SENATOR JOHN McCAIN PRESENTS

AMERICA'S MOST WASTED

RUNAWAY SPENDING

STUDYING DRUNK BIRDS

BUILDING JAZZ PLAYING ROBOTS

FUNDING BUBBLE SOCCER MATCHES

SPLURGING ON TOO MANY FEDERAL VEHICLES

@SENJOHNMCCAIN

#AMERICASMOSTWASTED

Dear Taxpayer,

The release of my latest *America's Most Wasted* report marks the fourth in a series of reports I have released in the past eight months exposing and shaming wasteful and outrageous government spending – all paid for by you, the American taxpayer. Along with several other Members of Congress who have released similar reports this year, I believe we have a vital responsibility to hold lawmakers and the Obama Administration responsible for Washington's spending addiction.

My first report, released in May 2015, identified wasteful and duplicative government spending totaling $1.1 billion and an additional $294 billion in spending on programs that are no longer authorized by Congress to receive funding. Understanding my responsibility to not only expose, but also to eradicate wasteful government spending, as Chairman of the Senate Armed Services, I was proud to successfully amend the *National Defense Authorization Act for Fiscal Year 2016* with Senator Jeff Flake (R-AZ) to end the practice of using taxpayer dollars to hold tributes for our troops, and to limit the Department of Defense's (DOD) use of millions of taxpayer dollars for professional sports advertising until it conducts a review of current contracts to ensure the return is worth the investment.

In September 2015, I released two additional defense-focused oversight reports shaming poor management and hundreds of millions of dollars in wasteful spending at the DOD. The first report exposed the Navy's failed Remote Mine Hunting System that has been in development for 16 years and has cost the American taxpayer $706 million dollars. The second report exposed hundreds of millions wasted for DOD to move service members from one location to another.

Unfortunately for the American taxpayer, this report is not much different, exposing over $27 billion in wasteful spending. The pork-barrel projects discussed in this report include $872,164 to study how children cross the street, $25,000 for garbage art in Maine, $13,495 for Army National Guard bubble soccer, $2.2 million to text high school students to enroll in college, $2.3 million for jazz playing robots, and the list goes on…

I am grateful for the efforts of my colleagues Senators Flake, Coats, Lankford, and Toomey who have worked tirelessly to uncover egregious pork in Washington. It is my hope that others in Congress will join our oversight efforts. If Washington refuses to reign-in spending, future generations will bear the burden for Washington's spending addiction.

Sincerely,

John McCain
United States Senator (AZ)

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$872,164 TO STUDY HOW CHILDREN CROSS THE STREET

Most children learn all they need to know about safely crossing the street from their parents who teach them simple but important safety tips such a looking both ways before crossing the street.

The National Science Foundation (NSF) is not sure such old-fashioned parental guidance is enough to keep little American children safe. So it has forked over $872,164 for researchers at the University of Iowa's virtual lab to study the factors that put children at risk when crossing the street on bike or on foot.[1] In this study, researchers observed children attempting to cross the street in a laboratory. The children were surrounded by three huge screens and wore polarized glasses that enabled them to perceived virtual, three-dimensional "cars" driving in traffic. [2]

According to researchers, the children demonstrated less skill than adults in coordinating "self" and "object" movement, meaning they attempted to traverse oncoming traffic more frequently than their parents.[3] Ultimately, the NSF spent close to a million dollars to tell us that children take greater risks when crossing the street than adults – something generations of American parents already knew.

$25,000 FOR GARBAGE ART IN MAINE

You know that old saying "one person's trash is another person's treasure"? Thanks to a recent federal grant, that trash is now being funded with American tax dollars.

The National Endowment for the Arts (NEA) awarded a $25,000 grant to the Denmark Arts Center in Denmark, Maine, to support *Something Rotten*, an artist residency program as part of its "Our Town" grants program for art-based, community-based development projects.[4],[5]

According the NEA's grant description, "[t]he project places artists at the town landfill to create site-specific work out of garbage found on-site, which will be displayed for one year. Denmark Arts Center and the Town of Denmark would like the artwork to challenge how residents view art while activating an underused community asset and fostering dialogue about broader aesthetic and environmental issues."[6]

In an article by the *Sun Journal,* Jamie Hook, the Denmark Arts Center's artistic director said, "The dump in winter can be a very lovely place, a very strange and beautiful place…Who knows? Maybe we'll have someone who makes an ice castle out there and it melts as soon as spring happens, and that would be a wonderful thing."[7]

With government spending spinning out of control, most Americans should agree that using limited tax dollars to fund artistic experiments in our local landfills might simply be a load of garbage.

$2,277,386 ON THE "SUMMER MELT": TEXTING HIGH SCHOOL STUDENTS REMINDERS TO ENROLL IN COLLEGE CLASSES

The Department of Education is spending $2,277,386 to hand-hold high school students by sending them text reminders to enroll in colleges classes. [8] The project, orchestrated by Harvard's Graduate School of Education, seeks to intervene in the phenomenon known as "summer melt" or the failure of college-accepted high school graduates to enroll in classes after paying deposits for colleges or universities. [9]

The program labels target students as "college-intending" and in many cases, these students have already applied for financial aid.[10] The "melting" occurs when college-intending students miss class registration and tuition payment deadlines because they are unfamiliar with online registration systems or simply believe the enrollment process ends with acceptance into school.[11]

The non-profit college access organization uAspire, which ran a similar program during the summer of 2012, received $973,393 in grants from the Department of Education for training virtual advisors and operating the support centers.[12] The remaining funds are divided among five universities for data analysis and coordination among school districts and the non-profit College Board, which selected current high school seniors for the pilot program.[13],[14] The text messages are simple personalized reminders of bill and application deadlines and the advisors field any response questions the students send. The creators of the program chose the text messaging platform because students are more likely to check their texts than their emails.

The average tuition at a four-year public school for an in-state student costs $9,140.[15] If the grant awards for the Summer Melt project were converted to financial aid, 249 in-state students could attend their public universities tuition-free for one year. Success in college requires independence and initiative from the student, which cannot be taught over a $2 million dollar text message.

$1,098,805 ON PENTAGON'S PUPPY PROJECT

Budget cuts under sequestration have crippled the Department of Defense's (DOD) funding in recent years. Yet despite these dangerous budget constraints, the Pentagon has decided it would be a good idea to use limited defense funding to examine doggy brains. Since 2013, the DOD has been very generous to Neuroscientist Gregory Berns – handing over $1.1 million in defense research funding for his puppy project, enabling Dr. Berns to expand his team to 25 dogs. [16, 17]

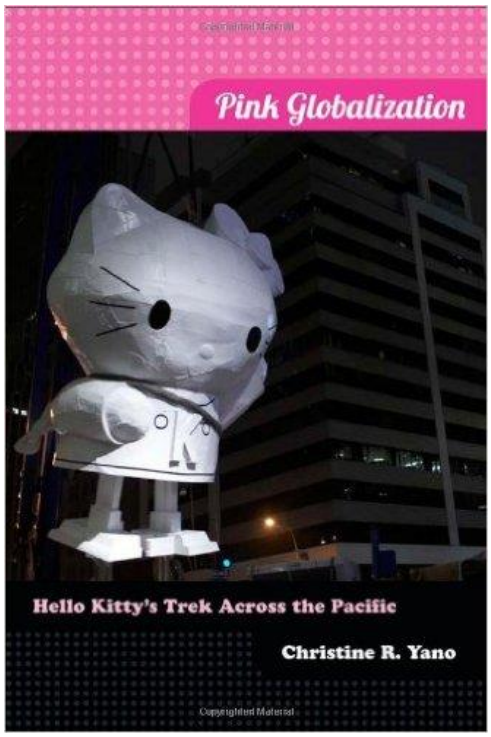
Using a technique called *functional* MRI (fMRI), Berns said he learned "dogs' brains, in many ways, look and function just like human brains. We share many of the same basic structures (called a 'homology'), including a brain region that is associated with positive emotions."[18]

According to the Defense Advanced Research Projects Agency (DARPA), the doggy brain scans will be "leveraged to optimize canine selection and training, which will result in more effective service dogs in military and therapy settings. [19] Further research will "enable collection and analysis of genetic data from canines enrolled in the functional imaging study to determine if there are genetic correlates indicative of dogs with peak training potential."[20]

Berns documented his early research in the book *How Dogs Love Us*, which was published in 2013.[21] He stated that "the scientific reaction to the book was kind of dismissive," saying that "it doesn't really prove much at all."[22] Berns says "even now people are skeptical about what we're doing," but admits his conclusions "may be kind of a grasp."[23] After training and scanning a dozen dogs, Bern's has concluded that "dogs are people, too."[24]

In the era of sequestration that has weakened our ability to respond to growing threats around the world, doling out $1,098,805 in taxpayer dollars and potentially $498,288 more for this DOD puppy project is not only irresponsible, but also dangerous.[25]

$5,000 FOR A STUDY ON HELLO KITTY



The University of Hawaii provided roughly $5,000 in federal funding through the Department of Education's Centers for International Business Education (CIBER) program to anthropologist Christine R. Yano to help fund the research for her book *Pink Globalization: Hello Kitty's Trek across the Pacific*.[26]

According to the Department of Education, CIBER programs "provide funding to schools of business for curriculum development, research, and training on issues of importance to U.S. trade and competitiveness."[27]

A summary of Ms. Yano's book *Pink Globalization* reads: "Tracing the global circulation and consumption of Hello Kitty, Christine R. Yano analyzes the spread of Japanese 'cute-cool' culture, which she sees as combining kitsch with an ironic self-referentiality.[28] Ms. Yano credits Hello Kitty's success and popularity to 'the blankness of her design'…People see the possibility of a range of expressions. You can give her a guitar, you can put her on stage, you can portray her as is. That blankness gives her an appeal to so many types of people."[29]

CONSUMERS BEWARE: $238,932 FOR A MID-LEVEL JOB AT THE CONSUMER FINANCIAL PROTECTION BUREAU

Since Dodd-Frank created the Consumer Financial Protection Bureau (CFPB), Members of Congress have had serious concerns surrounding the lack of oversight and accountability of this so called pro-consumer agency. A recent job posting by the CFPB should legitimize all of these concerns – proposing to pay a mid-level congressional relations staffer up to $238,932 a year.[30]

With the Vice President of the United States receiving an annual salary of $230,700, Members of Congress being paid $174,000 a year and the Supreme Court Justices receiving $246,800, it's hard to justify why a mid-level federal bureaucrat should make $240,000 a year to interact with Congress.[31]

According to the CFPB job posting, the lucky candidate "serves as primary CFPB liaison to the United States House of Representatives advising CFPB senior leadership on pending or proposed House legislation relating to CFPB programs and authorities." The candidate will also "provide special expertise in areas of *consumer protection* of interest to Representatives and House committees" and "use *established relationships and professional networks to influence key members of Congress and staff* regarding CFPB legislation, and provide technical assistance, as directed by the Assistant Director for Legislation Affairs, regarding legislation and legislative matters."[32]

In addition to this lucrative government salary, the benefits include 13 sick days, the ability to accrue up to 26 days of vacation, flexible work schedule, access to health and fitness programs, and subsidized health insurance.[33]

While millions of Americans are out of work, it is hard to justify paying such outrageous salaries to government bureaucrats who work at an agency that is charged with protecting the financial interest of the American taxpayer. Consumer Beware!

$10 BILLION IN TAX BREAKS FOR HORSE RACING, HOLLYWOOD AND WIND

It appears Christmas came early for a few well-connected special interst groups. Tucked away in a must-pass multi-billion-dollar tax bill were special interest tax breaks that benefit few Americans but come at a real cost to taxpaying Americans.[34] While some of the tax provisions included in the two-year tax extenders bill should be made permanent, others should not be renewed by Congress. For example:

$167 Million Tax Break for Race Horses

According to Congressional Research Service (CRS), the current cost recovery period for race horses is seven years.[35] However, thanks to a new tax break, race horses that train after the age of two may be depreciated over only three years.[36] While the lucrative horse racing industry says the three year period more accurately reflects the active life of a race horse, the IRS argues many race horses are productive much longer.[37]

According to CRS, the "provision does not affect breeders who race their own horses… [and] generally benefits investors who purchase horses."[38] In other words, this tax break goes mostly to wealthy horse owners who buy and sell horses for hundreds of thousands – and sometimes millions – of dollars. Groups like Club for Growth have called this tax break "government spending disguised as tax breaks."[39] It's time for Congress to put this tax break out to pasture.

$491 Million in Tax Breaks for Hollywood and Broadway

Taxpayers have Senator Chuck Schumer (D-NY) to thank for this multi-million dollar handout to Hollywood that allows film, TV, and theater producers to deduct 100 percent of their costs, up to $15 million, regardless of their overall budget and revenues they receive, if at least 75 percent of their project's compensation takes place in the United States.[40] If the film or TV show is produced

in a low-income area, the tax benefit rises to $20 million.[41] Furthermore, every episode of a series qualifies for the full deduction, up to 44 episodes, while TV producers may receive up to a $660 million deduction for single show. For shows produced in low-income areas, the maximum deduction is $880 million per show.[42]

$9.4 Billion to Prop-Up the Wind Industry with the Wind Production Tax Credit

Twenty-two years ago, Congress began subsidizing the wind energy industry by creating the wind production tax credit. This tax credit has resulted in higher energy costs and wasted billions of tax dollars in an effort to prop-up the wind industry. According to the Joint Committee on Taxation, extending the wind energy tax credit will cost the American taxpayer roughly $10 billion over the two-year extension.[43]

I recently joined Senator Alexander and several of my colleagues in sending a letter to Congressional leadership calling for the end of this tax break. Specifically, our letter stated that "[t]his expensive subsidy for wind creates an incentive for investors to build unreliable and unsightly sources of electricity, and gives wind an unfair advantage over other, more reliable and cost-competitive forms of electricity generation. Even after 22 years and billions of dollars of subsidies, wind only produces four percent of our country's electricity".[44] Congress should not be in the game of picking winners and losers when it comes to energy production and America. Congress must get serious about enacting real pro-growth tax reform, which will benefit all Americans, not just industries with unlimited lobbying budgets.

$600,000 TO FUND A MOVIE ABOUT MICKEY MOUSE

You would be hard-pressed to find someone who is unfamiliar with the Walt Disney Company. Arguably one of the world's most recognizable brands, the media behemoth hardly needs additional help promoting its famous logo or its innovative creator.

But that did not stop one particular government agency from offering its services and cash to help promote the 92-year-old company.[45]

The National Endowment for the Humanities (NEH) awarded Filmmakers Collaborative, Inc. $600,000, to oversee the "production of a two-hour film on the life and work of Walt Disney that focuses on his innovations as an entertainment entrepreneur and his relationship to crucial 20th-century events."[46]

While no one would deny the impact Walt Disney had on the entertainment industry, the NEH's doling out of more than a half-million dollars to promote one of the world's most-lucrative companies certainly does not seem like the most prudent use of taxpayer dollars.

DHS WASTES AT LEAST $1 MILLION A YEAR ON UNNEEDED WAREHOUSES

According to a report by the Department of Homeland Security (DHS) Office of the Inspector General (OIG), DHS has wasted at least $1 million a year on mismanaged and unneeded warehouses.[47] DHS owns or leases 1,628 warehouses across the country that consist of nearly 6.3 million square feet and cost $60 million a year.[48]

The IG found that of the 210 warehouses randomly selected in its audit, 50 buildings – almost 24 percent – were misclassified by DHS.[49] As a result, DHS classified several buildings that were not warehouses as warehouses, and failed to classify actual warehouses correctly.

In addition to these misclassifications, the OIG found that DHS is maintaining warehouse space that is wasteful, unnecessary, and costing tax payer dollars. For example:

- Customs and Border Protection (CBP) leases a 6,500 square-foot warehouse in California to store old computers, broken equipment, and old office furniture for $74,000 a year. According to the OIG, the warehouse is mostly empty and has not been actively used since 2012. If CBP terminated its lease early, it could **save taxpayers $376,000**.[50]

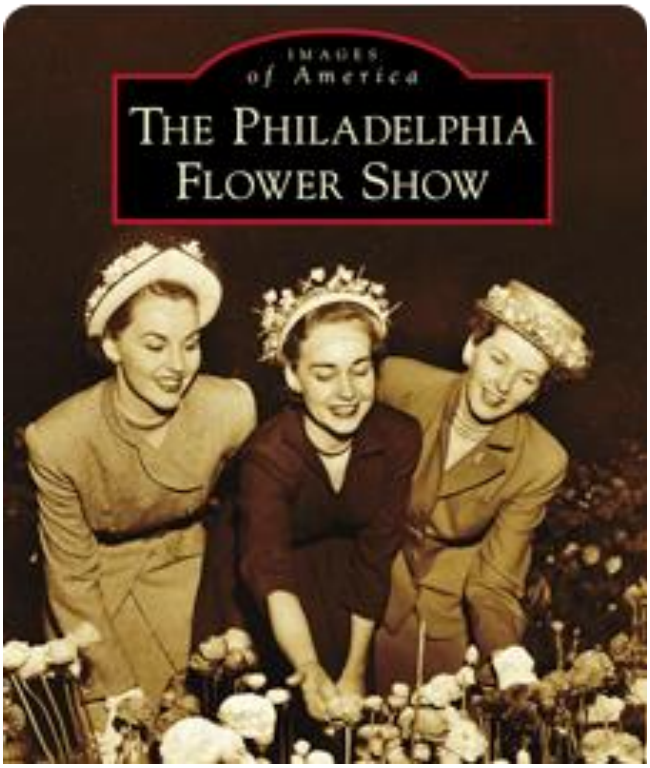
- CBP leases a 54,000 square-foot warehouse in Northern Virginia to store excess furniture and reams of printer and copy paper, costing $934,000 per year. According to the OIG, **many of the items in the warehouse are broken or obsolete and are worth less than the cost of the yearly lease**.[51]

- CBP also pays $502,000 each year to lease another 41,129-square-foot warehouse in Northern Virginia to store computer equipment. Upon inspection, **auditors estimated about half of the items stored in the warehouse were obsolete**.[52]

Unfortunately, mismanaging federal buildings and other federal property is not confined to DHS. The GAO has placed management of federal real property on its

high-risk list every year since 2003 due in part to the federal government maintaining "too much excess and underutilized property."[53]

$100,000 IN TAXPAYER FUNDS WASTED ON A FLOWER SHOW



The National Park Service (NPS) is currently facing a deferred maintenance backlog of more than $14.49 billion in its 408 parks, memorials, and battlefields, leaving our national treasures in a state of disrepair.[54],[55] In Arizona alone, the total backlog is over $516 million.[56] Given the billions in deferred maintenance, one would expect Congress and the NPS to prioritize the spending of limited tax dollars to reduce this maintenance nightmare instead of funding flower shows.

Unfortunately, that is not the case. The Philadelphia Flower Show is the oldest flower expo in the nation, dating back to 1829.[57] It is also the recipient of a $100,000 National Park Service grant. The grant will be used at an upcoming flower show for such things as a Jr. Rangers scavenger hunt, a "Find Your Park" pavilion that will be used for "presenting interpretive and educational programming for visitors to the show," and for overall flower show management.[58]

With our country facing a debt of over $18 trillion and the NPS facing billions in maintenance backlogs, NPS should focus its limited funds on fixing its funding shortfall – not a flower show.

AMTRAK BOASTS "STRONG" FINANCIAL RESULTS WITH "ONLY" $1 BILLION IN LOSSES

Amtrak, affectionately known as "America's Railroad," is unfortunately also associated with America's unchecked federal spending. The taxpayer-subsidized rail service has proven to be a fiscal runaway train since its creation in 1970. In its 44 years of operation, this for-profit corporation has never made a profit.[59] Instead, Amtrak regularly posts operating losses of around $1 billion a year.[60] In today's figures, the total federal assistance to Amtrak since 1971 has been a whopping $78 billion.[61]

A November 2014 press release from Amtrak demonstrates how comfortable the railroad agency is with the taxpayer-supported status quo and how low expectations are for the railway's financial success. In that press release, Amtrak reported "*strong* FY 2014 Financial Results," citing the lowest federally funded operating loss in 41 years—***a net loss of over $1 billion*** and, following depreciation and adjustments, a federally funded operating loss of nearly $227 million.[62] Only in Washington will $1 billion in losses be spun as a successful government program.

Amtrak reported "strong FY 2014 Financial Results," citing the lowest federally funded operating loss in 41 years - ***a net loss of over $1 billion***

Criticism of costs associated with Amtrak are not exactly new. A few years ago, outrage ensued following the release of an Amtrak Inspector General (IG) report finding that snacks aboard the train were subsidized by the American taxpayer to the tune of $609 million between 2006 and 2012.[63] The news of taxpayer subsidized hamburgers led to hearings and legislative proposals attempting to force Amtrak to stem the loss.[64] And, while the operating loss of Amtrak's food and beverage service fell from $105 million in 2006 to $7 million in 2012, the IG has, not surprisingly, identified steps Amtrak could easily take to reduce costs and save millions of dollars per year.[65]

It's time for Congress to have a serious conversation about the future of passenger rail service in this country. An out-of-touch perspective on what equates to successful finances is made worse by the fact that, even though the company has

made incremental improvements, there is no plan to decrease reliance on federal dollars, much less end the federal government subsidy.[66] When Amtrak was originally created, many hoped it would attain self-sufficiency or be able to operate free of some level of federal government funding after a period of time.[67] Over 44 years later, it appears that train has left the station.

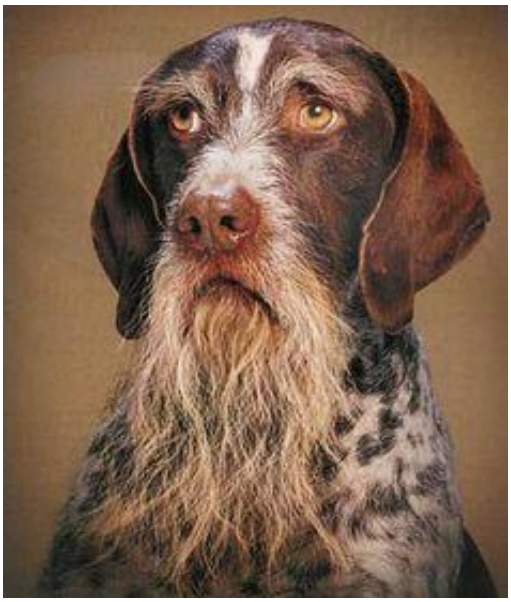
$3.5 MILLION TO STUDY OBESITY DIFFERENCE ACROSS SEXUAL ORIENTATION & GENDER

For the fifth year in a row, the National Institute of Health (NIH) has doled-out hundreds of thousands of taxpayer dollars to study obesity rates across sexual orientations and genders.[68] This ongoing government-funded study awarded to Harvard's Bingham and Women's Hospital continues to examine which people need to watch their diet and hit the gym more often, depending on their sexual orientation and gender.

According to the award description, "[i]t is now well-established that women of minority sexual orientation are disproportionately affected by the obesity epidemic, with nearly three-quarters of adult lesbians overweight or obese, compared to half of heterosexual women. In stark contrast, among men, heterosexual males have nearly double the risk of obesity compared to gay males."[69]

While obesity is a serious health problem, one could question why the NIH would spent $3.5 million on this study, and what value there for to the federal government to figure out that gay men have a "greater desire for toned muscles" than straight men; that "there [are] no sexual orientation differences in odds of being *muscle-concerned*"; that lesbians have lower "athletic-self-esteem"; and that all males, regardless of sexual orientation, should be "screen[ed] for concerns and behaviors related to leanness and muscularity."[70]

$10,960 TO STUDY OLD, MALE HUNTING DOGS



The age-old saying that you can't teach an old dog new tricks may be true, but if the results of a National Science Foundation (NSF)-funded study are right, you may not need to. Thanks to a $10,960 grant for researchers at the University of Cincinnati and Pennsylvania State University to study "key demographic variables of Nicaraguan canines," we now know that there is no need for new tricks because old dogs are already far superior to their younger canine hunting companions.[71]

Key findings of the study show that "as both male and female dogs reach three years of age, they tend to increase their hunting success and produce greater harvests [while o]lder, male and female dogs in the study population returned more game to their owners than did younger dogs."[72] In addition, the study found that "dogs that are not good hunters are almost never taken on excursions. Instead, they are allowed to lounge around the house and patio."[73]

$51,326 WASTED ON SLOSHED BIRDS

The National Institutes of Health (NIH) awarded $51,326 to the Oregon Health and Science University to study whether sloshed Zebra finches slur their birdsongs.[74] The researchers gave Zebra finches grape juice spiked with ethanol and examined whether drinking the spiked juice altered the birds' ability to sing in tune.[75]

According to the study "when allowed access, finches readily drink alcohol, increase their blood ethanol concentrations (BEC) significantly, and sing a song with altered acoustic structure." [76]

While using songbirds to study human auditory behavior may be an important scientific endeavor, it's doubtful that any American taxpayer would be pleased to know that their hard-earned tax dollars were going to get a bunch of birds so drunk that they slur their songs.

$13,495 FOR ARMY NATIONAL GUARD BUBBLE SOCCER

In 2014, the Army National Guard spent $13,495 on 10 "Bubble Bump" brand inflatable plastic bubbles to partake in the fledgling sport of Bubble Soccer.[77] The plastic orbs, weighing around 30 pounds each, allow players to hurl into each other with minimal risk of injury.

The Wisconsin National Guard's Recruit Sustainment Program (RSP) has used the bubble balls for team building events at local schools as part of its Mobile Event team, as well as for physical training time for the Wisconsin Guardsmen.[78],[79] The primary goal of RSP is to "prepare newly enlisted soldiers to succeed at basic and advanced training."[80]

While bubble ball soccer may introduce variety in Guardsmen's' physical training and enhance community engagement, it is irresponsible for the National Guard to be spending thousands of dollars on expensive toys at the very same time it had been facing a potentially devastating budget crisis. In September 2014, days after the bubble ball order, the Wisconsin National Guard was forced to delay drill weekends to accommodate the $101 million-dollar shortfall in the National Guard's national bureau budget, with Wisconsin returning $2.5 million of its $60 million in federal funding.[81] An officer in the Wisconsin National Guard expressed concern over his soldiers failing to pay rent, mortgage, or car payments due to the delay in paychecks. [82]

While spending $14,000 on bubble balls seems small in comparison to the Guard's $101 million shortfall, the department should be pinching every penny to ensure its officers won't have to stretch another paycheck.

MORE THAN $1 BILLION LOST TO OBAMACARE'S CO-OP FAILURE

Under President Obama's so-called *Affordable Care Act* (ACA), better known as Obamacare, the Consumer Operated and Oriented Plan (co-op) Program was established to expand the number of competitive health insurance plans in the individual and small group marketplace.[83],[84] To do this, the government injected taxpayer money into hand-picked health insurance startups with the hope of increasing competition and lowering costs.

Channeling the very same government-knows-best approach that created the Solyndra fiasco, the Department of Health and Human Services (HHS) set up 24 co-ops to begin offering insurance plans on January 1, 2014. One of the 24 co-ops closed its doors before even enrolling a single member while several others entered the market with severely underpriced coverage.[85] Temporarily, this resulted in lower premiums, with champions of the program hailing the news as a success and penning glowing headlines such as, "ACA co-ops cut prices, heat up competition."[86]

The hyped-up praise and success stories came to a screeching halt once their failed business plans came to light and resoundingly low health insurance premiums failed to cover medical claims. As a result of underpriced coverage and inaccurate accounting for risk, all but one of the 23 co-ops lost money in 2014, and 12 have closed their doors altogether.[87] The closed co-ops in Iowa, Nebraska, New York, Nevada, Louisiana, Colorado, Tennessee, Kentucky, Oregon, South Carolina, Utah, and Michigan have a combined price tag of more than $1 billion in federal loans, and it remains unclear if they will ever be able to pay back those losses.[88]

All but one of the 23 co-ops lost money in 2014, and 12 have closed their doors altogether.

To date, the Obama Administration's failed healthcare experiment has guzzled more than $2.4 billion in low-interest federal loans to insure 522,617 individuals. According to Standard & Poor (S&P), nearly one-third of the co-ops received more than $20,000 in federal loans for each person covered in 2014.[89] In Arizona, the problem was much worse,

with one co-op receiving nearly $95 million to insure 869 people, totaling a staggering $110,000 per enrollee.[90]

Today, there are only 11 co-ops left standing and nearly all of them are seeking to raise health insurance premiums on the American taxpayer to avoid bankruptcy.[91] The snowballing failure of the Obamacare-established co-op program is a stark reminder that government-engineered interventions into the private market, regardless of how noble the intentions, too often fall short.

Reflecting on the first year of the co-op program, S&P observed that "being a…co-op can be like learning to ride a bike without training wheels."[92] The problem is that training wheels do little to fix a bike that is structurally flawed in the first place.

$15,000 WASTED ON A HULA DANCING MOVIE

The National Endowment for the Arts (NEA) is spending your federal tax dollars on a documentary about Hawaii's famous hip-shaking dance, the hula. The NEA has awarded the Hula Preservation Society $15,000 to refurbish the hula film entitled "Hula Hoolaulea: Traditional Dances of Hawaii".[93]

According to the NEA, the film will share the story of hula legend Iolani Luahine and they have billed the film as a chance for "scholars and students" to improve their understanding of a master hula artist.[94]

$20,000 FOR BASKET WEAVING

The National Endowment for the Arts (NEA) awarded a grant worth $20,000 for the Northwest Native American Basketweavers Association (NNABA) to hold mini-gatherings for indigenous basket weavers to participate in seminars with other basket weavers to show-off their basket-making skills.[95] According to the NNABA's website, they provide "opportunities for weavers to study basketry and showcase their work," as a core mission that now has taxpayer support.[96]

The NEA has concluded that federal dollars are needed to "ensure the health of the traditional basketry…is passed from generation to generation."[97] Basket weaving seminars are not a core mission of any agency of the United States; and, while preserving cultural heritage is important for communities, providing federal funding for basketry is hardly the role of the federal government.

$150 MILLION WASTED EACH YEAR TO PRINT THE DOLLAR BILL

Since 1990, the Government Accountability Office (GAO) has studied currency modernization and has found that the federal government wastes $150 million a year on average to keep the dollar bill in circulation.[98] Eliminating the bill and moving to the dollar coin could save the American taxpayer roughly $4.4 billion over 30 years.[99]

Many developed countries including Australia, Canada, Japan, the United Kingdom, Switzerland, France, Spain, and Holland have moved forward with similar coin modernization efforts and realized real cost savings. In fact, when Canada transitioned to its $1 coin, the cost savings were nearly 10 times greater than originally estimated.[100]

Outside groups like Citizens Against Government Waste, which has long been a champion for the American taxpayer by calling out congressional earmarks and wasteful spending, has endorsed transitioning to the dollar coin.[101] I was proud to join Senator Mike Enzi (R-WY) in introducing the *USA Act* – a bill that would make commonsense government reforms and reap significant cost savings by transitioning to the dollar coin.[102] With such significant savings on the line, trashing the paper dollar and moving to the coin should be a no-brainer for American taxpayers.

$413 MILLION TO BE WASTED ON DUPLICATIVE STATE DEPARTMENT TRAINING CENTER

The Department of State is moving forward with plans to build a new $413 million facility known as the Foreign Affairs Security Training Center (FASTC).[103] This is despite the fact that there is a competing proposal to use the existing Homeland Security Department facilities, the Federal Law Enforcement Training Center (FLETC), as the State Department training center for a significantly lower cost to the American taxpayer – $272 million.[104]

The Department of State has congratulated itself for scaling-down total costs of this duplicative training center to $413 million, after the initial proposed price tag was approximately $925 million.[105] But even at the scaled-down price, FASTC simply cannot compete with the advantages and savings offered by utilizing a building that is already equipped to train law enforcement officials from 91 government agencies.[106] In fact, FLETC offers a range of additional benefits beyond the economic rationale including enhanced interoperability, information sharing capabilities, and long-term collaborative exchanges between agencies that train together.[107]

A 2013 report by the Office of Management and Budget (OMB) found that using FLETC would save taxpayers $812 million over 10 years and provide an added value of $625 million through additional FLETC support services during the same period. The OMB report also made clear that FLETC meets the vast majority of State's current requirements, all at a much lower costs, and FLETC would ultimately have more capabilities and additional services.[108]

Worse still, during a congressional hearing in July, State Department officials could not answer basic questions about the duplicative facilities and training costs. They failed to answer questions related to how much training now costs, how much it will cost once the new facility is built, how many weeks of training will be needed, or what the new facilities will offer that existing facilities do not.[109]

The State Department simply has no justification to move forward on the FASTC plan when FLETC provides a more cost-effective and efficient alternative. With FLETC's state-of-the-art facilities and global resources, it's hard to believe that the American taxpayer needs to fork-over nearly half-a-billion dollars for a separate, duplicative training center. State should focus its efforts and resources on moving forward with instructing diplomatic security at FLETC rather than continuing to waste time and money on new facilities.

$125,000 FOR FEDS TO STUDY THE WORD "GOOD" AND OTHER ADJECTIVES

The National Science Foundation (NSF) has awarded the University of Kansas a grant totaling $125,000 to study sexist adjectives.[110] According to the grant description, the study will examine whether when describing "a masculine work domain where women are stereotyped as less competent," the word "good" may mean "something objectively less good than 'good' for a man."[111]

The $125,000 in taxpayer funding will go toward examining "actual letters of recommendation written for male and female, racial majority and minority applicants to a variety of graduate programs at a public university." After reviewing these letters, researchers will examine whether using adjectives like "good" and "bad" to describe applicants have any impact on admission decisions.[112]

This NSF grant exemplifies how government-sponsored research continues to spiral out of control. Despite the $125,000 in taxpayer dollars that the University of Kansas as received for this study, according to the *Washington Free Beacon*, one researcher has acknowledged she may seek additional funding.[113] In the interest of the American taxpayer, let's hope not.

$262,555,134 OF FEMA GRANTS MISMANAGED

The Federal Emergency Management Agency's (FEMA) mission "is to support our citizens and first responders to ensure that as a nation we work together to build, sustain and improve our capability to prepare for, protect against, respond to, recover from and mitigate all hazards."[114] To carry out this mission, FEMA awards billions in grants to state, local, and tribal governments "to measurably improve capability and reduce the risks the Nation faces in times of man-made and natural disasters."[115]

Over the past year, the Office of Inspector General (OIG) at the Department of Homeland Security has released numerous oversight reports outlining mismanagement of FEMA grants that are costing the American taxpayer hundreds of millions of dollars. For example, the OIG found:

- One contractor "overbilled or could not support a significant portion (36 percent) of the costs" of two federally funded projects.[116]
- FEMA's grant-giving process lacked open and free competition, which the GAO says "increases the risk of fraud, waste, and abuse and decreases opportunities for small business, minority-owned firms, and women's business enterprises to compete for federally funded work."[117]
- Officials at one FEMA contractor, Fox Waterway, could not tell the GAO how much money it had spent on disaster-related work or even provide documentation backing up its expenditures. In addition, the GAO found that Fox Waterway's management was "unresponsive to Illinois officials' repeated requests for information and has been generally unresponsive to our requests."[118]
- GAO found that at least $8.1 million of a $21.7 million contract was found to be "unreasonable."[119]

OIG Reports	Cost to the American Taxpayer
FEMA Should Recover $13 Million of Grant Funds Awarded to The Administrators of the Tulane Educational Fund, New Orleans, Louisiana	*$13,000,000*
FEMA Should Recover $3 Million of Ineligible Costs And $4.3 Million of Unneeded Funds from the Columbus Regional Hospital	*$7,393,504*
FEMA Should Recover $6.2 Million of Ineligible and Unused Grant Funds Awarded to the Imperial Irrigation District, California	*$6,158,684*
FEMA Should Recover $395,032 of Improper Contracting Costs from $14.3 Million Grant Funds Awarded to East Jefferson General Hospital, Metairie, Louisiana	*$395,032*
Florida and Palm Beach County School District Did Not Properly Administer $9.2 Million of FEMA Grant Funds Awarded for Hurricane Wilma Damages	*$145,145*
Florida and the Palm Beach County School District Did Not Properly Administer $7.7 Million of FEMA Grant Funds Awarded for Hurricane Jeanne Damages	*$33,329*
FEMA Should Disallow $82.4 Million of Improper Contracting Costs Awarded to Holy Cross School, New Orleans, Louisiana	*$82,360,247*
FEMA Misapplied the Cost Estimating Format Resulting in an $8 Million Overfund to the Port of Tillamook Bay, Oregon	*$8,021,885*
FEMA Should Recover $2.75 Million of $16.9 Million in Public Assistance Grant Funds Awarded to the Borough of Seaside Heights, New Jersey	*$2,751,550*
Boulder County, Colorado, Has Adequate Policies and Procedures to Manage Its Grant, but FEMA Should Deobligate about $2.5 Million in Unneeded Funds	*$2,483,162*
The Chippewa Cree Tribe of the Rocky Boy's Indian Reservation in Montana Mismanaged $3.9 Million in FEMA Disaster Grant Funds	*$3,892,073*
FEMA Should Recover $337,135 of Ineligible or Unused Grant Funds Awarded to the Port of Tillamook Bay, Oregon	*$337,135*
Kansas and the Unified School District #473 in Chapman, Kansas, Did Not Properly Administer $50 Million of FEMA Grant Funds	*$285,727*
FEMA Should Recover $4.85 Million of Ineligible Grant Funds Awarded to Oklahoma City, Oklahoma	*$4,853,150*
FEMA Should Disallow over $4 Million Awarded to Mountain View Electric Association, Colorado, for Improper Procurement Practices	*$4,010,222*

FEMA Should Recover $9.3 Million of Ineligible and Unsupported Costs from Fox Waterway Agency in Fox Lake, Illinois	*$9,367,187*
FEMA Should Recover $1.78 Million of Public Assistance Grant Funds Awarded to the City of Duluth, Minnesota	*$1,778,485*
FEMA Should Disallow $2.78 Million of $14.57 Million in Public Assistance Grant Funds Awarded to the Township of Brick, New Jersey, for Hurricane Sandy Damages	*$2,787,386*
The Puerto Rico Department of Housing Did Not Properly Administer $90.79 Million of FEMA Grant Funds Awarded for the New Secure Housing Program	*$90,790,000*
Total Cost to the American Taxpayer	**$262,555,134**

While most Americans believe we have an obligation to help individuals put their lives back together after a natural disaster, we also expect the federal government to be good stewards of this valuable assistance. The OIG's findings show that much more work needs to be done to ensure that hundreds of millions of federal disaster funds are not wasted and are only going to those in desperate need of help.

$15,000 FOR THE EPA TO STUDY BATH TIME

According to the Environmental Protection Agency (EPA), Americans are taking too long of a shower when they're on vacation. That's why the EPA has decided to award $15,000 in tax dollars to the University of Tulsa to monitor hotel bath time.[120]

According to the EPA: "Hotels consume a significant amount of water in the U.S. and around the world. *Most hotels do not monitor individual guest water usage* and as a result, millions of gallons of potable water are wasted every year by hotel guests." The grant description goes on to say: "the proposed work aims to develop a novel low cost wireless device for monitoring water use from hotel guest room showers. This device will be designed to fit most new and existing hotel shower fixtures and will wirelessly transmit hotel guest water usage data to a central hotel accounting system."[121]

In an interview by the *Washington Free Beacon*, researchers at the University of Tulsa indicated that they are hoping "to get hotel guests to reduce their water use by 10 percent or to reduce their showers by about one minute" and have the monitoring app "adopted by all major hotels and used across the country".[122] Just when Americans thought big brother couldn't get any closer, it now appears he's beginning to monitor bath time.

$25,000 FOR A TOY MUSEUM IN NEW YORK

The Institute of Museum and Library Services (IMLS), which is the federal agency tasked with providing "the primary source of federal support for the nation's libraries and museums"[123], has awarded a $25,000 grant to the Toy Museum of New York. The purpose of the grant funding it to bolster the museums efforts "to educate the public on the importance of dolls and toys in our culture and history through art and plays."[124]

The Toy Museum will use the federal funding to "expand its distance education programming, add interactive 'webisodes' to its website, enhance programs aligned to the *Common Core Learning Standards*, and expand the museum."[125] With our nation facing a debt approaching $19 trillion, I doubt most Americans would support using limited tax dollars to educate the public about the importance of dolls and toys.

TAXPAYERS SHOULD WHINE ABOUT THE USDA WASTING $3,569,879 ON WINETASTING

The U.S. Department of Agriculture (USDA) is suppling 30 vineyards, breweries, and distilleries with Value-Added Producer Grants (VAPG) totaling $3,569,879 – more than 10 percent of the VAPG budget.[126]

While the purpose of these little-known grants is to invigorate the economy in rural areas by supporting new or small farms and helping them diversify their businesses, when it comes to funding wineries, these taxpayer-funded grants do little to stimulate growth anywhere except the awardee's bank account.

For example, grant awardees The Brengman Brothers Vineyards and Rove Estate Vineyard of Cedar located in Traverse City, Michigan received a combined total of $500,000 from the USDA to build tasting rooms even though Brengman Brothers already operates a tasting room capable of hosting nearly 100 people indoors and twice that for outdoor events and wedding receptions. [127,128]

In addition to funding wine and alcohol, USDA has awarded other 2015 VAPG including $100,000 to sell goat whey sodas and soft-serve frozen goat yogurt; $247,677 to develop pecan snacks; $49,750 to introduce Americans to flavored beef bratwurst and beef chili; and $49,990 for spinning raw alpaca fiber into a very fine yarn.[129]

Unfortunately, the effectiveness of VAGP remains largely unknown. The USDA has awarded about $240 million of these grants over the program's lifetime, but government transparency is lacking. The last assessment of the program was in 2006, which found that more than 40 percent of VAPG recipients went out of business after three years.[130]

During consideration of the Senate-passed Farm Bill in 2012, Senators Kelly Ayotte and Tom Coburn offered an amendment to place limits on some of these grants.[131] Unfortunately, the amendment was rejected by the Senate by a vote of 38-61.

$1.3 BILLION IN COST OVERRUNS TO BUILD THE MOST EXPENSIVE HOSPITAL IN THE WORLD

The Department of Veteran's Affairs (VA) Aurora hospital, coined by some as the most expensive hospital in the world, is still under construction and suffering from enormous cost overruns. [132] It is now expected to cost some $1.7 billion after a new contract was awarded in August for $571 million and the completion date has been pushed to 2018 from the previous target of 2017.[133] Originally budgeted at $328 million, the project has faced continuous pitfalls and budget overruns due to mismanagement in what has become a national embarrassment.[134]

The VA broke ground on the hospital in 2010 and quickly encountered problems.[135] A 2013 GAO report found the VA faced systematic problems with construction projects, noting that "completing these projects is a large endeavor for [the] VA, considering that until the construction of the Las Vegas, Nevada, medical center, [the] VA had not built a major medical center in over 15 years."[136] As a result of years of inefficiencies, Congress has now mandated that the Army Corps of Engineers oversee several VA construction projects, including the Aurora VA hospital and future projects that are estimated to cost over $100 million.[137]

After years of delay, there is finally a path forward for completing the troubled project. However, the cost overruns and poor planning will end up costing the American taxpayer well over $1 billion.

$75,000 FOR AN OPERA PREMIER

The National Endowment for the Arts (NEA) has spent $75,000 to support the premiere of "El Pasado Nunca Se Termina" (The Past Is Never Finished) – a Mariachi Opera.[138] According to the grant announcement, "[t]he opera will present a story that follows a family from the Mexican Revolution to the present day. The work was commissioned in response to high demand for a new mariachi opera to follow up the resounding success of the first mariachi opera, 'Cruzar la cara de la luna.'"[139]

According to reports about the opera, "the themes are said to resonate with contemporary audiences as it also tells the story of the poor being abused by the wealthy."[140]

$1.1 MILLION LOST IN CENSUS EMPLOYEE FRAUD

A report by the U.S. Census Bureau's Office of Inspector General (OIG) has found that Census employees haven't been busy counting because they haven't been showing up for work – a misstep that has already cost taxpayers $1.1 million.

According to the OIG report, a Census whistleblower prompted the investigation that found some 40 Census employees who work in the agency's Hiring and Employment Check Office falsified timesheets to make it appear as if they were working, even though they never actually showed up.[141] This blatant fraud is made worse by the fact that CHEC employees "perform a sensitive task in the federal government, namely processing background checks for prospective Census Bureau employees and contractors, including personnel who walk door-to-door to millions of homes across America."[142]

According to the OIG report released in September, these employees logged 19,162 hours from 2010 to 2014—during which time they did no work at all, charging the American taxpayer nearly $1.1 million.[143]

Additionally, the OIG uncovered that one employee "was actually involved in a sexual relationship with a contractor he personally interviewed, hired and supervised."[144] In fact, the investigation revealed widespread personnel issues raising serious concerns about hiring practices. Many employees were found to be using their official positions to hire friends and family members, which is also a clear violation of federal law.[145]

Despite the egregious misconduct of Census employees, not a single responsible worker has been fired, but only placed on administrative leave "pending further investigation."[146]

AT LEAST $482,218 TO SATISFY THE STATE DEPARTMENT'S SWEET TOOTH

It appears that the State Department has quite the sweet tooth – spending at least $482,218 in taxpayer dollars on chocolate since 2013.[147] The State Department spent $249,708 alone to See's Candy for holiday and Christmas gifts.[148]

These diplomatic chocolate expenditures include $44,398 on boxes of chocolate for the Embassy in Tokyo, $31,237 on Ghirardelli boxes of chocolate in Jerusalem, $4,146 on Ghirardelli patriotic flag gift boxes with chocolates for the Embassy in Athens, as well as thousands more on official chocolate shipments, materials for outreach programs, toffee petites, and chocolates with embassy logos.

With spending like this on chocolate, you'd think our ambassadors are representing Candyland, not the United States of America.

$416 MILLION IN OVERPAYMENTS BY THE VA FOR VETERANS TO GO TO COLLEGE

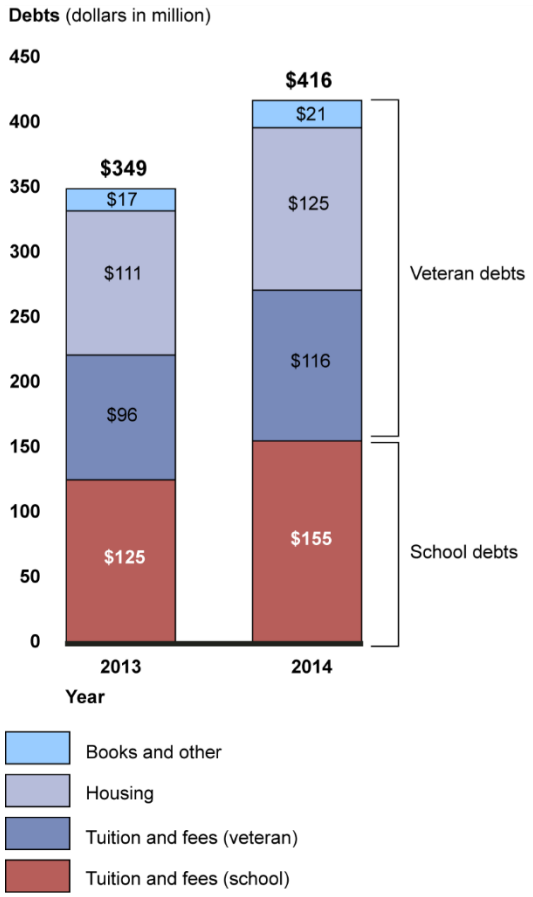
Our country has no greater responsibility than to care for veterans who have sacrificed their lives for our freedom. That's why under the post-9/11 GI Bill, the U.S. Department of Veterans Affairs (VA) provides American veterans money to help them pay for school tuition, as well as books, housing, and other school needs.[149] Despite the critical importance of this program, the Government Accountability Office (GAO) recently released a report that found mismanagement of this program has resulted in $416 million in overpayments in 2014 at the expense of veteran students, colleges and universities, and the American taxpayer.[150] The problem is so significant, the GAO found, that these hundreds of millions in overpayments are affecting about a quarter of veteran beneficiaries and about 6,000 schools.[151]

The GAO found that some 225,000 veterans receiving GI Bill benefits were found to owe the government around $570, while more than 7,000 veterans owed over $5,000.[152] These debts could be incurred for a variety of reasons that are not always clear. When a veteran enrolls in the program, the VA sends money to the school to cover tuition and fees, and sends funds to the veteran to cover housing and living expenses. If a student veteran fails a class or drops out, the VA is supposed to cut payments. However, the report found that the VA did not effectively monitor these requirements, resulting in hundreds of millions in overpayments and leaving many students in debt long after they violated these requirements. In addition, the GAO found that inadequate guidance for veterans, subpar enrollment verifications

processes, and poor training for schools "have limited VA's efforts to reduce overpayments caused by enrollment changes and school errors."[153]

As the chart below shows, mismanagement of the Post-9/11 GI Bill payments continues to be a problem for the VA.

Figure 4: Amount and Type of Post-9/11 GI Bill Overpayments to Veterans and Schools, Fiscal Years 2013 and 2014



Source: GAO analysis of VA payment data. | GAO-16-42

To improve the VA's management of this important benefit, the GAO has made several recommendations that will reduce the risk for the American taxpayer and better ensure that our veterans will reach their higher-education goals. To date, the VA has collected more than half of the overpayments, but some $110 million remains uncollected.[154]

$70,000 ON U.S. COMMUNITY COLLEGE PHOTO EXHIBIT IN INDIA

With an enormous amount of instability in the world, the U.S. Department of State should be using its resources to fulfill its important mission of shaping and sustaining a peaceful, prosperous, just, and democratic world.[155] Unfortunately, spending $70,000 on a photo exhibit to highlight U.S. Community Colleges in India does not engender much faith among the American taxpayer.[156]

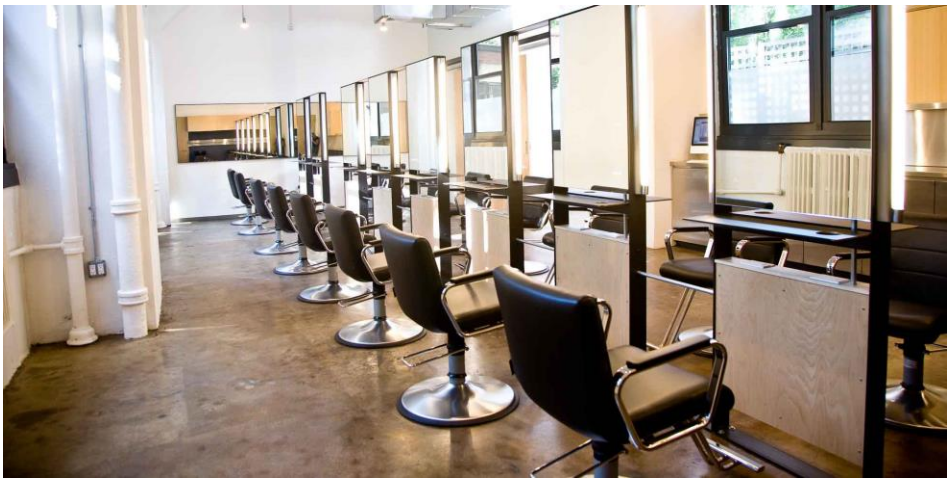
According to a recent report, the State Department plans to "hold a photographic exhibition in support of the community college model, which will tour spaces around India to increase knowledge and highlight success stories of the American model."[157]

"The photo exhibit is expected to cover an overview of U.S. community colleges, including but not limited to: its history, students training at these colleges, their success stories, and evidence of people receiving adequate jobs after completing community college courses or continuing on into the formal university system."[158]

The U.S. Senate Subcommittee on Federal Spending Oversight also highlighted this photo-exhibit in its October 25, 2015 Waste Report stating that "it seems Indian parents are not too sure about the concept of community college so, the State Department has to put in an extra effort to sell the idea…with pictures."[159]

$1.25 MILLION TO GET YOUR NAILS AND HAIR DONE IN VEGAS

The U.S. Economic Development Organization (EDA) has awarded Expertise, Inc. of Las Vegas $1.25 million to build and create an 11,000 square-foot cosmetology and barber vocational training facility.[160] According to the EDA, "[t]he facility will train the [Las Vegas] workforce to prepare them for employment opportunities in the stable cosmetology industry. "



While vocational jobs offer fulfilling career opportunities for many, it is hard to understand why the federal government is spending taxpayer dollars on the construction of such a school when a number of cosmetology schools already exist across Las Vegas. Today, students have the opportunity to attend a variety of vocational schools in the area, ranging from Aveda Institute of Las Vegas to the Academy of Hair Design Beauty School of Las Vegas, the Paul Mitchell the School Las Vegas, the Cosmetology Institute of Las Vegas, the Marinello Schools of Beauty, and more.

In the press release announcing the EDA grant winners, the executive director of Expertise, Inc. of Las Vegas specifically thanked Senate Majority Leader Harry Reid (D-NV) and his staff "for their support and guidance in helping us make this project a reality."[161] With the national debt mounting each day, it's irresponsible for the Majority Leader to focus on wasteful projects that bury the American taxpayer in even more unnecessary spending.

$2.9 MILLION FOR ART, POETRY AND JOKES ALONG INDIANAPOLIS WATERWAYS

The National Science Foundation (NSF) awarded a $2.9 million grant to Indiana's Butler University to create *Streamlines*, a series of art installations and programs that blend art and science in hopes of connecting people to Indianapolis waterways and creating a culture of curiosity.[162]

According to the University, "*Streamlines* features a collection of installations along Indianapolis' waterways and adjacent greenspaces inviting the community to learn, explore and experience the science of local water systems through visual art, poetry, dance and music. The project also incorporates a website and smart phone application to increase access, interpretation and opportunities for learning."[163]

Of this $2.9 million grant, $1,162,790 went to Mary Miss, a New York artist who created many of these sculptures.[164] An additional $50,000 went to daVinci Pursuit Inc. for the purpose of connecting scientists, scientific content, and artists who will be performing and executing work at the sites[165], and $30,000 went to The Poets House, a New York-based group, whose main service is to facilitate 12 poetry performances for *Streamlines*.[166]

The art created for each site invites the community to learn, explore, and experience the science of local water systems and features mirrors with words written on them and 3-D words on the ground surrounding the mirrors.[167] Visitors can also find jokes, riddles, and fun facts dispersed along the waterways to encourage the "mental reflection on the connections between water and our daily lives."[168]
It appears that American dollars have been washed down stream with this wasteful NSF project.

$93,000 FOR FEDERAL FRENCH FRIES

French fries are an American staple. They're golden brown, crisp on the outside, and…the product of U.S. government research? That's right, the U.S. Department of Agriculture (USDA) has given $93,000 to North Dakota to test potato varieties.[169] According to the USDA, grant dollars were used "to enhance the competitiveness of specialty potato variety MonDak Gold by evaluating multi-state potato breeding lines for french fry processing for limited commercial production and test marketing."[170] In other words, sending tens of thousands of taxpayer dollars to test the french fry potential of certain potatoes.

According to the North Dakota Department of Agriculture, the project was intended to serve "as a catalyst for innovative potato varieties, potato products, and uses to deliver positive nutritional message about potatoes to the trade and consumers and to interest and attract potato processors and fresh pack operations to the MonDak region."[171] Promotion of the spud was even spurred by a Potato Showcase for "potato researchers, potato consultants, community leaders, economic developers, and infrastructure investors."[172] And good news for the MonDak: according to the Project's Final Report, the potato "showed excelled promise in the fresh pack, French fry, roasting, chips, niche, and traditional markets."[173]

This project, along with hundreds of similar projects around the country, is part of the Specialty Crop Block Grant Program administered by the USDA's Agricultural Marketing Service. Through this program, originally created by Congress in 2004, states disperse funds among projects to enhance competitiveness of specialty crops.[174] Other projects include raising "awareness of honey bee Best Management Practices through an easily-accessible social media campaign" in California, and quantifying "the water requirements of mature pecan orchards in Arizona."[175]

With annual funding for this program set at $72.5 million for 2014 through 2017, and $85 million for 2018 and beyond, it is worth examining the overall aims of this spending, how effective these projects are at accomplishing those goals, and what sort of oversight exists to ensure taxpayer dollars are well-spent.[176]

$12,000 ON JAPANESE CLIMATE COMIC BOOKS

The National Aeronautics and Space Administration (NASA), established in 1958, brought America to the forefront of space exploration. Today, NASA is focusing its resources "to see the farthest reaches of the universe, while pushing the boundaries of human spaceflight farther from Earth than ever before."[177] This includes the International Space Station, future missions to Mars, developing the new Orion spacecraft and… funding the creation of Japanese comic books?

That's right: NASA has given $12,000 to the Japanese science cartoonist Hayanon to develop a serious of cartoon comic books about climate.[178] At the invitation of the chief of NASA Goddard's Climate and Radiation Laboratory, Hayanon visited the facility in June 2012 to gain inspiration for her comic strip GOGO! and learn about Goddard's research in earth science.[179] According to reports by NASA, "Hayanon came prepared with her orange JAXA rocket pen to discuss the concepts of her comic books.[180]

Ultimately, Hayanon created five climate comic books on aerosols, clouds, ice, fire, water and monsoons and land.[181] According to Hayanon's website, she is able to make "difficult science… fun" by offering "accurate and informative scientific reading material with adorable comic characters."[182]

$12,000 may not be a seem like significant amount of money when compared to NASA's overall budget, but spending tax dollars on Japanese climate comic books has little to do with reaching NASA's goal of "pushing the boundaries" of space flight.

SOCIAL SECURITY ADMINISTRATION DOWNPLAYS $11 BILLION IN DISABILITY OVERPAYMENTS

According to an October 2015 report released by the Governmental Accountability Office (GAO), the Social Security Administration (SSA) has doled out $11 billion in Disability Insurance (DI) benefits to beneficiaries who were no longer disabled and had already returned to work.[183] Even more troubling, SSA waived $1.4 billion of these overpayments – meaning payments will never be collected – because the individual was not found at fault. [184]

The DI program was created as a benefit for individuals who have been found to be unable to work because of severe long-term disability. On average, beneficiaries receive a DI benefit of $1,165 per month.[185] Once an individual is accepted into the program, it is rare that they return to work and no longer need taxpayer-funded DI benefits.

"Social Security officials said in an e-mail that although the overpayments 'look substantial expressed as real dollars, they represent a very small percentage of the $80 billion in payments we make each year"

As a result of the GAO's findings, the office made seven recommendations to address SSA's overpayment problem.[186] While SSA agreed with six of the seven recommendations, the agency apparently believes that issuing billions in overpayments is not a significant problem. According to an article in the *Washington Post*, "Social Security officials said in an e-mail that although the overpayments 'look substantial expressed as real dollars, they represent a very small percentage of the $80 billion in payments we make each year.'"[187]

With our national debt mounting, it is alarming that the federal agency entrusted with hundreds of billions in taxpayer dollars has attempted to downplay the magnitude of billions in payments that should have never went out the door.

$104 MILLION IN HUD HOUSING SUBSIDIES FOR THE WEALTHY

According to a report by the U.S. Department of Housing and Urban Development's (HUD) Office of Inspector General (OIG), HUD provided housing subsidies to 25,226 individuals who did not qualify for such benefits – costing the American taxpayer $104 million.[188]

What's more, wealthy individuals and families who were no longer eligible to participate in this program were not evicted or asked to find other housing arrangements, even though there were nearly 580,000 qualified families seeking housing on wait lists.[189] In his recent most recent *Wastebook*, Senator Jeff Flake stated that "[d]espite the fact that hundreds of thousands of lower-income families are on waiting lists for housing assistance, HUD defends the policy of subsidizing the rents of tenants earning higher incomes."[190]

HUD's public housing program was established "to provide decent and safe rental housing for eligible low-income families, the elderly, and persons with disabilities."[191] According to the OIG, "Nationwide, there are approximately 1.1 million families receiving public housing assistance in public housing units managed by approximately 3,300 public housing authorities."[192]

The OIG report included several egregious examples of fraud taking place in this program, including:[193]

- The Oxford Housing Authority in Nebraska permitted an individual to game the system who had net assets worth $1.6 million "which included stock valued at $623,685, real estate valued at $470,600, a checking account with a balance of $334,637, and an individual retirement account with a balance of $123,445." The Housing Authority did not evict this wealthy tenant and continued to allow the individual to live-off the American taxpayer because "[l]easing a unit to an overincome family is preferable to having a vacant unit in order to keep a project occupied and viable in the community."[194]

- The New York City Housing Authority provided housing for a family with an annual income of $497,911. One family member had an annual income of $257,757 and owned rental property that brought over three-quarters of a million dollars in rent over four years. The Housing Authority declined to evict these individuals.

- The Los Angeles Housing Authority provided subsidized housing for a four bedroom unit to a family with an annual income of $204,784, but the family was not asked to find other housing.

- The New Bedford Housing Authority in Massachusetts housed a family with an annual income of $212,845, even though the low-income threshold for the housing authority was $42,950. The family was not evicted or asked to find other housing arrangements.

HUD defended this type of waste, fraud, and abuse despite the fact that millions of Americans are struggling to manage their own finances and are underwater on their own housing. It is critical for HUD to develop and enforce a policy that protects the American taxpayer first, while at the same time helping those who need assistance to get back on their feet.

HUNDREDS OF THOUSANDS TO BOGUS OBAMACARE ACCOUNTS

At the heart of Obamacare was the creation of the federal Marketplace, intended to be a Kayak.com or Amazon.com look-alike where consumers could shop for the cheapest-available health insurance plans.[195] Since the law significantly expands health care subsidies for individuals or families that can't afford the astronomically high premiums and deductibles, the federal government is required by law to verify that every request is valid so as to prevent fraud and abuse. Simple, right? Not so fast.

In 2014, the Government Accountability Office (GAO), conducted 18 undercover tests examining the application and enrollment processes in the federal Healthcare.gov website.[196] The purpose of the investigation was to examine the screening and verification process specific to requests for financial assistance. To accomplish that, GAO created 12 fictitious accounts in the marketplace using faulty documentation like Social Security Numbers, proof of citizenship and income.

The findings are alarming. Of the 12 fake accounts created, 11 received premium subsidies totaling $2,500 per month or $30,000 thousand a year.[197] Despite the fraudulent information provided, GAO found that federal contractors made no effort to authenticate or verify the applicant's documentation. This means that our federal government paid hundreds of thousands of dollars to 92 percent of the fake applicants created by GAO.

The lackluster authentication process for Healthcare.gov has come under heightened scrutiny with the release of GAO's follow-up findings to last year's undercover investigation. Of the 11 fictitious applicants who received coverage in the Marketplace, all were re-enrolled in 2015 despite failing to provide documentation to resolve any inconsistencies with their applications. While coverage for six of the 11 applicants was terminated in early 2015, GAO successfully "restored coverage for 5 of these applicants—with larger subsidies."[198]

Seto Bagdoyan, Director of Forensic Audits and Investigative Service at GAO, testified before the Senate Finance Committee that "the CMS document verification process is not designed to identify fraudulent applications."[199]

Billions of taxpayer dollars have been spent implementing the so-called Affordable Care Act. It is bad enough that Americans are facing higher health care costs despite being promised lower premiums; it's even more egregious that taxpayer money is continually wasted on a federal program where waste, fraud, and abuse are rampant.

$6.34 MILLION FOR ARTWORK AT CALIFORNIA VA

For the past few years, the Department of Veterans Affairs (VA) has continued its practice of running to Congress for additional funding it says it needs to hire more staff and improve poor care at medical centers across the country. Yet at a time when the VA should have devoted its resources on fixing its grave problems, it was spending millions of taxpayer dollars on questionable art purchases for its medical centers in California.

Part of a lavish $1.3 million renovation of the Palo Alto Medical Center's courtyard, the VA commissioned the construction of a rock sculpture dubbed "Aggregate" that ended up costing taxpayers a whopping $483,000.[200] The giant was placed in the middle of the center's courtyard and was cut from cubes with a laser and pieced together to create calming environment. According the designer, the rock sculpture evokes, "a sense of transformation, rebuilding, and self-investigation."[201] The VA also decided to deck-out the parking garage at the same VA medical center, adorning it with a light-up display featuring Abraham Lincoln and Eleanor Roosevelt quotes in Morse code – costing $285,000.[202] In total, the Palo Alto health care system has spent some $6.3 million on art and consulting services, which include $4,190,356 for the Palo Alto Medical Center, $1,879,521 for the Monterey Health Care Center, and $280,000 on other projects.[203]

Clearly, the VA should prioritize its funding on caring for our veterans who have served this country – not on wasting millions to build rock sculptures and parking garage art.

$2.3 MILLION FOR JAZZ PLAYING ROBOTS

The Defense Advanced Research Projects Agency (DARPA), an agency within the Department of Defense (DOD), is spending $2.3 million to build and study jazz-playing robots.[204] The multi-million dollar defense grant awarded to the University of Arizona "will address the question of whether information systems, such as computers, are capable of collaborating with humans."[205]

Researchers plan to build a database that transcribes "every Miles Davis solo and every Louis Armstrong solo" as well as develop "machine learning techniques to analyze these solos and find deeper relationships between the notes and the harmonies."[206] Researchers also plan to build a microphone that "listens to the human musician playing an instrument and uses its vast repository of jazz solos to make decisions about what to play next."[207]

At a time of limited defense funding, it's hard to justify how jazz-playing robots are essential to the defense of our nation.

$250 MILLION IN DUPLICATIVE HURRICANE SANDY PAYMENTS

In the aftermath of Superstorm Sandy, the Federal Emergency Management Agency (FEMA) stepped in to provide federal assistance to victims of this devastating storm. However, a recent report by the Department of Homeland Securities' Inspector General (IG) recently found that mismanagement of this vital assistance has cost the American taxpayer hundreds of millions in the form of duplicative and possibly fraudulent payments.[208]

According to the IG report, of the $1.4 billion in assistance provided through FEMA's Individuals and Households Program, FEMA paid roughly "$250 million in homeowners assistance to more than 29,000 Hurricane Sandy applicants who may have had private insurance."[209]

The IG found that these overpayments were made because FEMA relies solely on self-certification regarding insurance and lacks "a reliable and comprehensive database …to verify the status of applicants' insurance coverage."[210] This is extremely concerning, given the fact that Congress mandated that FEMA develop a verification system to stop these type of overpayments.[211]

While Americans overwhelmingly support providing assistance to individuals after a major disaster, they expect that the federal government is providing adequate oversight to prevent such egregious waste, fraud, and abuse.

$1.5 BILLION IN FRAUD LOSS IN THE UNEMPLOYMENT INSURANCE PROGRAM

Unemployment Insurance was created to provide assistance for individuals who find themselves temporarily unemployed through no fault of their own.[212]

While overpayments are most likely unavoidable in such a large federal benefit program, a recent report by the Department of Labor's Office of Inspector General (IG) found that of the $5.4 billion in overpayments in the UI program, $1.5 billion was due to fraud.[213]

In this disturbing report, the IG identified types of schemes that account for the fraudulent payments including individuals receiving benefits based on a stolen identity or fictitious employment. In some cases, the IG found that legitimate businesses would take employees off the payroll while continuing to pay them off the books. According to the IG, "[t]he employees then file for UI benefits to supplement the compensation."[214]

This report clearly shows that the Department of Labor needs to take immediate and corrective actions to eliminate these egregious fraud schemes, which in-turn will save the American taxpayer billions.

$99 BILLION IN JOB-KILLING REGULATORY COSTS IN 2015 AND BILLIONS MORE TO COME…

America's Most Wasted highlights Washington's love affair with pork projects, wasting hard-earned tax dollars at the expense of America's fiscal future. Unfortunalty, for large and small businesses across this nation, federal beuracrats in Washington are also churning-out an endless list of burdensome, job-killing regulations that as Senator Lankford stated in his recent waste report "are an equal part of the problem facing American families and businesses."[215]

According to the American Action Forum, just this year, the federal government has finalized 293 regulations with an enormous price tag of $99 billion.[216] If we take a look at the federal regulatory machine since President Obama took office seven years ago, you will see that the Administration has been very busy – issuing a staggering 2,616 finalized regulations, which comes with a cost of $710 billion.[217]

Included in these figures are the 230 new regulations produced from the misguided policies of Obamacare and Dodd-Frank at a cost of $74.5 billion.

Dodd-Frank, the so-called banking reform bill that became law in 2010, was heralded as the answer to the 2008 financial crisis. However, Dodd-Frank only served to create thousands of pages of new and complicated regulations costing $29.3 billion that have hurt community banks and consumers all across America while doing little to fix problems such as "too-big-to-fail."[218] In addition, the President's so-called Affordable Care Act has been anything but affordable, creating 105 new regulations that cost a whopping $45.2 billion.

Not to be outdone by Dodd-Frank and Obamacare, the Environmental Protection Agency (EPA) recently finalized the so-called "Clean Water Rule" with a hefty price tag of $462.9 million.[219] This overreaching and costly rule by the EPA would expand the agency's authority over all 'waters of the United States,' including virtually all streams, stock ponds, irrigation systems and dry desert washes putting American farmers, ranchers, and homebuilders under the thumb of the EPA.[220] Fortunately, for landowners all over America, the Sixth Circuit Court of Appeals halted the EPA's burdensome water regs, and Congress voted to kill it through a resolution of disapproval.[221]

The Administration intends to continue its big government regulatory push by announcing new ideological regulations including artic drilling, renewable energy, and nutrition labeling.[222] Unfortunately for the American taxpayer, this latest onslaught will come at a cost of hundreds of billions of dollars.

$14.7 MILLION TO BUILD A WAREHOUSE IN AFGHANISTAN THAT NO ONE WILL EVER USE

In September of 2010, the U.S. Army Corps of Engineers (USACE) awarded a $13.5 million contract for the construction of a Defense Logistics Agency (DLA) warehouse facility at Kandahar Airfield.[223] The warehouse was expected to be completed by August 2011 for use as the main distribution hub for DLA inside Afghanistan.[224]

Unfortunately, this facility was troubled from the start. By February 2011, the contractor had yet to do any work on the facility. Numerous delays continued over the ensuing months, ultimately resulting in the Army initiating a partial contract termination for default on April 25, 2013, with the facility 20 months behind schedule.[225]

Fortunately for the federal government, the American taxpayer is always ready with the checkbook. On May 5, 2013, a second firm-fixed price contract was awarded to a separate contractor for $844,526 to complete the construction project by August 2013 – two years later than the project was originally supposed to be completed.[226]

If the story ended there, it would be just another in a series of delayed projects and cost overruns associated with government contracting. However, this story has quickly evolved into one about mismanagement of funds and poor decision-making.

In August 2013, the Army decided to terminate the mission of DLA in Afghanistan as the Obama Administration planned to further reduce U.S. forces in Afghanistan. As a result, the new warehouse was no longer needed. But that didn't stop additional taxpayer funds from being wasted on the empty and unneeded warehouse, with the government spending an additional $400,000 on the facility.[227]

In February of 2014, DLA accepted the completed warehouse facility, which it no longer planned to use. The final project experienced a cost overrun of $1.2 million and was completed 29 months over-schedule.

To date, no one has been held responsible for the projects failure. As a result of poor contracting, mismanagement, and lack of oversight, the U.S. taxpayer spent $14.7 million on a facility no one will ever use.

AT LEAST $330 MILLION TO PROTECT VICTIMS OF THE BIGGEST FEDERAL DATA BREACH IN HISTORY

In June of 2015, the Office of Personnel Management (OPM) revealed what was later determined to be the largest federal data breach in American history – threatening our national security and placing millions of federal employees and other Americans at risk of identity theft and other forms of fraud. According to a statement by OPM, sensitive information, including the Social Security Numbers (SSNs) of 21.5 million individuals, was stolen from the background investigation database by foreign hackers.[228]

What is most concerning about this data breach is that it may have been preventable. In November of 2014, the OPM Inspector General (IG) released an audit report warning OPM about cyber security weaknesses with its IT systems.[229] The IG warned that numerous information technology systems lacked the necessary security authorizations and noted that "two additional systems without Authorizations … could potentially have national security implications."[230] The IG went as far as stating that "OPM [should] consider shutting down systems that do not have current and valid Authorizations."[231]

Despite these warnings, OPM failed to act, causing the largest federal data breach in history. As a result of the attack, OPM announced in September that it had signed a contract with Identity Theft Guard Solutions LLC to provide three years of credit and identity monitoring services to the 21.5 million effected victims.[232] At the end of the three year contract, OPM's epic failure will end up costing the American taxpayer $330 million.

MORE CARS THAN PEOPLE: WASTING OVER $2.5 MILLION PER YEAR

The Department of Homeland Security's (DHS) Federal Protective Service (FPS) is responsible for the security of nearly 10,000 Federal facilities across the United States.[233] It is understandable that this important security job would require the need for law enforcement vehicles.

What can't be justified is the fact that in 2014, "the FPS had 101 more law enforcement vehicles than full-time equivalent law enforcement positions" – meaning more cars than FPS Officers to drive them.[234] According to a recent audit by the DHS Inspector General (IG), FPS lacked a rationale for such a large number of spare vehicles, which came at a cost to the American taxpayer of $9,500 per car every year.[235]

The DHS IG also identified 32 excess FPS vehicles used for administrative purposes, with managers within FPS unable to justify the need for the extra cars.[236] These unjustified and costly extra vehicles came at a cost of $3,500 per car per year.[237]

If the FPS shed these extra vehicles, it could save the taxpayer more than $1 million each year.[238] While average Americans may struggle to make car payments on one vehicle, a federal agency with 133 extra vehicles is simply unacceptable.

> *"The FPS had 101 more law enforcement vehicles than full-time equivalent law enforcement positions"*

The FPS OIG also identified an additional $1.5 million in annual savings that could result from better management, specifically replacing unnecessary law enforcement SUVs with acceptable sedans, limiting discretionary equipment in law enforcement vehicles, and reducing home-to-work miles (when on-duty activities were recorded as after-hours' responses).[239] It's critical for FPS to make these reforms so it can focus its resources on securing our communities – not on bureaucratic bloat.

$41 MILLION TO TRAIN FIVE SYRIAN REBELS

In December 2014, Congress passed H.R. 3979, the *Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act*, that approved $500 million to fund a Pentagon program that would train and arm 5,400 Syrian rebels.[240] Nearly a year later, the program has failed, training only 60 fighters and only "four or five" fit for battle.[241] Gross mismanagement of resources and irresponsible government contracts have led to hundreds of millions of dollars wasted.

The program's outcomes have fallen grossly short of expectation. In a hearing with the Senate Armed Services Committee, Defense Secretary Ashton Carter testified that as of July 3, 2015, only 60 fighters had been trained.[242] Two months later, Army General Lloyd Austin, stated that the Pentagon's goal of training 5,000 Syrian rebels (down from an original goal of 5,400) had yielded just "four or five" fighters currently in the field.[243] Each trained rebel in the field cost the United States taxpayer nearly $10 million.[244]

WASTE UPDATE!

$49 MILLION OF ARMY NATIONAL GUARD SPENDING WASTED ON PRO SPORTS ADVERTISING INSTEAD OF TRAINING

In my May 2015 *America's Most Wasted* report, I highlighted $49 million in taxpayer dollars the Army Natinal Guard was spending to advertise with billion-dollar pro sports teams despite the fact that it was facing a $101 million shortfall in the account used to pay national guardsmen.[245] At a time of budget cuts under sequestration, these vital funds should be spent to train, modernize, or to enhance other more directly beneficial recruiting activities – not to boost wealth sports teams.

As noted in the report, sponsorship deals involved contracts worth $32.2 million to sponsor NASCAR superstar #88 Dale Earnhardt Jr. and $12.7 million to sponsor the Indy Racing League's #15 Graham Rahal and an additional $4.2 million on deals with teams in the National Football League, Major League Baseball, the men's and women's National Basketball Association, the National Hockey League, Major League Soccer, the Tiger Woods Deutsche Bank Professional Golf Association Championship, and the Alaskan Iron Dog snowmobile race.[246]

As Chairman of the Senate Armed Services Committee, I was proud to successfully amend the *National Defense Authorization Act for Fiscal Year 2016* with Senator Jeff Flake (R-AZ) to limit the Department of Defense's use of funds for sponsorships, advertising, or marketing activities associated with sports-related organizations or events until the Department conducts a review of current contracts to ensure the return is worth the investment.

WASTE UPDATE!

$15 MILLION FOR DUPLICATIVE CATFISH INSPECTION OFFICE

In my first *America's Most Wasted* report, I exposed the U.S. Department of Agriculture's (USDA) duplicative catfish inspection office – one fishy deal costing $15 million a year that deserves to be fried on behalf of the American taxpayer.[247]

Last month, the Obama Administration finalized the creation of this duplicative government agency despite the fact that the Food and Drug Administration (FDA) already performs seafood inspections and the Government Accountability Office (GAO) has issued more than six reports calling the USDA program "wasteful and duplicative." As a result of this protectionist program, an estimated $15 million per year will be spent on enabling government bureaucrats to impose barriers on foreign catfish importers, which will in turn increase the price of catfish for American consumers, restaurants, and seafood processors.

The USDA Catfish Inspection Office is an egregious waste of taxpayer dollars and a classic example of anti-free market protectionism. Unfortunately, this is not the last we'll hear of this reckless program, as experts have warned it will spur trade retaliation by Asia-Pacific nations on other sectors of American agriculture.

WASTE UPDATE!

$874,503 SPENT ON DRUG-ADDICTED QUAIL

In his 2011 *Wastebook,* now retired U.S. Senator Tom Coburn (R-OK) first highlighted the government's funding of sex-crazed drug-addicted birds, noting at the time the project had received $357,263 in taxpayer funds.[248] Unfortunately for the American taxpayer, the National Institutes of Health (NIH) has continued to fund the University of Kentucky to conduct this wacky study to the tune of $874,503.[249]

This costly and redundant NIH program, entitled "Enhancement of Sexual Motivation" uses Japanese Quail to examine the relationship between cocaine and "risky sexual behavior," even though researchers acknowledge that other "[c]linical studies have shown a correlation between cocaine use and risky sexual practices such as increased frequency, an increased number of partners, and unprotected sex."[250]

After five years of study and $874,503 in grants, the results show what several other clinical studies have already found: "repeated exposure to cocaine during sexual activity may increase sexual motivation which, in turn, may lead to high-risk sexual activities."[251]

WASTE UPDATE!

$1,131,922 FOR A GARDENING VIDEO GAME

The taxpayer-supported gardening and cooking video game, known as "Virtual Sprouts," was first highlighted in Senator Coburn's 2011 *Wastebook*.[252] At that time, the University of California had received $206,214 from the National Institute of Health (NIH) to develop the video game.[253] Five years later, the project has now received well over $1 million in taxpayer support.[254]

Researchers at the University California touted the potential for this video game to "revolutionize [Science, Technology, Engineering, and Math] education on obesity, promote healthy food choices and decrease obesity rates."[255] However, a quick search through the "Virtual Sprouts" website provides no evidence of the million dollar gaming project's progress because the website was last updated in 2012.[256] In a recent YouTube video about the game, researchers stated that they eventually would like to see the game available on computers, tablets and mobile phones, while directing viewers back to their outdated website for more information.[257]

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