UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

OMB Circular A-133 Single Audit Report

Year ended June 30, 2015

(With Independent Auditors’ Reports Thereon)
UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

OMB Circular A-133 Single Audit Report
Year ended June 30, 2015

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The University of Missouri System’s audited basic financial statements, as of and for the year ended June 30, 2015, are separately attached hereto.
Independent Auditors’ 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

The Board of Curators
University of Missouri System:

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, the discretely presented component unit, and the aggregate remaining fund information of the University of Missouri System, a component unit of the State of Missouri, as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the University of Missouri System’s basic financial statements, and have issued our report thereon dated October 9, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University of Missouri System’s internal control over financial reporting (internal control) to determine 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 of Missouri System’s internal control. Accordingly, we do not express an opinion on the effectiveness of the University of Missouri System’s internal control.

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 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University of Missouri System’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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**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 University of Missouri System’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 University of Missouri System’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

St. Louis, Missouri
October 9, 2015
Independent Auditors’ Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

The Board of Curators
University of Missouri System:

Report on Compliance for Each Major Federal Program

We have audited the University of Missouri System’s, a component unit of the State of Missouri, compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the University of Missouri System’s major federal programs for the year ended June 30, 2015. The University of Missouri System’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors’ Responsibility

Our responsibility is to express an opinion on compliance for each of the University of Missouri System’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether 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 Missouri System’s 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 Missouri System’s compliance.

Opinion on Each Major Federal Program

In our opinion, the University of Missouri System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.
Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2015-001, 2015-002, and 2015-003. Our opinion on each major federal program is not modified with respect to these matters.

The University of Missouri System’s responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University of Missouri System’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the University of Missouri System 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 Missouri System’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University of Missouri System’s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying scheduling of findings and questioned costs as Findings 2015-001, 2015-002 and 2015-003, that we consider to be significant deficiencies.

The University of Missouri System’s responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University of Missouri System’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.
Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information of the University of Missouri System, a component unit of the State of Missouri, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the University of Missouri System’s basic financial statements. We issued our report thereon dated October 9, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KPMG LLP

St. Louis, Missouri
March 31, 2016
**UNIVERSITY OF MISSOURI SYSTEM**  
(A Component Unit of the State of Missouri)  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/ Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
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</thead>
<tbody>
<tr>
<td><strong>Student Financial Assistance Cluster</strong></td>
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<td>509,222,459</td>
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</table>

**93 Department Of Health And Human Services**  
Health Research Service Administration | Direct | 93.264 | Nursing Faculty Loans | 1,293,340 | |

(Continued)
## University of Missouri System

### Schedule of Expenditures of Federal Awards

#### Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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<tr>
<td>Department of Health and Human Services (Continued):</td>
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<td>93 Department of Health and Human Services (Continued):</td>
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<td>93 ARRA Funding for Department of Health and Human Services</td>
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<td>ARRA - Health Research Service Administration</td>
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<td>ARRA - Nursing Faculty Loans</td>
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### Research and Development Cluster

10 United States Department of Agriculture

| Agricultural Research Services | Direct | 10.001 | 58-3622-0-645 | 398,686 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-2-662 | 170 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-3-007 | -101 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-006 | 29,878 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-007 | 11,506 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-011 | 16,500 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-012 | 54,173 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-013 | 42,910 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-014 | 95,573 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-015 | 3,202 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-016 | 99,113 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-017 | 35,536 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-018 | 20,548 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-020 | 30,002 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-021 | 53,216 |
| Agricultural Research Services | Direct | 10.001 | 58-3622-4-025 | 19,710 |
| Agricultural Research Services | Direct | 10.001 | 58-3625-2-602 | 40,604 |
| Agricultural Research Services | Direct | 10.001 | 58-3625-2-603 | 301,213 |
| Agricultural Research Services | Direct | 10.001 | 58-5070-4-025 | 15,357 |
| Agricultural Research Services | Direct | 10.001 | 58-5070-5-003 | 20,181 |
| Agricultural Research Services | Direct | 10.001 | 58-5070-5-005 | 5,500 |
| Agricultural Research Services | Direct | 10.001 | 58-5070-5-009 | 8,036 |
| Agricultural Research Services | Direct | 10.001 | 58-5440-2-309 | 19,945 |
| Agricultural Research Services | Direct | 10.001 | 58-6226-2-061 | 36,471 |
| Agricultural Research Services | Direct | 10.001 | 58-6277-4-004 | 516,093 |
| Agricultural Research Services | Direct | 10.001 | 59-0206-2-089 | 4,616 |
| Agricultural Research Services | Direct | 10.001 | 59-0206-4-025 | 94,646 |
| Agricultural Research Services | Direct | 10.001 | 59-0206-9-077 | -4,821 |
| Agricultural Research Services | Direct | 10.001 | 59-3607-4-002 | 35,119 |
| Agricultural Research Services | Direct | 10.001 | 59-3611-4-009 | 50,191 |

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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
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<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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<tbody>
<tr>
<td><strong>Research and Development Cluster (Continued):</strong></td>
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### UNIVERSITY OF MISSOURI SYSTEM

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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### Schedule of Expenditures of Federal Awards

#### Year Ended June 30, 2015

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  - **United States Department Of Agriculture (Continued):**

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  | Missouri Department of Agriculture    | Pass-through 10.170 | 12-25-B-1680 | 39,909         |
  | Missouri Department of Agriculture    | Pass-through 10.170 | 14-SCBGP-MO-0029 | 12,154         |
  | Lincoln University                    | Pass-through 10.170 | 2015-3570 | 2,435          |
  | Missouri Department of Agriculture    | Pass-through 10.170 | 28015364-14C001632 | 5,583         |
  | Mississippi State University          | Pass-through 10.200 | 28016203-15C001786 | 4,997         |
  | University of Minnesota               | Pass-through 10.215 | H001911521 | 1               |
  | North Central Region Sustainable Agriculture Research and Education | Pass-through 10.215 | H002484801 | 36,994         |
  | Lincoln University                    | Pass-through 10.216 | 2014-3555 | 36,115         |
  | Lincoln University                    | Pass-through 10.216 | 2014-3556 | 158,120        |
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  | Lincoln University                    | Pass-through 10.216 | 3529A | 22,892         |
  | Navajo Technical University           | Pass-through 10.227 | 28027828-13C001588 | -3,244         |
  | Michigan State University             | Pass-through 10.304 | RC101676MO | 42,494         |
  | University of Wyoming                 | Pass-through 10.310 | 1001391-Missouri | 73,310         |
  | Auburn University                     | Pass-through 10.310 | 13-AGR-373036-UM | 12,258         |
  | University of South Carolina          | Pass-through 10.310 | 15-2783 | 12,568         |
  | University of California Davis       | Pass-through 10.310 | 201015718-23 | 45,228         |
  | Lincoln University                    | Pass-through 10.310 | 2014-3553 | 36,019         |
  | Lincoln University                    | Pass-through 10.310 | 2014-3560 | 55,496         |
  | Lincoln University                    | Pass-through 10.310 | 2014-68022-21596 | 3,344         |
  | University of Nebraska Lincoln        | Pass-through 10.310 | 25-1215-0117-002 | 162            |
  | Iowa State University                 | Pass-through 10.310 | 416-40-63H | 259,016        |
  | Iowa State University                 | Pass-through 10.310 | 416-40-90A | 62,166         |
  | Virginia Tech                        | Pass-through 10.310 | 422262-19228 | 119,984        |
  | Louisiana State University            | Pass-through 10.310 | 90354 | 22,111         |
  | Texas A&M University                  | Pass-through 10.310 | S110071 | 256,772        |

(Continued)
University of Missouri System  
(A Component Unit of the State of Missouri)  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

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12 United States Department Of Defense

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## UNIVERSITY OF MISSOURI SYSTEM

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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### Schedule of Expenditures of Federal Awards

**UNIVERSITY OF MISSOURI SYSTEM**
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
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16 Department of Justice

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<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
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20 United States Department Of Transportation

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(Continued)
### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/ Other Programs</th>
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(Continued)
## UNIVERSITY OF MISSOURI SYSTEM

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Cluster/Other Programs</th>
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## 43 National Aeronautics and Space Administration

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### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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<th>Payment Source</th>
<th>Grant Number</th>
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<th>Subtotal By Cluster/Other Programs</th>
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45 National Endowment of the Arts

| National Endowment For The Arts | Direct 45.024 | 15-3800-7009 | 1,500 | 1,500 | |
| National Endowment For The Humanities | Direct 45.161 | RZ-51493-12 | 111,585 | 111,585 | |
| National Endowment For The Humanities | Direct 45.164 | GE-50790-13 | 5,467 | 5,467 | |
| National Endowment For The Humanities | Direct 45.169 | HD-51668-13 | 12,858 | 12,858 | |
| **Subtotal for National Endowment of the Arts -Direct** | | | | | 131,410 |
| Lafayette College | Pass-through 45.161 | 152363 sub | 6,044 | 6,044 | |
| Missouri St Lib | Pass-through 45.310 | 2015-LSD5-DIGC5CN5-7 | 10,549 | 10,549 | |
| **Subtotal for National Endowment of the Arts -Pass-through** | | | | | 16,593 |
| **Total for National Endowment of the Arts** | | | | | 148,003 |

47 National Science Foundation

| Directorate of Computer And Information Science | Direct 47.040 | 1452454 | 3,094 | 3,094 | |
| Division of Civil, Mechanical & Manufacturing Innovation | Direct 47.041 | 0748085 | 10,295 | 10,295 | |
| Division of Electrical Communications Systems | Direct 47.041 | 0846486 | 101,513 | 101,513 | |
| Division of Electrical Communications Systems | Direct 47.041 | 0846960 | 54,772 | 54,772 | |
| Division of Industrial Innovation and Partnership | Direct 47.041 | 0855878 | 5,391 | 5,391 | |
| Division of Chemical, Bioengineering, Environmental, and Transport Systems | Direct 47.041 | 0966930 | 8,235 | 8,235 | |
| Division of Electrical Communications Systems | Direct 47.041 | 1002333 | 8,409 | 8,409 | |
| Division of Engineering Education and Centers | Direct 47.041 | 1004839 | 48,122 | 48,122 | |
| Division of Civil, Mechanical & Manufacturing Innovation | Direct 47.041 | 1030399 | 121,278 | 121,278 | |
| Division of Chemical, Bioengineering, Environmental, and Transport Systems | Direct 47.041 | 1033387 | 2,445 | 2,445 | |
| Division of Civil, Mechanical & Manufacturing Innovation | Direct 47.041 | 1039433 | 28,003 | 28,003 | |
| Division of Chemical, Bioengineering, Environmental, and Transport Systems | Direct 47.041 | 1066917 | 83,563 | 83,563 | |
| Division of Electrical Communications Systems | Direct 47.041 | 1068996 | 71,100 | 71,100 | |
| Division of Civil, Mechanical & Manufacturing Innovation | Direct 47.041 | 1100146 | 7,437 | 7,437 | |
| Division of Civil, Mechanical & Manufacturing Innovation | Direct 47.041 | 1100185 | 51,170 | 51,170 | |
| Division of Electrical Communications Systems | Direct 47.041 | 1102070 | 130,804 | 130,804 | |
| Division of Electrical Communications Systems | Direct 47.041 | 1102159 | 2,463 | 2,463 | |
| **Total for National Science Foundation** | | | | | 637,567 |

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<th>Subtotal By Cluster/Other Programs</th>
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### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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### UNIVERSITY OF MISSOURI SYSTEM

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2015

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## UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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**Subtotal for National Science Foundation -Direct** | **24,807,288**

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(Continued)
### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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### 64 Veterans Administration

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### Schedule of Expenditures of Federal Awards

**University of Missouri System**  
(A Component Unit of the State of Missouri)  

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

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**Subtotal for Veterans Administration -Direct**  
735,825

**Total for Veterans Administration**  
735,825

### Environmental Protection Agency

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**Subtotal for Environmental Protection Agency -Direct**  
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Subtotal for United States Department of Energy -Direct

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### University of Missouri System

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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**Subtotal for United States Department of Energy -Pass-through:** 4,257,688

**Total for United States Department of Energy:** 8,698,010

| **84 United States Department Of Education** | | | | | | |
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| United States Department of Education | Direct | 84.133 | H133G120071 | 189,807 | | |
| United States Department of Education | Direct | 84.200 | P200A120062 | 106,250 | | |
| United States Department of Education | Direct | 84.200 | P200A120110 | 98,083 | | |
| United States Department of Education | Direct | 84.305 | R305A100342 | 255,308 | | |
| United States Department of Education | Direct | 84.305 | R305A130143 | 640,239 | | |
| United States Department of Education | Direct | 84.305 | R305A130375 | 311,321 | | |
| United States Department of Education | Direct | 84.324 | R324A120027 | 713,809 | | |
| United States Department of Education | Direct | 84.327 | H327A110069 | 17,948 | | |

**Subtotal for United States Department Of Education -Direct:** 2,358,459

**Total for United States Department Of Education:** 3,053,667

| **93 Department Of Health And Human Services** | | | | | | |
| Food and Drug Administration | Direct | 93.103 | U18FD005179 | 15,256 | | |
| Health Research Service Administration | Direct | 93.110 | R40MC28311-01-01 | 17,703 | | |
| National Institute of Environmental Health | Direct | 93.113 | 5U01ES020952 | 204,563 | | |
| National Institute of Environmental Health | Direct | 93.113 | R01ES021007 | 354,475 | | |
| National Institute of Environmental Health | Direct | 93.113 | R01ES021394 | 508,540 | | |

(Continued)
# Schedule of Expenditures of Federal Awards

## Year Ended June 30, 2015

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<tr>
<th>Federal Agency/Pass-Through Entity</th>
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<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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### UNIVERSITY OF MISSOURI SYSTEM
**(A Component Unit of the State of Missouri)**

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2015**

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### Schedule of Expenditures of Federal Awards

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(Continued)
## UNIVERSITY OF MISSOURI SYSTEM

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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**Total for Department Of Health And Human Services**

59,415,456

97 Department Of Homeland Security

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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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**Total for Department Of Homeland Security**

329,758

98 United States Agency For International Development

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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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**Total for United States Agency For International Development**

450,696

**Total for Research and Development Cluster**

$ 142,196,889

(Continued)
### Other Programs

#### Drinking Water State Revolving Fund Cluster

**66  Environmental Protection Agency**

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<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
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Subtotal for Environmental Protection Agency -Pass-through

30,506

Total for CFDA Number 66.468

30,506

Total for Environmental Protection Agency

30,506

Total for Drinking Water State Revolving Fund Cluster

30,506

#### TANF Cluster

**93  Department Of Health And Human Services**

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<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
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Subtotal for Department Of Health And Human Services -Pass-through

76,851

Total for CFDA Number 93.558

76,851

Total for Department Of Health And Human Services

76,851

Total for TANF Cluster

76,851

#### CCDF Cluster

**93  Department Of Health And Human Services**

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Subtotal for Department Of Health And Human Services -Pass-through

734,282

Total for CFDA Number 93.575

734,282

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Subtotal for Department Of Health And Human Services -Pass-through

944,439

Total for CFDA Number 93.596

944,439

(Continued)
## U N I V E R S I T Y  O F  M I S S O U R I  S Y S T E M
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
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<td><em>Total for United States Department Of Transportation</em></td>
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**Special Education Cluster (IDEA)**

84 United States Department Of Education

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**Subtotal for United States Department Of Education -Pass-through** 4,756,425

**Total for CFDA Number 84.027** 4,756,425

**Total for United States Department Of Education** 4,756,425

**Total for Special Education Cluster (IDEA)** 4,756,425

**TRIO Cluster**

84 United States Department Of Education (Continued)
### UNIVERSITY OF MISSOURI SYSTEM

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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Subtotal for United States Department Of Education -Direct

Total for CFDA Number 84.042

610,453

Total for United States Department Of Education

863,639

Total for TRIO Cluster

863,639

### WIA Cluster

#### 17 Department Of Labor

| St. Louis Agency On Training And Employment | Pass-through | 17.258 | 38022642-15C001842 | 9,882 | 9,882 | |

Subtotal for Department Of Labor -Pass-through

Total for CFDA Number 17.258

9,882

Missouri Department of Economic Development | Pass-through | 17.278 | 38015392-15E001837 | 12,193 | | |

Missouri Department of Economic Development | Pass-through | 17.278 | 38015392-15E001838 | 7,095 | | |

Missouri Department of Economic Development | Pass-through | 17.278 | 99-21-16-16-14 | 44,739 | | |

Missouri Department of Economic Development | Pass-through | 17.278 | 99-21-16-15 | 197,426 | | |

Subtotal for Department Of Labor -Pass-through

Total for CFDA Number 17.278

261,453

Total for Department Of Labor

271,335

Total for WIA Cluster

271,335

### 10 United States Department Of Agriculture

| Agricultural Research Services | Direct | 10.001 | 59-3622-9-751 | -450 | -450 | |

Subtotal for United States Department Of Agriculture -Direct

Total for CFDA Number 10.001

-450

Department of Agriculture | Direct | 10.025 | 13-9419-289 | 75 | | |

Department of Agriculture | Direct | 10.025 | 14-9419-0159 | 45,510 | | |

Department of Agriculture | Direct | 10.025 | 14-9419-0289-CA | 8,275 | | |

Department of Agriculture | Direct | 10.025 | 15-9419-0159 | 14,354 | | |

Department of Agriculture | Direct | 10.025 | 15-9419-0289-CA | 418 | | |

Subtotal for United States Department Of Agriculture -Direct

68,632

(Continued)
# Schedule of Expenditures of Federal Awards

**Year Ended June 30, 2015**

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<tr>
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<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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Subtotal for United States Department Of Agriculture -Pass-through: 173,647

Total for CFDA Number 10.310: 205,330

National Institute of Food and Agriculture | Direct | 10.311 | 2012-49400-19587 | 128,711 |

Subtotal for United States Department Of Agriculture -Direct: 128,711

Total for CFDA Number 10.311: 128,711

North Dakota State University | Pass-through | 10.319 | FAR-0020964 | 17,504 |
North Dakota State University | Pass-through | 10.319 | FAR-0022959 | 33,882 |

Subtotal for United States Department Of Agriculture -Pass-through: 51,386

Total for CFDA Number 10.319: 72,544

National Institute of Food and Agriculture | Direct | 10.329 | 2014-70006-22571 | 70,478 |

Subtotal for United States Department Of Agriculture -Direct: 70,478

Total for CFDA Number 10.329: 70,478

Lincoln University | Pass-through | 10.443 | 3536A | 7,680 |

Subtotal for United States Department Of Agriculture -Pass-through: 7,680

Total for CFDA Number 10.443: 7,680

Department of Agriculture | Direct | 10.460 | 13-IE-53102-184 | 14,473 |
Department of Agriculture | Direct | 10.460 | 13-IE-53102-188 | 50,725 |
Department of Agriculture | Direct | 10.460 | 14-IE-53102-022 | 9,467 |

Subtotal for United States Department Of Agriculture -Direct: 74,665

Total for CFDA Number 10.460: 74,665

National Institute of Food and Agriculture | Direct | 10.500 | 2010-41534-21618 | 7,776 |
National Institute of Food and Agriculture | Direct | 10.500 | 2013-41210-21196 | 7,546 |
National Institute of Food and Agriculture | Direct | 10.500 | 2013-41534-21513 | 123,888 |
National Institute of Food and Agriculture | Direct | 10.500 | 2014-41210-22286 | 30,287 |
National Institute of Food and Agriculture | Direct | 10.500 | 2014-41210-22288 | 12,684 |
National Institute of Food and Agriculture | Direct | 10.500 | 2014-41590-22323 | 108,970 |
National Institute of Food and Agriculture | Direct | 10.500 | 2014-48540-22592 | 38,919 |
Department of Agriculture | Direct | 10.500 | 2015-41520-22773 | 8,558 |
Cooperative State Research Education And Extension Service | Direct | 10.500 | Nutrition | 1,765,242 |

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<th>Subtotal By Cluster/Other Programs</th>
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UNIVERSITY OF MISSOURI SYSTEM  
(A Component Unit of the State of Missouri)  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

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**Subtotal for United States Department Of Agriculture -Direct**  
4,209,318

**Total for CFDA Number 10.960**  
4,209,318

Foreign Agriculture Service  
Direct  
10.961  
58-3148-1-263  
6,820

(Continued)
## Schedule of Expenditures of Federal Awards

**Year Ended June 30, 2015**

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<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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### 11 United States Department Of Commerce

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<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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(Continued)
### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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<td>819,978</td>
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12 United States Department of Defense

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<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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14 Department Of Housing And Urban Development

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<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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(Continued)
## UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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### 15 Department Of The Interior

Geological Survey

| | Direct | 15.808 | G15AC00121 | 2,013 | | | |
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| Subtotal for Department Of The Interior-Direct | | | | 2,013 | | |
| Total for CFDA Number 15.808 | | | | 2,013 | | |

Geological Survey

| | Direct | 15.810 | G13AC00161 | 2,828 | | | |
| | | | | | | |
| Subtotal for Department Of The Interior-Direct | | | | 2,828 | | |
| Total for CFDA Number 15.810 | | | | 2,828 | | |

Geological Survey

| | Direct | 15.CON | G11PX00203 | 2,081 | | | |
| | | | | | | |
| Subtotal for Department Of The Interior-Direct | | | | 2,081 | | |
| Total for CFDA Number 15.CON | | | | 2,081 | | |

Total for Department Of The Interior | | | | 6,922 | | |

### 16 Department of Justice

Department of Justice

| | Direct | 16.525 | 2010-WA-AX-0007 | 42,739 | | | |
| | | | | | | |
| Subtotal for Department of Justice-Direct | | | | 42,739 | | |
| Total for CFDA Number 16.525 | | | | 42,739 | | |

Metropolitan Organization To Counter Sexual Assaults

| | Pass-through | 16.529 | 38014820-12K001464 | -1,364 | | | |
| | | | | | | |
| Subtotal for Department of Justice-Pass-through | | | | -1,364 | | |
| Total for CFDA Number 16.529 | | | | -1,364 | | |

Missouri Department of Public Safety

| | Pass-through | 16.575 | 2012-VOCA-032-SE | 2,947 | | | |
| | | | | | | |
| Missouri Department of Public Safety | Pass-through | 16.575 | 2013-VOCA-019-STL | 24,326 | | | |
| | | | | | | |
| Subtotal for Department of Justice-Pass-through | | | | 27,273 | | |
| Total for CFDA Number 16.575 | | | | 27,273 | | |

ArtsTech

| | Pass-through | 16.726 | 2011-JU-FX-0028 | 18,211 | | | |
| | | | | | | |
| National 4-H Council | Pass-through | 16.726 | 38016527-14E001680 | 120,973 | | | |
| | | | | | | |
| National 4-H Council | Pass-through | 16.726 | 38016527-14E001681 | 68,252 | | | |
| | | | | | | |
| National 4-H Council | Pass-through | 16.726 | 38016527-15C001772 | 40,852 | | | |
| | | | | | | |

(Continued)
### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
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<td>16 Department of Justice (Continued):</td>
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#### 17 Department Of Labor

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(Continued)
UNIVERSITY OF MISSOURI SYSTEM  
(A Component Unit of the State of Missouri)  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

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<tr>
<th>CFDA Number 17.720 (Continued):</th>
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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
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<td><strong>19 United States Department of State</strong></td>
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| **20 United States Department Of Transportation** | | | | | |
| University of Wisconsin Madison | Pass-through | 20.200 | 583K295 | 24,489 | |
| Transportation Research Board | Pass-through | 20.200 | HR20-06(19-02) | 16,215 | |
| **Subtotal for United States Department Of Transportation -Pass-through** | | | | 40,704 | |
| Total for CFDA Number 20.200 | | | | 40,704 | |
| Missouri Department of Transportation | Pass-through | 20.509 | 38015485-12R001440 | 230,168 | |
| **Subtotal for United States Department Of Transportation -Pass-through** | | | | 230,168 | |
| Total for CFDA Number 20.509 | | | | 230,168 | |

Missouri Department of Transportation | Pass-through | 20.607 | 14-154-AL-095 | 75,937 | |

(Continued)
## 20 United States Department Of Transportation

### Missouri Department of Transportation
- **CFDA Number**: 20.607
- **Grant Number**: 15-154-AL-009
- **Payment Source**: Pass-through
- **Expenditures**: $230,269

### International Association of Foundation Drilling
- **CFDA Number**: 20.CON
- **Grant Number**: 38027815-13C001571
- **Payment Source**: Pass-through
- **Expenditures**: $55,791

### Parsons Brinckerhoff, Inc.
- **CFDA Number**: 20.CON
- **Grant Number**: 5011
- **Payment Source**: Pass-through
- **Expenditures**: $62,160

### Total for United States Department Of Transportation - Pass-through
- **Total Expenditures**: $306,206

---

## 21 Department of the Treasurer

### Internal Revenue Service
- **CFDA Number**: 21.009
- **Grant Number**: 15VITA0130
- **Payment Source**: Direct
- **Expenditures**: $38,723

### Total for Department of the Treasurer - Direct
- **Total Expenditures**: $38,723

---

## 42 Library of Congress

### Library of Congress
- **CFDA Number**: 42.CON
- **Grant Number**: 39027844-15C001753
- **Payment Source**: Direct
- **Expenditures**: $21,000

### Total for Library of Congress - Direct
- **Total Expenditures**: $21,000

---

## 43 National Aeronautics and Space Administration

### NASA Ames Research Center
- **CFDA Number**: 43.002
- **Grant Number**: NNX14AE77H
- **Payment Source**: Direct
- **Expenditures**: $15,000

### Total for National Aeronautics and Space Administration - Direct
- **Total Expenditures**: $15,000

---

## 45 National Endowment of the Arts

### National Endowment For The Arts
- **CFDA Number**: 45.024
- **Grant Number**: 12-5100-7075
- **Payment Source**: Direct
- **Expenditures**: $-1,911

- **Grant Number**: 14-5200-7062
- **Payment Source**: Direct
- **Expenditures**: $8,877

- **Grant Number**: 14-5500-7061
- **Payment Source**: Direct
- **Expenditures**: $40,000

- **Grant Number**: 15-5200-7059
- **Payment Source**: Direct
- **Expenditures**: $958

### Total for National Endowment of the Arts - Direct
- **Total Expenditures**: $47,924

### Missouri Arts Council
- **CFDA Number**: 45.024
- **Grant Number**: 15ADS00019
- **Payment Source**: Pass-through
- **Expenditures**: $19,970

---

(Continued)
<table>
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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
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<th>Subtotal By Cluster/Other Programs</th>
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47 National Science Foundation

Division of Mathematical Sciences | Direct | 47.049 | 0928053 | 154,578

(Continued)
### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

<table>
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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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### University of Missouri System

(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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<th>Payment Source</th>
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**77 Nuclear Regulatory Commission**

- Nuclear Regulatory Commission Direct 77.008 NRC-38-09-943 65,972
- Nuclear Regulatory Commission Direct 77.008 NRC-38-10-946 53,970
- Nuclear Regulatory Commission Direct 77.008 NRC-HQ-13-G-38-0025 68,394
- Nuclear Regulatory Commission Direct 77.008 NRC-HQ-13-G-38-0026 66,081
- Nuclear Regulatory Commission Direct 77.008 NRCHQ8414G0014 48,306

**Subtotal for Nuclear Regulatory Commission -Direct** 302,723

**Total for CFDA Number 77.008** 302,723

**Total for Nuclear Regulatory Commission** 302,723

**81 United States Department of Energy**

- Department of Energy Direct 81.049 DE-SC0002040 106,745
- Department of Energy Direct 81.049 DE-SC0007808 347,976
- Department of Energy Direct 81.049 DE-SC0011676 15,000
- Department of Energy Direct 81.049 DE-SC0013633 8,900

**Subtotal for United States Department of Energy -Direct** 478,621

**Total for CFDA Number 81.049** 478,621

- National Fire Protection Association Pass-through 81.086 43326 OP -39

**Subtotal for United States Department of Energy -Pass-through** -39

(Continued)
### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
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### 84 United States Department Of Education

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### UNIVERSITY OF MISSOURI SYSTEM

**A Component Unit of the State of Missouri**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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(Continued)
### Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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### 89 National Archives And Records Administration

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| **Subtotal for National Archives And Records Administration -Direct** | | | | 50,189 |

(Continued)
### UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
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Massachusetts General Hospital Pass-through 93.110 220039 35,238
Cure Autism Now/Autism Speaks Pass-through 93.110 38005997-14C001729 358
Cure Autism Now/Autism Speaks Pass-through 93.110 38005997-15C001761 4,651
Missouri Department of Health And Senior Services Pass-through 93.110 AOC14380027 25,425

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Subtotal for Department Of Health And Human Services -Direct 1,905

Subtotal for Department Of Health And Human Services -Direct

Health Research Service Administration Direct 93.124 A22HP27154-01-00 24,285

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Subtotal for Department Of Health And Human Services -Direct

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Subtotal for Department Of Health And Human Services -Pass-through 5,000

Subtotal for Department Of Health And Human Services -Pass-through

University of California Los Angeles Pass-through 93.134 1561GRB070 27,103
University of California Los Angeles Pass-through 93.134 No.1561GRB070 Am 1 26,757

Subtotal for Department Of Health And Human Services -Pass-through 53,860

Subtotal for Department Of Health And Human Services -Pass-through

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Subtotal for Department Of Health And Human Services -Pass-through 67,341

Subtotal for Department Of Health And Human Services -Pass-through

Health Research, Inc Pass-through 93.145 15-0696-03 35,845
Health Research, Inc Pass-through 93.145 4527-02 3,777

Subtotal for Department Of Health And Human Services -Pass-through 39,622

Subtotal for Department Of Health And Human Services -Pass-through

The University of Texas Health Science Center at Houston Pass-through 93.184 0008622N 16,770

Subtotal for Department Of Health And Human Services -Pass-through 16,770

Subtotal for Department Of Health And Human Services -Pass-through

Health Research Service Administration Direct 93.191 D40HP26869-01-00 144,708

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<th>Subtotal By Cluster/Other Programs</th>
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### UNIVERSITY OF MISSOURI SYSTEM  
(A Component Unit of the State of Missouri)  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

<table>
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<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
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| Health Research Service Administration | Direct     | 93.247 | D09HP26956-01-00 | 271,629               |                    |
| Health Research Service Administration | Direct     | 93.247 | D09JP25926-01-00 | 252,906               |                    |
| **Subtotal for Department Of Health And Human Services -Direct** |               |         |                |                     | 524,535            |
| **Total for CFDA Number 93.247**     |               |         |                |                     | 524,535            |

| Health Research Service Administration | Direct     | 93.250 | 5 K01HP20518-04-00 | 11,770               |                    |
| Health Research Service Administration | Direct     | 93.250 | 5 K01HP20518-05-00 | 63,605               |                    |
| **Subtotal for Department Of Health And Human Services -Direct** |               |         |                |                     | 75,375             |
| **Total for CFDA Number 93.250**     |               |         |                |                     | 75,375             |

| Office of Public Health And Science | Direct | 93.260 | FPTPA006002-06-00 | 8,002                |                    |
| Office of Public Health And Science | Direct | 93.260 | FPTPA006002-09-00 | 715,982              |                    |
| **Subtotal for Department Of Health And Human Services -Direct** |               |         |                |                     | 723,984            |
| **Total for CFDA Number 93.260**     |               |         |                |                     | 723,984            |

| National Institute On Alcohol Abuse | Direct | 93.273 | F31AA022294     | 32,652               |                    |
| National Institute On Alcohol Abuse | Direct | 93.273 | F31AA022551     | 34,217               |                    |
| National Institute On Alcohol Abuse | Direct | 93.273 | T32AA013526     | 372,506              |                    |
| **Subtotal for Department Of Health And Human Services -Direct** |               |         |                |                     | 439,375            |
| **Total for CFDA Number 93.273**     |               |         |                |                     | 439,375            |

| Columbia Housing Authority | Pass-through | 93.276 | 38010492-15C001760 | 13,909               |                    |
| **Subtotal for Department Of Health And Human Services -Pass-through** |               |         |                |                     | 13,909             |
| **Total for CFDA Number 93.276**     |               |         |                |                     | 13,909             |

| State of Montana | Pass-through | 93.283 | 15-07-1-01-021-0 | 238,177              |                    |
| Missouri Department of Health And Senior Services | Pass-through | 93.283 | AOC10380004 | -5,832               |                    |
| **Subtotal for Department Of Health And Human Services -Pass-through** |               |         |                |                     | 13,909             |

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<th>Grant Number</th>
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<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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<th>FY 2015 Expenditures</th>
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<th>Subtotal By Cluster/Other Programs</th>
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### Schedule of Expenditures of Federal Awards

**Year Ended June 30, 2015**

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<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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| Missouri Department of Social Services | Pass-through | 93.643 | AOC9380048 | -1,952 | 82,314 | 82,314 |
| Missouri Department of Social Services | Pass-through | 93.643 | PG271500015 | 42,413 | 114,337 | 114,337 |
| Missouri Department of Social Services | Pass-through | 93.643 | PG271500016 | 42,460 | 114,337 | 114,337 |
| Missouri Department of Social Services | Pass-through | 93.643 | AOC11380043 | 177,364 | 242,157 | 242,157 |
| Missouri Department of Social Services | Pass-through | 93.643 | AOC11380044 | 63,635 | 242,157 | 242,157 |
| Missouri Department of Social Services | Pass-through | 93.643 | AOC09380046 | -7,964 | 13,208 | 13,208 |
| Missouri Department of Social Services | Pass-through | 93.643 | AOC09380048 | -6,848 | 13,208 | 13,208 |
| Missouri Department of Social Services | Pass-through | 93.643 | PG271500015 | 13,994 | 14,026 | 14,026 |
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(Continued)
## Schedule of Expenditures of Federal Awards

**Year Ended June 30, 2015**

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<th>Payment Source</th>
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<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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### Subtotal for Department Of Health And Human Services - Pass-through

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### Total for CFDA Number 93.791

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### Subtotal for Department Of Health And Human Services - Direct

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### Subtotal for Department Of Health And Human Services - Pass-through

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<th>Subtotal By Cluster/Other Programs</th>
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<tbody>
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### Subtotal for Department Of Health And Human Services - Pass-through

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<th>Grant Number</th>
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### Subtotal for Department Of Health And Human Services - Direct

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<th>Subtotal By Cluster/Other Programs</th>
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### Subtotal for Department Of Health And Human Services - Pass-through

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### Subtotal for Department Of Health And Human Services - Pass-through

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<th>Grant Number</th>
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### Subtotal for Department Of Health And Human Services - Pass-through

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<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
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<tbody>
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### Subtotal for Department Of Health And Human Services - Pass-through

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<th>Department</th>
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<th>Grant Number</th>
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### Subtotal for Department Of Health And Human Services - Pass-through

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<tr>
<td>Maternal And Child Health Coalition</td>
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### Subtotal for Department Of Health And Human Services - Pass-through

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(Continued)
## UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

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<tr>
<td><strong>UNIVERSITY OF MISSOURI SYSTEM</strong></td>
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<td><strong>1,166</strong></td>
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<tr>
<td><strong>Total for CFDA Number 93.991</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Minnesota Department of Health</td>
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<td>93.994</td>
<td>66561</td>
<td>36,523</td>
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<td>Missouri Department of Health And Senior Services</td>
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<td>93.994</td>
<td>AOC11380149</td>
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<td>Missouri Department of Health And Senior Services</td>
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<td>93.994</td>
<td>AOC13380072</td>
<td>110,627</td>
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<td>Missouri Department of Health And Senior Services</td>
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<td>93.994</td>
<td>AOC13380117</td>
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<td>Missouri Department of Health And Senior Services</td>
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<td>93.994</td>
<td>AOC14380012</td>
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<td>Missouri Department of Health And Senior Services</td>
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<td>AOC14380102</td>
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<td>AOC15380018</td>
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<td>93.994</td>
<td>C313163002</td>
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<td>C313163002-002</td>
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<td>C314051003</td>
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<td>DH130003011</td>
<td>-11</td>
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<tr>
<td>Missouri Department of Health And Senior Services</td>
<td>Pass-through</td>
<td>93.994</td>
<td>DH130009001</td>
<td>1,705</td>
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</tr>
<tr>
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<td>DH140005001</td>
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<tr>
<td>Connecticut Department of Public Health</td>
<td>Pass-through</td>
<td>93.994</td>
<td>DPHM1-0000054002</td>
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<td></td>
</tr>
<tr>
<td><strong>Subtotal for Department Of Health And Human Services -Pass-through</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>235,694</strong></td>
</tr>
<tr>
<td><strong>Total for CFDA Number 93.994</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>235,694</strong></td>
</tr>
<tr>
<td>National Institutes of Health</td>
<td>Direct</td>
<td>93.CON</td>
<td>HHSN2712010000011</td>
<td>155,621</td>
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<td></td>
</tr>
<tr>
<td><strong>Subtotal for Department Of Health And Human Services -Direct</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>155,621</strong></td>
</tr>
<tr>
<td>University of Utah</td>
<td>Pass-through</td>
<td>93.CON</td>
<td>10019930-04</td>
<td>119,640</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The State Association of Addiction Services</td>
<td>Pass-through</td>
<td>93.CON</td>
<td>38027839-14K001714</td>
<td>28,716</td>
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</tr>
<tr>
<td>University of South Florida</td>
<td>Pass-through</td>
<td>93.CON</td>
<td>6119-1117-00-X</td>
<td>19,466</td>
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<td></td>
</tr>
<tr>
<td>National Opinion Research Center</td>
<td>Pass-through</td>
<td>93.CON</td>
<td>7424.Missouri.01</td>
<td>133,240</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Westat Inc</td>
<td>Pass-through</td>
<td>93.CON</td>
<td>8906-PO-001 REV</td>
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<td></td>
</tr>
<tr>
<td>Missouri Department of Health And Senior Services</td>
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<td>AOC15380018</td>
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<tr>
<td>University of Utah</td>
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<td>RFP NN/LM 2011-16</td>
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<tr>
<td><strong>Subtotal for Department Of Health And Human Services -Pass-through</strong></td>
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<td></td>
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<td></td>
<td><strong>318,502</strong></td>
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<td><strong>Total for CFDA Number 93.CON</strong></td>
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<td></td>
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<td></td>
<td><strong>474,123</strong></td>
</tr>
<tr>
<td><strong>Total for Department Of Health And Human Services</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>24,976,796</strong></td>
</tr>
<tr>
<td>94 Corporation For National And Community Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporation For National And Community Service</td>
<td>Direct</td>
<td>94.006</td>
<td>38005632-14C001715</td>
<td>11</td>
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<td></td>
</tr>
<tr>
<td><strong>Subtotal for Corporation For National And Community Service -Direct</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td><strong>11</strong></td>
</tr>
<tr>
<td>Missouri Community Service Commission</td>
<td>Pass-through</td>
<td>94.006</td>
<td>38015342-15C001785</td>
<td>523,988</td>
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<td></td>
</tr>
<tr>
<td>Jumpstart</td>
<td>Pass-through</td>
<td>94.006</td>
<td>500200</td>
<td>138,068</td>
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</tr>
<tr>
<td><strong>Subtotal for Corporation For National And Community Service -Pass-through</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>662,056</strong></td>
</tr>
</tbody>
</table>

(Continued)
### Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>94 Corporation For National And Community Service (Continued):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total for CFDA Number 94.006</strong></td>
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<td></td>
<td></td>
<td><strong>662,067</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Profit Inc.</td>
<td>Pass-through</td>
<td>94.019</td>
<td>38027826-15C001778</td>
<td><strong>71,428</strong></td>
<td></td>
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</tr>
<tr>
<td><strong>Subtotal for Corporation For National And Community Service -Pass-through</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>71,428</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total for CFDA Number 94.019</strong></td>
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<td></td>
<td></td>
<td><strong>71,428</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total for Corporation For National And Community Service</strong></td>
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<td></td>
<td></td>
<td><strong>733,495</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 97 Department Of Homeland Security

| State Emergency Management Agency | Pass-through | 97.042 | 208015001 | 52,300 | | |
| State Emergency Management Agency | Pass-through | 97.042 | 2080150013 | 20,000 | | |
| **Subtotal for Department Of Homeland Security -Pass-through** | | | | **72,300** | | |
| **Total for CFDA Number 97.042** | | | | **72,300** | | |
| **Subtotal for Department Of Homeland Security -Direct** | | | | **18,970** | | |
| **Total for CFDA Number 97.043** | | | | **18,970** | | |
| **Subtotal for Department Of Homeland Security -Direct** | | | | **286,982** | | |
| National Fire Protection Association | Pass-through | 97.044 | 38027851-15C001775 | 25,000 | | |
| **Subtotal for Department Of Homeland Security -Pass-through** | | | | **25,000** | | |
| **Total for CFDA Number 97.044** | | | | **311,982** | | |
| East-West Gateway Council of Government | Pass-through | 97.067 | 18007120-15C001857 | 6,100 | | |
| East-West Gateway Council of Government | Pass-through | 97.067 | 18007120-15C001858 | 40,000 | | |
| East-West Gateway Council of Government | Pass-through | 97.067 | 38007120-15C001762 | 43,000 | | |
| Missouri State University | Pass-through | 97.067 | P0030200 | 3,620 | | |
| **Subtotal for Department Of Homeland Security -Pass-through** | | | | **92,720** | | |
| **Total for CFDA Number 97.067** | | | | **92,720** | | |
| Los Alamos National Laboratory | Pass-through | 97.CON | 275811 | 99,773 | | |
| **Subtotal for Department Of Homeland Security -Pass-through** | | | | **99,773** | | |
| **Total for CFDA Number 97.CON** | | | | **99,773** | | |
| **Total for Department Of Homeland Security** | | | | **595,745** | | |

#### 98 United States Agency For International Development

| Penn State University | Pass-through | 98.001 | 4933-UM-AID-0077 | 24,453 | | |

(Continued)
## UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Federal Agency/Pass-Through Entity</th>
<th>Payment Source</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>FY 2015 Expenditures</th>
<th>Subtotal By Agency</th>
<th>Subtotal By Cluster/Other Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA Number 98.001 (Continued):</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>98 United States Agency For International Development (Continued):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal for United States Agency For International Development -Pass-through</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24,453</td>
<td></td>
</tr>
<tr>
<td>Total for CFDA Number 98.001</td>
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<td></td>
<td></td>
<td>24,453</td>
<td></td>
</tr>
<tr>
<td>Purdue University</td>
<td>Pass-through</td>
<td>98.CON</td>
<td>8000059690</td>
<td>14,178</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chemonics International, Inc.</td>
<td>Pass-through</td>
<td>98.CON</td>
<td>AID121C1100001UM01</td>
<td>83,015</td>
<td></td>
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</tr>
<tr>
<td>Subtotal for United States Agency For International Development -Pass-through</td>
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<td></td>
<td></td>
<td></td>
<td>97,193</td>
<td></td>
</tr>
<tr>
<td>Total for CFDA Number 98.CON</td>
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<td></td>
<td></td>
<td></td>
<td>97,193</td>
<td></td>
</tr>
<tr>
<td>Total for United States Agency For International Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>121,646</td>
<td></td>
</tr>
<tr>
<td>Total for Other Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>67,917,358</td>
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</tr>
<tr>
<td>Total Expenditures of Federal Awards</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 763,295,286</td>
<td></td>
</tr>
</tbody>
</table>

See accompanying Independent Auditors' report and notes to the Schedule of Expenditures of Federal Awards.
(1) Summary of Significant Accounting Policies and Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) summarizes the expenditures of the University of Missouri System (the University) under programs funded by the federal government for the year ended June 30, 2015. The Schedule has been prepared on the accrual basis of accounting.

For purposes of the Schedule, federal awards include all grants and contracts entered into directly between the University and agencies and departments of the federal government, as well as federal funds passed through to the University by other recipients. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Schedule includes only federal funds and other federal assistance received by the University and denotes the federal agency that is the source of those funds.

(2) Research and Development Cluster

The University’s Research and Development Cluster major federal program includes those awards that are for basic and applied research and development activities and for research training. OMB Circular A-133 defines research and development as follows: research is a systemic study directed toward fuller scientific knowledge or understanding of the subject studied; development is the systemic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

(3) Indirect Costs

Expenditures listed in the Schedule consist of direct and indirect costs. Direct costs are those that can be easily identified with an individual federally sponsored project. The salary of a principal investigator of a sponsored research project and the materials consumed by the project are examples of direct costs.

The University and federal agencies use an indirect cost rate to charge indirect costs to individual federally sponsored projects. Indirect costs are the costs of services and resources that benefit both sponsored and nonsponsored projects and activities. The rate is the result of a number of complex cost allocation procedures that the University uses to allocate its indirect costs to both sponsored and nonsponsored activities.

The University recovers indirect costs under the federal financial assistance programs based on predetermined rates up to 53.5%, which were negotiated between the University and the U.S. Department of Health and Human Services for the year ended June 30, 2015.
(4) Grants to Subrecipients

Of the federal expenditures presented in the Schedule, the University provided $19,480,902 in expenditures to subrecipients. The funds were primarily provided to other institutions of higher education, and related to various grant programs across the following federal agencies:

<table>
<thead>
<tr>
<th>Federal agency</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Department of Agriculture</td>
<td>$1,690,146</td>
</tr>
<tr>
<td>U.S. Department of Commerce</td>
<td>62,230</td>
</tr>
<tr>
<td>U.S. Department of Defense</td>
<td>1,865,977</td>
</tr>
<tr>
<td>U.S. Department of Energy</td>
<td>1,453,724</td>
</tr>
<tr>
<td>U.S. Department of Education</td>
<td>2,844,828</td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services</td>
<td>6,817,396</td>
</tr>
<tr>
<td>U.S. Department of Homeland Security</td>
<td>14,060</td>
</tr>
<tr>
<td>U.S. Department of Interior</td>
<td>124,212</td>
</tr>
<tr>
<td>U.S. Department of Justice</td>
<td>9,720</td>
</tr>
<tr>
<td>U.S. Department of State</td>
<td>24,999</td>
</tr>
<tr>
<td>U.S. Department of Transportation</td>
<td>857,527</td>
</tr>
<tr>
<td>U.S. Agency for International Development</td>
<td>70,011</td>
</tr>
<tr>
<td>Environmental Protection Agency</td>
<td>19,546</td>
</tr>
<tr>
<td>National Aeronautics and Space Administration</td>
<td>533,792</td>
</tr>
<tr>
<td>National Science Foundation</td>
<td>2,231,262</td>
</tr>
<tr>
<td>Small Business Administration</td>
<td>861,472</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$19,480,902</strong></td>
</tr>
</tbody>
</table>
The University also participates in various loan programs. Such loan programs are considered a component of the student financial aid cluster. The following schedule represents loans advanced (which are included on the face of the schedule of expenditures of federal awards), and outstanding by the University as of and for the year ended June 30, 2015:

<table>
<thead>
<tr>
<th>Federal grantor/program title</th>
<th>Loans advanced</th>
<th>Loans outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Education</strong>:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Columbia Campus:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>84.038 Federal Perkins Loan Program</td>
<td>$ 1,931,793</td>
<td>15,651,240</td>
</tr>
<tr>
<td>84.268 Federal Direct Loans</td>
<td>135,037,427</td>
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</tr>
<tr>
<td>84.268 Federal Direct Loans (PLUS)</td>
<td>54,990,820</td>
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<tr>
<td><strong>Kansas City Campus:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>84.038 Federal Perkins Loan Program</td>
<td>892,140</td>
<td>6,682,826</td>
</tr>
<tr>
<td>84.268 Federal Direct Loans</td>
<td>98,497,384</td>
<td>N/A</td>
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<tr>
<td>84.268 Federal Direct Loans (PLUS)</td>
<td>15,443,130</td>
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<tr>
<td><strong>Missouri University of Science and Technology</strong>:</td>
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<tr>
<td>84.038 Federal Perkins Loan Program</td>
<td>624,562</td>
<td>4,905,595</td>
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<tr>
<td>84.268 Federal Direct Loans</td>
<td>23,388,376</td>
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<tr>
<td>84.268 Federal Direct Loans (PLUS)</td>
<td>10,400,395</td>
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<tr>
<td><strong>St. Louis Campus:</strong></td>
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</tr>
<tr>
<td>84.038 Federal Perkins Loan Program</td>
<td>581,857</td>
<td>2,590,966</td>
</tr>
<tr>
<td>84.268 Federal Direct Loans</td>
<td>68,631,560</td>
<td>N/A</td>
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<tr>
<td>84.268 Federal Direct Loans (PLUS)</td>
<td>2,444,235</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>U. S. Department of Health and Human Services</strong>:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Columbia Campus:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.342 Health Profession Student Loans</td>
<td>321,500</td>
<td>4,338,506</td>
</tr>
<tr>
<td>93.342 Loans for Disadvantaged Students</td>
<td>—</td>
<td>145,555</td>
</tr>
<tr>
<td>93.364 Nursing Student Loans</td>
<td>275,550</td>
<td>1,249,859</td>
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<tr>
<td>93.264 Nursing Faculty Loans</td>
<td>98,446</td>
<td>350,746</td>
</tr>
<tr>
<td>93.408 ARRA-Nursing Faculty Loans</td>
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<td>22,100</td>
</tr>
<tr>
<td><strong>Kansas City Campus:</strong></td>
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<td></td>
</tr>
<tr>
<td>93.342 Health Profession Student Loans</td>
<td>3,283,451</td>
<td>12,855,487</td>
</tr>
<tr>
<td>93.342 Loans for Disadvantaged Students</td>
<td>75,000</td>
<td>652,205</td>
</tr>
<tr>
<td>93.264 Nursing Faculty Loans</td>
<td>197,790</td>
<td>483,660</td>
</tr>
<tr>
<td>93.408 ARRA-Nursing Faculty Loans</td>
<td>—</td>
<td>80,177</td>
</tr>
<tr>
<td><strong>St. Louis Campus:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.342 Health Profession Student Loans</td>
<td>76,000</td>
<td>238,702</td>
</tr>
<tr>
<td>93.364 Nursing Student Loans</td>
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<td>3,558</td>
</tr>
<tr>
<td>93.264 Nursing Faculty Loans</td>
<td>54,817</td>
<td>339,952</td>
</tr>
<tr>
<td>93.408 ARRA-Nursing Faculty Loans</td>
<td>—</td>
<td>60,107</td>
</tr>
<tr>
<td><strong>Total – Student Financial Assistance Cluster</strong></td>
<td><strong>$ 417,246,233</strong></td>
<td><strong>50,651,241</strong></td>
</tr>
</tbody>
</table>
(1) **Summary of Auditors’ Results:**

(a) The type of report issued on the basic financial statements: **Unmodified Opinions on the business-type activities, the discretely presented component unit, and the aggregate remaining fund information**

(b) Significant deficiencies in internal control were disclosed by the audit of the basic financial statements: **None Reported**

   Material weaknesses: **No**

(c) Noncompliance which is material to the basic financial statements: **No**

(d) Significant deficiencies in internal control over major programs: **Yes**

   Material weaknesses: **No**

(e) The type of report issued on compliance for major programs:

   - Student Financial Assistance Cluster – **Unmodified Opinion**
   - Research and Development Cluster – **Unmodified Opinion**
   - CFDA #10.561 U.S. Department of Agriculture – passed through the Missouri Department of Social Services – Supplemental Nutrition Assistance Program Cluster (SNAP) – **Unmodified Opinion**
   - CFDA #84.027 U.S. Department of Education – passed through the Missouri Department of Elementary and Secondary Education – Special Education – Individuals with Disabilities Education Act (IDEA) Cluster – **Unmodified Opinion**
   - CFDA #93.243 – U.S. Department of Health and Human Services – passed through various agencies – Substance Abuse and Mental Health Services – **Unmodified Opinion**

(f) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **Yes**

(g) Major Programs:

   - Student Financial Assistance Cluster
   - Research and Development Cluster
   - CFDA #10.561 U.S. Department of Agriculture – passed through the Missouri Department of Social Services – Supplemental Nutrition Assistance Program Cluster (SNAP)
UNIVERSITY OF MISSOURI SYSTEM
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- CFDA #84.027 U.S. Department of Education – passed through the Missouri Department of Elementary and Secondary Education – Special Education – Individuals with Disabilities Education Act (IDEA) Cluster
- CFDA #84.396 – U.S. Department of Education – State Fiscal Stabilization Fund – Investing in Innovation
- CFDA #93.243 – U.S. Department of Health and Human Services – passed through various agencies – Substance Abuse and Mental Health Services

(h) Dollar threshold used to distinguish between Type A and Type B programs: $3,000,000

(i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: No

(2) Findings Relating to the Basic Financial Statements Reported in Accordance with Government Auditing Standards: None Reported

(3) Findings and Questioned Costs relating to Federal Awards:

Finding 2015-001

Federal Agency – U.S. Department of Education

Federal Program Title – Student Financial Assistance Cluster

CFDA No. – 84.007 (Federal Supplemental Educational Opportunity Grants), 84.033 (Federal Work-Study Program), 84.038 (Federal Perkins Loans), 84.063 (Federal Pell Grant Program), and 84.286 (Federal Direct Student Loans) 84.379 (Teacher Education Assistance for College and Higher Education Grants)

Grant Identification Numbers – As listed in the Schedule of Expenditures of Federal Awards for the Student Financial Assistance Cluster

Grant Award Period – July 1, 2014 through June 30, 2015

Compliance Requirement – Reporting – Special Reporting

Criteria

According to 34 CFR 673.3, an institution is required to file an application to participate in the Federal Perkins Loan, Federal Work-Study, and Federal Supplemental Educational Opportunity Grants programs, which includes all information required by the U.S. Department of Education.

OMB Circular A-110, Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure amounts reported in the Fiscal Operations Report and Application to Participate (FISAP) are adequately supported and properly reviewed.
UNIVERSITY OF MISSOURI SYSTEM
(A Component Unit of the State of Missouri)

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Conditions Found

During our testwork over the 2014-15 FISAP which was submitted on September 26, 2015, we noted the University (Missouri University of Science and Technology Campus) did not accurately report information in Part III Federal Perkins Loan Program. Specifically we noted that Part III, Federal Perkins Loan Program for Award Year July 1, 2014 through June 30, 2015 Section C, Cumulative Repayment Information as of June 30, 2015, line 1.1 Borrowers whose loans are fully retired was reported in error:

<table>
<thead>
<tr>
<th>Amount Reported</th>
<th>Actual Amount</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,842,980</td>
<td>$23,568,192</td>
<td>($752,212)</td>
</tr>
</tbody>
</table>

Questioned Costs

There are no questioned costs associated with this finding.

Context

The condition found impacts the completeness and accuracy of the FISAP reports submitted by the University to the U.S. Department of Education.

Cause and Effect

In discussing these conditions with management, this error was a result of human error and was not identified during the performance of supervisory review procedures. Reporting inaccurate FISAP information prevents the U.S. Department of Education from effectively monitoring the campus based programs.

Recommendation

We recommend the University review the process and procedures in place to prepare and review the FISAP and implement additional procedures to ensure the FISAP is accurate.

Views of Responsible Officials and Corrective Actions

The University agrees it should review the process and procedures to prepare and review the FISAP and implement additional procedures to ensure the FISAP is accurate.

The Missouri University of Science & Technology Student Financial Aid office will modify their policies and procedures to include additional monitoring and review procedures to ensure the data entered in the FISAP is accurate and properly documented before submission.

Contact Name: Eric Vogelweid, Assistant Vice President and Controller

Contact Telephone Number: (573) 882-3039
Finding 2015-002

Federal Agency – As listed in the Schedule of Expenditures of Federal Awards for the Research and Development Cluster (including ARRA expenditures)

Federal Program Title – Research and Development Cluster

CFDA No. – As listed in the Schedule of Expenditures of Federal Awards for the Research and Development Cluster

Grant Identification Number – As listed in the Schedule of Expenditures of Federal Awards for the Research and Development Cluster

Grant Award Period – Various

Compliance Requirement – Equipment and Real Property Management

Criteria

As established in OMB Circular A-110 Section 34, equipment records shall be maintained accurately, a physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once every two years, a control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment, and adequate maintenance procedures shall be implemented to keep the equipment in good condition.

Conditions Found

The University did not have an effective system of internal control in place to ensure compliance with the Equipment & Real Property Management compliance requirement as it relates to the Research & Development Cluster. While performing test work related to the equipment inventories, the following items were identified.

The University’s policy states it will perform a physical inventory of equipment on an annual basis to verify the existence and location of equipment. As such, the location of the asset is indicated in the equipment records as of the date of the inventory. If the equipment is subsequently relocated within the same department, the equipment records are not updated until the next physical inventory. If the equipment is subsequently transferred to another department, a Property Inventory and Change report needs to be submitted and inventory record needs to be updated accordingly. The inventories for each of the campuses occurred in early 2016. The equipment records were not updated to reflect the following asset that had been transferred to another location.

<table>
<thead>
<tr>
<th>Campus</th>
<th>Asset ID</th>
<th>Asset cost</th>
<th>Asset description</th>
<th>CFDA No.</th>
<th>Granting agency</th>
<th>Award number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missouri University of Science and Technology</td>
<td>000000003151</td>
<td>$42,350</td>
<td>DC-DC Converter</td>
<td>20.701</td>
<td>U.S. Department of Transportation</td>
<td>DTRT06-G-0014-NUTC</td>
</tr>
</tbody>
</table>
In addition, one piece of equipment was moved subsequent to the University’s fiscal year 2015 inventory process and the University could not locate this equipment at time of the inspection.

<table>
<thead>
<tr>
<th>Campus</th>
<th>Asset ID</th>
<th>Asset cost</th>
<th>Asset description</th>
<th>CFDA No.</th>
<th>Granting agency</th>
<th>Award number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missouri University of Science and Technology</td>
<td>000000002171</td>
<td>$5,950</td>
<td>Encoder Motor</td>
<td>12.300</td>
<td>Office of Naval Research</td>
<td>N00024-02-C-4056</td>
</tr>
</tbody>
</table>

In addition, the equipment records were not updated to reflect an asset that had been disposed. As such, the following asset was included within the University’s equipment records even though the asset had been disposed.

<table>
<thead>
<tr>
<th>Campus</th>
<th>Asset ID</th>
<th>Asset cost</th>
<th>Asset description</th>
<th>CFDA No.</th>
<th>Granting agency</th>
<th>Award number</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Missouri – St. Louis</td>
<td>000000003892</td>
<td>$7,091</td>
<td>PP SYS EGM-4</td>
<td>47.074</td>
<td>National Science Foundation</td>
<td>1051119*</td>
</tr>
</tbody>
</table>

* Represents equipment purchase made with previous fiscal year expenditures, therefore, award numbers are not included within the SEFA for the year ended June 30, 2015.

**Questioned Costs**

There are no questioned costs.
Context
The conditions found impact the completeness and accuracy of the equipment records at the University of Missouri System. The University’s records indicate that there are 1,518; 282; 51; and 692 assets purchased with Research and Development Cluster funding cumulatively at the University of Missouri – Columbia, University of Missouri – Kansas City, University of Missouri – St. Louis, and the Missouri University of Science & Technology, respectively.

Cause and Effect
The University did not have an effective system of internal control in place to ensure that equipment records were updated based upon the physical inventory performed. As a result, proper equipment records were not accurate for 15% of the assets selected for testwork at the University of Missouri – St. Louis, and for 20% of the assets selected for testwork at the Missouri University of Science & Technology.

Recommendations
We recommend the University strengthen its existing processes and controls relative to the Equipment and Real Property Management compliance requirement to ensure compliance with OMB Circular A-110 Section 34.

Views of Responsible Officials and Corrective Actions
The University agrees it must strengthen its existing processes and controls relative to the Equipment & Real Property Management compliance requirement to ensure compliance with OMB Circular A_110 Section 34.

The UM System Supply Chain and UM System Controller's Office will work with the campus personnel to ensure all required physical inventories are completed and supporting documentation is maintained. The University has already taken steps to improve the controls and recordkeeping process around equipment inventories, but recognizes additional improvement is necessary. As a part of the improvement process, training will be provided to asset custodians on the importance of maintaining proper equipment records and notifying appropriate offices of any equipment acquisitions, transfers, and disposals. Additionally, the University will begin periodic site visits to a sample of departments to ensure the accuracy of equipment records.

Contact Name: Eric Vogelweid, Assistant Vice President and Controller
Contact Telephone Number: (573) 882-3039

Finding 2015-003

Federal Agency – As listed in the Schedule of Expenditures of Federal Awards for the Research and Development Cluster (including ARRA expenditures) and the U.S. Department of Health and Human Services

Federal Program Title – Research and Development Cluster and Substance Abuse and Mental Health Services
UNIVERSITY OF MISSOURI SYSTEM
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CFDA No. – As listed in the Schedule of Expenditures of Federal Awards for the Research and Development Cluster and 93.243 (Substance Abuse and Mental Health Services)

Grant Identification Number – As listed in the Schedule of Expenditures of Federal Awards for the Research and Development Cluster and Substance Abuse and Mental Health Services Program

Grant Award Period – Various

Compliance Requirement – Allowable Costs/Cost Principles

Criteria
The federally approved benefit rate in the letter dated January 13, 2015 from the U.S. Department of Health and Human Services to the University, documented the benefits cannot exceed 27.37% for Columbia Campus, 21.54% for Kansas City Campus, 28.59% for Missouri Science and Technology Campus, 24.14% for St. Louis Campus and 19.69% for medical employees.

Conditions Found
The University did not have an effective system of internal control in place to ensure compliance with the allowable costs/cost principles compliance requirement. The University charges employee benefits initially based upon the University Budget Office rate, which was 27.72%, and are then adjusted to the federally approved rate each cycle.

While performing test work related to the allowable costs/cost principles compliance requirement as related to benefit expenditures, it was identified that one of 40 projects selected for testwork in the R&D cluster had benefit expenditures that exceeded the federally approved rate.

While performing test work related to the allowable costs/cost principles compliance requirement as related to benefit expenditures, it was identified that three of the 15 projects selected for testwork in the Substance Abuse and Mental Health Services program had benefit expenditures that exceeded the federally approved rate.
<table>
<thead>
<tr>
<th>Award</th>
<th>Campus</th>
<th>CFDA No.</th>
<th>Grantsing Agency</th>
<th>Award Number</th>
<th>Benefit Rate in Excess of approved rate</th>
<th>Total Questioned Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>R&amp;D Cluster</td>
<td>Columbia</td>
<td>10.001</td>
<td>U.S. Department of Agriculture</td>
<td>58-6227-4-004</td>
<td>0.03%</td>
<td>$87.21</td>
</tr>
<tr>
<td>Substance Abuse</td>
<td>St. Louis</td>
<td>93.243</td>
<td>Department of Health and Human Services</td>
<td>5U79SM061114-03</td>
<td>0.06%</td>
<td>$95.96</td>
</tr>
<tr>
<td>Substance Abuse</td>
<td>St. Louis</td>
<td>93.243</td>
<td>Department of Health and Human Services</td>
<td>38027820-14S001702</td>
<td>0.06%</td>
<td>$56.70</td>
</tr>
<tr>
<td>Substance Abuse</td>
<td>St. Louis</td>
<td>93.243</td>
<td>Department of Health and Human Services</td>
<td>5U79SP016409-05</td>
<td>0.09%</td>
<td>$117.51</td>
</tr>
</tbody>
</table>
For the first project within the R&D cluster, benefit expenditures exceeded the federally approved rate by $87.21. Management indicated that this error occurred because a part-time employee switched to full-time status and the benefit charge was not subsequently adjusted to remove the benefit charge of $87.21 to the grant.

For the 3 projects in the Substance Abuse and Mental Health Services program, the benefit expenditures exceeded the federally approved rate by $95.96, $56.70 and $117.51, respectively, for a total of $270.17 relating to the program. Management indicated this error occurred because there was an error in posting the allocation to reduce the benefit amounts charged to the grant award.

Questioned Costs
Known questioned costs related to R&D cluster and the Substance Abuse and Mental Health Services Program were $87.21 and $270.17, respectively.

Context
The conditions found relate to less than 0.01% of the benefit tested in R&D cluster and 0.10% of the benefits tested in the Substance Abuse and Mental Health Services program.

Cause and Effect
The University did not have an effective system of internal control in place to ensure that all benefits charged to the grant did not exceed the federally approved rates.

Recommendations
We recommend the University strengthen its existing processes and controls relative to ensuring Federal expenditures are in compliance with the allowable costs/cost principles compliance requirement.

Views of Responsible Officials and Corrective Actions
The University agrees it must strengthen its existing process and controls relative to ensuring Federal expenditures are in compliance with the allowable costs/cost principles compliance requirement.

The Controller's office will work with the campus HR Departments to establish controls to ensure benefits are not charged to a federal grant when part-time employees switch to full-time status during a pay period. The Controller's office will work with Sponsored Programs offices to develop a monitoring process to identify any errors in posting the allocations to reduce the benefit amounts charged to the Federal awards and ensure that any necessary adjustments are made in a timely manner.

Contact Name: Eric Vogelweid, Assistant Vice President and Controller

Contact Telephone Number: (573) 882-3039