

Single Audit Summary and Schedule of Expenditures of Federal Awards by State Agency

for the Fiscal Year Ended June 30, 2023



State of Idaho

Legislative Services Office – Audits Division



State of Idaho – Single Audit Summary Fiscal Year Ended June 30, 2023

Special Reports – Idaho State Legislature

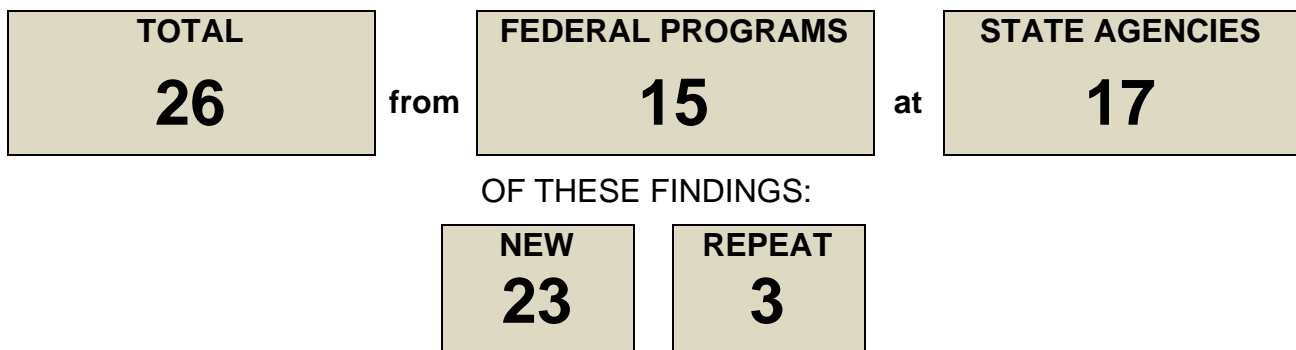
STATEWIDE SINGLE AUDIT

The Legislative Services Office, Audits Division performs the statewide Single Audit in accordance with audit requirements placed upon the State of Idaho as a condition of receiving federal financial assistance. The federal Office of Management and Budget provides guidelines for selecting which programs to audit and the audit procedures to perform. The federal government uses the *Single Audit Report* to monitor how well the State administers the federal financial assistance and to follow up on prior audit findings. [Link to the full report.](#)

ABOUT THIS SUMMARY

This summary of the statewide *Single Audit Report* provides information by State agency for the Schedule of Expenditures of Federal Awards and a brief summary of the Auditor’s Results for Federal Findings and Questioned Costs. Findings include recommendations **to State agencies to improve compliance** with requirements related to the acceptance and administration of federal funds.

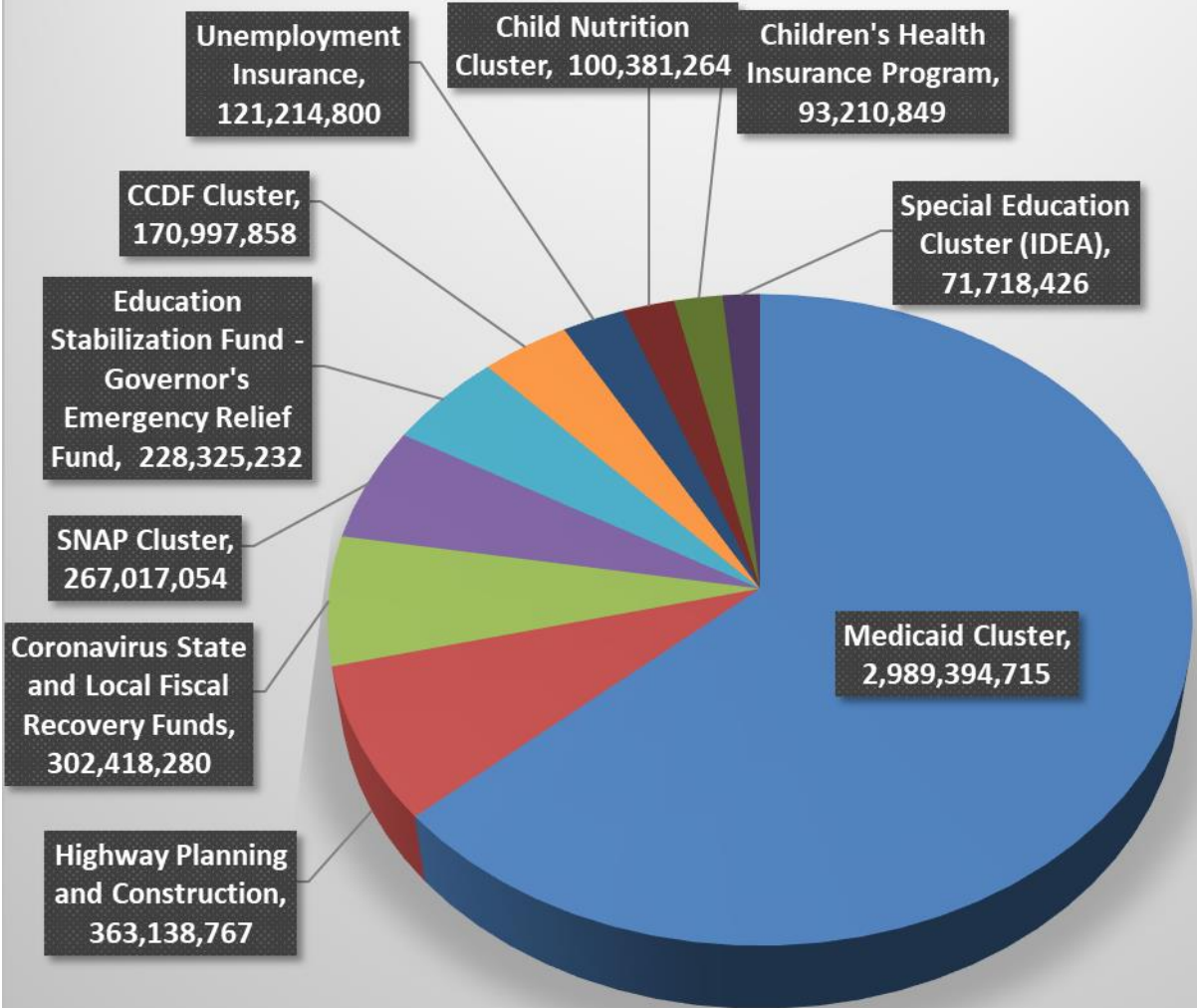
SUMMARY OF FINDINGS



SUMMARY OF AUDIT COVERAGE

The State of Idaho **expended more than \$5.6 billion in federal funds** during fiscal year 2023. Of this amount, **\$4.5 billion, or 81 percent**, was audited as part of the statewide Single Audit in 15 different federal programs. **The Medicaid Cluster** is the largest federal program that the State administers, **accounting for almost \$3 billion, or 53 percent** of the federal funds **expended by the State**.

Federal Programs with the Highest Expenditures



In fiscal year 2023, the State of Idaho expended \$5.6 billion in federal assistance, up from \$5.1 billion in fiscal year 2022. Of the amount expended in fiscal year 2023, \$931 million was expended as part of the COVID-19 funding (CARES Act, ARPA, etc.). The State passes through federal funding to a variety of entities, including local governments and health districts. Entities receiving the passed-through funds are expected to comply with Single Audit requirements and are also subject to Uniform Guidance. This year, the State passed through \$957 million to these entities. The following is a summary of each finding presented in the Statewide *Single Audit Report* organized by agency and program.



Finding Number: 2023-201

Program Name: Coronavirus State and Local Fiscal Recovery Fund

Federal Award Agency: Department of Treasury

Type of Finding: Significant Deficiency, SEFA Misstatement

The Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) was understated by \$18 million on the Schedule of Expenditures of Federal Awards (SEFA) Closing Package.

The Department underreported \$18 million in federal expenditures incurred under the CSLFRF program on the SEFA closing package. The expenditures were incurred for COVID-related claims covered under the State's health plan using CSLFRF funds and should have been reported on the closing package.

The CSLFRF funds were deposited to and expended from a non-federal fund that was not included in the Departments procedures for preparing the SEFA closing package. Staff turnover in a key financial position also contributed to this error.



Finding Number: 2023-202

Program Name: Coronavirus State and Local Fiscal Recovery Fund; Medical Assistance Program; and Children's Health Insurance Fund

Federal Award Agency: Department of Treasury; Health and Human Services

Type of Finding: Significant Deficiency, SEFA Misstatement

Closing package submissions and revisions completed prior to the draft of the Schedule of Expenditures of Federal Awards (SEFA) being submitted for audit were not included in the schedule resulting in misstatements.

The SEFA submitted for audit purposes included misstatements for Direct Awards for Assistance Listing (AL) number 21.027 (Coronavirus State and Local Fiscal Recovery Fund (CSLFRF)), 93.778 (Medical Assistance Program (Medicaid)), and 93.767 (Children's Health Insurance Program (CHIP)). We noted the following errors in Direct Award Expenditures:

- AL number 21.027 was understated \$21,358,086 for Direct Award Expenditures reported by the Department of Health and Welfare and by an additional \$500,000 reported by the Department of Correction.
- AL number 93.778 was understated by \$25,108,923 for Direct Expenditures reported by the Department of Health and Welfare.
- AL number 93.767 was overstated by \$3,469,677 for Direct Expenditures reported by the Department of Health and Welfare.



Finding Number: 2023-203

Program Name: Coronavirus State and Local Fiscal Recovery Fund

Federal Award Agency: Department of Treasury

Type of Finding: Significant Deficiency, SEFA Misstatement

The Schedule of Expenditures of Federal Awards (SEFA) closing package originally submitted to the Office of the State Controller did not properly report expenditures for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program.

The Department did not identify expenditures accurately when completing the schedule of expenditures of federal awards closing package. The closing package includes different tabs to report total expenditures and expenditures made to subrecipients. Reported expenditures to subrecipients should be a subset of total expenditures. However, The Department reported zero total expenditures related to the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program but \$10.5 million of expenditures to subrecipients. However, \$10 million of that were funds that had been transferred to the Division of Public Works for the Wastewater Lagoon project but had not yet been expended by the State and, as such, should not be reported as expenditures.



Finding Number: 2023-204

Program Name: Governors Emergency Education Relief Fund; Emergency Assistance for Non-Public Schools

Federal Award Agency: Department of Education

Type of Finding: Significant Deficiency, SEFA Misstatement

Related to Prior Finding: 2021-202

The Schedule of Expenditures of Federal Awards (SEFA) closing package understated the Education Stabilization Fund - Governor's Emergency Education Relief (GEER II) by \$1,039,753 and overstated the Education Stabilization Fund – Emergency Assistance to Non-Public Schools (EANS) program by the same amount.

The Board completed a SEFA closing package to report federal grant expenditures. This closing package included errors in reporting for the Education Stabilization Fund. The Governor's Emergency Education Relief (GEER II, Assistance Listing number 84.425C) expenditures were understated by \$1,039,753 and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance to Non-Public Schools (EANS, Assistance Listing number 84.425R) expenditures were overstated by \$1,039,753. The State was given a specific period to obligate funds under the EANS program. Unobligated funds were then required to be reverted to the governor to be redistributed and used under the GEER II program. These errors increase the risk of noncompliance with federal requirements.



IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY

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Finding Number: 2023-205

Program Name: Coronavirus State and Local Fiscal Recovery Funds; Clean Water State Revolving Fund; Drinking Water State Revolving Fund; Water Pollution Control State, Interstate, and Tribal Program Support; State Public Water System Supervision; Nonpoint Source Implementation Grants; Pollution Prevention Grants; Deisel Emissions Reduction Act State Grants; Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis

Federal Award Agency: Department of Treasury, Environmental Protection Agency, Department of Energy

Type of Finding: Significant Deficiency, SEFA Misstatement

The Department understated total federal expenditures on the Schedule of Expenditures of Federal Awards (SEFA) closing package by \$24,824,862 and understated amounts passed through to subrecipients by \$39,901,202.

Assistance Listing Number	Program Name	SEFA Overstatement/ (Understatement)	Subrecipient Overstatement/ (Understatement)
21.027	Coronavirus State and Local Fiscal Recovery Funds	(\$10,000,000)	(\$18,257,000)
66.458	Clean Water State Revolving Fund	(6,602,183)	(12,005,280)
66.468	Drinking Water State Revolving Fund	(7,055,105)	(8,724,247)
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	(583,332)	
66.432	State Public Water System Supervision	(272,248)	
66.460	Nonpoint Source Implementation Grants	(311,994)	
66.708	Pollution Prevention Grants		62,865
66.040	Diesel Emissions Reduction Act State Grants		(540,007)
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		(437,533)
	Total	(\$24,824,862)	(\$39,901,202)

Finding Number: 2023-206

Program Name: Coronavirus State and Local Fiscal Recovery Fund

Federal Award Agency: Department of Treasury

Type of Finding: Significant Deficiency, Noncompliance

The Department did not fully disclose required information to subrecipients, document subrecipient risk assessments, or ensure subrecipient audits were received for the Coronavirus State and Local Fiscal Recovery Fund.

The Department passed through \$18,941,327 from the SLFRF to 74 subrecipients. We selected a sample of 8 subrecipients to test compliance with these requirements. We found the Department complied with some, but not all, of the pass-through entity requirements. We also found that the Department did not have effective procedures in place to collect required subrecipient single audit reports to ensure proper oversight and compliance with federal requirements.



Finding Number: 2023-207

Program Name: State Small Business Credit Initiative

Federal Award Agency: Department of Treasury

Type of Finding: Significant Deficiency, SEFA Misstatement

The Division overstated federal expenditures by incorrectly including \$6.6 million expended under the State Small Business Credit Initiative (SSBCI) on the Schedule of Expenditures of Federal Awards (SEFA) closing package.

The Division reported \$6.6 million in federal expenditures incurred under the SSBCI program on the SEFA closing package. These SSBCI funds includes two programs: the Capital Program and the Technical Assistance (TA) Grant Program. The Division received funding under the Capital Program, these funds are not subject to the Single Audit requirements of 2 CFR Subpart F. The Division was unaware that the Capital Program funds should not have been included on the SEFA.



Finding Number: 2023-208

Program Name: Supplemental Nutrition Assistance Program; Coronavirus State and Local Fiscal Recovery Funds; Guardianship Assistance; Temporary Assistance for Needy Families; Child Support Enforcement; Child Care and Development Block Grant; Foster Care Title IV-E; Adoption Assistance; Child Care and Development Block Grant (CCDF); Social Services Block Grant; Children's Health Insurance Program; Medical Assistance Program; Money Follows the Person Rebalancing Demonstration; Block Grants for Community Mental Health Services

Federal Award Agency: Various

Type of Finding: Significant Deficiency, SEFA Misstatement

The Schedule of Expenditures of Federal Awards (SEFA) closing package originally submitted to the Office of the State Controller (Office) included multiple errors.

Related to Prior Finding: 2022-211, 2021-206

The Department submitted multiple revisions of the fiscal year 2023 SEFA closing package to correct errors identified by the auditors and communicated to management during the audit process. The original submission included overstatements to 5 programs totaling \$4,667,731 and understatements to 7 programs totaling \$48,764,501. In addition, expenditures to subrecipients were overstated by \$86,608,290 for the Child Care and Development Block Grant Program and understated by \$18,959,072 for the Coronavirus State and Local Fiscal Recovery Funds program.

Finding Number: 2023-209

Program Name: Supplemental Nutrition Assistance Program; State Administrative Matching Grants for the Supplemental Nutrition Assistance Program; Coronavirus State And Local Fiscal Recovery Funds; Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises; Temporary Assistance for Needy Families; Low-Income Home Energy Assistance; Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund; Foster Care Title IV-E; Adoption Assistance; State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare; Medical Assistance Program

Federal Award Agency: Department of Agriculture; Department of Health and Human Services; Department of the Treasury

Type of Finding: Significant Deficiency

Monthly cost allocation statistics, used to allocate indirect costs to federal grants, were not reviewed and approved by the Department.

The Department maintains a contract with an independent consulting firm that is responsible for updating the cost allocation plan each quarter and intermittently, as needed. The consulting firm is responsible for updating the statistics for each basis of allocation, done at varying intervals, with most of them being updated monthly. Statistical data is obtained from supervisory staff within relevant programs and from various computerized systems. Each statistic should be reviewed by an appropriate supervisor prior to being submitted to the consulting firm.

We tested the cost allocation process for four out of the twelve months for fiscal year 2023. The applicable cost allocation statistics were not reviewed and approved by the Department's Division of Welfare (division) supervisors for two of the four months tested. The lack of review increases the risk that an error will occur and go uncorrected, impacting costs charged to federal grants.

Finding Number: 2023-210

Program Name: Low-Income Home Energy Assistance

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Noncompliance

Low-Income Home Energy Assistance Program (LIHEAP) performance and special reports did not include a review for accuracy and compliance prior to submission.

During fiscal year 2023, the LIHEAP program was required to submit one program performance report and six program special reports to the federal government. The Department's LIHEAP program manager compiles the program performance report and program special reports. The reports are submitted by the same program manager to the Office of Community Services. There was no documented review for accuracy nor approval of the reports. In addition, three of the annual special reports were not submitted timely. The fact that these reports were not submitted timely evidences the risk in not completing a review for accuracy and compliance.



Finding Number: 2023-211

Program Name: Low-Income Home Energy Assistance

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency

The review and approval of the annual updates to the Low-Income Home Energy Assistance Program (LIHEAP) benefits matrix were not documented.

The LIHEAP utilizes a software to determine eligibility and benefit amounts for applicants based on energy burden and qualifying factors. There is a benefits matrix within the software, which is updated annually. The Department indicated that an in-person undocumented review and testing process was in place, but we were unable to verify this process. Lack of documentation increases the risk that an error could go undetected and uncorrected leading to improper eligibility determinations.

Finding Number: 2023-212

Program Name: Low-Income Home Energy Assistance

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness

The review of the Low-Income Home Energy Assistance Program (LIHEAP) earmarking compliance requirements was not documented.

The LIHEAP requires earmarking which limits the percentage of grant funds that can be spent on administration, weatherization, and leveraging programs. The monitoring of LIHEAP earmarking requirements was completed by the program manager on a spreadsheet that tracked expenditures and appropriate limitations to ensure compliance was met. However, there was no documented review for accuracy nor approval of the tracking spreadsheet. This increases the risk of errors occurring and going undetected.

Finding Number: 2023-213

Program Name: Temporary Assistance for Needy Families

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Material Noncompliance

The Department erroneously determined that two recipients of Temporary Assistance for Needy Families (TANF) funding were contractors instead of subrecipients resulting in noncompliance with the subrecipient monitoring requirements.

The Department erroneously determined that two recipients of TANF funding were contractors instead of subrecipients. A contractor provides services or goods while a subrecipient has additional responsibilities related to the grant administration. Because of that, there are additional requirements when passing through funds to a subrecipient, rather than making a payment to a vendor. We tested one of the two subrecipients for compliance purposes. The award was not identified to the subrecipient as a subaward and did not include all the necessary information at the time of the subaward. In addition, the subrecipient's risk of noncompliance was not evaluated.



Finding Number: 2023-214

Program Name: Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness

The Department did not maintain sufficient documentation to support eligibility award decisions for the Community Partners Grants within the Child Care and Development Fund (CCDF) program.

The Child Care and Development Fund (CCDF) program received additional funding through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA). During testing for eligibility within the CCDF program, we reviewed ARPA provider applications to determine if they were properly reviewed and approved by appropriate personnel. For four of the sixty providers tested, or 6.67 percent, there was no documentation to show who completed the eligibility evaluation or when the evaluation was completed. All four providers were Community Partners Grant recipients.

Finding Number: 2023-215

Program Name: Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Material Noncompliance

The Department's review of child care providers health and safety inspections for the Child Care and Development Fund (CCDF) were not completed timely.

During our audit, we determined that all eight of the monitoring reviews conducted by the CERM team, for health and safety inspections completed by the ICDH for fiscal year 2022, were completed on January 30, 2024. The Department reviews were completed after the audit of the program commenced. Additionally, when the Department contracted these inspections out to the ICDH, they did not include a time frame to complete the reviews of the inspections in its policies and procedures. Completing reviews more than 12-months after the inspection greatly increases the risk of noncompliance, increases the risk of harm related to unaddressed violations, and reduces the Department's ability to enforce compliance.

Finding Number: 2023-216

Program Name: Foster Care Title IV-E

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Noncompliance

The Department did not have appropriate documentation to support allowability of transactions for the Foster Care Title IV-E program.

We tested 61 expenditure transactions charged to the Foster Care - Title IV-E program. The sample included 4 expenditures that were for unallowable costs charged to the program or that were missing supporting documentation making it difficult to determine if the costs were allowable. We also identified one transaction that did not have evidence of review and approval prior to payment but appears to be for an allowable expenditure. These errors resulted in known questioned costs of \$4,555 and projected questioned costs of \$213,387.



Finding Number: 2023-217

Program Name: Foster Care Title IV-E

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness

The Department does not have documented internal controls for adjustments processed to the Foster Care - Title IV—E program.

The Foster Care - Title IV-E program maintenance payments are processed through the Ensuring Safety & Permanency in Idaho system (ESPI). Those payments include recurring, non-recurring, and adjustment transactions. Adjustments transactions are processed by the Department's program personnel monthly. Adjustments are a result of the pace at which the Department is able to obtain the documents and information for eligibility determinations. Court documents can take extended periods to obtain. In addition, the intermittent nature of child support payments also drives adjustments in the program. We were unable to identify documented internal controls over the adjustment transactions for 60 out of 62 adjustment transactions, or 96.7 percent, that were processed through ESPI.

Finding Number: 2023-218

Program Name: Foster Care Title IV-E

Federal Award Agency: Department of Health and Human Services

Type of Finding: Noncompliance

The Department failed to provide necessary documentation to support the eligibility determination for two foster care providers within the Foster Care -Title IV—E program.

During our review of the eligibility determination for foster care providers, the Department could not locate the foster home license documentation for 2 out of 65 foster homes reviewed, or 3 percent. For those same 2 foster homes, child abuse and neglect registry checks were not provided, and for 1 of those 2 foster homes a criminal record check and a fingerprint-based check were not provided. These errors resulted in known questioned costs of \$884 and projected questioned costs of \$26,091.

Finding Number: 2023-219

Program Name: Adoption Assistance

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

The level of effort spending requirements for the Adoption Assistance Title IV-E program were not met.

During fiscal year 2023, the minimum spending amount to meet level of effort requirements for the Adoption Assistance Title IV-E program was \$362,738. The Department only spent \$276,658 of the required amount of adoption savings, calculated for federal fiscal year 2022, on post-adoption services, post guardianship services, and services to support positive permanent outcomes for children at risk of entering foster care. The difference was \$86,080. The amount spent was only 22.9 percent of and the program requirement is 30 percent of adoption savings.



Finding Number: 2023-220

Program Name: Adoption Assistance

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Noncompliance

The Department failed to provide necessary supporting documentation for five Adoption Assistance Title IV-E eligibility determinations.

The Department could not locate criminal records check, fingerprint-based check, and child abuse and neglect registry check for 3 out of 65 adoption cases reviewed, or 4.6 percent. In addition, the Department could not locate 2 of the 65 adoption agreements we tested, or 3 percent. These errors resulted in known questioned costs of \$2,249 and projected questioned costs of \$711,238.

Finding Number: 2023-221

Program Name: Coronavirus State and Local Fiscal Recovery Funds

Federal Award Agency: Department of Treasury

Type of Finding: Significant Deficiency, Noncompliance

The Department did not review subrecipient application information for the Coronavirus State and Local Fiscal Recovery Funds at a sufficient level to identify missing information.

Related to Prior Finding: 2022-210

The Department used COVID State and Local Fiscal Recovery funds to respond to the public health and negative economic impacts resulting from the COVID-19 pandemic. The Division of Public Health and the Idaho Council on Domestic Violence and Victim Assistance were responsible for distributing these funds and created a process for their prospective recipients to apply and receive funding. During testing, we noted 2 applications out of our sample of 8, or 25 percent, that did not include FAINs in application documentation, as required.

Finding Number: 2023-222

Program Name: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

Supporting documentation to demonstrate the completion of subrecipient risk assessments for the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program was not available for review.

The Department was unable to provide a subrecipient risk assessment for 1 out of 8, or 12.5 percent, subrecipients we reviewed. The Department was compliant with all other aspects of the subrecipient monitoring compliance requirements for that subrecipient.



Finding Number: 2023-223

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare; Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

Managed Care providers lacked documentation to support continued eligibility within the Medicaid Program.

Managed Care Organizations (MCO) providers are monitored by the Bureau of Care Management using a provider roster. The Department receives and tracks the provider roster for all MCO annually. We noted four of the sixty-two managed care providers tested, or 6.5 percent, did not have documentation to support their provider eligibility; however, those providers were included in the roster as of December 2023. The Department was not able to provide documentation that these providers had the applicable licenses and certifications, entered into a provider agreement, and have made the required disclosures to the State. The four providers did not have an active contract with MCO during the period, nor did they have any claim payments associated with the provider. However, a Medicaid recipient could possibly utilize a provider from the roster, including these four providers, and claim payments could be processed by an MCO and go undetected by the Department.

Finding Number: 2023-224

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Material Noncompliance

The required audited financial reports were not collected as required to ensure compliance with the Managed Care Organization contracts.

We reviewed all four MCO contracts that were active during fiscal year 2023. We noted that 3 out of 4 Managed Care Organization's contracts tested did not have specific clauses clearly requiring the MCO to submit an audited financial report as required by 42 CFR Section 438.3(m). In addition, three of the four, or 75 percent, audited financial reports were not submitted until after the current single audit inquiry about the reports occurred.

Audited financial reports provide information about internal controls and compliance with laws, rules and regulations. Collecting these reports, and reviewing them, provides additional oversight and the ability to react to the risk of noncompliance occurring at the MCOs. Additionally, the Department is not in compliance with federal requirements to collect these reports.



DEPARTMENT OF PARKS AND RECREATION

Parks ▾ Activities ▾ Camping Registration & Permits

Finding Number: 2023-225

Program Name: Coronavirus State and Local Fiscal Recovery Fund

Federal Award Agency: Department of Treasury

Type of Finding: Significant Deficiency

Review of federal suspension and debarment status is not adequately performed or documented to demonstrate compliance with the federal requirements for the Coronavirus State and Local Fiscal Recovery Funds program.

During fiscal year 2023, the Department completed covered transactions and later verified that a vendor was not suspended or debarred when quarterly reporting was submitted to the Division of Financial Management (DFM). To document this verification, the Department listed the unique entity identifier (UEI) number on an excel workbook. However, this verification was performed after payments had been made to these vendors. Performing a verification after payment creates a risk that the Department may enter into covered transactions with suspended and debarred parties.



Finding Number: 2023-226

Program Name: Highway Planning and Construction Grant

Federal Award Agency: Department of Transportation

Type of Finding: Material Weakness, Material Noncompliance

The Department did not develop and execute a Value Engineering work plan in compliance with the regulations for the federal Highway Planning and Construction grant.

We found that the procedures described in the Department's Value Engineering (VE) manual to monitor the Department's VE programs were not being followed. The requirement to develop and execute a VE work plan has not been completed in the past two years, and the Department does not have a formal process for ensuring that the annual VE reporting to FHWA is completed.

The goals of VE analysis are to ensure that projects are providing the needed functions while considering community and environmental commitments, safety, reliability, efficiency, overall life cycle, optimizing value and quality, and reducing the time to develop and deliver the project. Without an effective VE work plan in place, there is a risk that these goals will not be met.

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
ADMINISTRATION, DEPARTMENT OF						
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	\$20,987,873	COVID-19		
39.003	Donation of Federal Surplus Personal Property	General Services Administration	907,380	NC		
	TOTAL ADMINISTRATION, DEPARTMENT OF		<u>\$21,895,253</u>			
AGING, COMMISSION ON						
10.565	Commodity Supplemental Food Program	Department of Agriculture	\$209,408		\$190,434	
17.235	Senior Community Service Employment Program	Department of Labor	381,877		355,546	
93.041	Special Programs for the Aging, Title VII, Chapter 3 Programs for the Prevention of Elder Abuse, Neglect, and Exploitation	Health and Human Services	24,517		20,000	
93.042	Special Programs for the Aging, Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	89,218		89,218	
93.042	Special Programs for the Aging, Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	8,953	COVID-19	337	COVID-19
93.043	Special Programs for the Aging, Title III, Part D Disease Prevention and Health Promotion Services	Health and Human Services	127,816		101,993	
93.043	Special Programs for the Aging, Title III, Part D Disease Prevention and Health Promotion Services	Health and Human Services	129,412	COVID-19	129,412	COVID-19
93.044	Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers	Health and Human Services	1,977,876		1,853,750	
93.044	Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers	Health and Human Services	1,013,541	COVID-19	1,013,541	COVID-19
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	4,104,862		3,672,328	
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	898,600	COVID-19	898,600	COVID-19
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	245,386		110,526	
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	26,724	COVID-19	24,564	COVID-19
93.052	National Family Caregiver Support	Health and Human Services	934,782		825,034	
93.052	National Family Caregiver Support	Health and Human Services	334,712	COVID-19	334,712	COVID-19
93.053	Nutrition Services Incentive Program	Health and Human Services	1,092,014		1,092,014	
93.071	Medicare Enrollment Assistance Program	Health and Human Services	112,289		83,922	
93.072	Lifespan Respite Care Program	Health and Human Services	335,439		276,167	
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs (PPHF)	Health and Human Services	3,981			
93.747	Elder Abuse Prevention Interventions Program	Health and Human Services	767,492	COVID-19	732,503	COVID-19
	TOTAL AGING, COMMISSION ON		<u>\$12,818,899</u>		<u>\$11,804,601</u>	
AGRICULTURE, DEPARTMENT OF						
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Department of Agriculture	\$560,794		\$68,100	
10.162	Inspection Grading and Standardization	Department of Agriculture	71,968			
10.163	Market Protection and Promotion	Department of Agriculture	10,200			
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	904,915		293,125	
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	1,136,309	R&D	1,020,066	R&D
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	394,263	COVID-19	330,137	COVID-19
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	Department of Agriculture	342,505	COVID-19		
10.680	Forest Health Protection	Department of Agriculture	82,917		77,257	
10.902	Soil and Water Conservation	Department of Agriculture	49,418			
10.U28	Federal-State Inspection of Fresh Fruits, Veg, and other products	Department of Agriculture	9,459			
10.U32	USDA Veterinary Services Agreement for Brucellosis Testing	Department of Agriculture	46,996			
10.U33	Forest Service Aquatic Invasive Species Prevention	Department of Agriculture	11,892			
12.U29	Watercraft Inspection Station Program	Department of Defense	879,868	PT	177,484	PT
12.U31	Aquatic Invasive Species Monitoring	Department of Defense	49,805	PT		
12.U33	Idaho Flowering Rush	Department of Defense	43,721			
15.608	Fish and Wildlife Management Assistance	Department of the Interior	72,447			
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	73,185			
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Environmental Protection Agency	482,411			
93.103	Food and Drug Administration Research	Health and Human Services	32,378	PT		
93.103	Food and Drug Administration Research	Health and Human Services	374,718		24,274	
	TOTAL AGRICULTURE, DEPARTMENT OF		<u>\$5,630,169</u>		<u>\$1,990,443</u>	
ARTS, COMMISSION ON THE						
45.025	Promotion of the Arts - Partnership Agreements	National Foundation on the Arts and the Humanities	\$934,079		\$443,649	
	TOTAL ARTS, COMMISSION ON THE		<u>\$934,079</u>		<u>\$443,649</u>	
ATTORNEY GENERAL, OFFICE OF THE						
16.543	Missing Children's Assistance	Department of Justice	\$493,211			
93.775	State Medicaid Fraud Control Units	Health and Human Services	857,106			
	TOTAL ATTORNEY GENERAL, OFFICE OF THE		<u>\$1,350,317</u>			
BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE						
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	\$3,117,369			
84.177	Rehabilitation Services - Independent Living Services for Older Individuals Who Are Blind	Department of Education	225,000			
	TOTAL BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE		<u>\$3,342,369</u>			
OCCUPATIONAL AND PROFESSIONAL LICENSES, DIVISION OF						
14.171	Manufactured Home Dispute Resolution	Housing and Urban Development	\$96,898			
20.720	State Damage Prevention Program Grants	Department of Transportation	81,148			
	TOTAL OCCUPATIONAL AND PROFESSIONAL LICENSES, DIVISION OF		<u>\$178,046</u>			
COMMERCE, DEPARTMENT OF						
11.035	Broadband Equity, Access, and Deployment Program	Department of Commerce	\$438,490			
11.307	EDA Grant - Economic Adjustment Assistance	Department of Commerce	63,032	COVID-19	\$63,032	COVID-19
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	6,242,036		5,970,100	
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	997,895	COVID-19	997,895	COVID-19

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	\$1,000,000	COVID-19	\$1,000,000	COVID-19
59.061	State Trade and Export Promotion Pilot Grant Program	Small Business Administration	459,852		261,953	
	TOTAL COMMERCE, DEPARTMENT OF		<u>\$9,201,305</u>		<u>\$8,292,980</u>	
	CONTROLLER, OFFICE OF THE STATE					
21.019	Coronavirus Relief Fund	Department of Treasury	\$317,064	COVID-19		
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	866,094	COVID-19		
	TOTAL CONTROLLER, OFFICE OF THE STATE		<u>\$1,183,158</u>			
	CORRECTION, DEPARTMENT OF					
16.606	State Criminal Alien Assistance Program	Department of Justice	\$137,422			
16.812	Second Chance Act Reentry Initiative	Department of Justice	236,439			
16.827	Justice Reinvestment Initiative	Department of Justice	309,469		\$262,493	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	500,000	COVID-19		
94.013	Volunteers in Service to America	Corporation for National and Community Service	6,841			
	TOTAL CORRECTION, DEPARTMENT OF		<u>\$1,190,171</u>		<u>\$262,493</u>	
	DRUG POLICY, OFFICE OF					
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Health and Human Services	\$2,189,351		\$1,716,236	
	TOTAL OFFICE OF DRUG POLICY		<u>\$2,189,351</u>		<u>\$1,716,236</u>	
	EDUCATION, STATE BOARD OF					
16.839	Stop School Violence: Confidential Tipline	Department of Justice	\$190,745			
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	51,161,595	COVID-19	\$49,483,000	COVID-19
84.334S	GEARUP Scholarships	Department of Education	1,090,556		1,073,264	
84.425C	Education Stabilization Fund - Governor's Emergency Relief Fund	Department of Education	5,084,197	COVID-19	784,236	COVID-19
84.425U	ARP ESSER	Department of Education	3,383,005	COVID-19	2,580,705	COVID-19
84.425R	Emergency Assistance to Non-Public Schools	Department of Education	7,622,251	COVID-19		
	TOTAL EDUCATION, STATE BOARD OF		<u>\$68,532,349</u>		<u>\$53,921,205</u>	
	ENERGY RESOURCES, OFFICE OF					
81.041	State Energy Program	Department of Energy	\$532,650			
	TOTAL ENERGY RESOURCES, OFFICE OF		<u>\$532,650</u>			
	ENVIRONMENTAL QUALITY, DEPARTMENT OF					
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	Department of Defense	\$178,601			
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	20,770,564	COVID-19	\$18,814,670	COVID-19
66.034	Surveys, Studies, Research, Investigations, Demonstrations & Special Purpose Activities Relating to the Clean Air Act	Environmental Protection Agency	535,562			
66.040	State Clean Diesel Grant Program	Environmental Protection Agency	450,304		450,304	
66.202	Congressionally Mandated Projects	Environmental Protection Agency	459,312		300,633	
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	38,374			
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Protection Agency	2,680,782			
66.432	State Public Water System Supervision	Environmental Protection Agency	1,598,548			
66.444	Lead Testing in School and Child Care Program Drinking Water Grant Program	Environmental Protection Agency	1,470			
66.454	Water Quality Management Planning	Environmental Protection Agency	123,563			
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency	12,808,817		12,009,240	
66.460	Nonpoint Source Implementation Grants	Environmental Protection Agency	1,814,236		1,502,242	
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Protection Agency	11,890,625		9,474,893	
66.605	Performance Partnership Grants	Environmental Protection Agency	1,452,644			
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Protection Agency	51,488			
66.708	Pollution Prevention Grants Program	Environmental Protection Agency	159,752		62,866	
66.801	Hazardous Waste Management State Program Support	Environmental Protection Agency	675,629		23,776	
66.802	Superfund State, Political Subdivisio, and Indian Tribe Site-Specific Coop Agmts.	Environmental Protection Agency	2,199,033		320,429	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	Environmental Protection Agency	361,406			
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Protection Agency	538,945			
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Protection Agency	235,708			
66.817	State and Tribal Response Program Grants	Environmental Protection Agency	1,168,362			
81.065	Nuclear Legacy Cleanup Program	Department of Energy	101,194			
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	Department of Energy	358,966	PT		
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	Department of Energy	1,715,768			
	TOTAL ENVIRONMENTAL QUALITY, DEPARTMENT OF		<u>\$62,369,653</u>		<u>\$42,959,053</u>	
	FINANCIAL MANAGEMENT, DIVISION OF					
21.023	Emergency Rental Assistance Program	Department of Treasury	\$69,911,567	COVID-19	\$69,911,567	COVID-19
21.026	Homeowner Assistance Fund	Department of Treasury	20,000,000	COVID-19	20,000,000	COVID-19
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	4,858,697	COVID-19	4,836,095	COVID-19
	TOTAL FINANCIAL MANAGEMENT, DIVISION OF		<u>\$94,770,264</u>		<u>\$94,747,662</u>	
	FISH AND GAME, DEPARTMENT OF					
10.U04	Miscellaneous Forest Service Grants	Department of Agriculture	\$199,645			
10.U04	Miscellaneous Forest Service Grants	Department of Agriculture	5,000	R&D		
10.028	Wildlife Services	Department of Agriculture	15,039			
10.028	Wildlife Services	Department of Agriculture	30,078	R&D		
10.069	Conservation Reserve Program	Department of Agriculture	45,030			
10.093	Voluntary Public Access & Habitat Incentive Program	Department of Agriculture	303,490			
10.724	Wildfire Crisis Strategy Landscapes	Department of Agriculture	60,060			
10.931	Agricultural Conservation Easement Program	Department of Agriculture	253,613			
11.407	Interjurisdictional Fisheries Act of 1986	Department of Commerce	18,409	R&D		

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STATE OF IDAHO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2023

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*	
11.436	Columbia River Fisheries Development Program	Department of Commerce	\$1,293,284				
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	292,543				
11.441	Regional Fishery Management Councils	Department of Commerce	65,944	R&D			
12.300	Basic and Applied Scientific Research	Department of Defense	56,061	R&D			
15.230	Invasive and Noxious Plant Management	Department of the Interior	14,082				
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	20,082				
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	6,464	R&D			
15.247	Wildlife Resource Management	Department of the Interior	15,695				
15.517	Fish & Wildlife Coordination Act	Department of the Interior	210,041	R&D			
15.517	Fish & Wildlife Coordination Act	Department of the Interior	96,144				
15.560	SECURE Water Act - Research Agreements	Department of the Interior	102,851				
15.605	Sport Fish Restoration	Department of the Interior	831,210	R&D	\$80,991	R&D	
15.605	Sport Fish Restoration	Department of the Interior	6,835,537				
15.608	Fish & Wildlife Management Assistance	Department of the Interior	164,289				
15.611	Wildlife Restoration and Basic Hunter Education	Department of the Interior	2,288,830	R&D	370,353	R&D	
15.611	Wildlife Restoration and Basic Hunter Education	Department of the Interior	14,567,798		128,352		
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	110,094	R&D	48,793		
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	442,762		45,575		
15.626	Enhanced Hunter Education and Safety	Department of the Interior	80,000				
15.634	State Wildlife Grants	Department of the Interior	601,667				
15.634	State Wildlife Grants	Department of the Interior	33,089	PT			
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	220,433				
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	774	R&D			
15.661	Lower Snake River Compensation Plan	Department of the Interior	9,610,387				
15.664	Fish & Wildlife Coordination & Assistance	Department of the Interior	60,000				
15.684	White Nose Syndrome National Response Implementation	Department of the Interior	16,616				
81.041	State Energy Program	Department of Energy	148,553				
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	5,410,212	R&D	108,874	R&D	
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	8,578,918				
81.U30	Miscellaneous Pacific States Marine Fisheries Commission Grants	Department of Energy	799,312				
	TOTAL FISH AND GAME, DEPARTMENT OF		<u>\$53,904,036</u>		<u>\$782,938</u>		
	HEALTH AND WELFARE, DEPARTMENT OF						
10.182	Local Food Purchase Assistance	Department of Agriculture	\$2,792				
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	Department of Agriculture	2,917		\$2,917		
10.551	Supplemental Nutrition Assistance Program (SNAP)	Department of Agriculture	240,806,459	NC			
10.551	Supplemental Nutrition Assistance Program (SNAP)	Department of Agriculture	14,984,084	NC, COVID-19			
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Agriculture	27,508,238		7,753,618		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Department of Agriculture	11,226,511		987,566		
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	766,102		747,721		
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	187,157	COVID-19	185,147	COVID-19	
10.569	Emergency Food Assistance Program (Food Commodities)	Department of Agriculture	5,907,160	NC			
10.649	Pandemic EBT Administrative Costs	Department of Agriculture	367,815	COVID-19			
16.575	Crime Victim Assistance	Department of Justice	4,623,400		4,276,876		
16.582	Crime Victim Assistance/Discretionary Grants	Department of Justice	1,783				
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program	Department of Justice	503,257		442,172		
16.839	STOP School Violence	Department of Justice	168,812		166,281		
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	21,358,086	COVID-19	18,959,072	COVID-19	
66.032	State Indoor Radon Grants	Environmental Protection Agency	65,605				
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	23,649				
81.042	Weatherization Assistance for Low-Income Persons	Department of Energy	2,412,466		2,361,246		
81.U18	Weatherization Conference	Department of Energy	396,481		392,449		
84.181	Special Education - Grants for Infants and Families	Department of Education	3,449,858				
93.069	Public Health Emergency Preparedness	Health and Human Services	5,056,129		3,037,665		
93.070	Environmental Public Health and Emergency Response	Health and Human Services	31,541				
93.090	Guardianship Assistance	Health and Human Services	104,400				
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Human Services	267,634		183,805		
93.103	Food and Drug Administration Research	Health and Human Services	154,388				
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Human Services	95,201				
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health and Human Services	163,325		72,442		
93.127	Emergency Medical Services for Children	Health and Human Services	142,591				
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	Health and Human Services	172,959		900		
93.136	Injury Prevent. & Control Research and State and Community Based Programs	Health and Human Services	2,995,990		1,109,148		
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Health and Human Services	170,824		167,707		
93.155	Rural Health Research Centers	Health and Human Services	5,255,941	COVID-19	5,247,721	COVID-19	
93.165	Grants to States for Loan Repayment Program	Health and Human Services	17,968				
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	Health and Human Services	193,638				
93.217	Family Planning Services	Health and Human Services	1,444,012		1,213,813		
93.235	Affordable Care Act (ACA) Abstinence Education Program	Health and Human Services	314,831		128,103		
93.236	Grants to States to Support Oral Health Workforce Activities	Health and Human Services	333,456		68,488		
93.240	State Capacity Building	Health and Human Services	238,165				
93.241	State Rural Hospital Flexibility Program	Health and Human Services	727,748		128,082		
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Health and Human Services	972,543				
93.251	Early Hearing Detection and Intervention	Health and Human Services	258,070				
93.268	Immunization Cooperative Agreements	Health and Human Services	2,896,095		93,086		
93.268	Immunization Cooperative Agreements	Health and Human Services	14,652,379	COVID-19	5,598,042	COVID-19	
93.268	Immunization Cooperative Agreements	Health and Human Services	26,630,207	NC			
93.270	Adult Viral Hepatitis Prevention and Control	Health and Human Services	326,705		100,518		

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
93.301	Small Rural Hospital Improvement Grant Program	Health and Human Services	\$344,245		\$292,680	
93.314	Early Hearing Detection and Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Human Services	139,926			
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	1,079,082		172,414	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	23,525,639	COVID-19	12,003,126	COVID-19
93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	Health and Human Services	288,399			
93.336	Behavioral Risk Factor Surveillance System	Health and Human Services	424,172			
93.336	Behavioral Risk Factor Surveillance System	Health and Human Services	11,479	COVID-19		
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Res	Health and Human Services	3,819,000	COVID-19	3,731,874	COVID-19
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	Health and Human Services	413,862		195,521	
93.387	National and State Tobacco Control Program	Health and Human Services	1,140,697		473,522	
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Health and Human Services	12,336,070	COVID-19	7,661,874	COVID-19
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	Health and Human Services	2,288,179		589,526	
93.497	Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	Health and Human Services	532,747	COVID-19	480,498	COVID-19
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	Health and Human Services	180,051			
93.556	Promoting Safe and Stable Families	Health and Human Services	2,273,663		(23,746)	
93.558	Temporary Assistance for Needy Families	Health and Human Services	29,430,797		1,344,301	
93.563	Child Support Enforcement	Health and Human Services	12,926,105			
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Health and Human Services	1,079,925		252,479	
93.568	Low-Income Home Energy Assistance	Health and Human Services	21,006,612		3,884,360	
93.568	Low-Income Home Energy Assistance (CARES Act)	Health and Human Services	15,823,876	COVID-19	6,572,942	COVID-19
93.569	Community Services Block Grant	Health and Human Services	3,480,130		3,316,625	
93.569	Community Services Block Grant	Health and Human Services	1,172,709	COVID-19	1,158,340	COVID-19
93.575	Child Care and Development Block Grant	Health and Human Services	33,552,500		1,345,650	
93.575	Child Care and Development Block Grant (CARES Act)	Health and Human Services	123,587,563	COVID-19		
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	275,122			
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	272,684	COVID-19		
93.596	Child Care Mandatory & Matching Funds of Child Care & Develop. Fund	Health and Human Services	13,857,795		273,892	
93.597	Grants to States for Access and Visitation Programs	Health and Human Services	49,957			
93.599	Chafee Education and Training Vouchers Program	Health and Human Services	47,850			
93.600	Head Start	Health and Human Services	118,179			
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Human Services	19,969			
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Human Services	527,168		23,770	
93.631	Developmental Disabilities Projects of National Significance	Health and Human Services	120,516	PT, R&D		
93.643	Children's Justice Grants To States	Health and Human Services	115,433			
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Human Services	2,442,130		42,310	
93.658	Foster Care - Title IV-E	Health and Human Services	16,114,663			
93.659	Adoption Assistance	Health and Human Services	13,251,578			
93.665	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	Health and Human Services	866,039	COVID-19	86,786	COVID-19
93.667	Social Services Block Grant	Health and Human Services	11,670,435		1,042,352	
93.669	Child Abuse and Neglect State Grants	Health and Human Services	486,758			
93.671	Family Violence Prevent & Srvc/Domestic Violence Shelter & Sup. Srvc	Health and Human Services	1,103,976		1,082,094	
93.671	Family Violence Prevent & Srvc/Domestic Violence Shelter & Sup. Srvc	Health and Human Services	1,050,337	COVID-19	996,031	COVID-19
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	Health and Human Services	1,020,653			
93.767	Children's Health Insurance Program	Health and Human Services	93,210,849			
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Human Services	1,721,050			
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Human Services	18,542	COVID-19		
93.778	Medical Assistance Program	Health and Human Services	2,986,798,017		77,500	
93.788	Opioid STR	Health and Human Services	9,272,725		5,278,071	
93.791	Money Follows the Person Rebalancing Demonstration	Health and Human Services	2,059,267			
93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	Health and Human Services	1,046,201			
93.845	Promoting Population Health through Increased Capacity in Alcohol Epidemiology	Health and Human Services	102,297			
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Human Services	3,240,680		2,546,186	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Human Services	432,680	COVID-19	411,513	COVID-19
93.889	National Bioterrorism Hospital Preparedness Program	Health and Human Services	1,568,104		1,106,705	
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Health and Human Services	1,483,609		573,437	
93.913	Grants to States for Operation of State Offices of Rural Health	Health and Human Services	252,728		25,000	
93.917	HIV Care Formula Grants	Health and Human Services	3,313,873		557,867	
93.940	HIV Prevention Activities - Health Department Based	Health and Human Services	924,642		472,865	
93.958	Block Grants for Community Mental Health Services	Health and Human Services	4,992,316		50,000	
93.958	Block Grants for Community Mental Health Services	Health and Human Services	3,209,096	COVID-19	289,165	COVID-19
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	7,979,785		1,325,822	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	5,668,431	COVID-19	482,334	COVID-19
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Human Services	359,113		214,958	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Human Services	1,510,214	COVID-19	800,999	COVID-19
93.991	Preventive Health and Health Services Block Grant	Health and Human Services	680,073		435,941	
93.994	Maternal and Child Health Services Block Grant to the States	Health and Human Services	3,592,274		1,707,265	
97.032	Crisis Counseling	Department of Homeland Security	8,409			
96.U23	Vital Statistics Birth Records Grants	Social Security Administration	43,100			

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AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
96.U24	Vital Statistics Cooperative Program	Social Security Administration	\$179,653			
96.U25	Social Security Birth and Death Reports	Social Security Administration	58,815			
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	16,179,637	COVID-19	\$15,990,000	COVID-19
	TOTAL HEALTH AND WELFARE, DEPARTMENT OF		<u>\$3,902,554,222</u>		<u>\$132,769,434</u>	
	HISTORICAL SOCIETY, IDAHO STATE					
10.664	Cooperative Forestry Assistance	Department of Agriculture	(\$5,364)			
15.224	Cultural and Paleontological Resource Management	Department of the Interior	(39,688)			
15.904	Historic Preservation Fund Grants-in-Aid	Department of the Interior	1,209,746		\$91,583	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	39,100	COVID-19		
45.149	Promotion of the Humanities - Division of Preservation and Access	National Foundation on the Arts and the Humanities	81,061	COVID-19		
89.003	National Historical Publications and Records Grants	Natl. Archives & Records Adm.	2,897			
	TOTAL HISTORICAL SOCIETY, IDAHO STATE		<u>\$1,287,752</u>		<u>\$91,583</u>	
	INDUSTRIAL COMMISSION					
16.576	Crime Victim Compensation	Department of Justice	\$305,000			
	TOTAL INDUSTRIAL COMMISSION		<u>\$305,000</u>			
	INSURANCE, DEPARTMENT OF					
93.071	Medicare Enrollment Assistance Program	Health and Human Services	\$122,406			
93.324	State Health Insurance Assistance Program	Health and Human Services	373,151			
	TOTAL INSURANCE, DEPARTMENT OF		<u>\$495,557</u>			
	JUDICIAL DEPARTMENT					
16.021	Justice Systems Response to Families	Department of Justice	\$146,859			
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	1,001,734	COVID-19		
93.586	State Court Improvement Program	Health and Human Services	378,383			
	TOTAL JUDICIAL DEPARTMENT		<u>\$1,526,976</u>			
	JUVENILE CORRECTIONS, DEPARTMENT OF					
16.540	Juvenile Justice and Delinquency Prevention	Department of Justice	\$156,865			
	TOTAL JUVENILE CORRECTIONS, DEPARTMENT OF		<u>\$156,865</u>			
	LABOR, DEPARTMENT OF					
17.002	Labor Force Statistics	Department of Labor	\$641,449	R&D		
17.005	Compensation and Working Conditions	Department of Labor	14,756	R&D		
17.207	Employment Service/Wagner-Peyser Funded Activities	Department of Labor	6,975,116			
17.225	Unemployment Insurance	Department of Labor	120,229,709			
17.225	Unemployment Insurance	Department of Labor	985,091	COVID-19		
17.245	Trade Adjustment Assistance	Department of Labor	319,094			
17.258	WIA Adult Program	Department of Labor	1,755,774		\$1,240,072	
17.259	WIA Youth Activities	Department of Labor	2,720,388		15,771	
17.261	WIA Pilots, Demonstrations, and research Projects	Department of Labor	333,068			
17.271	Work Opportunity Tax Credit Program (WOTC)	Department of Labor	76,903			
17.273	Temporary Labor Certification for Foreign Workers	Department of Labor	491,897			
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Department of Labor	(467)	COVID-19		
17.278	WIA Dislocated Workers Formula Grants	Department of Labor	1,219,957		748,696	
17.285	Apprenticeship USA Grants	Department of Labor	882,063		458,174	
17.287	Job Corps Experimental Projects and Technical Assistance	Department of Labor	5,164,673		758,075	
17.801	Jobs for Veterans State Grants	Department of Labor	937,819			
17.805	Homeless Veterans Reintegration Project	Department of Labor	25,195			
21.019	Coronavirus Relief Fund	Department of Treasury	679	COVID-19		
94.003	State Commissions	Corporation for National and Community Service	405,137			
94.006	AmeriCorps	Corporation for National and Community Service	1,905,232		923,819	
94.008	Commission Investment Fund	Corporation for National and Community Service	172,443			
96.001	Social Security Disability Insurance	Social Security Administration	10,019,370			
	TOTAL LABOR, DEPARTMENT OF		<u>\$155,275,346</u>		<u>\$4,144,607</u>	
	LANDS, DEPARTMENT OF					
10.664	Cooperative Forestry Assistance	Department of Agriculture	\$3,722,367		\$1,639,211	
10.676	Forest Legacy Program	Department of Agriculture	189,028			
10.678	Forest Stewardship Program	Department of Agriculture	1,801			
10.697	State and Private Forestry Hazardous Fuel Reduction Program	Department of Agriculture	660,301		603,933	
10.698	State and Private Forestry Cooperative Fire Assistance	Department of Agriculture	189,400		117,039	
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	Department of Agriculture	4,272			
10.724	Wildfire Crisis Strategy Landscapes	Department of Agriculture	18,526			
10.902	Soil and Water Conservation	Department of Agriculture	75,376			
10.912	Environmental Quality Incentives Program	Department of Agriculture	12,806			
15.233	Forests and Woodlands Resource Management	Department of the Interior	102,147			
	TOTAL LANDS, DEPARTMENT OF		<u>\$4,976,024</u>		<u>\$2,360,183</u>	
	LIBRARIES, IDAHO COMMISSION FOR					
11.032	State Digital Equity Planning Grant	National Telecommunications and Information Administration	\$254,792			
45.129	Promotion of the Humanities - Federal/State Partnership	National Foundation on the Arts and the Humanities	24,078	PT		
45.310	Grants to States	National Foundation on the Arts and the Humanities	1,668,542		\$69,925	
45.310	LSTA CARES ACT State Grants	National Foundation on the Arts and the Humanities	155,132	COVID-19	4,281	COVID-19
	TOTAL LIBRARIES, IDAHO COMMISSION FOR		<u>\$2,102,544</u>		<u>\$74,206</u>	
	MILITARY, DIVISION OF					
12.400	Military Construction, National Guard	Department of Defense	\$3,148,105			
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	43,961,212			
12.404	National Guard ChalleNGe Program	Department of Defense	5,229,042			
16.922	Equitable Sharing Program	Department of Defense	12,303			

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
20.703	Interagency Hazardous Materials Public Sector Training & Planning Grants	Department of Transportation	\$82,537		\$48,489	
97.008	Nonprofit Security Grant Program	Department of Homeland Security	130,712		130,712	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	3,607,599		3,532,235	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	29,390,290	COVID-19	3,401,610	COVID-19
97.039	Hazard Mitigation Grant	Department of Homeland Security	412,207		382,439	
97.042	Emergency Management Performance Grants	Department of Homeland Security	3,757,398		1,540,221	
97.042	Emergency Management Performance Grants	Department of Homeland Security	552,872	COVID-19	150,847	COVID-19
97.045	Cooperating Technical Partners	Department of Homeland Security	8,996			
97.046	Fire Management Assistance Grant	Department of Homeland Security	32,292		32,292	
97.047	Pre-Disaster Mitigation	Department of Homeland Security	761,491		731,792	
97.067	Homeland Security Grant Program	Department of Homeland Security	4,015,932		3,136,921	
97.082	Earthquake Consortium	Department of Homeland Security	16,321			
97.111	Regional Catastrophic Preparedness Grant Program	Department of Homeland Security	145,790			
	TOTAL MILITARY, DIVISION OF		<u>\$95,265,099</u>		<u>\$13,087,558</u>	
	PARDONS AND PAROLE					
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	\$50,000	COVID-19		
	TOTAL PARDONS AND PAROLE		<u>\$50,000</u>			
	PARKS AND RECREATION, DEPARTMENT OF					
15.524	Recreation Resources Management	Department of the Interior	\$580,712			
15.616	Clean Vessel Act	Department of the Interior	12,596		\$12,039	
15.916	Outdoor Recreation Acquisition, Development, and Planning	Department of the Interior	1,121,948		66,924	
15.944	Natural Resource Stewardship	Department of the Interior	697,560			
20.219	Recreational Trails Program	Department of Transportation	1,145,943		1,024,876	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	6,881,125	COVID-19		
97.012	Boating Safety Financial Assistance	Department of Homeland Security	1,153,398		643,259	
	TOTAL PARKS AND RECREATION, DEPARTMENT OF		<u>\$11,593,282</u>		<u>\$1,747,098</u>	
	POLICE, IDAHO STATE					
16.034	Coronavirus Emergency Supplemental Funding Program	Department of Justice	\$662,979	COVID-19	\$328,633	COVID-19
16.017	Sexual Assault Services Formula Program	Department of Justice	489,704		466,658	
16.550	State Justice Statistics Program for Statistical Analysis Centers	Department of Justice	83,138			
16.588	Violence Against Women Formula Grants	Department of Justice	1,336,379		1,048,809	
16.593	Residential Substance Abuse Treatment for State Prisoners	Department of Justice	246,586		234,539	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	788,020		471,125	
16.741	DNA Backlog Reduction Program	Department of Justice	496,070			
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Department of Justice	242,605			
16.751	Edward Byrne Memorial Competitive Grant Program	Department of Justice	26,489			
16.813	NICS Act Record Improvement Program	Department of Justice	109,327		109,327	
16.833	National Sexual Assault Kit Initiative	Department of Justice	21,772			
16.922	Equitable Sharing Program	Department of Justice	68,966			
20.218	National Motor Carrier Safety	Department of Transportation	2,058,777			
21.016	Equitable Share	Department of Treasury	51,891			
95.001	High Intensity Drug Trafficking Areas Program	Executive Office of the President	430,197		82,106	
	TOTAL POLICE, IDAHO STATE		<u>\$7,112,900</u>		<u>\$2,741,197</u>	
	CAREER-TECHNICAL EDUCATION, DIVISION OF					
17.268	H-1B Job Training Grants	Department of Labor	\$403,663		\$335,741	
84.002	Adult Education - Basic Grants to States	Department of Education	2,151,000		1,954,053	
84.048	Career and Technical Education - Basic Grants to States	Department of Education	7,283,068		6,278,363	
97.043	State Fire Training Systems Grant Program	Department of Homeland Security	2,723			
	TOTAL CAREER-TECHNICAL EDUCATION, DIVISION OF		<u>\$9,840,454</u>		<u>\$8,568,157</u>	
	PUBLIC UTILITIES COMMISSION					
20.700	Pipeline Safety Program	Department of Transportation	\$263,807			
20.721	PHMSA Pipeline Safety Program One Call Grant	Department of Transportation	12,477			
	TOTAL PUBLIC UTILITIES COMMISSION		<u>\$276,284</u>			
	SECRETARY OF STATE					
90.404	HAVA Election Security Grants	Election Assistance Commission	\$592,086		\$192,529	
	TOTAL SECRETARY OF STATE		<u>\$592,086</u>		<u>\$192,529</u>	
	SPECIES CONSERVATION, OFFICE OF					
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	\$3,707,120		\$1,525,472	
11.463	Infrastructure Investment Jobs Act	Department of Commerce	394			
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	75,954			
15.517	Fish and Wildlife Coordination Act	Department of the Interior	407,444		407,444	
15.660	Endangered Species - Candidate Conservation Action Fund	Department of the Interior	87,208			
15.666	Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	Department of the Interior	243,673			
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	3,857,238		1,224,788	
	TOTAL SPECIES CONSERVATION, OFFICE OF		<u>\$8,379,031</u>		<u>\$3,157,704</u>	
	STEM ACTION CENTER					
43.008	Office of STEM Engagement (OSTEM)	NASA	\$25,000			
47.076	Education and Human Resources: NSF INCLUDES Planning Grant	National Science Foundation	15,556			
	TOTAL STEM ACTION CENTER		<u>\$40,556</u>			
	STATE BOARD OF EDUCATION					
10.541	Child Nutrition Technology Innovation Grant	Department of Agriculture	\$377,631		\$249,838	
10.553	School Breakfast Program (SBP)	Department of Agriculture	15,917,728		15,790,738	
10.555	National School Lunch Program (NSLP)	Department of Agriculture	11,179,626	NC	10,365,310	NC
10.555	National School Lunch Program (NSLP)	Department of Agriculture	69,383,012		69,134,183	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
10.556	Special Milk Program for Children (SMP)	Department of Agriculture	\$25,614		\$25,614	
10.558	Child and Adult Care Food Program (CACFP)	Department of Agriculture	7,857,083		7,744,162	
10.559	Summer Food Service Program for Children (SFSPC)	Department of Agriculture	3,875,284		3,460,705	
10.560	State Administrative Expenses for Child Nutrition	Department of Agriculture	1,311,177			
10.579	Child Nutrition Discretionary Grants Limited Availability	Department of Agriculture	344,607		169,809	
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	2,389,453		2,341,368	
10.589	Child Nutrition Direct Certification Performance Awards	Department of Agriculture	5			
10.645	Farm to School Grants (ARPA)	Department of Agriculture	58,876	COVID-19		
15.130	Indian Education Assistance to Schools	Department of the Interior	69,399		69,399	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	36,270,513	COVID-19	36,270,513	COVID-19
84.010	Title I Grants to Local Educational Agencies	Department of Education	60,446,253		59,460,639	
84.011	Migrant Education - State Grant Program	Department of Education	5,714,113		5,220,685	
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Department of Education	542,400			
84.027	Special Education Grants to States	Department of Education	61,885,749		59,199,892	
84.027	Special Education Grants to States	Department of Education	7,243,017	COVID-19	7,243,017	COVID-19
84.144	Migrant Education Coordination Program	Department of Education	67,915		3,200	
84.173	Special Education Preschool Grants	Department of Education	2,202,299		2,146,784	
84.173	Special Education Preschool Grants	Department of Education	387,361	COVID-19	387,361	COVID-19
84.196	Education for Homeless Children and Youth	Department of Education	321,631		287,638	
84.287	Twenty-First Century Community Learning Centers	Department of Education	6,750,248		6,263,325	
84.323	Special Education - State Personnel Development	Department of Education	612,745		210,862	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	2,031,804		1,192,861	
84.358	Rural Education	Department of Education	135,272		130,571	
84.365	English Language Acquisition State Grants	Department of Education	2,526,459		2,161,389	
84.367	Improving Teacher Quality State Grants	Department of Education	10,175,302		9,434,882	
84.369	Grants for State Assessments and Related Activities	Department of Education	3,550,502			
84.424	Student Support and Academic Enrichment Program	Department of Education	5,968,521		5,750,988	
84.425D	Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	Department of Education	60,518,348	COVID-19	60,445,425	COVID-19
84.425R	Emergency Assistance to Non-Public Schools	Department of Education	2,664,219	COVID-19	1,691,098	COVID-19
84.425U	Education Stabilization Fund - ARPA ESSER III	Department of Education	148,465,849	COVID-19	148,068,723	COVID-19
84.425W	Education Stabilization Fund - ARPA ESSER - Homeless Children and Youth	Department of Education	587,363	COVID-19	585,656	COVID-19
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	Health and Human Services	132			
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Health and Human Services	1,692,928		326,873	
	TOTAL STATE BOARD OF EDUCATION		<u>\$533,550,438</u>		<u>\$515,833,508</u>	
	TAX COMMISSION, IDAHO					
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	<u>\$178,253</u>	COVID-19		
	TOTAL TAX COMMISSION, IDAHO		<u>\$178,253</u>			
	TRANSPORTATION DEPARTMENT, IDAHO					
15.228	BLM Fuels Management and Community Fire Assistance Program	Department of the Interior	\$142,851			
20.106	Airport Improvement Program	Department of Transportation	225,339			
20.205	Highway Planning and Construction	Department of Transportation	332,113,026		\$3,640,686	
20.205	Highway Planning and Construction	Department of Transportation	1,289,466	R&D		
20.205	Highway Planning and Construction	Department of Transportation	29,736,275	COVID-19		
20.325	Consolidated Rail Infrastructure and Safety Improvements	Department of Transportation	5,588,610			
20.507	Federal Transit Formula Grants	Department of Transportation	1,086,912	COVID-19	1,086,912	COVID-19
20.509	Formula Grants for Rural Areas	Department of Transportation	7,808,986		7,154,501	
20.509	Formula Grants for Rural Areas	Department of Transportation	3,181,278	COVID-19	2,956,102	COVID-19
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Department of Transportation	1,384,867		1,294,235	
20.526	Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	Department of Transportation	2,555,408		2,555,408	
20.600	State and Community Highway Safety	Department of Transportation	3,109,998		1,553,747	
20.614	Discretionary Safety Grants and Cooperative Agreements	Department of Transportation	59,944			
20.616	National Priority Safety Programs	Department of Transportation	2,169,269		1,338,763	
	TOTAL TRANSPORTATION DEPARTMENT, IDAHO		<u>\$390,452,229</u>		<u>\$21,580,354</u>	
	TREASURER'S OFFICE, IDAHO STATE					
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	<u>\$50,000,000</u>	COVID-19	<u>\$50,000,000</u>	COVID-19
	TOTAL TREASURER'S OFFICE, IDAHO STATE		<u>\$50,000,000</u>		<u>\$50,000,000</u>	
	VETERANS SERVICES, DIVISION OF					
64.014	Veterans State Domiciliary Care	Department of Veterans Affairs	\$286,702			
64.015	Veterans State Nursing Home Care	Department of Veterans Affairs	16,397,100			
64.101	Burial Expense Allowances for Veterans	Department of Veterans Affairs	510,959			
64.203	State Veterans Cemetery Construction	Department of Veterans Affairs	2,069,549			
64.005	Grants to States for Construction of State Home Facilities	Department of Veterans Affairs	6,683,223			
64.005	Grants to States for Construction of State Home Facilities	Department of Veterans Affairs	927,371	COVID-19		
93.498	Provider Relief Fund	Health and Human Services	10,281	COVID-19		
	TOTAL VETERANS SERVICES, DIVISION OF		<u>\$26,885,185</u>			
	VOCATIONAL REHABILITATION, DIVISION OF					
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	\$14,956,233			
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	Department of Education	350,266			
93.369	ACL Independent Living State Grants	Health and Human Services	<u>374,693</u>		<u>\$288,290</u>	
	TOTAL VOCATIONAL REHABILITATION, DIVISION OF		<u>\$15,681,192</u>		<u>\$288,290</u>	
	WATER RESOURCES, DEPARTMENT OF					
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	<u>\$74,527,544</u>	COVID-19		
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	25,578			

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STATE OF IDAHO
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BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>AL</u>	<u>STATE AGENCY FEDERAL PROGRAM TITLE</u>	<u>FEDERAL DEPARTMENT</u>	<u>DIRECT AWARD</u>	<u>TYPE*</u>	<u>AMOUNT PROVIDED TO SUBRECIPIENTS</u>	<u>TYPE*</u>
66.433	State Underground Water Source Protection	Environmental Protection Agency	\$108,646			
81.U14	Tributary Water Conservation	Department of Energy	359,538			
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	Department of Homeland Security	99,726			
97.041	National Dam Safety Program	Department of Homeland Security	188,534			
	TOTAL WATER RESOURCES, DEPARTMENT OF		<u>\$75,309,566</u>			
	WORKFORCE DEVELOPMENT COUNCIL					
17.285	Apprenticeship USA Grants	Department of Labor	\$627,578		\$503,205	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	11,967,102	COVID-19	538,943	COVID-19
	TOTAL WORKFORCE DEVELOPMENT COUNCIL		<u>\$12,594,680</u>		<u>\$1,042,148</u>	
	TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$5,646,503,591</u>		<u>\$974,599,816</u>	

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