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<th>Chicago</th>
<th>Springfield</th>
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**US Department of Energy (DOE)**

**Advanced Research Projects Agency - Energy (ARPA-E)**

*Direct Awards*
- Advanced Research Projects Agency - Energy
  - ALN/CFDA: 81.135
  - Maj Prog: N
  - Urbana: 275,824
  - Chicago: 275,824
  - Springfield: 10,090
  - Total Fed Exp: 285,914
  - Total Subs Out Exp: 10,090

*Pass through from Others - see also pass through detail*
- Advanced Research Projects Agency - Energy
  - ALN/CFDA: 81.135
  - Maj Prog: N
  - Urbana: 19,541
  - Chicago: 19,541
  - Springfield: 19,541
  - Total Fed Exp: 19,541
  - Total Subs Out Exp: 19,541

**Ames Laboratory**

*Direct Awards*
- Department of Energy (non-specific)
  - ALN/CFDA: 81.000
  - Maj Prog: N
  - Urbana: 87,054
  - Chicago: 87,054
  - Springfield: 87,054
  - Total Fed Exp: 87,054
  - Total Subs Out Exp: 87,054

**Argonne National Lab**

*Direct awards from DOE lab - see also pass through detail*
- Department of Energy (non-specific)
  - ALN/CFDA: 81.000
  - Maj Prog: N
  - Urbana: 2,441,024
  - Chicago: 2,441,024
  - Springfield: 2,441,024
  - Total Fed Exp: 4,882,048
  - Total Subs Out Exp: 4,882,048

**Brookhaven National Lab**

*Direct awards from DOE lab - see also pass through detail*
- Department of Energy (non-specific)
  - ALN/CFDA: 81.000
  - Maj Prog: N
  - Urbana: 639,252
  - Chicago: 36,391
  - Springfield: 675,643

- Inventions and Innovations
  - ALN/CFDA: 81.036
  - Maj Prog: N
  - Urbana: 159,987
  - Chicago: 159,987
  - Springfield: 159,987

**DOE Chicago operations**

*Direct Awards*
- Office of Science Financial Assistance Program
  - ALN/CFDA: 81.049
  - Maj Prog: N
  - Urbana: 582,908
  - Chicago: 582,908
  - Springfield: 582,908

**E.O. Lawrence Berkeley National Laboratory**
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| Department of Energy (non-specific)                                          | 81.000   | N        | 2,828,185 |         |             | 2,828,185     | 7,414             |
| State Energy Program                                                          | 81.041   | N        | -10      |         |             | -10           |                   |
| Priorities and Allocations for Energy Programs and Projects                   | 81.048   | N        | 162,611  |         |             | 162,611       |                   |
| Office of Science Financial Assistance Program                                | 81.049   | N        | 1,712,112 | 444,339 |             | 2,156,451     |                   |
| Conservation Research and Development                                         | 81.086   | N        | 346,365  |         |             | 346,365       |                   |
| Renewable Energy Research and Development                                     | 81.087   | N        | 816,166  | 234,839 |             | 1,051,005     | 18,751            |
| Fossil Energy Research and Development                                       | 81.089   | N        | 137,242  |         |             | 137,242       |                   |
| Stewardship Science Grant Program                                             | 81.112   | N        | -9,192   |         |             | -9,192        |                   |
| Defense Nuclear Nonproliferation Research                                     | 81.113   | N        | 6,772    |         |             | 6,772         |                   |
| Nuclear Energy Research, Development and Demonstration                        | 81.121   | N        | 623,503  |         |             | 623,503       |                   |
| Electricity Research, Development and Analysis                                | 81.122   | N        | 207,614  |         |             | 207,614       |                   |
| Advanced Research Projects Agency - Energy                                    | 81.135   | N        | 410,914  | 61,905  |             | 472,819       |                   |

**US Department of Energy (DOE) - Agency Total**

| US Department of Energy (DOE) - Agency Total                                  |         |         | 70,573,205 | 4,939,304 |             | 75,512,509     | 23,088,211        |

**US Department of Homeland Security(USDHS)**

**Federal Emergency Management Agency (FEMA)**

**Pass through from Others - see also pass through detail**

| Federal Emergency Management Agency (non-specific)                           | 83.000   | N        | 10,725   |         |             | 10,725        |                   |

**Federal Emergency Management Agency (FEMA) - Agency Total**

| Federal Emergency Management Agency (FEMA) - Agency Total                    |         |         | 10,725   |         |             | 10,725        |                   |

**US Department of Homeland Security(USDHS)**

**Direct Awards**

| Department of Homeland Security (non-specific)                               | 97.000   | N        | 711,526  |         |             | 711,526       | 354,213           |

Cluster or Group: 1R&D  
Major Agency: US Department of Homeland Security(USDHS)
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FY21 SEFA*
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**US Department of Justice (DOJ)**

**Direct Awards**

- National Institute of Justice Research, Evaluation, and Development Project Grants
  - National Institute of Justice W.E.B. DuBois Fellowship Program
    - 16.566 | N | 84,914 | 8,192 | 84,914 | |
  - Capital Case Litigation Initiative
    - 16.746 | N | 81,149 | 81,149 | |
  - Postconviction Testing of DNA Evidence
    - 16.820 | N | 95,302 | 95,302 | |

**Pass through from Others - see also pass through detail**

- Department of Justice (non-specific)
  - 16.000 | N | 283,605 | 283,605 | |
- National Institute of Justice Research, Evaluation, and Development Project Grants
  - 16.560 | N | 146,149 | 146,149 | |
- Crime Victim Assistance/Discretionary Grants
  - 16.582 | N | 54,990 | 54,990 | 31,692 |

**Pass through from State of IL - see also pass through detail**

- Juvenile Justice and Delinquency Prevention
  - 16.540 | N | 216,980 | 216,980 | 6,278 |
- Edward Byrne Memorial Justice Assistance Grant Program
  - 16.738 | N | 97 | 97 | |

**US Department of Justice (DOJ) - Agency Total**

- 300,262 | 484,744 | 176,451 | 961,457 | 37,970 |

**US Department of Labor (DOL)**

**Pass through from Others - see also pass through detail**

- H-1B Job Training Grants
  - 17.268 | N | 7,392 | 7,392 | |

**Pass through from State of IL - see also pass through detail**

---

Cluster or Group: 1R&D

Major Agency: US Department of Labor (DOL)

FY21 SEFA
## US Department of Transportation (DOT)

### Federal Aviation Administration (FAA)

**Direct Awards**

- **Department of Transportation (non-specific)**
  - ALN/CFDA: 20.000
  - Major Prog: N
  - Urbana: 59,728
  - Chicago: 38,938
  - Springfield: 495,702
  - Total Fed Exp: 594,368

- **Aviation Research Grants**
  - ALN/CFDA: 20.108
  - Major Prog: N
  - Urbana: 38,938
  - Chicago: 495,702
  - Springfield: 594,368

- **Air Transportation Centers of Excellence**
  - ALN/CFDA: 20.109
  - Major Prog: N
  - Urbana: 495,702
  - Chicago: 594,368

**Federal Aviation Administration (FAA) - Agency Total**: 594,368

### Federal Highway Administration (FHWA)

**Direct Awards**

- **Department of Transportation (non-specific)**
  - ALN/CFDA: 20.000
  - Major Prog: N
  - Urbana: 64,338
  - Chicago: 17,989
  - Springfield: 17,850
  - Total Fed Exp: 179,165

- **Highway Training and Education**
  - ALN/CFDA: 20.215
  - Major Prog: N
  - Urbana: 17,989
  - Chicago: 17,850

- **99 Other - FHA 693JJ319P000035**
  - ALN/CFDA: 99.999
  - Major Prog: N
  - Urbana: 17,850

**Pass through from Others - see also pass through detail**

- **Highway Research and Development Program**
  - ALN/CFDA: 20.200
  - Major Prog: N
  - Urbana: -17,916

- **Highway Planning and Construction**
  - ALN/CFDA: 20.205
  - Major Prog: N
  - Urbana: 21,930

**Pass through from State of IL - see also pass through detail**

- **Highway Planning and Construction**
  - ALN/CFDA: 20.205
  - Major Prog: N
  - Urbana: 157,040
  - Chicago: 172,544

**Federal Highway Administration (FHWA) - Agency Total**: 243,381

### Federal Railroad Administration

**Direct Awards**

- **Department of Transportation (non-specific)**
  - ALN/CFDA: 20.000
  - Major Prog: N
  - Urbana: 1,165,298
  - Chicago: 274,161

**Pass through from Others - see also pass through detail**

- **Department of Transportation (non-specific)**
  - ALN/CFDA: 20.000
  - Major Prog: N
  - Urbana: 1,215,322

**Federal Railroad Administration - Agency Total**: 1,439,459

### Federal Transit Administration (FTA)

**Direct Awards**

- **Department of Transportation (non-specific)**
  - ALN/CFDA: 20.000
  - Major Prog: N
  - Urbana: 274,161

**Federal Transit Administration (FTA) - Agency Total**: 274,161
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Cluster or Group: 1R&D
Major Agency: US Environmental Protection Agency (EPA)  FY21 SEFA

59
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**US Health & Human Services (HHS)**

**Administration for Children and Families (ACF)**

*Direct Awards*

- Child Care and Development Block Grant  
  93.575  N  5,891  5,891

**Administration for Children and Families (ACF) - Agency Total**  
  5,891

**Administration for Community Living**

*Direct Awards*

- ACL National Institute on Disability, Independent Living, and Rehabilitation Research  
  93.433  N  3,202,476  3,202,476  **420,418**
- University Centers for Excellence in Developmental Disabilities Education, Research, and Service  
  93.632  N  580,725  580,725
- Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention  
  93.734  N  170,350  170,350

*Pass through from Others - see also pass through detail*

- COVID19 - Paralysis Resource Center  
  93.325  N  21,223  21,223
- ACL National Institute on Disability, Independent Living, and Rehabilitation Research  
  93.433  N  561,716  565,385  **1,127,101**  **42,600**
- COVID19 - Developmental Disabilities Basic Support and Advocacy Grants  
  93.630  N  29,552  29,552
- Elder Abuse Prevention Interventions Program  
  93.747  N  1,757  1,757

*Pass through from State of IL - see also pass through detail*

- Developmental Disabilities Basic Support and Advocacy Grants  
  93.630  N  -3,198  -3,198

**Administration for Community Living - Agency Total**  
  612,491  4,517,495  5,129,986  **463,018**

**Agency for Healthcare Research and Quality (AHRQ)**

*Direct Awards*

- Research on Healthcare Costs, Quality and Outcomes  
  93.226  N  285,529  285,529  **24,708**

*Pass through from Others - see also pass through detail*

- Research on Healthcare Costs, Quality and Outcomes  
  93.226  N  212,256  212,256

**Agency for Healthcare Research and Quality (AHRQ) - Agency Total**  
  497,785  497,785  **24,708**

**Centers for Disease Control and Prevention (CDC)**

*Cluster or Group: 1R&D*

*Major Agency: US Health & Human Services (HHS)*

*FY21 SEFA*
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Centers for Medicare and Medicaid Services

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Centers for Medicare and Medicaid Services

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Centers for Medicare and Medicaid Services

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Cluster or Group: 1R&D  
Major Agency: US Health & Human Services (HHS)  
FY21 SEFA
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**National Center for Environmental Health**

*Pass through from Others - see also pass through detail*

| Environmental Health | 93.113 | N | 267,584 | 267,584 |

National Center for Environmental Health - Agency Total

| 267,584 | 267,584 |

**National Center for HIV STD and TB Prevention**

*Direct Awards*


National Center for HIV STD and TB Prevention - Agency Total

| 330,594 | 330,594 | 165,160 |

**National Institute for Occupational Safety & Health**

*Direct Awards*

| Department of Health and Human Services (non-specific) | 93.000 | N | 9,503 | 9,503 |
| Occupational Safety and Health Program | 93.262 | N | 82,013 | 2,465,510 | 2,547,523 | 16,070 |

National Institute for Occupational Safety & Health - Agency Total

| 91,516 | 2,465,510 | 2,557,026 | 16,070 |

**NIH / Fogarty International Center**

*Direct Awards*

| International Research and Research Training | 93.989 | N | 77,617 | 77,617 |

NIH / Fogarty International Center - Agency Total

| 77,617 | 77,617 |

**NIH / John E Fogarty International Center**

*Direct Awards*

| International Research and Research Training | 93.989 | N | 748,490 | 748,490 | 305,819 |

Pass through from Others - see also pass through detail

| International Research and Research Training | 93.989 | N | 38,986 | 38,986 |

NIH / John E Fogarty International Center - Agency Total

| 787,476 | 787,476 | 305,819 |

**NIH / National Cancer Institute**

*Direct Awards*

| Department of Health and Human Services (non-specific) | 93.000 | N | 520,344 | 520,344 | 112,473 |
| Family Smoking Prevention and Tobacco Control Act Regulatory Research | 93.077 | N | 383,520 | 383,520 | 4,750 |
| Cancer Cause and Prevention Research | 93.393 | N | 403,224 | 568,899 | 972,123 | 161,773 |

Cluster or Group: 1R&D
Major Agency: US Health & Human Services (HHS)
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NIH / National Cancer Institute - Agency Total

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FY21 SEFA: 65
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**NIH / National Human Genome Research Institute**

Direct Awards

Human Genome Research | 93.172 | N | 282,803 | | | 282,803 | |

Pass through from Others - see also pass through detail

Human Genome Research | 93.172 | N | 413,745 | 9,233 | | 422,978 | |

Trans-NIH Research Support | 93.310 | N | 154,596 | | | 154,596 | |

NIH / National Human Genome Research Institute - Agency Total | | | 851,144 | 9,233 | | 860,377 | |

**NIH / National Inst of Arthritis & Musculoskeletal & Skin Diseases**

Direct Awards

Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | N | 1,032,676 | 1,661,574 | | 2,694,250 | 393,182 |

Pass through from Others - see also pass through detail

Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders | 93.840 | N | 21,463 | | | 21,463 | |

Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | N | 460,930 | | | 460,930 | |

Aging Research | 93.866 | N | 4,311 | | | 4,311 | |

NIH / National Inst of Arthritis & Musculoskeletal & Skin Diseases - Agency Total | | | 1,032,676 | 2,148,278 | | 3,180,954 | 393,182 |

**NIH / National Inst on Deafness & Other Communication Disorders**

Direct Awards

Research Related to Deafness and Communication Disorders | 93.173 | N | 722,350 | 535,716 | | 1,258,066 | 2,522 |

Pass through from Others - see also pass through detail

Research Related to Deafness and Communication Disorders | 93.173 | N | 209,438 | 154,201 | | 363,639 | |
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**NIH / National Institute of General Medical Sciences**

**Direct Awards**

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**NIH / National Institute of Mental Health**

**Direct Awards**

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**NIH / National Institute of Neurological Disorders & Stroke**

**Direct Awards**

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**NIH / National Institute of Nursing Research**

**Direct Awards**

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**NIH / National Institute of General Medical Sciences**

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**NIH / National Institute of Nursing Research**

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Cluster or Group: 1R&D
Major Agency: US Health & Human Services (HHS)
FY21 SEFA

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| COVID19 - Engineering | 47.041 | N | 24,530 | | | 24,530 | |
| Engineering | 47.041 | N | 1,596,198 | 260,050 | | 1,856,248 | |
| Mathematical and Physical Sciences | 47.049 | N | 4,919,400 | 109,535 | | 5,028,935 | |
| Geosciences | 47.050 | N | 808,554 | 268,241 | | 1,076,795 | |
| Computer and Information Science and Engineering | 47.070 | N | 2,188,751 | 329,770 | | 2,518,521 | |
| Biological Sciences | 47.074 | N | 994,018 | 11,462 | | 1,005,480 | |
| COVID19 - Social, Behavioral, and Economic Sciences | 47.075 | N | 90,975 | | | 90,975 | |

Cluster or Group: 1R&D
Major Agency: US National Science Foundation (NSF)

FY21 SEFA
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**US Nuclear Regulatory Commission**

**US Nuclear Regulatory Commission**

**Direct Awards**

- Nuclear Regulatory Commission (non-specific) | 77.000 | N | 54,043 | | | 54,043 | |
- U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 77.008 | N | 19,341 | | | 19,341 | |

**US Nuclear Regulatory Commission - Agency Total** | | | 73,384 | | | 73,384 | |

**US State Department**

**US State Department**

**Pass through from Others - see also pass through detail**

- COVID19 - AEECA/ESF PD Programs | 19.900 | N | 5,561 | | | 5,561 | |

**US State Department - Agency Total** | | | 5,561 | | | 5,561 | |

**1R&D - Cluster or Group Total** | 416,446,445 | 238,250,121 | 1,072,288 | 655,768,854 | 99,550,815 |

**Cluster or Group: Aging**

**US Health & Human Services (HHS)**

**US Health & Human Services (HHS)**

**Pass through from State of IL - see also pass through detail**

- Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | N | 280,484 | | | 280,484 | |

**US Health & Human Services (HHS) - Agency Total** | | | 280,484 | | | 280,484 | |

**Aging - Cluster or Group Total** | 280,484 | | 280,484 | |

**Cluster or Group: CCDF**

**US Health & Human Services (HHS)**

**Administration for Children and Families (ACF)**
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Cluster or Group: Head Start
Major Agency: US Health & Human Services (HHS)
### US Health & Human Services (HHS)
#### Administration for Children and Families (ACF)

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**Direct Awards**

**COVID19 - Head Start**

**Pass through from Others - see also pass through detail**

**Head Start**

93.600  Y  20,180

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**US Health & Human Services (HHS)**

**Pass through from Others - see also pass through detail**

**Head Start**

93.600  Y  234,123

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**US Health & Human Services (HHS)**

**Health Center Program**

**US Health & Human Services (HHS)**

**Health Resources and Services Administration (HRSA)**

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**Cluster or Group: Highway Planning and Construction**

**US Department of Transportation (DOT)**

**Federal Highway Administration (FHWA)**

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**Cluster or Group: Highway Safety**

**National Transportation Safety Board**

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Cluster or Group: Highway Safety

Major Agency: National Transportation Safety Board

FY21 SEFA

80
Cluster or Group: **National Transportation Safety Board**

*Pass through from State of IL - see also pass through detail*

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**National Transportation Safety Board - Agency Total**

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Cluster or Group: **US Department of Transportation (DOT)**

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**US Department of Transportation (DOT) - Agency Total**

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**Highway Safety - Cluster or Group Total**

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Cluster or Group: **Housing Voucher**

**Housing & Urban Development (HUD)**

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**Housing & Urban Development (HUD) - Agency Total**

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**Housing Voucher - Cluster or Group Total**

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Cluster or Group: **SNAP**

**US Department of Agriculture (USDA)**

*Pass through from State of IL - see also pass through detail*

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**SNAP - Cluster or Group Total**

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Cluster or Group: **Special Education (IDEA)**

**US Department of Education**

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**US Department of Education - Agency Total**

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**Special Education (IDEA) - Cluster or Group Total**

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Cluster or Group: **Special Education (IDEA)**

Major Agency: **US Department of Education**

FY21 SEFA
Cluster or Group: **Student Financial Assistance**

**US Department of Education**

Office of Federal Student Aid

**Direct Awards**

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**Non-Cash or Other Financial Assistance**

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Office of Federal Student Aid - Agency Total

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**US Health & Human Services (HHS)**

Health Resources and Services Administration (HRSA)

**Non-Cash or Other Financial Assistance**

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Health Resources and Services Administration (HRSA) - Agency Total

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**Student Financial Assistance - Cluster or Group Total**

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Cluster or Group: **TRIO**

**US Department of Education**

**Direct Awards**

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**Cluster or Group:** WIOA

**US Department of Labor (DOL)**

*US Department of Labor (DOL)*

*Pass through from Others - see also pass through detail*

- **WIOA Youth Activities**
  
  CPSC 61320620N00009
  
  87.000 N 2,597 2,597

  Consumer Product Safety Commission - Agency Total 2,597 2,597

**Cluster or Group:** *z Other Programs; No designated cluster*

**Consumer Product Safety Commission**

*Direct Awards*

- CPSC 61320620N00009
  
  87.000 N 2,597 2,597

**Corporation for National & Community Service**

*Corporation for National & Community Service*

*Pass through from State of IL - see also pass through detail*

- AmeriCorps
  
  94.006 N 150,329 150,329 142,703

  Corporation for National & Community Service - Agency Total 150,329 150,329 142,703

**Department of Veterans Affairs (VA)**

*Department of Veterans Affairs (VA)*

*Direct Awards*

- US Dept of Veteran Affairs-EA871
  
  64,000 N 21,386 21,386

- US Dept of Veteran Affairs EA870
  
  64,000 N 35,648 35,648

---

*Cluster or Group:* *z Other Programs; No designated cluster*

*Major Agency:* *Department of Veterans Affairs (VA)*

*FY21 SEFA*
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Cluster or Group: 2 Other Programs; No designated cluster  
Major Agency: Housing & Urban Development (HUD)
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Cluster or Group: Other Programs; No designated cluster
Major Agency: Peace Corps

FY21 SEFA
### Peace Corps

**Cluster or Group/Major Agency/Fed Agency/ Award Type/Prog Title or Award Title**

**ALN/CFDA** | **Maj Prog** | **Urbana** | **Chicago** | **Springfield** | **Total Fed Exp** | **Total Subs Out Exp**
---|---|---|---|---|---|---
Peace Corps | 99 Other - Peace Corps 1145PC20P0042 | 99.999 | N | | 22,391 | 22,391

**Peace Corps - Agency Total**

22,391

### United States Agency for International Development (AID)

**Cluster or Group/Major Agency/Fed Agency/ Award Type/Prog Title or Award Title**

**ALN/CFDA** | **Maj Prog** | **Urbana** | **Chicago** | **Springfield** | **Total Fed Exp** | **Total Subs Out Exp**
---|---|---|---|---|---|---
United States Agency for International Development (AID) | USAID Foreign Assistance for Programs Overseas | 98.001 | N | | 1,361,887 | 636,819

**Pass through from Others - see also pass through detail**

**ALN/CFDA** | **Maj Prog** | **Urbana** | **Chicago** | **Springfield** | **Total Fed Exp** | **Total Subs Out Exp**
---|---|---|---|---|---|---
AID Sub Palladium 217707-IL TO#7 | 98.000 | N | | | 56,178 | 48,026
AID Sub Palladium 217707-IL-01 TO#5 | 98.000 | N | | | 80,794 | 22,778
AID Sub Palladium 217707-IL-01 TO#6 | 98.000 | N | | | 50,832 | 4,148
AID Sub Palladium 217707-IL-01 TO#8 | 98.000 | N | | | 29,065 | 22,036
AID Sub Palladium 217707-IL-02 TO#4 | 98.000 | N | | | 16 | 16
AID Sub Palladium 217707-IL-02-02 | 98.000 | N | | | 12,939 | 12,939
AID Sub UFL UFDSP00011880 | 98.000 | N | | | 33,683 | 33,683
USAID Foreign Assistance for Programs Overseas | 98.001 | N | | | 6,131 | 6,131

**United States Agency for International Development (AID) - Agency Total**

1,631,525

### United States Department of the Treasury

**Cluster or Group/Major Agency/Fed Agency/ Award Type/Prog Title or Award Title**

**ALN/CFDA** | **Maj Prog** | **Urbana** | **Chicago** | **Springfield** | **Total Fed Exp** | **Total Subs Out Exp**
---|---|---|---|---|---|---
United States Department of the Treasury | COVID19 - Coronavirus Relief Fund | 21.019 | N | | 4,935 | 4,935

**Pass through from State of IL - see also pass through detail**

**ALN/CFDA** | **Maj Prog** | **Urbana** | **Chicago** | **Springfield** | **Total Fed Exp** | **Total Subs Out Exp**
---|---|---|---|---|---|---
COVID19 - Coronavirus Relief Fund | 21.019 | N | | | 26,637 | 26,637

**United States Department of the Treasury - Agency Total**

4,935

### US Department of Agriculture (USDA)

**Cluster or Group/Major Agency/Fed Agency/ Award Type/Prog Title or Award Title**

**ALN/CFDA** | **Maj Prog** | **Urbana** | **Chicago** | **Springfield** | **Total Fed Exp** | **Total Subs Out Exp**
---|---|---|---|---|---|---
National Institute of Food and Agriculture/USDA | | | | | | 

**Direct Awards**

Cluster or Group: 2 Other Programs; No designated cluster  
Major Agency: US Department of Agriculture (USDA)  

FY21 SEFA
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Grants for Agricultural Research, Special Research Grants | 10.200 | N | 4,857 | | | 4,857 | |
Sustainable Agriculture Research and Education | 10.215 | N | 50,976 | | | 50,976 | 8,964 |
Higher Education - Institution Challenge Grants Program | 10.217 | N | 5,416 | | | 5,416 | |
Extension Collaborative on Immunization Teaching & Engagement | 10.229 | N | 528 | | | 528 | |
Homeland Security Agricultural | 10.304 | N | 3,405 | | | 3,405 | |
Agriculture and Food Research Initiative (AFRI) | 10.310 | N | 21,787 | | | 21,787 | |
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) | 10.326 | N | 53,623 | | | 53,623 | |
Cooperative Extension Service | 10.500 | N | 259,541 | | | 259,541 | |
Farm and Ranch Stress Assistance Network Competitive Grants Program | 10.525 | N | 22,038 | | | 22,038 | |

National Institute of Food and Agriculture/USDA - Agency Total | 15,395,994 | | | | | 15,395,994 | 445,819 |
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**US Department of Agriculture (USDA) - Agency Total** | 1,041,932 | 245,504 | 1,287,436 |

| US Department of Agriculture/Ag Research Service (ARS) | | | | | | | |
| **Direct Awards** | | | | | | | |
| AG ARS 085521 TTA | 10.000 | N | 338 | | | 338 | |
| AG ARS 089120 FUA | 10.000 | N | -1,207 | | | -1,207 | |
| Agricultural Research Basic and Applied Research | 10.001 | N | -2,999 | | | -2,999 | |
| Hispanic Serving Institutions Education Grants | 10.223 | N | -71 | | | -71 | |

**US Department of Agriculture/Ag Research Service (ARS) - Agency Total** | 2,130 | -71 | 2,059 |

| USDA Agricultural Marketing Service (AMS) | | | | | | | |
| **US Department of Agriculture (USDA) - Agency Total** | 1,041,932 | 245,504 | 1,287,436 | | | | |

Cluster or Group: Other Programs; No designated cluster
Major Agency: US Department of Agriculture (USDA)

FY21 SEFA
### USDA Animal & Plant Health Inspection Serv (APHIS)

#### Direct Awards
- **Plant and Animal Disease, Pest Control, and Animal Care**
  - **AG NPB Project #20-043 Fellowship**
    - ALN: 10.000
    - Major Program: N
    - Chicago: 7,487
    - Total Fed Exp: 7,487

- **USDA Animal & Plant Health Inspection Serv (APHIS) - Agency Total**
  - Total Fed Exp: 7,487

### USDA Food and Nutrition Service (FNS)

#### Pass through from State of IL - see also pass through detail
- **Child and Adult Care Food Program**
  - **AG SUB Oregon State U. W0399A**
    - ALN: 10.000
    - Major Program: N
    - Chicago: 23,797
    - Total Fed Exp: 23,797

- **USDA Food and Nutrition Service (FNS) - Agency Total**
  - Total Fed Exp: 14,701

### USDA Forest Service (FS)

#### Direct Awards
- **AG FS 1240BG21P0008 TTA**
  - ALN: 10.000
  - Major Program: N
  - Chicago: 29,575
  - Total Fed Exp: 29,575

- **Urban and Community Forestry Program**
  - ALN: 10.675
  - Major Program: N
  - Chicago: 4,173

- **International Forestry Programs**
  - ALN: 10.684
  - Major Program: N
  - Chicago: 1,113

- **Pass through from Others - see also pass through detail**
  - **AG SUB Oregon State U. W0399A**
    - ALN: 10.000
    - Major Program: N
    - Chicago: -422

- **Pass through from State of IL - see also pass through detail**
  - **Cooperative Forestry Assistance**
    - ALN: 10.664
    - Major Program: N
    - Chicago: -422

- **USDA Forest Service (FS) - Agency Total**
  - Total Fed Exp: 57,123

### USDA Natural Resources Conservation Service (NRCS)

#### Direct Awards
- **Soil and Water Conservation**
  - ALN: 10.902
  - Major Program: N
  - Chicago: 200,269

- **Pass through from Others - see also pass through detail**
  - **Urban Agriculture and Innovative Production**
    - ALN: 10.935
    - Major Program: N
    - Chicago: 10,189

- **USDA Natural Resources Conservation Service (NRCS) - Agency Total**
  - Total Fed Exp: 210,458

### USDA Rural Business Cooperative Service (RBS)

#### Pass through from Others - see also pass through detail
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<tr>
<th>Cluster or Group/Major Agency/Fed Agency/ Award Type/Prog Title or Award Title</th>
<th>ALN/CFDA</th>
<th>Maj Prog</th>
<th>Urbana</th>
<th>Chicago</th>
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**US Department of Commerce**

**US Department of Commerce**

*Pass through from Others - see also pass through detail*

- Sea Grant Support
  - ALN: 11.417
  - Maj Prog: N
  - Urbana: 247,400
  - Total Fed Exp: 247,400

US Department of Commerce - Agency Total: 247,400

**US Dept of Commerce NOAA**

*Direct Awards*

- COM 1333MJ18PNRMAB00580058
  - ALN: 11.000
  - Maj Prog: N
  - Urbana: 75,716
  - Total Fed Exp: 75,716

- COM NOAA 1305M321PNRMJ0088
  - ALN: 11.000
  - Maj Prog: N
  - Urbana: 8,616
  - Total Fed Exp: 8,616

- COM NOAA AB-133E-16-CQ-0024
  - ALN: 11.000
  - Maj Prog: N
  - Urbana: 649,863
  - Total Fed Exp: 649,863

- COM NOAA RA-133R-16-SE-0081
  - ALN: 11.000
  - Maj Prog: N
  - Urbana: 13,271
  - Total Fed Exp: 13,271

- Sea Grant Support
  - ALN: 11.417
  - Maj Prog: N
  - Urbana: 36,438
  - Total Fed Exp: 36,438

- Climate and Atmospheric Research
  - ALN: 11.431
  - Maj Prog: N
  - Urbana: 153
  - Total Fed Exp: 153

*Pass through from Others - see also pass through detail*

- COM Sub Synoptic S2020-121
  - ALN: 11.000
  - Maj Prog: N
  - Urbana: 22,642
  - Total Fed Exp: 22,642

- Sea Grant Support
  - ALN: 11.417
  - Maj Prog: N
  - Urbana: 419,835
  - Total Fed Exp: 419,835

- National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes
  - ALN: 11.432
  - Maj Prog: N
  - Urbana: 13,762
  - Total Fed Exp: 13,762

US Dept of Commerce NOAA - Agency Total: 1,240,296

**US Department of Defense (DoD)**

**Air Force**

*Pass through from Others - see also pass through detail*

- AF Sub Purdue 099130 FUA
  - ALN: 12.000
  - Maj Prog: N
  - Urbana: 199
  - Total Fed Exp: 199

- AF Sub UDRI 104367 FUA
  - ALN: 12.000
  - Maj Prog: N
  - Urbana: 57
  - Total Fed Exp: 57

Air Force - Agency Total: 256

**Air Force Office of Scientific Research (AFOSR)**

Cluster or Group: 2 Other Programs; No designated cluster

Major Agency: US Department of Defense (DoD)
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<th>Urbana</th>
<th>Chicago</th>
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Cluster or Group: 2 Other Programs; No designated cluster
Major Agency: US Department of Defense (DoD)
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**Cluster or Group:** 2 Other Programs; No designated cluster

**Major Agency:** US Department of Education

FY21 SEFA
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<th>Cluster or Group/Major Agency/Fed Agency/ Award Type/Prog Title or Award Title</th>
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<th>Springfield</th>
<th>Total Fed Exp</th>
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**US Department of Energy (DOE)**

**Argonne National Lab**

*Direct awards from DOE lab - see also pass through detail*

| DOE ANL 1A-68617 TTA | 81.000 | N | 126,337 | 126,337 |
| DOE ANL 4J30401-0024A | 81.000 | N | -3,858 | -3,858 |
| DOE ANL 4J-30401-0026A TTA | 81.000 | N | 3,158 | 3,158 |
| DOE ANL 9J-60012-0002A TTA | 81.000 | N | 1,328 | 1,328 |
| DOE ANL OF-60123 | 81.000 | N | 12,183 | 12,183 |

**Argonne National Lab - Agency Total**

30,021 | 126,337 | 156,358 |

**Brookhaven National Lab**

*Direct awards from DOE lab - see also pass through detail*

| DOE BNL 381396 | 81.000 | N | 9,244 | 9,244 |

Cluster or Group: 2 Other Programs; No designated cluster

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<th>Chicago</th>
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Cluster or Group: 2 Other Programs; No designated cluster
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<th>Springfield</th>
<th>Total Fed Exp</th>
<th>Total Subs Out Exp</th>
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Cluster or Group: Other Programs; No designated cluster
Major Agency: US Department of Interior

FY21 SEFA
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Cluster or Group: 2 Other Programs; No designated cluster
Major Agency: US Department of Justice (DOJ)

FY21 SEFA
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<th>Springfield</th>
<th>Total Fed Exp</th>
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**US Department of Labor (DOL)**

**Mgt & Training Corp-Chicago Job Corps**

*Direct Awards*

MTC | 17.000 | N | 29,269 | 29,269 |

Mgt & Training Corp-Chicago Job Corps - Agency Total | 29,269 | 29,269 |

**US Department of Labor (DOL)**

*Direct Awards*

Occupational Safety and Health Susan Harwood Training Grants | 17.502 | N | 257,557 | 257,557 |

**Pass through from Others - see also pass through detail**

DOL Sub NGG 2015-00271 | 17.000 | N | 9,149 | 9,149 |

DOL Sub NGG 2016-00903 | 17.000 | N | 7,330 | 7,330 |

US Department of Labor (DOL) - Agency Total | 274,036 | 274,036 |

**US Department of Transportation (DOT)**

*Federal Aviation Administration (FAA)*

*Direct Awards*
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<th>Maj Prog</th>
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Cluster or Group: 2 Other Programs; No designated cluster
Major Agency: US Environmental Protection Agency (EPA)

FY21 SEFA

98
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*Cluster or Group: z Other Programs; No designated cluster
Major Agency: US Health & Human Services (HHS)
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Cluster or Group: 2 Other Programs; No designated cluster  
Major Agency: US Health & Human Services (HHS)  
FY21 SEFA
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**Food and Drug Administration (FDA)**

*Direct Awards*

| Food and Drug Administration (FDA) - Agency Total | 1,818 | |

**Health Resources and Services Administration (HRSA)**

*Direct Awards*

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Cluster or Group: Other Programs; No designated cluster
Major Agency: US NASA

FY21 SEFA

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<td>710,973,278</td>
<td>25,341,425</td>
<td>1,524,600,808</td>
<td>106,872,184</td>
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**Major Program Codes:**
- Y - Cluster, program, or award tested as a major program
- N - Not tested as a major program

"Total Subs Out Exp" column contains totals of payments out to subrecipients; these amounts are included in "Total Fed Exp" and are not additional expenditures.

**Schedule of Expenditures of Federal Awards presentation:**
- See also the notes to the Schedule of Expenditures of Federal Awards; these notes are an integral part of this Schedule.

Note for 84.425 Education Stabilization Fund (ESF); total for all subprograms provided per 2021 Compliance Supplement Addendum
Total for all subprograms under ESF (84.425) program is $121,066,717

Note for 20.106 Airport Improvement Program, including COVID support which is reported separately in breakout as required. Combined total for 20.106 is provided per request from audit firm. Total for all funding under 20.106 is $2,820,845.
### UNIVERSITY OF ILLINOIS

**Totals by Assistance Listing Number (ALN/CFDA) for "Other Programs - No designated cluster"**

**Year Ended June 30, 2021**

<table>
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<tr>
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<th>ALN/CFDA Program Description</th>
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<th>Total Subs Out Exp</th>
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*From FY21 SEFA "Other Programs - No designated cluster" Totals by ALN/CFDA*
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<th>ALN/CFDA</th>
<th>ALN/CFDA Program Description</th>
<th>Total Fed Exp</th>
<th>Total Subs Out Exp</th>
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*From FY21 SEFA "Other Programs - No designated cluster" Total by ALN/CFDA*
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<td>Transition Programs for Students with Intellectual Disabilities into Higher Education</td>
<td>207,355</td>
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<td>84.411</td>
<td>Education Innovation and Research (formerly Investing in Innovation (I3) Fund)</td>
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<td>84.424A</td>
<td>Student Support and Academic Enrichment Program</td>
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<td>84.425C</td>
<td>Governor's Emergency Education Relief (GEER) Fund</td>
<td>8,935,892</td>
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<td>84.425E</td>
<td>Higher Education Emergency Relief Fund (HEERF) Student Aid Portion</td>
<td>37,734,022</td>
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<td>84.425F</td>
<td>HEERF Institutional Portion</td>
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<tr>
<td>84.425L</td>
<td>HEERF Minority Serving Institutions (MSIs)</td>
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<td>Consumer Product Safety Commission (non-specific)</td>
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<td>National Historical Publications and Records Grants</td>
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<td>93.000</td>
<td>Department of Health and Human Services (non-specific)</td>
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<td>Area Health Education Centers</td>
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<td>943,892</td>
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<td>93.110</td>
<td>Maternal and Child Health Federal Consolidated Programs</td>
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<tr>
<td>93.121</td>
<td>Oral Diseases and Disorders Research</td>
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<tr>
<td>93.134</td>
<td>Grants to Increase Organ Donations</td>
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<td>93.135</td>
<td>Centers for Research and Demonstration for Health Promotion and Disease Prevention</td>
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<tr>
<td>93.136</td>
<td>Injury Prevention and Control Research and State and Community Based Programs</td>
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<td>93.145</td>
<td>HIV-Related Training and Technical Assistance</td>
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<td>93.153</td>
<td>Coordinated Services and Access to Research for Women, Infants, Children, and Youth</td>
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<td>Health Program for Toxic Substances and Disease Registry</td>
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<td>Disabilities Prevention</td>
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<td>Research on Healthcare Costs, Quality and Outcomes</td>
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<td>Grants to States to Support Oral Health Workforce Activities</td>
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<td>93.243</td>
<td>Substance Abuse and Mental Health Services Projects of Regional and National Significance</td>
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<td>Advanced Nursing Education Workforce Grant Program</td>
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<td>Early Hearing Detection and Intervention</td>
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<td>82,768</td>
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<td>93.262</td>
<td>Occupational Safety and Health Program</td>
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<td>Drug Abuse and Addiction Research Programs</td>
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<td>93.283</td>
<td>Centers for Disease Control and Prevention Investigations and Technical Assistance</td>
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<td>Teenage Pregnancy Prevention Program</td>
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<td>Trans-NIH Research Support</td>
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<td>93.323</td>
<td>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</td>
<td>1,608,270</td>
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From FY21 SEFA "Other Programs - No designated cluster" Totals by ALN/CFDA
<table>
<thead>
<tr>
<th>ALN/CFDA</th>
<th>ALN/CFDA Program Description</th>
<th>Total Fed Exp</th>
<th>Total Subs Out Exp</th>
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<td>93.334</td>
<td>The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions relate</td>
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<td>93.359</td>
<td>Nurse Education, Practice Quality and Retention Grants</td>
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<td>93.376</td>
<td>Title: Multiple Approaches to Support Young Breast Cancer Survivors and Metastatic Breast</td>
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<td>93.433</td>
<td>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</td>
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<td>93.434</td>
<td>Every Student Succeeds Act/Preschool Development Grants</td>
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<td>Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees</td>
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<td>Provider Relief Fund</td>
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<td>Public Health Training Centers Program</td>
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<td>Low-Income Home Energy Assistance</td>
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<td>Community-Based Child Abuse Prevention Grants</td>
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<td>Chafee Education and Training Vouchers Program (ETV)</td>
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<td>93.630</td>
<td>Developmental Disabilities Basic Support and Advocacy Grants</td>
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<td>93.643</td>
<td>Children's Justice Grants to States</td>
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<td>Foster Care Title IV-E</td>
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<td>Social Services Block Grant</td>
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<td>Child Abuse and Neglect State Grants</td>
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<td>Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A an</td>
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<td>93.734</td>
<td>Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Manage</td>
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<td>93.747</td>
<td>Elder Abuse Prevention Interventions Program</td>
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<td>93.834</td>
<td>Capacity Building Assistance (CBA) for High-Impact HIV Prevention</td>
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<td>93.844</td>
<td>ACL Centers for Independent Living, Recovery Act</td>
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<td>93.870</td>
<td>Maternal, Infant and Early Childhood Home Visiting Grant</td>
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<td>93.884</td>
<td>Primary Care Training and Enhancement</td>
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<td>Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations</td>
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<td>93.914</td>
<td>HIV Emergency Relief Project Grants</td>
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<td>93.917</td>
<td>HIV Care Formula Grants</td>
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<td>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</td>
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<td>93.926</td>
<td>Healthy Start Initiative</td>
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<td>93.938</td>
<td>Cooperative Agreements to Support Comprehensive School Health Programs to Prevent th</td>
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<td>93.940</td>
<td>HIV Prevention Activities Health Department Based</td>
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<td>Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS)</td>
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<td>Block Grants for Prevention and Treatment of Substance Abuse</td>
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<td>93.965</td>
<td>Coal Miners Respiratory Impairment Treatment Clinics and Services</td>
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<td>93.969</td>
<td>PPHF Geriatric Education Centers</td>
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<td>93.978</td>
<td>Sexually Transmitted Diseases (STD) Provider Education Grants</td>
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<td>93.991</td>
<td>Preventive Health and Health Services Block Grant</td>
<td>16,033</td>
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<td>93.994</td>
<td>Maternal and Child Health Services Block Grant to the States</td>
<td>9,043,041</td>
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<td>94.006</td>
<td>AmeriCorps</td>
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<td>142,703</td>
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<td>Department of Homeland Security (non-specific)</td>
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<td>97.036</td>
<td>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</td>
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<td>State Fire Training Systems Grants</td>
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<td>Assistance to Firefighters Grant</td>
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<td>Cooperating Technical Partners</td>
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<td>97.067</td>
<td>Homeland Security Grant Program</td>
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<td>Agency for International Development (non-specific)</td>
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<td>USAID Foreign Assistance for Programs Overseas</td>
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<td>99.999</td>
<td>Other Awards (non-specific)</td>
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<table>
<thead>
<tr>
<th>Total Fed Exp</th>
<th>Total Subs Out Exp</th>
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</thead>
<tbody>
<tr>
<td>Grand Totals</td>
<td>235,251,828</td>
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From FY21 SEFA "Other Programs - No designated cluster" Totals by ALN/CFDA
## Student Financial Assistance Disclosure

### Year ended June 30, 2021

### US Department of Education

#### Federal Direct Student Loans

- **Stafford (subsidized & unsubsidized)**: 84.268 120,629,262 157,250,631 14,030,918 291,910,811
- **Parent Loans for Undergraduate Students**: 84.268 59,287,858 16,390,580 1,325,940 77,004,378
- **Graduate PLUS Loans**: 84.268 19,283,873 71,882,712 107,566 91,274,151

**Total Federal Direct Student Loans**: 199,200,993 245,523,923 15,464,424 460,189,340

#### Perkins Loans (capital contributions)

<table>
<thead>
<tr>
<th>Number</th>
<th>URBANA</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.038</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total for US Department of Education**: 199,200,993 245,523,923 15,464,424 460,189,340

### US Department of Health and Human Services (capital contributions)

#### Health Professions Student Loans

<table>
<thead>
<tr>
<th>Number</th>
<th>URBANA</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Totals</th>
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<tbody>
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<td>93.342</td>
<td>0</td>
<td>889,350</td>
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<td>889,350</td>
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</table>

#### Loans to Disadvantaged Students

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<th>URBANA</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Totals</th>
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</thead>
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<tr>
<td>93.342</td>
<td>0</td>
<td>63,304</td>
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</table>

#### Nurse Faculty Loan Program (NFLP)

<table>
<thead>
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<th>Number</th>
<th>URBANA</th>
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<th>Springfield</th>
<th>Totals</th>
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<tr>
<td>93.264</td>
<td>0</td>
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</table>

#### Nursing Student Loans

<table>
<thead>
<tr>
<th>Number</th>
<th>URBANA</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Totals</th>
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</thead>
<tbody>
<tr>
<td>93.364</td>
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<td>0</td>
<td>0</td>
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</tbody>
</table>

**Total for US Department of Health and Human Services**: 0 952,654 0 952,654

**Total Student Financial Assistance**: 199,200,993 246,476,577 15,464,424 461,141,994
## SCHEDULE OF LOANS ISSUED AND OUTSTANDING BALANCES

### Student Loan Disclosure

**Year ended June 30, 2021**

### ALN/CFDA Number

<table>
<thead>
<tr>
<th>ALN/CFDA Number</th>
<th>URBANA</th>
<th>CHICAGO</th>
<th>SPRINGFIELD</th>
<th>Totals</th>
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</thead>
<tbody>
<tr>
<td>Value of new loans issued to students for HPSL</td>
<td>93.342</td>
<td>434,000</td>
<td>802,725</td>
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<tr>
<td>Value of new loans issued to students for NFLP</td>
<td>93.264</td>
<td>0</td>
<td>87,000</td>
<td>0</td>
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<tr>
<td>Value of new loans issued to students for Nursing</td>
<td>93.364</td>
<td>0</td>
<td>225,000</td>
<td>0</td>
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<tr>
<td>Value of new loans issued for LDS</td>
<td>93.342</td>
<td>80,600</td>
<td>39,500</td>
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</table>

### Total value of new loans issued in FY21

<table>
<thead>
<tr>
<th></th>
<th>URBANA</th>
<th>CHICAGO</th>
<th>SPRINGFIELD</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>514,600</td>
<td>1,154,225</td>
<td>-</td>
<td>1,668,825</td>
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</tbody>
</table>

### FY21 ending loan balances

| FY21 ending Loan Balance - Perkins | 84.038 | 7,525,967 | 8,695,438 | 83,511 | 16,304,916 |
| FY21 ending Loan Balance - HPSL  | 93.342 | 1,988,636 | 7,142,286 | 0      | 9,130,922  |
| FY21 ending Loan Balance - NFLP | 93.264  | 60,120   | 0          |        | 60,120     |
| FY21 ending Loan Balance - Nursing | 93.364 | 777,332  | 0          |        | 777,332    |
| FY21 ending Loan Balance - LDS | 93.342  | 389,870  | 358,026    | 0      | 747,896    |

### FY21 Total balance outstanding (ending loan balance)

<table>
<thead>
<tr>
<th></th>
<th>URBANA</th>
<th>CHICAGO</th>
<th>SPRINGFIELD</th>
<th>Totals</th>
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</thead>
<tbody>
<tr>
<td>$</td>
<td>9,904,473</td>
<td>17,033,202</td>
<td>83,511</td>
<td>27,021,186</td>
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</table>

*Perkins = Federal Perkins Loan Program*

*HPSL = Health Professions Student Loans*

*NFLP = Nurse Faculty Loan Program*

*Nursing = Nursing Student Loans Program*

*LDS = Loans to Disadvantaged Students*
**UNIVERSITY OF ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - additional information**

*Details for Pass-Through Federal Funding Received by UI as Subawardee and Funding Received from DOE Labs*

**Year Ended June 30, 2021**

<table>
<thead>
<tr>
<th>Pass-Through Entity</th>
<th>Cluster or Group</th>
<th>Fed Agency</th>
<th>Major Program</th>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
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<tbody>
<tr>
<td><strong>ABB Incorporated</strong></td>
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<td>US Department of Energy (DOE)</td>
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<tr>
<td>81.000 / AE880 / DOE Sub ABB 085306</td>
<td>1R&amp;D</td>
<td>DOE -16,368</td>
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<td>81.000 / AF009 / DOE Sub ABB DE-OE0000897</td>
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<td>DOE Sub ABB DE-OE0000897</td>
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<tr>
<td>81.000 / AG786 / DOE Sub ABB DE-OE0000897</td>
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<td>DOE Sub ABB DE-OE0000897</td>
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<td>81.122 / AF017 / DOE Sub ABB DE-OE0000896</td>
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<td>DOE Sub ABB DE-OE0000896</td>
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<td><strong>Pass-through entity total:</strong></td>
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<td>337,183</td>
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<td><strong>Abwiz Bio Inc</strong></td>
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<td>NIH / National Institute of Allergy &amp; Infectious Diseases</td>
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<td></td>
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<tr>
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#### AIDS United

Cluster or Group: z Other Programs; No designated cluster

**Fed Agency: Centers for Disease Control and Prevention (CDC)**

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#### Albert Einstein College of Medicine

Cluster or Group: 1R&D

**Fed Agency: NIH / National Heart Lung & Blood Institute**

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**Fed Agency: NIH / National Institute of Neurological Disorders & Stroke**

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#### Allen Institute

Cluster or Group: 1R&D

**Fed Agency: NIH / National Institutes of Health**

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#### Alliance for Clinical Trials in Oncology Foundation

Cluster or Group: 1R&D

**Fed Agency: NIH / National Cancer Institute**

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**Alliance for Clinical Trials in Oncology Foundation FY21 SEFA additional information - Pass-through details**

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Cluster or Group:  Other Programs; No designated cluster

**Fed Agency**: US Environmental Protection Agency (EPA)

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**American Academy of Addiction Psychiatry**
Cluster or Group:  R&D

**Fed Agency**: Substance Abuse & Mental Health Services Admin (SAMHSA)

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**American Academy of Pediatrics**
Cluster or Group:  R&D

**Fed Agency**: Centers for Disease Control and Prevention (CDC)

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**American Council for International Education**
Cluster or Group:  R&D

**Fed Agency**: US State Department

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**American Council for International Education**
Cluster or Group:  R&D

**Fed Agency**: US State Department

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**American Council for International Education**

FY21 SEFA additional information - Pass-through details

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Argonne National Lab

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**Arizona State University**

**Cluster or Group:** 1R&D

**Fed Agency:** NIH / National Institutes of Health

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**Fed Agency:** US Department of Homeland Security(USDHS)

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**Arkansas State Game and Fish Commission**

**Cluster or Group:** 1R&D

**Fed Agency:** US Department of Interior

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**Artery Therapeutics Inc**

**Cluster or Group:** 1R&D

**Fed Agency:** NIH / National Institute on Aging

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**Arts Midwest**

**Cluster or Group:** z Other Programs; No designated cluster

**Fed Agency:** US National Endowment for the Arts (NEA)

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**Auburn University**

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Cluster or Group: 1R&D  
Fed Agency: NIH / National Institute of Neurological Disorders & Stroke  
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Cluster or Group: 1R&D  
Fed Agency: US National Science Foundation (NSF)  
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**Carnegie Mellon University**

Cluster or Group: 1R&D  
Fed Agency: NIH / National Human Genome Research Institute  
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Cluster or Group: 1R&D  
Fed Agency: Air Force  
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Fed Agency: NIH / National Heart Lung & Blood Institute  
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**Centauri LLC**

Cluster or Group: 1R&D

Fed Agency: Air Force

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**Center for Produce Safety**

Cluster or Group: 1R&D

Fed Agency: US Department of Agriculture (USDA)

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**Cerner Corporation**

Cluster or Group: 1R&D

Fed Agency: Centers for Disease Control and Prevention (CDC)

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**CFD Research Corporation**

Cluster or Group: 1R&D

Fed Agency: US Department of Defense (DoD)

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**Champaign Community Schools Unit 4**

Cluster or Group: z Other Programs; No designated cluster

Fed Agency: US Department of Education

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Champaign Community Schools Unit 4

FY21 SEFA additional information - Pass-through details

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**Pass-through entity total:** 507,074

**Chicago City Agencies**

Cluster or Group: Other Programs; No designated cluster

**Fed Agency: Centers for Disease Control and Prevention (CDC)**

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**Chicago Department of Family and Support Services**

Cluster or Group: Head Start

**Fed Agency: Administration for Children and Families (ACF)**

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**Fed Agency: US Health & Human Services (HHS)**

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Cluster or Group: Other Programs; No designated cluster

**Fed Agency: Housing & Urban Development (HUD)**

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**Fed Agency: US Health & Human Services (HHS)**

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**Pass-through entity total:** 4,331,778

**US Health & Human Services (HHS)**

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**Pass-through entity total:** 4,331,778
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**Chicago Housing Authority**
- Cluster or Group: Other Programs; No designated cluster
- Fed Agency: Administration for Community Living

**Chicago State University**
- Cluster or Group: 1R&D
- Fed Agency: US National Science Foundation (NSF)

**Children's Hospital Los Angeles (CHLA)**
- Cluster or Group: 1R&D
- Fed Agency: NIH / National Heart Lung & Blood Institute

**Children's Hospital of Philadelphia**
- Cluster or Group: 1R&D
- Fed Agency: NIH / National Cancer Institute
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**Children's Mercy Hospitals and Clinics**

Cluster or Group: 1R&D

Fed Agency: NIH / National Heart Lung & Blood Institute

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**Christopher Reeve Foundation**

Cluster or Group: 1R&D

Fed Agency: Administration for Community Living

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**Cincinnati Childrens Hospital Medical Center**

Cluster or Group: 1R&D

Fed Agency: HRSA/BHPR/DADPHP (Health Resources and Services)

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Fed Agency: NIH / National Institute of Diabetes & Digestive & Kidney Diseases

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**Citizens United for Research in Epilepsy**

Cluster or Group: 1R&D

Fed Agency: US Department of Defense (DoD)

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**City of Chicago**

Cluster or Group: 1R&D

Fed Agency: NIH / National Institutes of Health

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Cluster or Group: Head Start

Fed Agency: Administration for Children and Families (ACF)

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City of Chicago

FY21 SEFA additional information - Pass-through details

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City Of Galesburg

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- Colorado School of Mines: 4,422
- Colorado State Univ: 7,828
- Columbia Univ: 1,112,473

**Total for Pass-Through Detail:**

- Colorado School of Mines: 4,422
- Colorado State Univ: 7,828
- Columbia Univ: 1,112,473

**Columbia Univ**

FY21 SEFA additional information - Pass-through details
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Fed Agency: Army

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Creare Inc
Cluster or Group: 1R&D
Fed Agency: Army

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CU Aerospace LLC
Cluster or Group: 1R&D
Fed Agency: Air Force

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| Fed Agency: Department of Veterans Affairs (VA) | 64.000 / E0294 / Curators of University of Missouri | N               | 1     |         |             | 1                             |
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| **Pass-through entity total:**                  |                     |               | 118,737|         |             | 170,894                       |

**Delta Institute**

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**DePaul Univ**

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General Hospital Corporation/Massachusetts General Hospital

FY21 SEFA additional information - Pass-through details

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Fed Agency: NIH / National Institute of Neurological Disorders & Stroke
93.853 / AG217 / NIH Sub MGH 232958

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**Geo-Logic Associates Inc**
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Fed Agency: Federal Highway Administration (FHWA)
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**George Washington Univ**
Cluster or Group: 1R&D
Fed Agency: NIH / National Cancer Institute
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Fed Agency: US Department of Energy (DOE)
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**Georgia Institute of Technology**
Cluster or Group: 1R&D
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Georgia Institute of Technology FY21 SEFA additional information - Pass-through details 146
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**Harvard College**

**FY21 SEFA additional information - Pass-through details**

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## Pass-Through Entity Detail

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Cluster or Group: z Other Programs; No designated cluster

**Fed Agency: Housing & Urban Development (HUD)**

| 14.228 / D5950 / IDCEO 08-355061                    | N            | 380,677|         |             | 380,677                     |

**Fed Agency: US Department of Energy (DOE)**

| 81.042 / D5419a / IDCEO FY21 HWAP                   | N            | 950,071|         |             | 950,071                     |
| 81.042 / D5604a / IDCEO FY20 HWAP                   | N            | 96,329 |         |             | 96,329                      |
| 81.042 / D5734a / IDCEO FY19 HWAP                   | N            | -715   |         |             | -715                        |

**Fed Agency: US Health & Human Services (HHS)**

| 93.568 / D5419b / IDCEO FY21 HWAP                   | N            | 950,071|         |             | 950,071                     |
| 93.568 / D5604b / IDCEO FY20 HWAP                   | N            | 96,329 |         |             | 96,329                      |
| 93.568 / D5734b / IDCEO FY19 HWAP                   | N            | -715   |         |             | -715                        |

**Pass-through entity total:** 2,509,165

### IL Department of Human Services (IDHS)

**Cluster or Group: 1R&D**

**Fed Agency: Substance Abuse & Mental Health Services Admin (SAMHSA)**

| 93.243 / H7500 / IDHS 43CYZ03218                    | N            | 6,880  |         |             | 6,880                       |

**Fed Agency: US Department of Justice (DOJ)**

| 16.540 / D5424 / IDHS FCSZ03370 FY21                | N            | 216,980|         |             | 216,980                     |

**Fed Agency: US Health & Human Services (HHS)**

| 93.870 / D5581 / IDHS FCSY04118 FY20                | N            | 865    |         |             | 865                         |
| 93.959 / D5420 / IDHS 43CZZ03292 FY21               | N            | 524,026|         |             | 524,026                     |
| 93.959 / D5421 / IDHS 43CZZ03559 FY21               | N            | 192,664|         |             | 192,664                     |
| 93.959 / D5427 / IDHS 43CZZ03289 FY21               | N            | 320,175|         |             | 320,175                     |
| 93.959 / H7478 / IDHS 43CYS03596                    | N            | 10,935 |         |             | 10,935                      |

**Cluster or Group: CCDF**

**Fed Agency: Administration for Children and Families (ACF)**

| 93.575 / D5431b / IDHS FCSZ04797 FY21               | N            | 868,968|         |             | 868,968                     |
| 93.596 / D5390 / IDHS FCSZ04946 FY21                | N            | 85,224 |         |             | 85,224                      |
| 93.596 / D5431a / IDHS FCSZ04979 FY21               | N            | 957,545|         |             | 957,545                     |

**Cluster or Group: SNAP**

**Fed Agency: USDA Food and Nutrition Service (FNS)**

| 10.561 / D5441 / IDHS SNAP FCSZQ03623 FY21          | Y            | 11,672,081| 3,246,278 |             | 14,918,359                   |
| 10.561 / D5606 / IDHS SNAP FCSYQ03623 FY20          | Y            | 6,118   | 3,421    |             | 9,539                        |

**Cluster or Group: z Other Programs; No designated cluster**

**Fed Agency: Substance Abuse & Mental Health Services Admin (SAMHSA)**
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### IL Department of Natural Resources (IDNR)

#### Cluster or Group: 1R&D

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IL Department of Natural Resources (IDNR)  
FY21 SEFA additional information - Pass-through details  
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Cluster or Group: Fish and Wildlife
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| 15.611 / D5448 / IDNR FWS FW-16-D-3                | N             | 304,312|         |             | 304,312                    |

Cluster or Group: Other Programs; No designated cluster

| 97.023 / D5311 / IDNR OWR-396                     | N             | 19,918 |         |             | 19,918                     |
| 97.023 / D5312 / IDNR OWR-397                     | N             | 6,071  |         |             | 6,071                      |

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Pass-through entity total: 9,679,587 49,882 196,614 9,926,083

IL Department of Transportation (DOT)

Cluster or Group: 1R&D

Fed Agency: Federal Highway Administration (FHWA)

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Fed Agency: Federal Highway Administration (FHWA)

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Cluster or Group: Highway Safety
Fed Agency: National Transportation Safety Board

| 20.600 / H7400 / IDOT AP-21-0254,03-05 | N      | 79,861  |         |             | 79,861                     |

Fed Agency: US Department of Transportation (DOT)

| 20.600 / H7398 / IL Dept Trans HS-21-0247,04-02 | N      | 15,787  |         |             | 15,787                     |

Cluster or Group: Other Programs; No designated cluster
Fed Agency: Federal Aviation Administration (FAA)

| 20.106 / D5365 / IDOT Airport CMI-4864 | Y     | 1,835,660|         |             | 1,835,660                 |
| 20.106 / D5410 / IDOT Airport CMI-4606 | Y     | 343,815  |         |             | 343,815                   |
| 20.106 / D5499 / IDOT Airport CMI-4693 | Y     | 221,582  |         |             | 221,582                   |
| 20.106 / D5653 / IDOT Airport CMI-4703 | Y     | 270,689  |         |             | 270,689                   |
| 20.106 / D5941 / IDOT Airport CMI-4503 | Y     | 97,355   |         |             | 97,355                    |
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**IL State Library**

FY21 SEFA additional information - Pass-through details

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**Fed Agency: US Health & Human Services (HHS)**

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**Illinois Department on Aging**

Cluster or Group: Aging

**Fed Agency: US Health & Human Services (HHS)**

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Cluster or Group: Other Programs; No designated cluster

**Fed Agency: US Health & Human Services (HHS)**

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**Illinois Environmental Protection Agency**

Cluster or Group: R&D

**Fed Agency: US Environmental Protection Agency (EPA)**

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Cluster or Group: Other Programs; No designated cluster

**Fed Agency: US Department of Energy (DOE)**

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Pass-through entity total: 1,301,855 1,301,855

**Illinois Facilities Fund**

Cluster or Group: Other Programs; No designated cluster

**Fed Agency: Housing & Urban Development (HUD)**

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## FY21 SEFA additional information - Pass-through details

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Cluster or Group: Other Programs; No designated cluster

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**Pass-through entity total:**

### Indiana University

Cluster or Group: 1R&D

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### Indiana University Health Incorporated

Cluster or Group: Other Programs; No designated cluster

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Cluster or Group: 1R&D

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**FY21 SEFA additional information - Pass-through details**
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**Kansas State Univ**

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**Lawrence Livermore National Lab**

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Cluster or Group:  | Other Programs; No designated cluster
Fed Agency:        | Lawrence Livermore National Lab

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Cluster or Group: 1R&D
Fed Agency: NIH / National Cancer Institute

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Cluster or Group: 1R&D
Fed Agency: US Department of Energy (DOE)

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Cluster or Group: Other Programs; No designated cluster
Fed Agency: US Department of Energy (DOE)

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Leland Stanford Junior University
Cluster or Group: 1R&D
Fed Agency: US Department of Energy (DOE)

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**Cluster or Group:** R&D  
**Fed Agency:** NIH / National Institute of Neurological Disorders & Stroke  
**ALN/CFDA:** 93.853 / E1074  
**Grant Code:** Marine Bio 53540 R01NS078165  
**Pass-Through Award Title:** N  
**Program:**  
- **Award Total:** 38,596  
- **Grant Code:** 38,596  

**Pass-through entity total: 38,596**

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**Cluster or Group:** R&D  
**Fed Agency:** NIH / National Institute of Dental & Craniofacial Research  
**ALN/CFDA:** 93.121 / EA979  
**Grant Code:** Marquette Univ. 001978-01-02  
**Pass-Through Award Title:** N  
**Program:**  
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- **Grant Code:** 169,758  

**Fed Agency:** NIH / National Institute on Aging  
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**Grant Code:** Marquette Univ. 002051-0002-01-02  
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**Program:**  
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**Pass-through entity total: 176,548**

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**Cluster or Group:** R&D  
**Fed Agency:** Centers for Disease Control and Prevention (CDC)  
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**Grant Code:** HHS CDC Sub MCRI 606881-00  
**Pass-Through Award Title:** N  
**Program:**  
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**Pass-through entity total: 25,450**

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**Cluster or Group:** R&D  
**Fed Agency:** US Department of Defense (DoD)  
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**Grant Code:** MIT LL PO 7000497935  
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Federal entity total: 83,616

Medical College of Wisconsin

FY21 SEFA additional information - Pass-through details

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_FY21 SEFA additional information - Pass-through details_
## Pass-Through Entity

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Cluster or Group: 1R&D

**Fed Agency:** Defense Advanced Research Projects Agency (DARPA)

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Cluster or Group: 1R&D

**Fed Agency:** US Department of Energy (DOE)

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Cluster or Group: 1R&D

**Fed Agency:** Air Force

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Cluster or Group: Other Programs; No designated cluster

**Fed Agency:** Federal Highway Administration (FHWA)

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**Minnesota Department of Transportation**

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National Development and Research Institutes Inc

FY21 SEFA additional information - Pass-through details

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**New York Univ**

FY21 SEFA additional information - Pass-through details

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**Northeastern Univ MA**

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**Northern California Institute for Research & Education**

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**Pass-through entity total:** 4,045

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**FY21 SEFA additional information - Pass-through details**

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*Pass-through entity total:* 4,045

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**FY21 SEFA additional information - Pass-through details**
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**Palladium International LLC**

- Cluster or Group: Other Programs; No designated cluster
- Fed Agency: United States Agency for International Development (AID)

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- Cluster or Group: Other Programs; No designated cluster
- Fed Agency: NIH / National Institutes of Health

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**PAR Government Systems Corporation**

- Cluster or Group: 1R&D
- Fed Agency: Defense Advanced Research Projects Agency (DARPA)

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**Pax Neuroscience Inc**

- Cluster or Group: 1R&D
- Fed Agency: NIH / National Institute of Mental Health

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Pass-through entity total: **1,270,878**

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**Power Integration Laboratory LLC**

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### Saint Louis University

#### Cluster or Group: 1R&D

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Saint Louis University
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**Cluster or Group:** 1R&D

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Cluster or Group: 1R&D

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#### Seattle Instit for Biomedical & Clinical Resrch (SIBCR)

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**Pass-through entity total:** 19,637

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**Pass-through entity total:** 19,637

**Pass-through entity total:** 23,458

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*Seattle Instit for Biomedical & Clinical Resrch (SIBCR)*

*FY21 SEFA additional information - Pass-through details*
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Solid Waste Agency of Lake County | FY21 SEFA additional information - Pass-through details | 203
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**FY21 SEFA additional information - Pass-through details**
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**FY21 SEFA additional information - Pass-through details**

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# Pass-Through Entity

## Cluster or Group

### Swedish Covenant Health

Cluster or Group: Other Programs; No designated cluster  
Fed Agency: US Department of Justice (DOJ)

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Cluster or Group: R&D  
Fed Agency: NIH / National Cancer Institute

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## Synclasis Inc

Cluster or Group: R&D  
Fed Agency: Army

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## Synoptic Data PBC

Cluster or Group: Other Programs; No designated cluster  
Fed Agency: US Dept of Commerce NOAA

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Cluster or Group: R&D  
Fed Agency: US National Science Foundation (NSF)

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Tokyo Institute of Technology FY21 SEFA additional information - Pass-through details
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| Fed Agency: | | | | | | | | | | |
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UES Inc

FY21 SEFA additional information - Pass-through details

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University of Alabama @ Birmingham

FY21 SEFA additional information - Pass-through details

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### Pass-Through Entity

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**University of Cincinnati**

Cluster or Group: 1R&D

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Fed Agency: NIH / National Institutes of Health

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**University of Colorado**

Cluster or Group: 1R&D

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| 12.431 | AF592 | Army Sub U of FL UFDS00012272 | N | 80,978 | 80,978 |
| Fed Agency: National Institute of Food and Agriculture/USDA | | | | | |
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| 10.310 | AG200 | AG NIFA UF SUB00002343 | N | 17,508 | 17,508 |
| 10.310 | AH653 | AG NIFA Sub UF SUB00002537 | N | 2,744 | 2,744 |
| Fed Agency: NIH / National Institute of Diabetes & Digestive & Kidney Diseases | | | | | |
| 93.847 | E0391 | Univ of FL SUB00001733 | N | 236,375 | 236,375 |
| Fed Agency: NIH / National Institute of Neurological Disorders & Stroke | | | | | |
| 93.853 | AG833 | NIH Sub UF SUB00001795 | N | 70,499 | 70,499 |
| Fed Agency: US Department of Energy (DOE) | | | | | |
| 81.135 | E1050 | Univ of FL UFDS00011999 | N | 61,905 | 61,905 |
| Fed Agency: US National Science Foundation (NSF) | | | | | |
| 47.076 | E0267 | Univ of Florida SUB00001857 | N | 164,422 | 164,422 |
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| **University of Florida Research Foundation Inc** |              |        |         |             |                             |
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| Fed Agency: US Department of Energy (DOE) | | | | | |
| 81.000 | AHS49 | DOE Sub Florida SUB00002539 | N | 42,368 | 42,368 |
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| Fed Agency: United States Agency for International Development (AID) | | | | | |
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| Fed Agency: NIH / National Institute of Environmental & Health Sciences |
| Fed Agency: NIH / National Institute of Neurological Disorders & Stroke |

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### University of Kentucky

| Fed Agency: NIH / National Institute of Aging |

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*University of Kentucky*  
*FY21 SEFA additional information - Pass-through details*  
*221*
### University of Kentucky Research Foundation

**Cluster or Group:** 1R&D

**Fed Agency:** NIH / National Institute of Mental Health
- **Grant Code/Title:** NIH Sub TTA UK 102181
- **Allocation:** N
- **Funding:** 25,831
- **Detail:** AH248

**Fed Agency:** NIH / National Institute on Aging
- **Grant Code/Title:** NIH Sub TTA UK 101472
- **Allocation:** N
- **Funding:** 10,994
- **Detail:** AH711

**Pass-through entity total:** N 62,622

### University of Maine

**Cluster or Group:** 1R&D

**Fed Agency:** NIH / National Institutes of Health
- **Grant Code/Title:** NIH Sub TTA UM 098756
- **Allocation:** N
- **Funding:** -20,299
- **Detail:** AG266

**Fed Agency:** US National Science Foundation (NSF)
- **Grant Code/Title:** SBC Maine UMS-1178
- **Allocation:** N
- **Funding:** 88,441
- **Detail:** AF329

**Pass-through entity total:** N 68,142

### University of Maryland

**Cluster or Group:** 1R&D

**Fed Agency:** Air Force Office of Scientific Research (AFOSR)
- **Grant Code/Title:** AF Sub UMD 56656-Z8044201
- **Allocation:** N
- **Funding:** 21,383
- **Detail:** AF989

**Fed Agency:** Centers for Disease Control and Prevention (CDC)
- **Grant Code/Title:** UMD 1902999 PO SR00005483
- **Allocation:** N
- **Funding:** 74,625
- **Detail:** E0744

**Fed Agency:** NASA Shared Services Center
- **Grant Code/Title:** NASA Sub UM 91311-Z5208205
- **Allocation:** N
- **Funding:** 25,784
- **Detail:** AH698

**Fed Agency:** NIH / National Institute of Allergy & Infectious Diseases
- **Grant Code/Title:** NIH SUB UM 82467-Z0255201
- **Allocation:** N
- **Funding:** 44,551
- **Detail:** AG262

**Fed Agency:** NIH / National Institute of Mental Health
- **Grant Code/Title:** NIH Sub TTA UM 86349-Z0154201
- **Allocation:** N
- **Funding:** 34,056
- **Detail:** EA983

**Fed Agency:** US Department of Defense (DoD)
- **Grant Code/Title:** University of MD F302348-12
- **Allocation:** N
- **Funding:** 8,337
- **Detail:** EA775

**Fed Agency:** US National Science Foundation (NSF)
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**Cluster or Group:** 1R&D  
**Fed Agency:** US National Science Foundation (NSF)  
**Pass-through entity total:** 9,670

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**Cluster or Group:** 1R&D  
**Fed Agency:** NIH / National Heart Lung & Blood Institute  
**Pass-through entity total:** 968,623

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### University of Michigan

**Cluster or Group:** 1R&D  
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FY21 SEFA additional information - Pass-through details

224
### Cluster or Group

**Pass-Through Entity**

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| **University of Nebraska - Lincoln**            |          |               |                          |               |        |         |             |                              |
| Cluster or Group: 1R&D                          |          |               |                          |               |        |         |             |                              |
| **Fed Agency:** NIH / National Institute on Alcohol Abuse & Alcoholism | 93.273   | EA972         | U.of Neb PTE7R34AA024849-04 | N             | 20,664  |         |             | 20,664                      |
| **Fed Agency:** Office of Naval Research (ONR)  | 12.300   | AG559         | Navy Sub Univ NB 25-0509-0202-005 | N             | 342,275 |         |             | 342,275                     |
| **Fed Agency:** US Department of Energy (DOE)   | 81.049   | AG472         | DOE Sub UNL 25-1215-0208-006 | N             | 8,174   |         |             | 8,174                       |
| **Fed Agency:** US National Science Foundation (NSF) | 47.041   | AG371         | SBC Nebraska 25-0521-0210-009 | N             | 113,680 |         |             | 113,680                     |
| **Fed Agency:** Office of Naval Research (ONR)  | 47.074   | AG854         | SBC Nebraska-Lincoln 095993 TTA | N             | 21,796  |         |             | 21,796                      |
| **Pass-through entity total:**                  |          |               |                          |               | 494,231 | 111,592 |             | 605,823                     |

| **University of Nevada - Reno**                 |          |               |                          |               |        |         |             |                              |
| Cluster or Group: 1R&D                          |          |               |                          |               |        |         |             |                              |
| **Fed Agency:** US National Science Foundation (NSF) | 47.041   | AG316         | SBC U Nevada Reno UNR-20-64 | N             | 16,581  |         |             | 16,581                      |
| Cluster or Group: z Other Programs; No designated cluster |          |               |                          |               |        |         |             |                              |
| **Fed Agency:** United States Geological Survey |          |               |                          |               |        |         |             |                              |

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*University of Nevada - Reno*  

FY21 SEFA additional information - Pass-through details
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**University of New Mexico**

Cluster or Group: 1R&D

**Fed Agency:** US Department of Energy (DOE)

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**Fed Agency:** US National Science Foundation (NSF)

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**Pass-through entity total:** 124,941

**University of North Carolina**

Cluster or Group: 1R&D

**Fed Agency:** Health Resources and Services Administration (HRSA)

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**Fed Agency:** NIH / National Heart Lung & Blood Institute

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**Fed Agency:** NIH / National Institute of Allergy & Infectious Diseases

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**University of North Carolina @ Greensboro**

Cluster or Group: 1R&D

**Fed Agency:** NIH / National Institute of Child Health & Human Development

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**University of North Carolina at Chapel Hill**

Cluster or Group: 1R&D

**Fed Agency:** NIH / National Heart Lung & Blood Institute

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**Fed Agency:** NIH / National Institute of Allergy & Infectious Diseases

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**Fed Agency:** NIH / National Institute on Aging

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**Fed Agency:** US National Science Foundation (NSF)
### University of North Texas

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**Pass-through entity total:** 38,211

### University of Notre Dame

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**Pass-through entity total:** 38,211

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### University of Pennsylvania

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**Pass-through entity total:** 244,804

**University of North Texas**

Cluster or Group: Institute of Museum & Library Services (IMLS)

Fed Agency: Institute of Museum & Library Services (IMLS)

Fed Agency: NIH / National Institute of Allergy & Infectious Diseases

Fed Agency: US National Science Foundation (NSF)

**University of Notre Dame**

Cluster or Group: Institute of Museum & Library Services (IMLS)

Fed Agency: NIH / National Institute of Allergy & Infectious Diseases

Fed Agency: US National Science Foundation (NSF)

**University of Oregon**

Cluster or Group: Air Force

Fed Agency: Air Force

**University of Pennsylvania**

Cluster or Group: Army Research Office (ARO)

Fed Agency: NIH / National Human Genome Research Institute

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FY21 SEFA additional information - Pass-through details
### University of Pittsburgh

#### Cluster or Group: 1R&D

**Fed Agency: Army**

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**Fed Agency: NIH / National Heart Lung & Blood Institute**

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**Fed Agency: NIH / National Institute of Neurological Disorders & Stroke**

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**Fed Agency: NIH / National Institute on Aging**

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**Fed Agency: NIH / National Institute of Minority Health & Health Disparities**

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**Fed Agency: NIH / National Institutes of Health**

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**Fed Agency: US Health & Human Services (HHS)**

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**University of Tennessee**

Cluster or Group: 1R&D

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Cluster or Group: z Other Programs; No designated cluster

**Fed Agency:** Institute of Museum & Library Services (IMLS)

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**University of Tennessee Space Institute**

Cluster or Group: 1R&D

**Fed Agency:** Air Force

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**University of Texas - Austin**

Cluster or Group: 1R&D

**Fed Agency:** Administration for Community Living

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**University of Texas - Dallas**

Cluster or Group: 1R&D

Fed Agency: US Department of Energy (DOE)

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**University of Texas at San Antonio**

Cluster or Group: 1R&D

Fed Agency: US Department of Energy (DOE)

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**University of Texas Health Science Center at San Antonio**

Cluster or Group: 1R&D

Fed Agency: NIH / National Institute of Child Health & Human Development

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**University of Toronto**

Cluster or Group: 1R&D

Fed Agency: Defense Advanced Research Projects Agency (DARPA)

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University of Waterloo

Cluster or Group: 1R&D

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University of Wisconsin - Madison

Cluster or Group: 1R&D

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**Virginia Polytechnic Institute and State University**

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**Virginia Polytechnic Institute and State University**

**FY21 SEFA additional information - Pass-through details**
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FY21 SEFA additional information - Pass-through details

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<td>N</td>
<td>33,493</td>
<td></td>
<td></td>
<td>33,493</td>
</tr>
</tbody>
</table>

**Pass-through entity total:** 479,296

**Total for Pass-Through Detail:** 95,227

**Total for Pass-Through Details:** 574,523
## Pass-Through Entity

### West Virginia University

**Cluster or Group:** 1R&D  
**Fed Agency:** NIH / National Institute on Drug Abuse  
**Fed Agency:** Office of Naval Research (ONR)

<table>
<thead>
<tr>
<th>ALN/CFDA</th>
<th>UI Grant Code</th>
<th>Pass-Through Award Title</th>
<th>Program</th>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.077</td>
<td>EA817</td>
<td>W.Vir.U 20-251-UIC</td>
<td>N</td>
<td>20,150</td>
<td>20,150</td>
<td></td>
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</tr>
<tr>
<td>12.300</td>
<td>AG907</td>
<td>Navy Sub West VA Univ 19-090-UIUC</td>
<td>N</td>
<td>129,635</td>
<td>129,635</td>
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</table>

**Pass-through entity total:** 129,635  
**West Virginia University Research Corporation**

**Cluster or Group:** 1R&D  
**Fed Agency:** US National Science Foundation (NSF)

<table>
<thead>
<tr>
<th>ALN/CFDA</th>
<th>UI Grant Code</th>
<th>Pass-Through Award Title</th>
<th>Program</th>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
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</thead>
<tbody>
<tr>
<td>47.070</td>
<td>E0119</td>
<td>W.Vir.U MM000268442 NSF OAC-1740111</td>
<td>N</td>
<td>30,258</td>
<td>30,258</td>
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</table>

**Pass-through entity total:** 30,258  
**Westat**

**Cluster or Group:** 1R&D  
**Fed Agency:** NIH / National Institute on Drug Abuse

<table>
<thead>
<tr>
<th>ALN/CFDA</th>
<th>UI Grant Code</th>
<th>Pass-Through Award Title</th>
<th>Program</th>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.077</td>
<td>E0630</td>
<td>Westat Inc 1U54DA046060-02</td>
<td>N</td>
<td>103,769</td>
<td>103,769</td>
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<tr>
<td>93.000</td>
<td>E0570</td>
<td>Westat 6632.01-S04</td>
<td>N</td>
<td>132,922</td>
<td>132,922</td>
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<td></td>
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</tbody>
</table>

**Pass-through entity total:** 236,691  
**Worcester Polytechnic Institute**

**Cluster or Group:** 1R&D  
**Fed Agency:** US Department of Energy (DOE)

<table>
<thead>
<tr>
<th>ALN/CFDA</th>
<th>UI Grant Code</th>
<th>Pass-Through Award Title</th>
<th>Program</th>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>81.086</td>
<td>AH891</td>
<td>DOE Sub WPI 10809-GR</td>
<td>N</td>
<td>229,210</td>
<td>229,210</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Pass-through entity total:** 229,210  
**Xavier University**

**Cluster or Group:** 1R&D  
**Fed Agency:** USDA Animal & Plant Health Inspection Serv (APHIS)

<table>
<thead>
<tr>
<th>ALN/CFDA</th>
<th>UI Grant Code</th>
<th>Pass-Through Award Title</th>
<th>Program</th>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.025</td>
<td>AG360</td>
<td>AG APHIS Sub Xavier 098422</td>
<td>N</td>
<td>36,616</td>
<td>36,616</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Pass-through entity total:** 36,616  
**Yale University**

**Cluster or Group:** 1R&D  
**Fed Agency:** NIH / National Institute of Mental Health

<table>
<thead>
<tr>
<th>ALN/CFDA</th>
<th>UI Grant Code</th>
<th>Pass-Through Award Title</th>
<th>Program</th>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.242</td>
<td>E0212</td>
<td>Yale Univ. GR106117</td>
<td>N</td>
<td>-5,262</td>
<td>-5,262</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Yale University**

FY21 SEFA additional information - Pass-through details

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## GRAND TOTALS for pass-through funding detail:

<table>
<thead>
<tr>
<th>Urbana</th>
<th>Chicago</th>
<th>Springfield</th>
<th>Total for Pass-Through Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>113,702,888</td>
<td>81,765,900</td>
<td>1,397,472</td>
<td>196,866,260</td>
</tr>
</tbody>
</table>

### Major Program Codes:
- Y - Cluster, program, or award tested as a major program
- N - Not tested as a major program

### Schedule of Expenditures of Federal Awards presentation:
See also the notes to the Schedule of Expenditures of Federal Awards; these notes are an integral part of this Schedule.
Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the University of Illinois (University) under programs of the federal government for the fiscal year ended June 30, 2021. 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 Requirement, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University.

The schedule designates federal awards as direct and pass-through. Direct awards represent federal funding awarded directly to the University by a federal agency, pass-through awards are federal awards passed through a non-federal entity. Pass-through identifying information is presented when available and when applicable.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are presented on a modified cash basis of accounting. The methodology for determining federal awards expended is:

Direct costs are reported as federal expenditures on a cash basis, with the following exceptions:

1. Academic Year (nine-month) faculty salaries charged to sponsored projects are earned over nine months and paid over twelve months.
2. Salaries and wages earned between the last payroll date in June and June 30 are accrued and included as a current year federal expenditure.
3. Payroll related fringe benefits costs that are charged on an actuarial basis are included as a current year federal expenditure.

Indirect costs are assessed as a percentage of direct costs and are included as a current year federal expenditure.

Expenditures reported on the Schedule meet the cost principles contained Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Federal De Minimis Indirect Cost Rate

The University of Illinois has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The University has approved federally recognized indirect cost rates negotiated between the University and the Federal Government.
Note 4. Federal Student Loan Programs

As disclosed in the Schedule of Expenditures of Federal Awards, the Federal Direct Student Loans Program (ALN/CFDA 84.268) administered by the University of Illinois awarded approximately $199.2 million at Urbana, $245.5 million at Chicago, and $15.5 million at Springfield.

In addition, the University of Illinois administers a series of loan programs as part of the Student Financial Assistance Cluster program. Loan balances subject to continuing compliance requirements during the year ended June 30, 2021 under the Federal Perkins Loan Program (Perkins), Health Professional Student Loans (HPSL), Nursing Faculty Loan Program (NFLP), Nursing Student Loan Program (Nursing), and Loans for Disadvantaged Students (LDS) programs were as follows:

<table>
<thead>
<tr>
<th></th>
<th>Perkins (84.038)</th>
<th>HPSL (93.342)</th>
<th>NFLP (93.264)</th>
<th>Nursing (93.364)</th>
<th>LDS (93.342)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning loan balances</td>
<td>20,737,553</td>
<td>9,287,021</td>
<td>59,880</td>
<td>721,839</td>
<td>794,340</td>
</tr>
<tr>
<td>New loans issued</td>
<td>0</td>
<td>1,236,725</td>
<td>87,000</td>
<td>225,000</td>
<td>120,100</td>
</tr>
<tr>
<td>Federal capital contributions</td>
<td>0</td>
<td>889,350</td>
<td>0</td>
<td>0</td>
<td>63,304</td>
</tr>
<tr>
<td>Administrative cost allowance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>20,737,553</td>
<td>11,413,096</td>
<td>146,880</td>
<td>946,839</td>
<td>977,744</td>
</tr>
</tbody>
</table>

The total loan balances outstanding at June 30, 2021 were approximately $16.3 million for Perkins, $9.13 million for HPSL, $60 thousand for NFLP, $777 thousand for Nursing, and $748 thousand for LDS.

Perkins = Federal Perkins Loan Program  
HPSL = Health Professions Student Loans  
NFLP = Nurse Faculty Loan Program  
Nursing = Nursing Student Loan Program  
LDS = Loans to Disadvantaged Students

Note 5. Federal Insurance Disclosure

Federally funded medical malpractice insurance was in effect under the Federal Tort Claims Act for Health Resources and Services Administration Deeming Notice Number 1-F00000300-19-01 from July 1, 2020 to December 31, 2020 and Deeming Notice Number 1-F00000300-20-01 from January 1, 2021 through June 30, 2021.
Note 6. Federal Depository Library

The University’s “Government Information” library (Urbana), “Albert E. Jenner Jr. Memorial Law Library” (Urbana), “Richard J. Daley Library” (Chicago), “Louis L. Biro Law Library” (Chicago) and “Norris L. Brookens Library” (Springfield) serve as depository libraries in the U.S. Government Publishing Office’s Federal Depository Library. The Federal Depository Library Program gives the public free access to government information. The University is the legal custodian of government publications received under this program; however, these publications remain the property of the federal government.
The following schedules are used to determine the University’s Single Audit costs in accordance with the Uniform Guidance (2 C.F.R. § 200.425).

Schedule A – Federal financial component:
- Total federal expenditures reported on SEFA schedule $1,524,600
  Total Schedule A $1,524,600

Schedule B – Total financial component:
- Total operating expenses (from financial statements) $7,102,983
- Total nonoperating expenses 44,953
- Total new loans made 462,802
- Amount of federal loan balances at beginning of the year 31,609
- Other noncash federal award expenditures —
  Total Schedule B $7,642,347

Schedule C:
- Total Schedule A $1,524,600 19.9%
- Total nonfederal expenses 6,117,747 80.1%
  Total Schedule C $7,642,347 100.0%

These schedules are used to determine the University’s single audit costs in accordance with Uniform Guidance.

See accompanying independent auditors’ report.