

UNIVERSITY OF IDAHO
SINGLE AUDIT COMPLIANCE REPORT
YEAR ENDED JUNE 30, 2025



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**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***

Board of Regents
University of Idaho
Moscow, Idaho

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 and the discretely presented component units of the University of Idaho (University), as of and for the year ended June 30, 2025, and the aggregate remaining fund information of the University of Idaho, a component unit of the state of Idaho, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 20, 2025. Our report includes reference to other auditors who audited the financial statements of the University of Idaho Foundation, Inc., and the University of Idaho Health Benefits Trust as described in our report on the University of Idaho's financial statements. The financial statements of the University of Idaho Foundation, Inc. and the University of Idaho Health Benefits Trust were not audited in accordance with *Government Auditing Standards*, and this report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University of Idaho'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 financial statements. 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Bellevue Washington
October 20, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Idaho Office of the State Board of Education
University of Idaho
Moscow, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited University of Idaho's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the University of Idaho's major federal programs for the year ended June 30, 2025. The University of Idaho's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, University of Idaho complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-001. Our opinion on the major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on University of Idaho's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. University of Idaho's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001, to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on University of Idaho's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. University of Idaho's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, the business-type activities and the discretely presented component units of the University of Idaho as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise University of Idaho's basic financial statements. We have issued our report thereon, dated October 20, 2025, 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 the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates

directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Bellevue, Washington
February 26, 2026

UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
CCDF Cluster								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / ADMINISTRATION FOR CHILDREN AND FAMILIES								
Idaho Dept. of Health & Welfare	93.575	WC094600	\$ 303,748	\$ -	\$ -	\$ -	\$ 493,552	\$ 493,552
Idaho Dept. of Health & Welfare	93.575	WC2184, WC094600	2,052,731	-	-	-	5,800,417	5,800,417
CCDF Cluster Total			2,356,479				6,293,969	6,293,969
Drinking Water State Revolving Fund - Research & Development								
ENVIRONMENTAL PROTECTION AGENCY								
ENVIRONMENTAL PROTECTION AGENCY - R&D								
Capitalization Grants for Drinking Water State Revolving Funds								
Idaho Department of Environmental Quality	66.468	5795 2522	-	-	137,225	-	-	137,225
ENVIRONMENTAL PROTECTION AGENCY - R&D Total					137,225			137,225
Drinking Water State Revolving Fund - Non-Research								
ENVIRONMENTAL PROTECTION AGENCY - Non-Research								
Idaho Department of Environmental Quality	66.468	5557 3955	-	-	-	14,037	-	14,037
Idaho Department of Environmental Quality	66.468	5724	-	-	-	39,081	-	39,081
ENVIRONMENTAL PROTECTION AGENCY - Non-Research Total						53,118		53,118
ENVIRONMENTAL PROTECTION AGENCY total								190,343
Drinking Water State Revolving Fund Total								190,343
Economic Development Cluster								
COMMERCE, DEPARTMENT OF / ECONOMIC DEVELOPMENT ADMINISTRATION								
Boise State University	11.307	10431-PO141101	-	-	-	208,342	-	208,342
COMMERCE, DEPARTMENT OF / ECONOMIC DEVELOPMENT ADMINISTRATION Total						208,342		208,342
Economic Development Cluster Total								208,342
Fish and Wildlife Cluster								
INTERIOR, DEPARTMENT OF THE / U.S. FISH AND WILDLIFE SERVICE								
Idaho Department of Fish & Game	15.605	IDFG8FY24-270	-	-	5,419	-	-	5,419
Idaho Department of Fish & Game	15.605	IDFG8FY24-271	-	-	2,416	-	-	2,416
Idaho Department of Fish & Game	15.605	IDFG8FY24-731	-	-	43,106	-	-	43,106
Idaho Department of Fish & Game	15.605	IDFG-FY23-617	-	-	3,158	-	-	3,158
Idaho Department of Fish & Game	15.605	IDFG-FY25-362	-	-	19,222	-	-	19,222
Idaho Department of Fish & Game	15.605	IDFG-FY25-363	-	-	23,299	-	-	23,299
North Dakota Game & Fish Dept	15.605	V221023	-	-	(47)	-	-	(47)
North Dakota Game & Fish Dept	15.605	V240024 CY24	-	-	9,971	-	-	9,971
North Dakota Game & Fish Dept	15.605	V240899	-	-	2,655	-	-	2,655
Oregon Department of Fish & Wildlife	15.611	126-21	-	-	4,039	-	-	4,039
Alaska Dept. of Fish & Game	15.611	23-113	-	-	34,338	-	-	34,338
Oregon Department of Fish & Wildlife	15.611	299-23	-	-	268,350	-	-	268,350
Idaho Department of Fish & Game	15.611	IDFG8FY24-731	-	-	16,437	-	-	16,437
Idaho Department of Fish & Game	15.611	IDFG8FY24-742	-	-	20,848	-	-	20,848
Idaho Department of Fish & Game	15.611	IDFG8FY24-744	-	-	16,617	-	-	16,617
Idaho Department of Fish & Game	15.611	IDFG8FY24-766	-	-	9,282	-	-	9,282
Idaho Department of Fish & Game	15.611	IDFG-FY23-602	-	-	5,470	-	-	5,470
Idaho Department of Fish & Game	15.611	IDFG-FY23-603	-	-	1,543	-	-	1,543
Idaho Department of Fish & Game	15.611	IDFG-FY23-636	-	-	5,542	-	-	5,542
Idaho Department of Fish & Game	15.611	IDFG-FY23-638	-	-	891	-	-	891
Idaho Department of Fish & Game	15.611	IDFG-FY24-740	-	-	73,641	-	-	73,641
Idaho Department of Fish & Game	15.611	IDFG-FY24-757	-	-	22,007	-	-	22,007
Idaho Department of Fish & Game	15.611	IDFG-FY25-453	-	-	16,485	-	-	16,485
Idaho Department of Fish & Game	15.611	IDFG-FY25-454	-	-	10,000	-	-	10,000
INTERIOR, DEPARTMENT OF THE / U.S. FISH AND WILDLIFE SERVICE Total								614,689
Fish and Wildlife Cluster Total								614,689

**UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
Special Education Cluster (IDEA)								
EDUCATION, DEPARTMENT OF								
Idaho State Department of Education	84.027A	25-5004	-	-	-	-	1,451,807	1,451,807
Idaho State Department of Education	84.027	24-5000	-	-	-	-	80,657	80,657
Special Education Cluster (IDEA) Total							1,532,464	1,532,464
Programs not in a Cluster								
AGRICULTURE, DEPARTMENT OF								
AGRICULTURE, DEPARTMENT OF / OTHER								
American Meat Science Assoc.	10.U01	V240420	-	-	-	-	2,414	2,414
University of California, Davis	10.U02	K374D27, UC DPO00098860	-	-	-	-	18,003	18,003
University of California, Davis	10.U03	K374D27 UC DPO00052012	-	-	-	-	2,011	2,011
USDA Forest Service	10.U04	20-CS-11010400-022	-	-	-	13,944	-	13,944
USDA Forest Service	10.U05	19-CR-11221637-173	-	-	-	93,986	-	93,986
USDA-FS Fire & Aviation	10.U06	22-CR-1132543-022	-	-	-	201,610	-	201,610
USDA Forest Service	10.U07	24-PA-11060200-560	-	-	-	14,027	-	14,027
AGRICULTURE, DEPARTMENT OF / OTHER Total							22,428	345,995
AGRICULTURE, DEPARTMENT OF / AGRICULTURAL MARKETING SERVICE								
Oregon Tilth Inc	10.163	Uil 1	-	-	-	-	42,241	42,241
Idaho Department of Agriculture	10.170	HR133-HSCBG 2022 UOFI	-	-	-	-	44,727	44,727
Utah State University	10.174	204473-827	-	-	-	-	6,839	6,839
Farmers Market and Local Food Promotion Program	10.175	AM22FMPPID1114-00	-	-	-	81,732	-	81,732
Colorado State University	10.186	G-407-02-04	-	-	-	-	440,499	440,499
AGRICULTURE, DEPARTMENT OF / AGRICULTURAL MARKETING SERVICE Total							81,732	616,038
AGRICULTURE, DEPARTMENT OF / FOOD AND NUTRITION SERVICE								
Idaho State Department of Education	10.558	2901	-	-	-	-	30,157	30,157
AGRICULTURE, DEPARTMENT OF / FOOD AND NUTRITION SERVICE Total							30,157	30,157
AGRICULTURE, DEPARTMENT OF / FOREIGN AGRICULTURAL SERVICE								
Technical Agricultural Assistance	10.960	FX22TA-1096OR006	32,771	-	-	175,455	-	175,455
AGRICULTURE, DEPARTMENT OF / FOREIGN AGRICULTURAL SERVICE Total							175,455	175,455
AGRICULTURE, DEPARTMENT OF / FOREST SERVICE								
Idaho Department of Lands	10.664	21WFM - U of I	-	-	-	-	13,754	13,754
Idaho Department of Lands	10.664	22WFM - UofI	-	-	-	-	69,545	69,545
Idaho Department of Lands	10.664	23BIL-UofI	-	-	-	-	49,155	49,155
USDA Forest Service	10.674	22-DG-11010000-016	-	-	-	24,544	-	24,544
Idaho Forest Products Commission	10.674	V240649	-	-	-	-	10,840	10,840
USDA Forest Service	10.699	24-CS-11041400-030	-	-	-	-	815	815
AGRICULTURE, DEPARTMENT OF / FOREST SERVICE Total							143,294	168,653
AGRICULTURE, DEPARTMENT OF / NATIONAL INSTITUTE OF FOOD AND AGRICULTURE								
Higher Education National Needs Graduate Fellowship Grants								
Washington State University	10.210	2021-38420-34937	-	-	-	54,139	-	54,139
Montana State University	10.215	134435-SPC003094	-	-	-	9,745	-	9,745
Montana State University	10.215	2021-38640-34695-WS3PD G368-22	-	-	-	6,979	-	6,979
Montana State University	10.215	G119-23-W9214	7,077	-	-	29,891	-	29,891
Montana State University	10.215	G173-24-W9983	-	-	-	38,734	-	38,734
Montana State University	10.215	G215-24-WA512	-	-	-	9,940	-	9,940
Montana State University	10.215	G282-21-W8618	-	-	-	26,103	-	26,103
Montana State University	10.215	G301-24-WA511	12,157	-	-	11,360	-	23,517
Pennsylvania State University	10.217	S003826-USA	-	-	-	53,190	-	53,190
Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom	10.226	2021-38414-34960	(127)	-	-	(2,210)	-	(2,210)
eExtension Foundation	10.229	EXC-2024-2609	-	-	-	-	24,304	24,304
eExtension Foundation	10.229	EXC3-2023-2409	-	-	-	-	34,346	34,346
eExtension Foundation	10.229	EXCB-2024-2536	-	-	-	-	23,510	23,510
eExtension Foundation	10.229	EXCIMED-2025B-2730	-	-	-	-	56,745	56,745

UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
Integrated Programs	10.303	2022-51150-43393	-	-	-	145,588	-	145,588
Integrated Programs	10.303	2023-51150-43839	-	-	-	66,823	-	66,823
Agriculture and Food Research Initiative (AFRI)	10.310	2021-68006-34028	10,810	-	-	54,667	-	54,667
Agriculture and Food Research Initiative (AFRI)	10.310	2022-68006-36434	84,128	-	-	89,688	-	89,688
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67037-41120	-	-	-	142,930	-	142,930
Agriculture and Food Research Initiative (AFRI)	10.310	2023-69018-41016	-	-	-	329,751	-	329,751
Beginning Farmer and Rancher Development Program	10.311	2023-49400-40889	-	-	-	127,661	-	127,661
Specialty Crop Research Initiative	10.329	2017-70006-27176	-	-	-	106	-	106
Specialty Crop Research Initiative	10.329	2021-70006-55386	28,895	-	-	196,944	-	196,944
Specialty Crop Research Initiative	10.329	2024-70006-43754	-	-	-	30,242	-	30,242
Purdue University	10.500	17001094-045	-	-	-	-	62,230	62,230
Cooperative Extension Service	10.500	2019-41520-30040	-	-	-	136,916	-	136,916
Cooperative Extension Service	10.500	2021-41520-35353	198,455	-	-	397,736	-	397,736
Cooperative Extension Service	10.500	2022-41580-37939	-	-	-	88,358	-	88,358
Cooperative Extension Service	10.500	2022-41580-37940	-	-	-	113,484	-	113,484
Cooperative Extension Service	10.500	2022-41580-37941	-	-	-	4,113	-	4,113
Kansas State University	10.500	AZ4-0175-50006	-	-	-	-	3,164	3,164
Smith-Lever Extension Funding	10.511	0	-	-	-	3,273,083	-	3,273,083
Expanded Food and Nutrition Education Program	10.514	N19EFNEPXXG049	-	-	-	2	-	2
Expanded Food and Nutrition Education Program	10.514	N120EFNEPXXG008	-	-	-	304	-	304
Expanded Food and Nutrition Education Program	10.514	N120EFNEPXXG025	-	-	-	16,414	-	16,414
Expanded Food and Nutrition Education Program	10.514	N120EFNEPXXG062	-	-	-	16,041	-	16,041
Expanded Food and Nutrition Education Program	10.514	N123EFNEPXXG064	-	-	-	124,483	-	124,483
Expanded Food and Nutrition Education Program	10.514	N124EFNEPXXG059	-	-	-	284,120	-	284,120
Renewable Resources Extension Act	10.515	N123RREAFXXG055	-	-	-	17,736	-	17,736
Renewable Resources Extension Act	10.515	N124RREAFXXG033	-	-	-	41,897	-	41,897
Renewable Resources Extension Act	10.515	N125RREAFXXG042	-	-	-	1,826	-	1,826
Oregon State University	10.520	UX332A-B	-	-	-	-	4,904	4,904
Washington State University	10.520	WSU001272, PO 140322 SPC006466	-	-	-	-	40,398	40,398
Food and Agriculture Service Learning Program	10.522	2024-70026-42764	-	-	-	64,168	-	64,168
Washington State University	10.525	139244 SPC004521	-	-	-	34,671	-	34,671
Washington State University	10.525	145086 WSU001214	-	-	-	22,260	-	22,260
New Beginning for Tribal Students	10.527	2021-70411-35212	-	-	-	94,616	-	94,616
New Beginning for Tribal Students	10.527	2022-70411-38308	-	-	-	87,255	-	87,255
New Beginning for Tribal Students	10.527	2023-70411-41166	-	-	-	38,744	-	38,744
New Beginning for Tribal Students	10.527	2024-70411-43320	341,395	-	-	51,487	-	51,487
AGRICULTURE, DEPARTMENT OF / NATIONAL INSTITUTE OF FOOD AND AGRICULTURE Total			341,395	-	-	6,089,112	492,474	6,581,586
AGRICULTURE, DEPARTMENT OF / NATURAL RESOURCES CONSERVATION SERVICE								
Soil and Water Conservation	10.902	NR19021XXXXC002	-	-	-	9,454	-	9,454
Environmental Quality Incentives Program	10.912	NR24021XXXXC005	-	-	-	37,825	-	37,825
Partnerships for Climate-Smart Commodities	10.937	NR233A75000AG038	1,751,589	-	-	3,131,859	-	3,131,859
AGRICULTURE, DEPARTMENT OF / NATURAL RESOURCES CONSERVATION SERVICE Total			1,751,589	-	-	3,179,138	-	3,179,138
AGRICULTURE, DEPARTMENT OF / RURAL UTILITIES SERVICE								
Rural Decentralized Water Systems Grant Program	10.862	ID0717-A62	-	-	-	209,456	-	209,456
AGRICULTURE, DEPARTMENT OF / RURAL UTILITIES SERVICE Total			-	-	-	209,456	-	209,456
AGRICULTURE, DEPARTMENT OF / NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY								
Boise State University	11.611	9618-PO143012	-	-	-	80,769	-	80,769
Boise State University	11.611	9618-PO146647	-	-	-	89,102	-	89,102
AGRICULTURE, DEPARTMENT OF / NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY Total			-	-	-	169,871	-	169,871

**UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE / OTHER								
Idaho Department of Labor	94.006	22AC246552 21ADF0010003	-	-	-	-	(24)	(24)
Idaho Department of Labor	94.006	22AC253996 21ADF0010003	-	-	-	-	159,678	159,678
Idaho Department of Labor	94.006	24AC266558	-	-	-	-	22,627	22,627
Idaho Department of Labor	94.006	24AC266367	-	-	-	-	274,070	274,070
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE / OTHER Total							456,351	456,351
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE / COVID-19								
Idaho Department of Labor	94.006	COVID 24AC266367	-	-	-	-	26,121	26,121
Idaho Department of Labor	94.006	COVID 24AC266558	-	-	-	-	9,437	9,437
Idaho Department of Labor	94.006	COVID22AC253996 21ADF0010003	-	-	-	-	26,043	26,043
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE / COVID-19 Total							61,601	61,601
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE / OTHER Total							517,952	517,952
DEFENSE, DEPARTMENT OF / NATIONAL SECURITY AGENCY (NSA)								
CyberSecurity Core Curriculum	12.905	H98230-21-1-0312	-	-	-	6,201	-	6,201
DEFENSE, DEPARTMENT OF / NATIONAL SECURITY AGENCY (NSA) Total						6,201	-	6,201
EDUCATION, DEPARTMENT OF / OTHER								
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	0	-	-	-	-	150,500	150,500
Idaho State Department of Education	84.421	24-5027	-	-	-	-	308,291	308,291
Idaho State Department of Education	84.421	25-5044	-	-	-	-	720,324	720,324
Disability Innovation Fund (DIF)	84.421F	H421F240128	27,244	-	-	379,026	-	379,026
Jannus Inc.	84.414	V240655	-	-	-	-	4,026	4,026
EDUCATION, DEPARTMENT OF / OTHER Total			27,244	-	-	379,026	1,183,141	1,562,167
EDUCATION, DEPARTMENT OF / OFFICE OF ELEMENTARY AND SECONDARY EDUCATION								
Idaho State Department of Education	84.010	24-4015	-	-	-	-	23,417	23,417
Idaho State Department of Education	84.010	25-4413	-	-	-	-	598,332	598,332
Migrant Education College Assistance Migrant Program	84.149	S149A200004	-	-	-	439,677	-	439,677
School Safety National Activities	84.184	S184S240003	-	-	-	25,461	-	25,461
Indian Education -- Special Programs for Indian Children	84.299	S299B180040	-	-	-	13,367	-	13,367
Indian Education -- Special Programs for Indian Children	84.299	S299B210022	-	-	-	181,372	-	181,372
EDUCATION, DEPARTMENT OF / OFFICE OF ELEMENTARY AND SECONDARY EDUCATION Total						659,877	621,749	1,281,626
EDUCATION, DEPARTMENT OF / OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES								
Idaho Division of Vocational Rehab	84.126	3502	-	-	-	-	13,786	13,786
Idaho Dept. of Voc Rehabilitation	84.126	VSA101322	-	-	-	-	(36)	(36)
Idaho State Department of Education	84.323	24-5023	-	-	-	-	5,159	5,159
Idaho State Department of Education	84.323	25-5019	-	-	-	-	73,312	73,312
Special Education -- Personnel Development to Improve Services and Results for Children with Disabilities	84.325	H325K230108	-	-	-	184,388	-	184,388
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	H326T230024	-	-	-	92,325	-	92,325
EDUCATION, DEPARTMENT OF / OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES Total						276,713	92,221	368,934
EDUCATION, DEPARTMENT OF / COVID-19: EDUCATIONAL STABILIZATION FUND								
Idaho State Board of Education	84.425	COVID-V220917	-	-	-	-	183,533	183,533
Jannus Inc.	84.425	COVID-V230504	-	-	-	-	7,939	7,939
Jannus Inc.	84.425	COVID-V240208	-	-	-	-	17,472	17,472
Idaho State Board of Education	84.425	COVID-V240779	-	-	-	-	161,596	161,596
Idaho STEM Action Center	84.425	COVID-FY24005P-ESSERIII STEMAC-005	-	-	-	-	45,102	45,102
Idaho STEM Action Center	84.425C	COVID-FY24005P-ESSERIII	-	-	-	-	82,867	82,867
EDUCATION, DEPARTMENT OF / COVID-19: EDUCATIONAL STABILIZATION FUND Total			27,244	-	-	1,315,616	498,509	498,509
EDUCATION, DEPARTMENT OF Total			27,244	-	-	2,395,620	3,711,236	3,711,236
ENERGY, DEPARTMENT OF								
State Energy Program	81.041	2025-G1BE-01	-	-	-	-	13,099	13,099
State Energy Program	81.041	V230474	-	-	-	-	1,663	1,663
Northwest Energy Efficiency Alliance, Inc.	81.012	52163	-	-	-	-	49,951	49,951
Battelle Energy Alliance LLC	81.013	299296	-	-	-	-	1,756,219	1,756,219
ENERGY, DEPARTMENT OF Total							1,820,932	1,820,932

**UNIVERSITY OF IDAHO
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YEAR ENDED JUNE 30, 2025**

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
ENVIRONMENTAL PROTECTION AGENCY								
Idaho Department of Environmental Quality	66.046	3195	-	-	-	-	138,212	138,212
eXtension Foundation	66.716	PSEFMP-2024-2436	-	-	-	-	14,681	14,681
Idaho Department of Environmental Quality	66.801	5806 3164	-	-	-	-	45,150	45,150
ENVIRONMENTAL PROTECTION AGENCY Total								
ENVIRONMENTAL PROTECTION AGENCY								
FEDERAL COMMUNICATIONS COMMISSION								
Affordable Communications Outreach Grant Program	32.011	ACOGP2340228	-	-	-	(2,358)	-	(2,358)
Federal Communications Commission	32.008	DA 23-352	-	-	-	8,294	-	8,294
Federal Communications Commission	32.009	DA 24-454	-	-	-	80,840	-	80,840
FEDERAL COMMUNICATIONS COMMISSION Total								
FEDERAL COMMUNICATIONS COMMISSION								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / ADMINISTRATION FOR CHILDREN AND FAMILIES								
Idaho Dept. of Health & Welfare	93.590	KC299000	-	-	-	-	6,601	6,601
Idaho Association for the Education of Young Children	93.434	V230158, V231048	-	-	-	-	165,736	165,736
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / ADMINISTRATION FOR CHILDREN AND FAMILIES Total								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / ADMINISTRATION FOR COMMUNITY LIVING (ACL)								
Area Agency on Aging	93.048	V211084	-	-	-	-	3,046	3,046
ACL Assistive Technology	93.464	2201IDATPH	-	-	-	48,133	-	48,133
ACL Assistive Technology	93.464	2301IDATSG	-	-	-	197,893	-	197,893
ACL Assistive Technology	93.464	2401IDATSG	-	-	-	308,369	-	308,369
Developmental Disabilities Projects of National Significance	93.631	90DNIC0009	10,941	-	-	62,735	-	62,735
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	90DDUC0115	-	-	-	570,813	-	570,813
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	90UCPH0044	-	-	-	29,142	-	29,142
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / ADMINISTRATION FOR COMMUNITY LIVING (ACL) Total								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / CENTERS FOR DISEASE CONTROL AND PREVENTION								
Idaho Dept. of Health & Welfare	93.270	HC260900	-	-	-	1,217,085	3,046	1,220,131
Idaho Dept. of Health & Welfare	93.334	HC6594	-	-	-	2,082	-	2,082
Association of University Centers on Disabilities	93.421	19395	-	-	-	50,453	-	50,453
Idaho Dept. of Health & Welfare	93.845	HC7309	-	-	-	5,586	-	5,586
Idaho Dept. of Health & Welfare	93.977	HC280600	-	-	-	1,281	-	1,281
Idaho Dept. of Health & Welfare	93.988	HC4012	38,532	-	-	114,647	-	114,647
Idaho Dept. of Health & Welfare	93.988	HC5533	-	-	-	3,665	-	3,665
Idaho Dept. of Health & Welfare	93.988	HC6457	-	-	-	32,058	-	32,058
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / CENTERS FOR DISEASE CONTROL AND PREVENTION Total								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / FOOD AND DRUG ADMINISTRATION								
Idaho Department of Agriculture	93.103	SCBG V210332	38,532	-	-	24,132	-	233,904
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / FOOD AND DRUG ADMINISTRATION Total								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / HEALTH RESOURCES AND SERVICES ADMINISTRATION								
Idaho State University	93.107	22-0234C-RNUR26	-	-	-	-	126,362	126,362
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality	93.110	HC7186	-	-	-	2,757	-	2,757
Idaho Dept. of Health & Welfare	93.917	1 D04RH40283-01-00	-	-	-	179,567	-	179,567
Idaho Dept. of Health & Welfare	93.994	HC260900	-	-	-	42,599	-	42,599
Idaho Dept. of Health & Welfare	93.994	HC198600	-	-	-	92,493	-	92,493
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / HEALTH RESOURCES AND SERVICES ADMINISTRATION Total								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION								
Idaho State Department of Education	93.243	24-7820	-	-	-	179,567	3,019	3,019
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H795M084586-01	-	-	-	121,575	-	121,575
Idaho Dept. of Health & Welfare	93.959	BC2893	-	-	-	90,949	-	90,949
Idaho Dept. of Health & Welfare	93.959	BC4014	-	-	-	60,792	-	60,792
Opioid STR - Idaho Dept. of Health & Welfare	93.788	BC1119, BC034300	-	-	-	537,156	-	537,156
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION Total								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION Total								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF Total								

**UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
TREASURY, DEPARTMENT OF THE / COVID-19: CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS								
Idaho Workforce Development Council	21.027	COVID_UIDIS241 (ARPA/SIFRF-COVID)	-	-	-	-	5,684	5,684
Idaho Workforce Development Council	21.027	COVID_UIDIS241 (ARPA/SIFRF-COVID)	-	-	-	-	324,393	324,393
Idaho Dept. of Parks & Rec.	21.027	COVID-V240826 - ARPA FUNDS	-	-	-	-	91,002	91,002
TREASURY, DEPARTMENT OF THE / COVID-19: CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS Total								
Programs not in a Cluster Total			2,288,363			13,468,187	8,472,696	21,940,883
Research & Development Cluster								
AGENCY FOR INTERNATIONAL DEVELOPMENT								
Michigan State University								
AGENCY FOR INTERNATIONAL DEVELOPMENT Total								
AGRICULTURE, DEPARTMENT OF								
AGRICULTURE, DEPARTMENT OF / OTHER								
USDA Forest Service	10.RD	19-CS-11040700-013	-	268	-	-	-	268
USDA Forest Service	10.RD	19-JV-11221633-165	-	39,796	-	-	-	39,796
USDA Forest Service	10.RD	19-JV-11221634-075	-	12,204	-	-	-	12,204
USDA Forest Service	10.RD	19-PA-11046000-030	-	93,900	-	-	-	93,900
USDA Forest Service	10.RD	19-PA-11062754-042	-	15,176	-	-	-	15,176
USDA Forest Service	10.RD	20-CR-11221632-172	-	17	-	-	-	17
USDA Forest Service	10.RD	20-CS-11040200-027	-	3,409	-	-	-	3,409
USDA Forest Service	10.RD	20-JV-11221633-154	-	60,399	-	-	-	60,399
USDA Forest Service	10.RD	20-JV-11221637-209	-	316,210	-	-	-	316,210
USDA Forest Service	10.RD	21-CS-11221636-128	3,760	49,157	-	-	-	49,157
USDA Forest Service	10.RD	21-JV-11221633-113	-	5,059	-	-	-	5,059
USDA Forest Service	10.RD	22-CS-11221632-022	-	54,601	-	-	-	54,601
USDA Forest Service	10.RD	22-JV-11261994-036	-	22,741	-	-	-	22,741
USDA Forest Service	10.RD	23-CS-11015600-086	-	3,413	-	-	-	3,413
USDA Forest Service	10.RD	23-JV-11221635-041	-	37,845	-	-	-	37,845
USDA Forest Service	10.RD	24-CR-11221637-155	-	306,267	-	-	-	306,267
USDA Forest Service	10.RD	24-CS-11011700-042	-	112,442	-	-	-	112,442
USDA Forest Service	10.RD	24-CS-11221632-074	-	74,990	-	-	-	74,990
USFS	10.RD	24-CS-11221633-205	-	21,680	-	-	-	21,680
USDA Forest Service	10.RD	24-JV-11111137-082	-	83,918	-	-	-	83,918
USDA Forest Service	10.RD	24-JV-11221634-163	-	72,600	-	-	-	72,600
USDA Forest Service	10.RD	24-JV-11221634-166	-	45,206	-	-	-	45,206
USDA Forest Service	10.RD	24-JV-11221637-181	-	68,913	-	-	-	68,913
USDA Forest Service	10.RD	24-JV-11330101-019	-	4,021	-	-	-	4,021
USDA Forest Service	10.RD	24-PA-11062754-540	-	33,041	-	-	-	33,041
USDA Agricultural Research Ser	10.RD	59-5020-0-001	-	-	13,219	-	-	13,219
University of California, Davis	10.RD	K374D27, UCDCP000052020	-	-	84,430	-	-	84,430
Western Forestry & Conservation Assn	10.RD	LETTER MAY 8 2019	-	-	18,459	-	-	18,459
University of California, Davis	10.RD	UCDP000004857,1090881,1093029	-	-	16,079	-	-	16,079
North Carolina St. University	10.RD	V230109	-	-	10,000	-	-	10,000
University of California, Davis	10.RD	K374D27,UCDP000052021	-	-	19,698	-	-	19,698
University of California, Davis	10.RD	K374D27, UCDCP000103154	-	-	2,791	-	-	2,791
USDA Forest Service	10.RD	24-CS-11015600-027	-	183	-	-	-	183
USDA Forest Service	10.RD	24-PA-11046000-059	-	4,434	-	-	-	4,434
AGRICULTURE, DEPARTMENT OF / OTHER Total								
AGRICULTURE, DEPARTMENT OF / AGRICULTURAL MARKETING SERVICE			3,760	1,541,890	164,676			1,706,566
Idaho Bean Commission								
Idaho Eastern Oregon Union Comm	10.170	SCBG V210293	-	-	366	-	-	366
Idaho Department of Agriculture	10.170	SCBG V210303	-	-	2,349	-	-	2,349
Idaho Department of Agriculture	10.170	2021 SCBGP-FB V210282	-	-	2,300	-	-	2,300
Idaho Department of Agriculture	10.170	2021 SCBGP-FB V210287	-	-	4,219	-	-	4,219
Idaho Department of Agriculture	10.170	2021 SCBGP-FB V210587	-	-	1,494	-	-	1,494

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YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
Idaho Department of Agriculture	10.170	2023-SCBFF-FB V230213	-	-	80,162	-	-	80,162
Idaho Department of Agriculture	10.170	2023-SCBGF-FB V230201	-	-	103,775	-	-	103,775
Idaho Department of Agriculture	10.170	2023-SCBGF-FB V230205	-	-	32,816	-	-	32,816
Idaho Department of Agriculture	10.170	2023-SCBGF-FB V230208	-	-	66,732	-	-	66,732
Idaho Department of Agriculture	10.170	SCBG 2022 University of Idaho Grapevine	-	-	26,277	-	-	26,277
Idaho Department of Agriculture	10.170	SCBG 2022 University of Idaho Potato	-	-	37,273	-	-	37,273
Idaho Wine Commission	10.170	SCBG V220256	-	-	82,502	-	-	82,502
Idaho Nursery and Landscape Association	10.170	V210283 SCBG	-	-	1,634	-	-	1,634
Idaho Hop Growers Commission	10.170	V210292 SCBG	-	-	909	-	-	909
Idaho Nursery and Landscape Association	10.170	V220253 SCBG	-	-	53,233	-	-	53,233
Idaho Eastern Oregon Onion Comm	10.170	V220276 SCBG	-	-	17,833	-	-	17,833
Idaho Bean Commission	10.170	V220287 SCBG	-	-	30,308	-	-	30,308
Idaho Olfseed Commission	10.170	V230187	-	-	92,237	-	-	92,237
Idaho Eastern Oregon Seed Association	10.170	V230210 SCBG	-	-	24,289	-	-	24,289
Idaho Eastern Oregon Onion Comm	10.170	V230212	-	-	58,530	-	-	58,530
Idaho Department of Agriculture	10.170	V231120	-	-	34,150	-	-	34,150
Idaho Department of Agriculture	10.170	V240026 SCBG	-	-	7,518	-	-	7,518
Idaho Nursery and Landscape Association	10.170	SCBG V231073	-	-	693	-	-	693
Idaho Bean Commission	10.170	SCBG FY20	-	-	(6)	-	-	(6)
AGRICULTURE, DEPARTMENT OF / AGRICULTURAL MARKETING SERVICE Total					761,593			(6)
AGRICULTURE, DEPARTMENT OF / AGRICULTURAL RESEARCH SERVICE					3,816			3,816
Washington State University	10.001	142219 9PC004748	-	-	3,816	-	-	3,816
University of Nebraska	10.001	25-6243-0778-002	-	-	33,966	-	-	33,966
Agricultural Research Basic and Applied Research	10.001	58-2050-1-007	-	-	77	-	-	77
Agricultural Research Basic and Applied Research	10.001	58-2050-2-005	-	57,365	-	-	-	57,365
Agricultural Research Basic and Applied Research	10.001	58-2050-2-006	-	23,343	-	-	-	23,343
Agricultural Research Basic and Applied Research	10.001	58-2050-3-007	-	309,008	-	-	-	309,008
Agricultural Research Basic and Applied Research	10.001	58-2050-3-008	-	15,928	-	-	-	15,928
Agricultural Research Basic and Applied Research	10.001	58-2050-4-004	-	304,578	-	-	-	304,578
Agricultural Research Basic and Applied Research	10.001	58-2050-4-005	-	28,912	-	-	-	28,912
Agricultural Research Basic and Applied Research	10.001	58-2050-9-006	-	(11)	-	-	-	(11)
Agricultural Research Basic and Applied Research	10.001	58-2052-3-002	-	88,949	-	-	-	88,949
Agricultural Research Basic and Applied Research	10.001	58-2054-2-003	-	37,842	-	-	-	37,842
Agricultural Research Basic and Applied Research	10.001	58-2054-3-002	-	3,374	-	-	-	3,374
Agricultural Research Basic and Applied Research	10.001	58-2054-4-005	-	33,174	-	-	-	33,174
Agricultural Research Basic and Applied Research	10.001	58-2056-2-006	-	27,454	-	-	-	27,454
Agricultural Research Basic and Applied Research	10.001	58-2056-4-001	-	6,559	-	-	-	6,559
Agricultural Research Basic and Applied Research	10.001	58-2072-1-036	-	9,732	-	-	-	9,732
Agricultural Research Basic and Applied Research	10.001	58-2072-2-046	-	12,418	-	-	-	12,418
Agricultural Research Basic and Applied Research	10.001	58-2072-2-052	-	71,356	-	-	-	71,356
Agricultural Research Basic and Applied Research	10.001	58-2090-0-037	-	31,230	-	-	-	31,230
Agricultural Research Basic and Applied Research	10.001	58-2090-2-039	-	331,928	-	-	-	331,928
Agricultural Research Basic and Applied Research	10.001	58-2090-3-042	-	36	-	-	-	36
Agricultural Research Basic and Applied Research	10.001	58-2090-3-049	-	86,875	-	-	-	86,875
Agricultural Research Basic and Applied Research	10.001	58-2090-3-060	-	43,573	-	-	-	43,573
Agricultural Research Basic and Applied Research	10.001	58-2090-4-003	-	39,450	-	-	-	39,450
Agricultural Research Basic and Applied Research	10.001	58-2090-4-020	-	196,456	-	-	-	196,456
Agricultural Research Basic and Applied Research	10.001	58-2090-4-023	-	43,760	-	-	-	43,760
Agricultural Research Basic and Applied Research	10.001	58-2090-8-079	-	3,735	-	-	-	3,735
Agricultural Research Basic and Applied Research	10.001	58-2090-9-018	-	14,378	-	-	-	14,378
Agricultural Research Basic and Applied Research	10.001	58-2092-1-015	-	32,607	-	-	-	32,607
Agricultural Research Basic and Applied Research	10.001	58-2092-2-036	-	(201)	-	-	-	(201)
Agricultural Research Basic and Applied Research	10.001	58-2092-4-013	-	7,195	-	-	-	7,195
Agricultural Research Basic and Applied Research	10.001	58-3032-3-009	-	6,168	-	-	-	6,168

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Agricultural Research Basic and Applied Research	10.001	58-3060-2-042	-	35,469	-	-	-	35,469
Agricultural Research Basic and Applied Research	10.001	58-3060-2-044	-	110,392	-	-	-	110,392
Agricultural Research Basic and Applied Research	10.001	58-3060-3-001	-	26,749	-	-	-	26,749
Agricultural Research Basic and Applied Research	10.001	58-3060-3-032	-	12,556	-	-	-	12,556
Agricultural Research Basic and Applied Research	10.001	58-3060-9-044	-	(1,859)	-	-	-	(1,859)
Agricultural Research Basic and Applied Research	10.001	58-3064-3-003	-	69,300	-	-	-	69,300
Agricultural Research Basic and Applied Research	10.001	58-5010-2-009	-	585	-	-	-	585
Agricultural Research Basic and Applied Research	10.001	58-5090-3-030	-	3,830	-	-	-	3,830
Agricultural Research Basic and Applied Research	10.001	58-8044-4-005	-	92,051	-	-	-	92,051
Agricultural Research Basic and Applied Research	10.001	58-8062-2-005	-	3,938	-	-	-	3,938
Agricultural Research Basic and Applied Research	10.001	59-0206-2-142	-	65,925	-	-	-	65,925
Agricultural Research Basic and Applied Research	10.001	59-2072-0-011	-	1,830	-	-	-	1,830
Agricultural Research Basic and Applied Research	10.001	59-2072-2-003	-	45,435	-	-	-	45,435
Agricultural Research Basic and Applied Research	10.001	59-2072-2-011	-	309	-	-	-	309
Agricultural Research Basic and Applied Research	10.001	59-2072-3-010	-	59,568	-	-	-	59,568
Oregon State University	10.001	R0969A-A	-	-	11,172	-	-	11,172
Agricultural Research Basic and Applied Research	10.001	58-2056-5-005	-	69,374	-	-	-	69,374
Agricultural Research Basic and Applied Research	10.001	58-2050-4-013	-	16,407	-	-	-	16,407
Agricultural Research Basic and Applied Research	10.001	58-2050-4-011	-	18,726	-	-	-	18,726
Agricultural Research Basic and Applied Research	10.001	58-2054-3-003	-	6,737	-	-	-	6,737
AGRICULTURE, DEPARTMENT OF / AGRICULTURAL RESEARCH SERVICE Total				2,504,570	48,954			2,553,524
AGRICULTURE, DEPARTMENT OF / ANIMAL AND PLANT HEALTH INSPECTION SERVICE								
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPOF0000C181	71,941	84,531	-	-	-	84,531
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPOS&T00C122	-	7,079	-	-	-	7,079
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPOF0000C118	-	11,454	-	-	-	11,454
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPOF0000C119	-	127,543	-	-	-	127,543
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPOF0000C127	-	74,076	-	-	-	74,076
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPOF0000C542	-	296,491	-	-	-	296,491
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPOF0000C113	-	147,406	-	-	-	147,406
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPOF0000C128	-	384,443	-	-	-	384,443
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPOF0000C152	-	87,634	-	-	-	87,634
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPOS&T00C147	-	7,425	-	-	-	7,425
AGRICULTURE, DEPARTMENT OF / ANIMAL AND PLANT HEALTH INSPECTION SERVICE Total			71,941	1,228,082				1,228,082
AGRICULTURE, DEPARTMENT OF / ECONOMIC RESEARCH SERVICE								
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	58-6000-2-0107	-	39,407	-	-	-	39,407
AGRICULTURE, DEPARTMENT OF / ECONOMIC RESEARCH SERVICE Total				39,407				39,407
AGRICULTURE, DEPARTMENT OF / FARM SERVICE AGENCY								
USDA Forest Service	10.669	24-CS-11062765-432	-	24,697	-	-	-	24,697
AGRICULTURE, DEPARTMENT OF / FARM SERVICE AGENCY Total				24,697				24,697
AGRICULTURE, DEPARTMENT OF / FOREST SERVICE								
Florida A&M University	10.652	C-5189	-	-	8,808	-	-	8,808
NCASI Foundation	10.652	FO-5FG-2673-FSV-01-00	-	-	32,927	-	-	32,927
Idaho Department of Lands	10.664	19FHM-UJ-Cydia	-	-	5,190	-	-	5,190
Cooperative Forestry Assistance	10.664	24-DG-11010013-005	-	30,906	-	-	-	30,906
Forest Health Protection	10.680	20-JV-11261987-115	-	46,748	-	-	-	46,748
Forest Health Protection	10.680	21-DG-11010000-010	-	13,242	-	-	-	13,242
USDA-F5 Fire & Aviation	10.680	22-CS-11221632-157	-	94,185	-	-	-	94,185
Forest Health Protection	10.680	22-DG-11010000-006	-	78,971	-	-	-	78,971
Forest Health Protection	10.680	24-DG-11010013-026	-	8,461	-	-	-	8,461
Forest Health Protection	10.680	24-DG-11010013-027	-	7,594	-	-	-	7,594
Partnership Agreements	10.699	24-CS-11221632-008	-	81,771	-	-	-	81,771
Washington State University	10.707	142959 SP0004709	-	-	83,655	-	-	83,655

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USDA Forest Service	10.707	24-IV-11221633-019	-	8,953	-	-	-	8,953
Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)	10.714	23-IV-11242306-069	-	166,139	-	-	-	166,139
Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)	10.714	24-IV-11330101-021	-	50,298	-	-	-	50,298
USFS	10.714	25-IV-11221636-033	-	5,962	-	-	-	5,962
AGRICULTURE, DEPARTMENT OF / FOREST SERVICE Total				593,230	130,580			723,810
AGRICULTURE, DEPARTMENT OF / NATIONAL INSTITUTE OF FOOD AND AGRICULTURE								
Washington State University	10.200	105577-SP0003907	-	-	(5,397)	-	-	(5,397)
Washington State University	10.200	105577-WSU001186	-	-	466,087	-	-	466,087
Grants for Agricultural Research, Special Research Grants	10.200	2021-38624-35751	43,037	186,484	-	-	-	186,484
Grants for Agricultural Research, Special Research Grants	10.200	2022-70007-38317	-	146,583	-	-	-	146,583
University of Washington	10.200	724	-	-	31,518	-	-	31,518
University of Washington	10.200	UWSC14651-PO-0100056809	-	-	30,804	-	-	30,804
University of Washington	10.200	UWSC15729-PO-0100094918	-	-	20,454	-	-	20,454
University of Washington	10.200	UWSC15793-PO-0100104281	-	-	10,778	-	-	10,778
Cooperative Forestry Research	10.202	NIZ3MSCFRXXG046	-	592	-	-	-	592
Cooperative Forestry Research	10.202	NIZ4WSCFRXXG032	-	782,612	-	-	-	782,612
Cooperative Forestry Research	10.202	NIZ5MSCFRXXG042	-	214,526	-	-	-	214,526
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	0	-	2,398,207	-	-	-	2,398,207
Animal Health and Disease Research	10.207	NIZ3AHDRXXG013	-	24,496	-	-	-	24,496
Animal Health and Disease Research	10.207	NIZ4AHDRXXG001	-	43,116	-	-	-	43,116
Montana State University	10.215	G102-23-W9209	2,603	-	71,727	-	-	71,727
Montana State University	10.215	G253-23-W9212	-	-	23,353	-	-	23,353
Montana State University	10.215	G254-23-W9212	-	-	27,397	-	-	27,397
Montana State University	10.215	G269-24-WA509	-	-	224	-	-	224
Montana State University	10.215	G272-24-WA506	-	-	74,632	-	-	74,632
Montana State University	10.215	G316-21-W8612	-	-	(1,117)	-	-	(1,117)
Montana State University	10.215	G319-23-W9981	-	-	87,205	-	-	87,205
Higher Education - Multicultural Scholars Grant Program	10.220	2024-38413-41458	-	-	-	-	-	-
Integrated Programs	10.303	2020-51102-32921	18,902	61,093	-	-	-	61,093
Integrated Programs	10.303	2020-51102-32358	-	63,614	-	-	-	63,614
Integrated Programs	10.303	2021-51102-35189	11,262	69,067	-	-	-	69,067
Integrated Programs	10.303	2021-51106-35491	-	99,092	-	-	-	99,092
University of California, Davis	10.304	A23-1605-S006P(UCDPO00099669)	-	144,066	-	-	-	144,066
Washington State University	10.309	133321-6004108	-	-	45,822	-	-	45,822
Specialty Crop Research Initiative	10.309	2020-51181-32136	546,097	1,153,898	(2)	-	-	1,153,898
Specialty Crop Research Initiative	10.309	2022-51181-38450	586,485	1,166,767	-	-	-	1,166,767
University of New Mexico	10.310	0480XN-87U1	-	-	42,276	-	-	42,276
Washington State University	10.310	138547-WSU001102	-	-	93,418	-	-	93,418
Ball State University	10.310	18-0764-001	-	-	64,911	-	-	64,911
West Virginia University	10.310	19-938-UI	-	-	29,991	-	-	29,991
North Carolina St. University	10.310	2019-1507-12	24,083	-	-	-	-	24,083
Agriculture and Food Research Initiative (AFRI)	10.310	2019-67014-29109	38,998	83,345	-	-	-	83,345
Agriculture and Food Research Initiative (AFRI)	10.310	2019-68006-29325	-	14,490	-	-	-	14,490
Agriculture and Food Research Initiative (AFRI)	10.310	2019-68006-29638	-	53,355	-	-	-	53,355
Agriculture and Food Research Initiative (AFRI)	10.310	2020-67020-31174	-	13,509	-	-	-	13,509
Agriculture and Food Research Initiative (AFRI)	10.310	2020-67020-31340	-	13,509	-	-	-	13,509
Agriculture and Food Research Initiative (AFRI)	10.310	2020-67022-31699	-	1,367	-	-	-	1,367
Agriculture and Food Research Initiative (AFRI)	10.310	2020-68008-31404	-	5,636	-	-	-	5,636
Agriculture and Food Research Initiative (AFRI)	10.310	2020-69012-31871	130,306	1,726,718	-	-	-	1,726,718
Agriculture and Food Research Initiative (AFRI)	10.310	2021-67016-33416	81,780	160,290	-	-	-	160,290
Agriculture and Food Research Initiative (AFRI)	10.310	2021-67020-33419	-	84,799	-	-	-	84,799
Agriculture and Food Research Initiative (AFRI)	10.310	2021-67021-34204	-	69,638	-	-	-	69,638
Agriculture and Food Research Initiative (AFRI)	10.310	2021-67021-34255	-	48,118	-	-	-	48,118
Agriculture and Food Research Initiative (AFRI)	10.310	2021-67022-34834	-	72,660	-	-	-	72,660

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Agriculture and Food Research Initiative (AFRI)	10.310	2021-67022-35504	-	229,635	-	-	-	229,635
Agriculture and Food Research Initiative (AFRI)	10.310	2021-67038-34629	-	43,859	-	-	-	43,859
Agriculture and Food Research Initiative (AFRI)	10.310	2021-69018-34639	24,462	45,066	-	-	-	45,066
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67012-37396	-	(3,876)	-	-	-	(3,876)
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67013-36138	106,031	242,346	-	-	-	242,346
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67013-36270	-	45,857	-	-	-	45,857
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67014-36211	48,160	129,800	-	-	-	129,800
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67014-37036	-	27,791	-	-	-	27,791
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67016-36314	-	12,011	-	-	-	12,011
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67017-36315	-	36,227	-	-	-	36,227
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67018-37100	71,822	98,624	-	-	-	98,624
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67019-43313	7,179	32,112	-	-	-	32,112
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67020-36110	-	147,146	-	-	-	147,146
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67021-37857	132,158	192,489	-	-	-	192,489
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67022-36600	-	8,743	-	-	-	8,743
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67022-37607	-	99,730	-	-	-	99,730
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67022-37611	-	125,226	-	-	-	125,226
Agriculture and Food Research Initiative (AFRI)	10.310	2022-68016-38665	48,136	71,068	-	-	-	71,068
Agriculture and Food Research Initiative (AFRI)	10.310	2022-68017-37318	36,029	383,981	-	-	-	383,981
Agriculture and Food Research Initiative (AFRI)	10.310	2022-68018-36258	-	163,016	-	-	-	163,016
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67011-40391	-	54,505	-	-	-	54,505
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67011-40518	-	62,132	-	-	-	62,132
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67013-39067	-	52,637	-	-	-	52,637
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67013-39411	156,448	251,177	-	-	-	251,177
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67014-39159	64,011	216,485	-	-	-	216,485
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67016-39658	89,525	284,595	-	-	-	284,595
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67019-44169	-	25,560	-	-	-	25,560
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67020-39699	-	60,533	-	-	-	60,533
Agriculture and Food Research Initiative (AFRI)	10.310	2023-67023-40534	-	62,362	-	-	-	62,362
Agriculture and Food Research Initiative (AFRI)	10.310	2023-68018-40323	30,257	108,006	-	-	-	108,006
Agriculture and Food Research Initiative (AFRI)	10.310	2023-69008-39276	-	85,108	-	-	-	85,108
Agriculture and Food Research Initiative (AFRI)	10.310	2023-69015-39605	13,316	248,455	-	-	-	248,455
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67012-41932	-	116,345	-	-	-	116,345
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67013-42425	-	178,799	-	-	-	178,799
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67014-42266	-	118,197	-	-	-	118,197
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67018-42677	-	154,223	-	-	-	154,223
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67021-42790	-	51,744	-	-	-	51,744
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67022-42787	-	97,096	-	-	-	97,096
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67024-42698	20,917	126,410	-	-	-	126,410
Agriculture and Food Research Initiative (AFRI)	10.310	2024-69016-42552	-	8,041	-	-	-	8,041
Agriculture and Food Research Initiative (AFRI)	10.310	2024-69018-42847	-	74,494	-	-	-	74,494
West Virginia University	10.310	21-917-UI PO MM000444274	-	-	52,155	-	-	52,155
Virginia Tech	10.310	423851-19106	-	-	7,442	-	-	7,442
Washington State University	10.310	43463 WSU001156	-	-	26,628	-	-	26,628
University of California, Davis	10.310	AZ2-1483-5006	-	-	73,325	-	-	73,325
Kansas State University	10.310	AZ3-0519-5001	-	-	36,801	-	-	36,801
University of Vermont	10.310	AWD00000804SUB00000321	-	-	54,530	-	-	54,530
University of Missouri	10.310	C00080597-1	-	-	44,087	-	-	44,087
Colorado State University	10.310	G-40802-01	-	-	117,695	-	-	117,695
Ohio State University Research Foundation	10.310	GR119958 9PC-100005381	-	-	56,910	-	-	56,910
Texas A&M University	10.310	NZ301820	-	-	64,721	-	-	64,721
University of Vermont	10.310	SUB00000041 PO 190782	-	-	(300)	-	-	(300)

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University of Georgia	10.310	SUR00003589	-	-	18,775	-	-	18,775
University of Nevada at Reno	10.310	UNR-22-91	-	-	134,740	-	-	134,740
Geneshifters LLC	10.310	V210751	-	-	7,467	-	-	7,467
Virginia Tech	10.310	423845-19106	-	-	1,428	-	-	1,428
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67024-42731	-	2,961	-	-	-	2,961
Utah State University	10.310	205619-957	-	-	6,602	-	-	6,602
Oregon State University	10.320	U1522C-G	-	-	42,648	-	-	42,648
Oregon State University	10.320	U1522C-H	-	-	120,771	-	-	120,771
Crop Protection and Pest Management Competitive Grants Program	10.329	2020-7006-32980	3,420	63,171	-	-	-	63,171
Crop Protection and Pest Management Competitive Grants Program	10.329	2021-7006-35310	-	(386)	-	-	-	(386)
Crop Protection and Pest Management Competitive Grants Program	10.330	2022-70005-38273	23,606	146,492	-	-	-	146,492
Iowa State University	10.332	026418A	-	-	257	-	-	257
Equipment Grants Program (EGP)	10.519	2022-70410-38575	-	64,585	-	-	-	64,585
Equipment Grants Program (EGP)	10.519	2023-70410-41214	-	3,455	-	-	-	3,455
AGRICULTURE, DEPARTMENT OF / NATIONAL INSTITUTE OF FOOD AND AGRICULTURE Total			2,359,030	13,823,109	2,004,846	-	-	15,827,955
AGRICULTURE, DEPARTMENT OF / NATURAL RESOURCES CONSERVATION SERVICE								
Soil and Water Conservation	10.902	NR180211XXXXC003	-	(1,051)	-	-	-	(1,051)
Soil and Water Conservation	10.902	NR190211XXXXC001	-	8,368	-	-	-	8,368
Soil and Water Conservation	10.902	NR240211XXXXC002	-	196,240	-	-	-	196,240
Soil and Water Conservation	10.902	NR253A750023C008	-	8,837	-	-	-	8,837
Soil Survey	10.903	NR243A750023C036	-	40,919	-	-	-	40,919
Colorado Department of Agriculture	10.912	POGG1,8DAA,202300003469	-	-	33,585	-	-	33,585
Environmental Quality Incentives Program	10.912	NR213A750023C016	-	843	-	-	-	843
Environmental Quality Incentives Program	10.912	NR213A750025C009	-	49,266	-	-	-	49,266
Environmental Quality Incentives Program	10.912	NR20211XXXXG002	-	23,904	-	-	-	23,904
Environmental Quality Incentives Program	10.912	NR20211XXXXG003	-	10,385	-	-	-	10,385
Palouse Conservation District	10.912	V230345	-	-	121	-	-	121
Conservation Stewardship Program	10.924	NR213A750023C016	-	421	-	-	-	421
Colorado State University	10.937	G-40776-01	-	109,782	-	-	-	109,782
AGRICULTURE, DEPARTMENT OF / NATURAL RESOURCES CONSERVATION SERVICE Total			-	338,132	143,488	-	-	481,620
AGRICULTURE, DEPARTMENT OF / RISK MANAGEMENT AGENCY								
Crop Insurance	10.450	RMA24CP0013666	-	40,595	-	-	-	40,595
AGRICULTURE, DEPARTMENT OF / RISK MANAGEMENT AGENCY Total			-	40,595	-	-	-	40,595
AGRICULTURE, DEPARTMENT OF Total			2,434,731	20,133,712	3,254,137	-	-	23,387,849
COMMERCE, DEPARTMENT OF								
COMMERCE, DEPARTMENT OF / NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY								
Idaho State University	11.617	A25-0044-UJ	-	-	89,564	-	-	89,564
Idaho State University	11.617	A25-0044-UJ	-	-	89,564	-	-	89,564
COMMERCE, DEPARTMENT OF / NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY Total			-	-	89,564	-	-	89,564
COMMERCE, DEPARTMENT OF / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION								
Idaho Department of Fish & Game	11.438	IDFG4FY24-540, 679	-	-	51,469	-	-	51,469
Idaho Department of Fish & Game	11.438	IDFG4FY24-540, 679	-	-	51,469	-	-	51,469
COMMERCE, DEPARTMENT OF / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION Total			-	-	51,469	-	-	51,469
COMMERCE, DEPARTMENT OF Total			-	-	141,033	-	-	141,033
DEFENSE, DEPARTMENT OF								
DEFENSE, DEPARTMENT OF / OTHER								
Department of Defense	12.RD	EARLY SETUP	-	14,130	-	-	-	14,130
Department of Defense	12.RD	EARLY SETUP	-	14,130	-	-	-	14,130
DEFENSE, DEPARTMENT OF / OTHER Total			-	14,130	-	-	-	14,130
DEFENSE, DEPARTMENT OF / DEFENSE ADVANCED RESEARCH PROJECTS AGENCY (DARPA)								
Research and Technology Development	12.910	W912HQ22P0142	-	119,304	-	-	-	119,304
Research and Technology Development	12.910	W912HQ22P0142	-	119,304	-	-	-	119,304
DEFENSE, DEPARTMENT OF / DEFENSE ADVANCED RESEARCH PROJECTS AGENCY (DARPA) Total			-	119,304	-	-	-	119,304
DEFENSE, DEPARTMENT OF / DEFENSE THREAT REDUCTION AGENCY (DTRA)								
Washington State University	12.351	138115-SPC003604	-	-	107,860	-	-	107,860
Washington State University	12.351	138115-SPC003604	-	-	107,860	-	-	107,860
DEFENSE, DEPARTMENT OF / DEFENSE THREAT REDUCTION AGENCY (DTRA) Total			-	-	107,860	-	-	107,860
DEFENSE, DEPARTMENT OF / DEPT OF THE AIR FORCE								
Washington State University	12.800	140178-SPC003088	-	-	10,241	-	-	10,241
Washington State University	12.800	140178-SPC003088	-	-	10,241	-	-	10,241
DEFENSE, DEPARTMENT OF / DEPT OF THE AIR FORCE Total			-	-	10,241	-	-	10,241

UNIVERSITY OF IDAHO
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YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
DEFENSE, DEPARTMENT OF / WASHINGTON HEADQUARTERS SERVICES (WHS)								
US Army Corps of Engineers	12.630	W912FE-21-2-0002	-	21,702	-	-	-	21,702
US Army Corps of Engineers	12.630	W912FZ-20-2-0027	-	108,956	-	-	-	108,956
DEFENSE, DEPARTMENT OF / WASHINGTON HEADQUARTERS SERVICES (WHS) Total								
DEFENSE, DEPARTMENT OF Total				130,658				130,658
EDUCATION, DEPARTMENT OF / OFFICE OF POSTSECONDARY EDUCATION								
Fund for the Improvement of Postsecondary Education	84.116Z	P116Z220065	-	620,460	-	-	-	620,460
EDUCATION, DEPARTMENT OF / OFFICE OF POSTSECONDARY EDUCATION Total								
EDUCATION, DEPARTMENT OF				620,460				620,460
Washington State University								
Office of Science Financial Assistance Program	81.049	105283 9PC001377	-	-	74,086	-	-	74,086
Office of Science Financial Assistance Program	81.049	DE-FG02-03ER41270	-	93,741	-	-	-	93,741
Office of Science Financial Assistance Program	81.049	DE-SC0021401	14,710	49,795	-	-	-	49,795
Office of Science Financial Assistance Program	81.049	DE-SC0022282	225,772	315,886	-	-	-	315,886
Office of Science Financial Assistance Program	81.049	DE-SC0022318	250,843	287,385	-	-	-	287,385
Office of Science Financial Assistance Program	81.049	DE-SC0023518	-	135,089	-	-	-	135,089
Massachusetts Institute of Technology	81.049	S5720 P077441	-	-	91,640	-	-	91,640
GenNext Materials & Technologies LLC	81.049	V230789	-	-	91,535	-	-	91,535
University of North Dakota	81.086	UNID0029448-51	-	-	72,594	-	-	72,594
University of Nevada at Reno	81.087	UNR-22-37	-	-	460	-	-	460
University of Nevada at Reno	81.087	UNR-23-28	-	-	12,665	-	-	12,665
Boise State University	81.121	10948-PO142945	-	-	35,821	-	-	35,821
University of Tennessee	81.121	A23-0325-5001	-	-	8,150	-	-	8,150
North Carolina St. University	81.121	PAM-F19-002349-SA01	-	-	2,619	-	-	2,619
University of Nevada at Reno	81.121	UNR-21-27	-	-	8,808	-	-	8,808
Idaho Department of Fish & Game	81.999	IDFG-FY25-479	-	-	10,867	-	-	10,867
Battelle Energy Alliance LLC	81.RD	1547556 RELEASE 100	-	-	32,305	-	-	32,305
Battelle Energy Alliance LLC	81.RD	1547556 RELEASE 101	-	-	10,529	-	-	10,529
Battelle Energy Alliance LLC	81.RD	1547556 RELEASE 105	-	-	21,934	-	-	21,934
Battelle Energy Alliance LLC	81.RD	1547556 Release 109	-	-	37,135	-	-	37,135
Battelle Energy Alliance LLC	81.RD	1547556 Release 109	-	-	5,362	-	-	5,362
Battelle Energy Alliance LLC	81.RD	1547556 Release 99	-	-	116,698	-	-	116,698
Battelle Energy Alliance LLC	81.RD	2572300 RELEASE 1	-	-	39,980	-	-	39,980
Battelle Energy Alliance LLC	81.RD	2572300 RELEASE 3	-	-	51,200	-	-	51,200
Battelle Energy Alliance LLC	81.RD	2572300 RELEASE 4	-	-	4,393	-	-	4,393
Battelle Energy Alliance LLC	81.RD	271717 Release 10	-	-	23,166	-	-	23,166
Battelle Energy Alliance LLC	81.RD	271717 Release 15	-	-	180,002	-	-	180,002
Battelle Energy Alliance LLC	81.RD	271717 Release 21	-	-	67,281	-	-	67,281
Battelle Energy Alliance LLC	81.RD	271717 Release 23	-	-	1,200	-	-	1,200
Battelle Energy Alliance LLC	81.RD	271717 Release 24	-	-	42,134	-	-	42,134
Battelle Energy Alliance LLC	81.RD	271717 Release 26	-	-	52,642	-	-	52,642
Battelle Energy Alliance LLC	81.RD	271717 Release 33	-	-	46,762	-	-	46,762
Battelle Energy Alliance LLC	81.RD	271717 Release 4	-	-	15,954	-	-	15,954
Battelle Energy Alliance LLC	81.RD	271717 RELEASE 5	-	-	53,854	-	-	53,854
Battelle Energy Alliance LLC	81.RD	271717 Release 7	-	-	46,135	-	-	46,135
Battelle Energy Alliance LLC	81.RD	271717 Release 8	-	-	12,282	-	-	12,282
Battelle Energy Alliance LLC	81.RD	271717 Release 9	-	-	3,868	-	-	3,868
Battelle Energy Alliance LLC	81.RD	271717 Release No. 22	-	-	51,795	-	-	51,795
Battelle Energy Alliance LLC	81.RD	271717 Release No. 25	-	-	58,605	-	-	58,605
Battelle Energy Alliance LLC	81.RD	271717 Release No. 27	-	-	49,861	-	-	49,861
Battelle Energy Alliance LLC	81.RD	271717 Release No. 28	-	-	20,010	-	-	20,010
Battelle Energy Alliance LLC	81.RD	271717 Release No. 29	-	-	27,835	-	-	27,835
Battelle Energy Alliance LLC	81.RD	271717 RELEASE NO. 30	-	-	33,113	-	-	33,113
Battelle Energy Alliance LLC	81.RD	271717 RELEASE NO. 32	-	-	-	-	-	-

**UNIVERSITY OF IDAHO
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YEAR ENDED JUNE 30, 2025**

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
Battelle Energy Alliance LLC	81.RD	271717 Release No. 34	-	-	24,579	-	-	24,579
Battelle Energy Alliance LLC	81.RD	271717-31	-	-	4,662	-	-	4,662
Columbia River Inter-Tribal	81.RD	C23-08, C2300840	-	-	147	-	-	147
Columbia River Inter-Tribal	81.RD	C23-09 PO C2300930	-	-	65	-	-	65
Columbia River Inter-Tribal	81.RD	C23-11 PO C2301140	-	-	181,510	-	-	181,510
Columbia River Inter-Tribal	81.RD	C24-01	-	-	112,692	-	-	112,692
Columbia River Inter-Tribal	81.RD	C24-02 PO C2400230	-	-	42,947	-	-	42,947
Columbia River Inter-Tribal	81.RD	C24-04 C2400440	-	-	22,880	-	-	22,880
Idaho Department of Fish & Game	81.RD	IDFG-FY24-269	-	-	11,911	-	-	11,911
Idaho Department of Fish & Game	81.RD	IDFG-FY24-502	-	-	20,092	-	-	20,092
Idaho Department of Fish & Game	81.RD	IDFG-FY24-614	-	-	18,741	-	-	18,741
Idaho Department of Fish & Game	81.RD	IDFG-FY24-615	-	-	18,240	-	-	18,240
Idaho Department of Fish & Game	81.RD	IDFG-FY25-147	-	-	28,746	-	-	28,746
National Renewable Energy Laboratory	81.RD	SUB-2023-10484	-	-	238,697	-	-	238,697
Columbia River Inter-Tribal	81.RD	V23-01 PO V2300140	-	-	632,079	-	-	632,079
Kootenai Tribe	81.RD	V240059	-	-	109,579	-	-	109,579
Columbia River Inter-Tribal	81.RD	V25-01 PO V2500140	-	-	249,268	-	-	249,268
Battelle Energy Alliance LLC	81.RD	271717 Release No. 35	-	-	18,232	-	-	18,232
Columbia River Inter-Tribal	81.RD	C25-03 PO C2500340	-	-	16,637	-	-	16,637
Columbia River Inter-Tribal	81.RD	C25-05 PO C2500530	-	-	6,429	-	-	6,429
ENERGY, DEPARTMENT OF TOTAL			491,325	881,896	3,273,413	-	-	4,155,309
ENVIRONMENTAL PROTECTION AGENCY								
Science To Achieve Results (STAR) Research Program	66.509	84008701	-	56,317	-	-	-	56,317
Geographic Programs - Columbia River Basin Restoration (CRBR) Program	66.962	02J15801	-	37,035	-	-	-	37,035
Geographic Programs - Columbia River Basin Restoration (CRBR) Program	66.962	02J19601	-	92,162	-	-	-	92,162
ENVIRONMENTAL PROTECTION AGENCY TOTAL				185,514				185,514
HEALTH AND HUMAN SERVICES, DEPARTMENT OF								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / OTHER	93.RD	V240776	-	-	20,921	-	-	20,921
New Mexico Start-Up Factory, LLC								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / OTHER TOTAL					20,921			20,921
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / CENTERS FOR DISEASE CONTROL AND PREVENTION								
University of Washington								
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / CENTERS FOR DISEASE CONTROL AND PREVENTION TOTAL					146,567			146,567
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / NATIONAL INSTITUTES OF HEALTH								
University of Colorado Denver	93.847	FY23.001.029	-	-	8,193	-	-	8,193
Washington State University	93.855	128970 SPC001653	-	-	83	-	-	83
Allergy and Infectious Diseases Research	93.855	1R21AI165481-01A1	286,527	570,319	-	-	-	570,319
Allergy and Infectious Diseases Research	93.855	1R21AI163870-01	-	87,176	-	-	-	87,176
Allergy and Infectious Diseases Research	93.855	1R21AI188237-01	-	43,785	-	-	-	43,785
Allergy and Infectious Diseases Research	93.855	2R01AI084918	32,029	74,829	-	-	-	74,829
Allergy and Infectious Diseases Research	93.855	2R01AI139503-05	-	255,665	-	-	-	255,665
University of Maryland	93.855	3002087 Request 4440	-	-	4,770	-	-	4,770
University of Arizona	93.855	706142	-	-	316,609	-	-	316,609
Allergy and Infectious Diseases Research	93.855	R21AI180738	-	154,157	-	-	-	154,157
Biomedical Research and Research Training	93.859	1R01GM127675-01	-	175,901	-	-	-	175,901
Biomedical Research and Research Training	93.859	1R01GM152736	-	109,825	-	-	-	109,825
Biomedical Research and Research Training	93.859	5P20GM103408	145,804	681,153	-	-	-	681,153
Biomedical Research and Research Training	93.859	5P20GM104420	-	2,510,776	-	-	-	2,510,776
Biomedical Research and Research Training	93.859	5R01GM122079	194,989	299,019	-	-	-	299,019
University of Nevada Las Vegas Board of Regents	93.859	GR18325	-	-	91,236	-	-	91,236
Biomedical Research and Research Training	93.859	P20GM103408	2,384,183	4,554,410	-	-	-	4,554,410
Biomedical Research and Research Training	93.859	P20GM152304	-	1,561,359	-	-	-	1,561,359
Biomedical Research and Research Training	93.859	R25GM150142	13,536	179,482	-	-	-	179,482

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YEAR ENDED JUNE 30, 2025**

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
New Mexico Start-Up Factory, LLC	93.859	V230979	-	-	5,180	-	-	5,180
Biomedical Research and Research Training	93.859	R16GM154706	-	29,830	-	-	-	29,830
Biomedical Research and Research Training	93.859	EARLY SETUP	-	60,925	-	-	-	60,925
Biomedical Research and Research Training	93.859	1R25GM154336-01	81,394	191,965	-	-	-	191,965
Biomedical Research and Research Training	93.859	1T34GM142620	29,472	174,134	-	-	-	174,134
Washington State University	93.865	144089 WSU001240 SPC006233	-	-	8,233	-	-	8,233
Child Health and Human Development Extramural Research	93.865	1R01HD092297-01	-	154,648	-	-	-	154,648
Oregon State University	93.865	P0551A-B	-	-	66,034	-	-	66,034
Child Health and Human Development Extramural Research	93.865	R56HD113572	21,568	83,025	-	-	-	83,025
Texas Biomedical Research Institute	93.866	23-04848-301	-	-	117,282	-	-	117,282
Vision Research	93.867	1R01EY030467-01	63,481	520,946	-	-	-	520,946
Vision Research	93.867	2R01EY012146-21	106,992	454,033	-	-	-	454,033
HEALTH AND HUMAN SERVICES, DEPARTMENT OF / NATIONAL INSTITUTES OF HEALTH Total			3,359,975	12,927,362	617,620	-	-	13,544,982
HEALTH AND HUMAN SERVICES, DEPARTMENT OF Total			3,359,975	12,927,362	785,108	-	-	13,712,470
INTERIOR, DEPARTMENT OF THE / OTHER								
US Geological Survey	15. RD	140G0324P0073	-	17,408	-	-	-	17,408
Western Forestry & Conservation Assn	15. RD	LETTER MAY 8 2019	-	-	5,423	-	-	5,423
Kootenai Tribe	15. RD	V230947	-	-	44,281	-	-	44,281
INTERIOR, DEPARTMENT OF THE / OTHER Total			-	17,408	49,704	-	-	67,112
INTERIOR, DEPARTMENT OF THE / BUREAU OF LAND MANAGEMENT								
Recreation and Visitor Services	15.225	L19AC00167	-	18,482	-	-	-	18,482
Recreation and Visitor Services	15.225	L24AC00353	-	5,587	-	-	-	5,587
Invasive and Noxious Plant Management	15.230	L21AC10545	-	6,408	-	-	-	6,408
Invasive and Noxious Plant Management	15.230	L23AC00701	-	173,743	-	-	-	173,743
Joint Fire Science Program	15.232	L20AC00417	-	54,040	-	-	-	54,040
Joint Fire Science Program	15.232	L23AC00081	15,409	70,333	-	-	-	70,333
Joint Fire Science Program	15.232	L23AC00178-00	36,583	231,219	-	-	-	231,219
Joint Fire Science Program	15.232	L23AC00287	-	8,671	-	-	-	8,671
Joint Fire Science Program	15.232	L23AC00387	-	124,914	-	-	-	124,914
Ohio State University	15.232	SPC-1000014518 GR138953	-	-	5,327	-	-	5,327
Aquatics Resources Management	15.244	14010620C0048	-	74,611	-	-	-	74,611
Aquatics Resources Management	15.244	L23AC00203	-	8,398	-	-	-	8,398
Aquatics Resources Management	15.244	L24AC00607-07	-	28,575	-	-	-	28,575
Threatened and Endangered Species	15.246	L23AC00115	-	32,528	-	-	-	32,528
Threatened and Endangered Species	15.246	L24AC00239-00	-	6,330	-	-	-	6,330
Wildlife Resource Management	15.247	L20AC00320	-	171,875	-	-	-	171,875
Wildlife Resource Management	15.247	L22AC00594	-	82,433	-	-	-	82,433
Wildlife Resource Management	15.247	L24AC00553	-	20,114	-	-	-	20,114
INTERIOR, DEPARTMENT OF THE / BUREAU OF LAND MANAGEMENT Total			51,992	1,118,261	5,327	-	-	1,123,588
INTERIOR, DEPARTMENT OF THE / BUREAU OF RECLAMATION								
SECURE Water Act - Research Agreements	15.560	R24AC00175	-	38,950	-	-	-	38,950
Yurok Tribe	15.532	V220954	-	-	19,788	-	-	19,788
INTERIOR, DEPARTMENT OF THE / BUREAU OF RECLAMATION Total			-	38,950	19,788	-	-	58,738
INTERIOR, DEPARTMENT OF THE / BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT								
Louisiana State University	15.442	PO-0000156658	-	-	25	-	-	25
INTERIOR, DEPARTMENT OF THE / BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT Total			-	-	25	-	-	25
INTERIOR, DEPARTMENT OF THE / NATIONAL PARK SERVICE								
Cooperative Research and Training Programs - Resources of the National Park System	15.945	P21AC11515	-	14,503	-	-	-	14,503
Cooperative Research and Training Programs - Resources of the National Park System	15.945	P22AC02100	-	22,347	-	-	-	22,347
Cooperative Research and Training Programs - Resources of the National Park System	15.945	P22AC02370	-	40,113	-	-	-	40,113
Cooperative Research and Training Programs - Resources of the National Park System	15.945	P23AC00522	-	92,196	-	-	-	92,196
Cooperative Research and Training Programs - Resources of the National Park System	15.945	P24AC01553	-	172	-	-	-	172
USDI National Park Service	15.963	P23AC00545-00	-	5,676	-	-	-	5,676
USDI National Park Service	15.963	P24AC00928-00	-	29,253	-	-	-	29,253
INTERIOR, DEPARTMENT OF THE / NATIONAL PARK SERVICE Total			-	204,260	-	-	-	204,260

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YEAR ENDED JUNE 30, 2025**

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
INTERIOR, DEPARTMENT OF THE / U.S. FISH AND WILDLIFE SERVICE								
Idaho Department of Fish & Game	15.615	IDFG-FY23-575	-	-	18,516	-	-	18,516
Idaho Department of Fish & Game	15.615	IDFG-FY24-525	-	-	18,762	-	-	18,762
Southwestern Adventist University	15.634	VZ20787	-	-	10,026	-	-	10,026
Alaska Dept. of Fish & Game	15.634	22-059	-	-	-	-	-	-
National Wildlife Refuge System Enhancements	15.654	F21AC01173-00	-	60,200	-	-	-	60,200
Endangered Species Recovery Implementation	15.657	F22AC02096	-	35,884	-	-	-	35,884
Endangered Species Recovery Implementation	15.657	F22AC02206	-	3,813	-	-	-	3,813
Endangered Species Recovery Implementation	15.657	F23AC02261	-	21,228	-	-	-	21,228
Endangered Species Recovery Implementation	15.657	F24AC01757	-	32,563	-	-	-	32,563
Endangered Species Recovery Implementation	15.657	F24AC01757	-	47,394	-	-	-	47,394
US Fish and Wildlife Service	15.660	F24AC01012	-	8,118	-	-	-	8,118
Coeur d'Alene Tribe	15.669	V230602	-	-	37,385	-	-	37,385
Adaptive Science	15.670	F21AC02531	-	36,333	-	-	-	36,333
Mexican Wolf Recovery	15.680	F19AC00948	-	15,686	-	-	-	15,686
Mexican Wolf Recovery	15.680	F24AC01988-00	-	36,972	-	-	-	36,972
INTERIOR, DEPARTMENT OF THE / U.S. FISH AND WILDLIFE SERVICE Total				298,191	84,689			382,880
INTERIOR, DEPARTMENT OF THE / U.S. GEOLOGICAL SURVEY								
Earth Mapping Resources Initiative	15.073	G23AC00609	34,933	165,969	-	-	-	165,969
Earth Mapping Resources Initiative	15.073	G23AC00555	-	133,544	-	-	-	133,544
Earth Mapping Resources Initiative	15.073	G23AC00511	-	40,745	-	-	-	40,745
Earth Mapping Resources Initiative	15.073	G24AC00324	-	53,791	-	-	-	53,791
Earth Mapping Resources Initiative	15.073	G24AC00438	-	23,473	-	-	-	23,473
Assistance to State Water Resources Research Institutes	15.805	G21AP10602	-	179,661	-	-	-	179,661
Assistance to State Water Resources Research Institutes	15.805	G23AC00114	-	93,814	-	-	-	93,814
Assistance to State Water Resources Research Institutes	15.805	G23AC00547	-	53,635	-	-	-	53,635
Assistance to State Water Resources Research Institutes	15.805	G24AP00031	6,464	86,085	-	-	-	86,085
U.S. Geological Survey Research and Data Collection	15.808	G23AC00237	-	12,705	-	-	-	12,705
U.S. Geological Survey Research and Data Collection	15.808	G23AC00413	-	35,013	-	-	-	35,013
U.S. Geological Survey Research and Data Collection	15.808	G24AC00466	-	29,109	-	-	-	29,109
National Cooperative Geologic Mapping Program	15.810	G23AC00405	-	59,480	-	-	-	59,480
National Cooperative Geologic Mapping Program	15.810	G24AC00268	-	408,914	-	-	-	408,914
Cooperative Research Units	15.812	G19AC00284	-	6,791	-	-	-	6,791
Cooperative Research Units	15.812	G21AC00020	-	108,350	-	-	-	108,350
Cooperative Research Units	15.812	G21AC10084	-	52,525	-	-	-	52,525
Cooperative Research Units	15.812	G21AC10155	-	87,503	-	-	-	87,503
Cooperative Research Units	15.812	G22AC00007	-	3,487	-	-	-	3,487
Cooperative Research Units	15.812	G22AC00052	-	30,880	-	-	-	30,880
Cooperative Research Units	15.812	G22AC00149-00	-	246,893	-	-	-	246,893
Cooperative Research Units	15.812	G22AC00213	-	11,380	-	-	-	11,380
Cooperative Research Units	15.812	G22AC00247	-	145,478	-	-	-	145,478
Cooperative Research Units	15.812	G23AC00122	-	110,979	-	-	-	110,979
Cooperative Research Units	15.812	G24AC00582-00	-	77,369	-	-	-	77,369
INTERIOR, DEPARTMENT OF THE / U.S. GEOLOGICAL SURVEY Total			41,397	2,257,573	159,533			2,257,573
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
University of Maryland	43.001	105679-Z6411202	-	-	7,102	-	-	7,102
Washington State University	43.001	141063-SPC004523	-	-	90,270	-	-	90,270
Cornell University	43.001	145678-22031	-	-	68,949	-	-	68,949
Jet Propulsion Laboratories	43.001	1532784	-	-	6,497	-	-	6,497
Johns Hopkins University	43.001	1577498	-	-	22,092	-	-	22,092
Jet Propulsion Laboratories	43.001	1667004	-	-	(966)	-	-	(966)
Jet Propulsion Laboratories	43.001	1667042	-	-	5,674	-	-	5,674
Jet Propulsion Laboratories	43.001	1710905	-	-	16,683	-	-	16,683
Columbia University	43.001	2\GG016670-01	-	-	69,284	-	-	69,284

UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
Rochester Institute of Technology	43.001	32984-01	-	-	56,349	-	-	56,349
University of Maryland	43.001	66290-76155201	-	-	12,303	-	-	12,303
Science	43.001	80NSSC18K1071	-	-	-	-	-	45,932
Science	43.001	80NSSC20K0943	58,856	-	45,932	-	-	186,751
Science	43.001	80NSSC20K1488	-	-	186,751	-	-	55,006
Science	43.001	80NSSC21K0192	27,222	-	55,006	-	-	94,756
Science	43.001	80NSSC21K0527	86,716	-	138,985	-	-	138,985
Science	43.001	80NSSC21K1358	-	-	48,983	-	-	48,983
Science	43.001	80NSSC21K1865	-	-	37,926	-	-	37,926
Science	43.001	80NSSC21K1982	4,874	-	159,395	-	-	159,395
Science	43.001	80NSSC22K0340	26,192	-	92,675	-	-	92,675
Science	43.001	80NSSC22K1285	-	-	97,528	-	-	97,528
Science	43.001	80NSSC22K1898	-	-	130,364	-	-	130,364
Science	43.001	80NSSC24K0067	-	-	45,563	-	-	45,563
Science	43.001	80NSSC24K1305	-	-	99,657	-	-	99,657
Science	43.001	80NSSC25K7058	-	-	2,824	-	-	2,824
Montana State University	43.001	G331-22-W9649	-	-	-	-	-	50,583
University of Maryland, Baltimore County	43.001	NASA0141-02	-	-	15,225	-	-	15,225
Michigan State University	43.001	RCL12053A	-	-	28,251	-	-	28,251
National Aeronautic Space Ad.	43.001	80NSSC24K0421	-	-	2,739	-	-	2,739
Brigham Young University	43.001	24-0617	-	-	638	-	-	638
Space Telescope Science Institute	43.001	JWS1-GO06379-005-A	-	-	4,887	-	-	4,887
Office of Stem Engagement (OSTEM)	43.008	80NSSC19M0043	-	-	(151)	-	-	(151)
Office of Stem Engagement (OSTEM)	43.008	80NSSC20M0108	182,942	-	792,245	-	-	792,245
Office of Stem Engagement (OSTEM)	43.008	80NSSC20M0222	80,209	-	122,152	-	-	122,152
Office of Stem Engagement (OSTEM)	43.008	80NSSC22M0051	92,569	-	132,638	-	-	132,638
Office of Stem Engagement (OSTEM)	43.008	80NSSC22M0120	-	-	5,887	-	-	5,887
Office of Stem Engagement (OSTEM)	43.008	80NSSC22M0172	259,046	-	267,732	-	-	267,732
Office of Stem Engagement (OSTEM)	43.008	80NSSC22M0237	8,478	-	8,478	-	-	8,478
Office of Stem Engagement (OSTEM)	43.008	80NSSC22M0238	-	-	315	-	-	315
Office of Stem Engagement (OSTEM)	43.008	80NSSC22M0239	11,404	-	11,404	-	-	11,404
Office of Stem Engagement (OSTEM)	43.008	80NSSC22M0240	-	-	9,398	-	-	9,398
Office of Stem Engagement (OSTEM)	43.008	80NSSC23M0105	97,503	-	163,287	-	-	163,287
Office of Stem Engagement (OSTEM)	43.008	80NSSC23M0136	55,672	-	70,854	-	-	70,854
Office of Stem Engagement (OSTEM)	43.008	80NSSC23M0137	24,486	-	39,149	-	-	39,149
NASA Shared Services Center	43.008	80NSSC24M0114	2,302	-	14,390	-	-	14,390
NASA Shared Services Center	43.008	80NSSC24M0164	50,971	-	64,430	-	-	64,430
West Virginia University	43.008	24-466-UI	-	-	28,134	-	-	28,134
Johns Hopkins University	43.008	174768	-	-	32,858	-	-	32,858
SPECTRAL SCIENCES INC	43.008	3748-001-3026 POW 12238	-	-	31,060	-	-	31,060
Jet Propulsion Laboratories	43.008	1715103 PO1716936	-	-	2,578	-	-	2,578
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Total			1,069,442	2,941,292	548,451	-	-	3,489,743
NATIONAL SCIENCE FOUNDATION								
Engineering	47.041	2145004	-	-	86,458	-	-	86,458
Engineering	47.041	2312081	-	-	56,421	-	-	56,421
Engineering	47.041	2406953	-	-	25,822	-	-	25,822
University of Missouri	47.041	C00083345-1	-	-	-	-	-	54,919
Mathematical and Physical Sciences	47.049	2227079	-	-	14,047	-	-	14,047
Mathematical and Physical Sciences	47.049	2227080	-	-	39,015	-	-	39,015
Mathematical and Physical Sciences	47.049	2227105	-	-	44,478	-	-	44,478
Mathematical and Physical Sciences	47.049	2246773	-	-	20,909	-	-	20,909
Mathematical and Physical Sciences	47.049	2306118	-	-	128,407	-	-	128,407
Mathematical and Physical Sciences	47.049	2315862	-	-	81,855	-	-	81,855

UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
Mathematical and Physical Sciences	47.049	2350243	-	57,729	-	-	-	57,729
Mathematical and Physical Sciences	47.049	2409654	-	20,092	-	-	-	20,092
Mathematical and Physical Sciences	47.049	2508377	-	22,062	-	-	-	22,062
University of Illinois	47.049	119025-20126	-	-	2,353	-	-	2,353
University of Illinois	47.050	112354-19395	-	-	69,250	-	-	69,250
Geosciences	47.050	1753354	-	123,782	-	-	-	123,782
Geosciences	47.050	1848563	-	45,106	-	-	-	45,106
Geosciences	47.050	1921790	-	67,375	-	-	-	67,375
Geosciences	47.050	1927713	-	71,904	-	-	-	71,904
Geosciences	47.050	2100926	-	51,478	-	-	-	51,478
Geosciences	47.050	2102938	-	55,791	-	-	-	55,791
Geosciences	47.050	2125659	-	1,038	-	-	-	1,038
Geosciences	47.050	2126313	-	89,900	-	-	-	89,900
Geosciences	47.050	2126315	-	142,139	-	-	-	142,139
Geosciences	47.050	2229223	-	34,806	-	-	-	34,806
Geosciences	47.050	2303481	-	61,081	-	-	-	61,081
Geosciences	47.050	2310324	-	62,547	-	-	-	62,547
Geosciences	47.050	2402388	-	41,722	-	-	-	41,722
Geosciences	47.050	2406115	-	30,022	-	-	-	30,022
Geosciences	47.050	2333104	-	7,716	-	-	-	7,716
Computer and Information Science and Engineering	47.070	2229604	-	73,561	-	-	-	73,561
Computer and Information Science and Engineering	47.070	2421919	-	21,932	-	-	-	21,932
Computer and Information Science and Engineering	47.070	2410668	-	29,214	-	-	-	29,214
Washington State University	47.074	142174 WSU001190	-	-	129,291	-	-	129,291
Biological Sciences	47.074	1751157	-	53,085	-	-	-	53,085
Biological Sciences	47.074	1845417	-	106	-	-	-	106
Biological Sciences	47.074	1916699	-	233,035	-	-	-	233,035
Biological Sciences	47.074	1953170	-	216,619	-	-	-	216,619
Biological Sciences	47.074	2015419	-	111,932	-	-	-	111,932
Biological Sciences	47.074	2039525	-	3,732	-	-	-	3,732
Biological Sciences	47.074	2041523	-	46,300	-	-	-	46,300
Biological Sciences	47.074	2054716	-	171,567	-	-	-	171,567
Biological Sciences	47.074	2114466	23,083	61,218	-	-	-	61,218
Biological Sciences	47.074	2131837	390,576	6,110,383	-	-	-	6,110,383
Biological Sciences	47.074	2142719	-	80,073	-	-	-	80,073
Biological Sciences	47.074	2143405	-	87,362	-	-	-	87,362
Biological Sciences	47.074	2144339	-	230,285	-	-	-	230,285
Biological Sciences	47.074	2314616	-	22,028	-	-	-	22,028
Biological Sciences	47.074	2316443	-	70,353	-	-	-	70,353
Biological Sciences	47.074	2320667	298,787	1,335,716	-	-	-	1,335,716
Biological Sciences	47.074	2413361	-	30,636	-	-	-	30,636
Biological Sciences	47.074	2423020	-	35,651	-	-	-	35,651
Biological Sciences	47.074	32535-06218-501	-	-	6,594	-	-	6,594
Syracuse University	47.075	1856059	-	157,592	-	-	-	157,592
Social, Behavioral, and Economic Sciences	47.076	10825-P0142013	-	-	24,727	-	-	24,727
Boise State University	47.076	1432910	-	157,642	-	-	-	157,642
STEM Education (formerly Education and Human Resources)	47.076	1565572	-	-	-	-	-	(73,905)
STEM Education (formerly Education and Human Resources)	47.076	2006353	-	-	-	-	-	103,319
STEM Education (formerly Education and Human Resources)	47.076	2146269	220,447	757,975	-	-	-	757,975
STEM Education (formerly Education and Human Resources)	47.076	2201148	156,463	475,563	-	-	-	475,563
STEM Education (formerly Education and Human Resources)	47.076	2235197	-	239,633	-	-	-	239,633
STEM Education (formerly Education and Human Resources)	47.076	2246989	-	28,977	-	-	-	28,977

UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal AIN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
STEM Education (formerly Education and Human Resources)				104,953	-	-	-	104,953
Rochester Institute of Technology	47,076	2347821	-	-	9,308	-	-	9,308
University of Montana	47,076	3292405	-	-	594,034	-	-	594,034
Salish Kootenai College	47,076	PG23-66474-01	-	-	-	-	-	-
Nex Perce Tribe	47,076	UI-18-2	-	-	(1,200)	-	-	(1,200)
National Science Foundation	47,076	V201332	-	-	105,129	-	-	105,129
Integrative Activities	47,083	1954021	-	-	-	-	-	-
Integrative Activities	47,083	2019609	637,272	103,428	-	-	-	103,428
Integrative Activities	47,083	2119809	248,027	899,001	-	-	-	957,294
Integrative Activities	47,083	2242769	1,068,355	2,569,160	-	-	-	899,001
Integrative Activities	47,083	2245496	-	8,117	-	-	-	8,117
Integrative Activities	47,083	2316126	-	686,309	-	-	-	686,309
Integrative Activities	47,083	2328585	-	51,361	-	-	-	51,361
Integrative Activities	47,083	2346652	-	609,511	-	-	-	609,511
Integrative Activities	47,083	2418257	-	191,320	-	-	-	191,320
Integrative Activities	47,083	2418356	-	116,263	-	-	-	116,263
Integrative Activities	47,083	2429739	-	22,817	-	-	-	22,817
University of Kentucky	47,083	320002098-19-051	-	-	115	-	-	115
Integrative Activities	47,083	2429402	-	29,834	-	-	-	29,834
Integrative Activities	47,083	2429405	-	523	-	-	-	523
Integrative Activities	47,083	2348001	-	76,813	-	-	-	76,813
Integrative Activities	47,083	2441886	-	3,324	-	-	-	3,324
Integrative Activities	47,083	2427549	100,487	284,089	-	-	-	284,089
Boise State University	47,084	10730-PQ141148	-	-	12,359	-	-	12,359
Boise State University	47,084	11330-PO143208	-	-	83,810	-	-	83,810
Boise State University	47,084	11333-PO143227	-	-	51,812	-	-	51,812
NSF Technology, Innovation, and Partnerships	47,084	2315272	120,939	421,058	-	-	-	421,058
Urbanova	47,084	2336213	-	-	37,450	-	-	37,450
PHERONYM, INC	47,084	V230618	-	-	38,883	-	-	38,883
Arizona State University	47,084	ASUB00001207	-	-	121,246	-	-	121,246
SPECTRAL SCIENCES INC	47,084	3710-001-3026, PO 12209	-	-	31,150	-	-	31,150
NATIONAL SCIENCE FOUNDATION Total			3,264,436	19,490,461	1,371,230	-	-	20,861,691
NUCLEAR REGULATORY COMMISSION								
U.S. Nuclear Regulatory Commission	77,008	31310021M0021	-	128,360	-	-	-	128,360
NUCLEAR REGULATORY COMMISSION Total				128,360				128,360
TRANSPORTATION, DEPARTMENT OF / FEDERAL HIGHWAY ADMINISTRATION								
Iowa State University	20,200	028771D	-	-	441	-	-	441
University of Missouri-Rolla	20,205	00073346-01	-	-	25,713	-	-	25,713
University of Missouri-Rolla	20,205	00078885-01	-	-	(251)	-	-	(251)
Landslide Technology	20,205	3135	-	-	10,271	-	-	10,271
Idaho Transportation Department	20,205	T002987	35,212	-	56,248	-	-	56,248
Idaho Transportation Department	20,205	KN 22337	-	-	150	-	-	150
TRANSPORTATION, DEPARTMENT OF / FEDERAL HIGHWAY ADMINISTRATION Total			35,212	-	92,572	-	-	92,572
TRANSPORTATION, DEPARTMENT OF / OFFICE OF THE SECRETARY								
University of Alaska	20,701	UAF-18-0037 P0519734	-	-	59,714	-	-	59,714
University of Washington	20,701	UWSC15056 PO-0100049803	-	-	339,739	-	-	339,739
TRANSPORTATION, DEPARTMENT OF / OFFICE OF THE SECRETARY Total					399,453			399,453
TRANSPORTATION, DEPARTMENT OF Total			35,212	-	492,025	-	-	492,025
Research & Development Cluster Total			10,748,510	61,507,792	10,178,409	-	-	71,686,201
SNAP Cluster								
AGRICULTURE, DEPARTMENT OF / FOOD AND NUTRITION SERVICE								
Idaho Dept. of Health & Welfare	10,561	HC2283 WC110300	-	-	-	-	369,648	369,648
Idaho Dept. of Health & Welfare	10,561	WC090000	-	-	-	-	18	18
Idaho Dept. of Health & Welfare	10,561	WC110300	-	-	-	-	11,518	11,518
Idaho Dept. of Health & Welfare	10,561	WC2283, WC110300	-	-	-	-	784,705	784,705
AGRICULTURE, DEPARTMENT OF / FOOD AND NUTRITION SERVICE Total							1,165,889	1,165,889
SNAP Cluster Total							1,165,889	1,165,889

UNIVERSITY OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Cluster/Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Pass-Through Entity ID Number/Award Number	Passed Through to Subrecipients	Direct Research and Development Expenditures	Pass-Through Research and Development Expenditures	Direct Non-Research Expenditures	Pass-Through Non-Research Expenditures	Total Federal Expenditures
EDUCATION, DEPARTMENT OF								
Federal Supplemental Educational Opportunity Grants	84.007	0	-	-	-	431,835	-	431,835
Federal Work-Study Program	84.033	0	-	-	-	715,208	-	715,208
Federal Perkins Loan Program Federal Contributions	84.038	0	-	-	-	1,907,759	-	1,907,759
Federal Pell Grant Program	84.063	0	-	-	-	15,878,251	-	15,878,251
Federal Direct Student Loans	84.268	0	-	-	-	49,145,860	-	49,145,860
EDUCATION, DEPARTMENT OF Total						68,078,913		68,078,913
Student Financial Assistance Cluster Total						68,078,913		68,078,913
TRIO Cluster								
EDUCATION, DEPARTMENT OF / OFFICE OF POSTSECONDARY EDUCATION								
TRIO Upward Bound	84.047	P047A221273	-	-	-	362,743	-	362,743
TRIO Upward Bound	84.047	P047A221284	-	-	-	419,143	-	419,143
TRIO Upward Bound	84.047	P047A221289	-	-	-	284,128	-	284,128
TRIO Upward Bound	84.047	P047A221335	-	-	-	314,897	-	314,897
TRIO Upward Bound	84.047	P047M220077	-	-	-	381,151	-	381,151
TRIO Educational Opportunity Grants	84.066	P066A210127	-	-	-	275,345	-	275,345
TRIO McNair Post-Baccalaureate Achievement	84.217	P217A220131	-	-	-	266,092	-	266,092
TRIO Student Support Services	84.042A	P042A201345	-	-	-	417,514	-	417,514
TRIO Talent Search	84.044A	P044A210299	-	-	-	415,085	-	415,085
EDUCATION, DEPARTMENT OF / OFFICE OF POSTSECONDARY EDUCATION Total						2,303,499		2,303,499
TRIO Cluster Total						3,136,098		3,136,098
Grand Total			\$ 15,393,352	\$ 61,507,792	\$ 10,930,323	\$ 84,683,198	\$ 17,726,478	\$ 176,847,791

**UNIVERSITY OF IDAHO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the University of Idaho under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University of Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University of Idaho.

The University of Idaho did not receive any federal noncash assistance, insurance, loan, or loan guarantees.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. University of Idaho has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 FEDERAL STUDENT LOAN PROGRAMS

The federal student loan programs listed subsequently are administered directly by the University of Idaho, and balances and transactions relating to these programs are included in the University of Idaho's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding as of June 30, 2025 consist of:

<u>Assistance Listing Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2025</u>
84.038	Federal Perkins Loans	\$1,320,579

**UNIVERSITY OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements

- | | | |
|--|------------|---|
| 1. Type of auditors’ report issued: | Unmodified | |
| 2. Internal control over financial reporting: | | |
| • Material weakness(es) identified? | _____ yes | _____ <input checked="" type="checkbox"/> _____ no |
| • Significant deficiency(ies) identified? | _____ yes | _____ <input checked="" type="checkbox"/> _____ none reported |
| 3. Noncompliance material to financial statements noted? | _____ yes | _____ <input checked="" type="checkbox"/> _____ no |

Federal Awards

- | | | |
|---|---|--|
| 1. Internal control over major federal programs: | | |
| • Material weakness(es) identified? | _____ yes | _____ <input checked="" type="checkbox"/> _____ no |
| • Significant deficiency(ies) identified? | _____ <input checked="" type="checkbox"/> _____ yes | _____ none reported |
| 2. Type of auditors’ report issued on compliance for major federal programs: | Unmodified | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ <input checked="" type="checkbox"/> _____ yes | _____ no |

Identification of Major Federal Programs

- | | |
|--|---|
| Various
10.511
84.047,84.066,84.217,84.042,84.044 | Research & Development Cluster
Smith Lever Extension Funding
TRIO Cluster |
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$3,000,000</u> |
| Auditee qualified as low-risk auditee? | _____ <input checked="" type="checkbox"/> _____ yes _____ no |

**UNIVERSITY OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

UNIVERSITY OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Section III – Findings and Questioned Costs – Major Federal Programs

2025-001

Federal Agency: U.S. Department of Agriculture

Federal Program Name: Research & Development Cluster

Assistance Listing Number: 10.203 – Payments to Agricultural Experiment Stations Under the Hatch Act

Federal Award Identification Number and Year: NI23HFPXXXXG047 2024, NI25HMFXXXXG053 2024

Award Period: July 1, 2024 to June 30, 2025

Type of finding: -Significant Deficiency in Internal Control Over Compliance
 -Other Matters

Criteria or specific requirement: In accordance with Uniform Guidance 2 CFR 180.300, nonfederal entities entering into covered transactions must verify that a party is not suspended or debarred from conducting business with the federal government. That verification may be performed by checking exclusions in SAM.gov, obtaining a certification from the vendor, or including a suspension and debarment clause or condition to the covered transaction. Additionally, pursuant to 2 CFR 200.303, the University is required to establish and maintain effective internal controls over federal awards to provide reasonable assurance that federal awards are managed in compliance with applicable federal statutes, regulations, and the terms and conditions of the federal award.

Condition: During testing of suspension and debarment compliance for vendors with payments exceeding \$25,000, CLA noted that 2 of 40 vendors tested did not have documentation evidencing that the vendor was verified as not suspended or debarred prior to entering into a contract.

Questioned costs: None.

Context: The University of Idaho entered into transactions with 2 vendors prior to verifying that the vendors were not suspended or debarred.

Cause: The University of Idaho's control designed to verify vendor suspension and debarment status prior to contract execution is not operating effectively.

Effect: There is an increased risk that suspended or debarred vendors could be contracted using federal funds.

Repeat finding: No.

Recommendation: CLA recommends that the University implement a more effective suspension and debarment policy and establish corresponding controls to ensure vendor eligibility is verified prior to entering into covered transactions.

Views of responsible officials: There is no disagreement with the audit finding.



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