



Financial Statements

Fiscal Year 2018

Reports of Independent Auditors and Financial Statements for the Year Ended June 30, 2018 and 2017 Including Single Audit Reports for the Year Ended June 30, 2018



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BOISE STATE UNIVERSITY



Report of Independent Auditors

The Idaho State Board of Education Boise State University

Report on the Financial Statements

We have audited the accompanying financial statements of Boise State University (University) and its discretely presented component unit, Boise State University Foundation, Inc. (Foundation) as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the University's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We did not audit the financial statements of the Foundation, which represents the entirety of the University's discretely presented component unit as described in Note 14. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for that component unit, is based solely on the report of other auditors. We conducted our audits in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Boise State University Foundation, Inc. were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audits and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of Boise State University and its discretely presented component unit as of June 30, 2018 and 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

In the year ended June 30, 2018, the University adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which modified the presentation of the financial statements by establishing standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses related to other postemployment benefits (OPEB) provided through defined benefit OPEB plans. In addition, GASB Statement 75 requires disclosure of information related to OPEB. As discussed in Note 1 to the financial statements, the adoption of GASB Statement 75 resulted in the restatement of beginning net position. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and certain information related to pensions and other postemployment benefits on pages 4 through 19 and 84 through 86 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR)* Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards 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. Such 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2018, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

Portland, Oregon October 11, 2018

Moss adams LLP



BOISE STATE UNIVERSITY



MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2018

The following Management's Discussion and Analysis ("MD&A") provides an overview of Boise State University's (the "University") financial performance based on currently known facts, data, and conditions and is designed to assist readers in understanding the accompanying financial statements. The financial statements encompass the University and a discretely presented component unit; however, the MD&A focuses only on the University. Information relating to the Boise State University Foundation can be found in its separately issued financial statements. The University's financial report includes three basic financial statements: the Statements of Net Position; the Statements of Revenues, Expenses, and Changes in Net Position; and the Statements of Cash Flows.

Boise State University is a publicly supported, multi-disciplinary institution of higher education recognized for outreach and community engagement. The main campus is located in Boise, Idaho with convenient access to the governmental institutions and commercial and cultural amenities located in the capital city. The Boise City-Nampa metropolitan area has an estimated population of 709,800. 5,149 faculty and staff (including 1,569 student employees) were employed as of June 30, 2018. The University administers baccalaureate, masters, and doctoral programs through seven academic colleges: Arts and Sciences, Business and Economics, Education, Engineering, Graduate Studies, Health Sciences, and Innovation and Design. Within its academic colleges and Honors College, Boise State has an array of degree programs that foster student success, lifelong learning, community engagement, innovation, and creativity. More than 3,700 students graduated from Boise State University this academic year, including 30 Doctoral candidates. The University is classified as a doctoral research institution by the Carnegie Classification of Institutions of Higher Education. The University is home to 28 research centers and institutes, including the Center for Health Policy, the Public Policy Research Center, the Raptor Research Center, and the Center for Multicultural Educational Opportunities. These centers are conducting and fostering research and initiatives within and across colleges and in partnership with the community and industry. Student athletes compete in National Collegiate Athletic Association intercollegiate athletics at the Division I-A level on 18 men's and women's teams in 13 sports. The University also hosts the Boise State Public Radio Network, which broadcasts local news and music, as well as national programs from National Public Radio (NPR), Public Radio International (PRI), and American Public Media (APM), among other providers, through 18 sites across Idaho, eastern Oregon, and northern Nevada.

Overview of the Financial Statements and Financial Analysis

The financial statements for fiscal years ended June 30, 2018 and June 30, 2017 are prepared in accordance with Governmental Accounting Standards Board ("GASB") principles. The Boise State University Foundation, Inc. (the "Foundation") is a legally separate, tax-exempt entity and is discretely presented for the fiscal years ended June 30, 2018 and 2017. The Foundation reports financial information according to Financial Accounting Standards Board ("FASB") reporting standards. The University presents component unit financial information on pages immediately following the



statements of the University. Financial information of the component unit should not be combined with the financial information of the University. Financial statements of the Foundation may be obtained from the Office of the Vice President and Chief Financial Officer for Finance and Administration at the University.

Student Body

The University has the largest student enrollment of any public university in Idaho with a fall semester 2017 enrollment of 24,154 students (based on headcount with full-time equivalent enrollment of 16,317) and a fall semester 2016 enrollment of 23,886 students (based on headcount with full-time equivalent enrollment of 15,973) as of the October 15th census dates. This reflects an increase of 268 students based on headcount and 344 students based on full-time equivalent enrollment. Enrollment at the University is at an all-time high. In addition to having students attending from every Idaho County, students from all 50 states and over 65 countries attend the University. The University enrolls large numbers of both traditional age students and working adults.

Enrollment and Graduation Statistics								
Fall	Semester							
	2015	2016	2017					
Enrollment								
Headcount	22,113	23,886	24,154					
Full time equivalents	15,451	15,973	16,317					
Undergraduate students								
Full time	12,034	12,375	12,477					
Part time	7,088	7,834	8,290					
Graduate students								
Full time	903	936	1,068					
Part time	2,088	2,741	2,319					
Students from Idaho	71%	76%	74%					
First year undergraduates/transfers								
Applied	10,838	11,193	11,651					
Admitted	8,668	9,141	9,781					
Enrolled	3,502	3,941	4,106					
ACT mean score	23	23	24					
	2014-2015	2015-2016	2016-2017					
Degrees Conferred								
Associate	168	145	116					
Bachelor	3,154	3,174	3,317					
Master	703	670	776					
Doctorate	14	18	36					
Certificate*	301	305	420					

 $^{{\}bf *Includes\ undergraduate, graduate, and\ post-undergraduate\ certificates.}$



State Appropriations

Legislatively-approved State appropriations represent approximately 23% of the University's total annual revenues for fiscal year 2018. Such revenues are not included as pledged revenues. The Legislature meets beginning in January of each calendar year and sets budgets and appropriations for all agencies and departments of State government for the fiscal year beginning the following July 1. The Legislature may also adjust budgets and appropriations for the fiscal year during which the Legislature is meeting.

If, in the course of a fiscal year, the Governor determines that the expenditures authorized by the Legislature for the current fiscal year exceed anticipated revenues expected to be available to meet those expenditures, the Governor, by executive order, may reduce ("holdback") the spending authority on file in the office of the Division of Financial Management for any department, agency or institution of the State, or request a reversion ("reversion") of appropriations back to the State to balance the State budget. There have been no holdbacks or reversions since fiscal year 2010 and the University does not anticipate a holdback or reversion during fiscal year 2019.

The table below sets forth the Legislative appropriations from the State General Fund for all higher education institutions and for the University for the fiscal years shown.

State General Fund Appropriations									
		2015		2016		2017		2018	
All Higher Education	\$	251,223,200	\$	258,776,400	\$	279,546,500	\$	287,053,200	
Boise State University	\$	79,981,000	\$	85,579,900	\$	92,968,100	\$	96,212,300	
Percentage increase over prior year for the University		5.30%		6.40%		8.60%		3.50%	

Source: Sine Die Report for the respective legislative years.

Source: Legislative appropriations bills for the respective legislative years: 2015 Legislature Senate Bill No.

1176, 2016 Legislature House Bill No. 637, 2017 Legislature Senate Bill No. 1152.



Significant Activity for the Year Ended June 30, 2018

The financial statements for the year ended June 30, 2018 contain several noteworthy transactions that have a significant impact on the financial statements for the fiscal year.

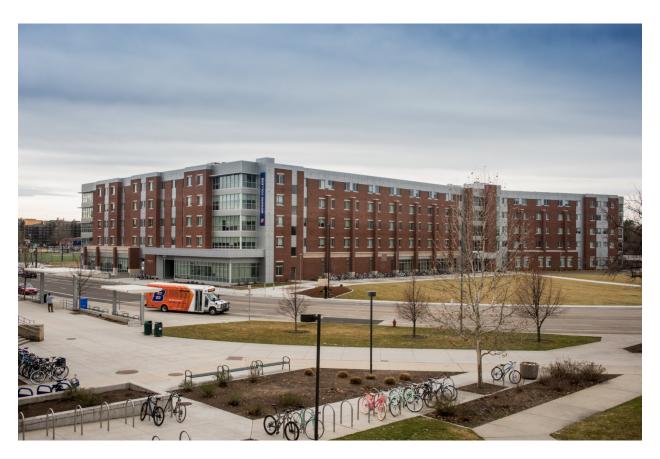
The Foundation donated the Charles P. Ruch Engineering Building to the University with appraised value of \$18.8 million in May of 2018. The building was constructed and financed by the Foundation in 1988 using Certificates of Participation. The University leased the building through a capital lease through May 2018. Once the Foundation debt for which the building was pledged as collateral was satisfied, the building title was transferred to the University in a \$1 exchange. The appraised value is recorded in other revenues as a capital gift for the year ended June 30, 2018.



The Foundation also transferred the Alumni and Friends Center to the University with appraised value of \$15.45 million in April of 2018. The building was constructed and financed by the Foundation in 2015 using Idaho Housing and Finance Association Revenue Bonds. The University leased the building through a capital lease. The University purchased the building using proceeds from the University's Series 2018A Revenue Bonds for \$3.7 million, the amount of the Foundation's outstanding debt. The difference between the appraised value and the purchase price is recorded in other revenues as a capital gift for the year ended June 30, 2018.



The University entered into a public/private partnership agreement with Education Realty Trust, Inc. (EdR) in 2015 to develop and operate a residential Honors College and additional freshman housing facility. The \$37 million project was funded with developer equity and is on land owned by the University and leased to EdR for a 50-year term. At the conclusion of the agreement, the building reverts to the University. EdR pays fixed annual rent and a share of the project's gross rental revenue to the University. EdR is responsible for the daily operations and maintenance of the facility and the University is responsible for campus life programming. The 236,000 square foot facility is located in the center of campus across from the Student Union Building and includes 656 beds, Honors College offices and classrooms, student common areas, and an approximately 15,000 square foot food service facility. The transaction qualifies as a service concession arrangement under GASB Statement No. 60 "Accounting and Financial Reporting for Service Concession Arrangements (SCA)."



The Statement requires the transferor (the University) to report the facility as a capital asset, any related installment payments as assets, and a corresponding deferred inflow of resources. The corresponding deferred inflow of resources represents cash received from the developer, an associated ground lease to the developer, and the acquisition value of the facility. The net deferred inflow will be amortized over the term of the arrangement.



The University implemented the provisions of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The net cumulative effect of prior year amounts of \$12.8 million has been reflected in the fiscal year 2018 Statement of Revenues, Expenses and Changes in Net Position to offset the increase in the other postemployment benefit (OPEB) liability and establish a deferred outflow of resources.

Statements of Net Position

The statements of net position include all assets, deferred outflows, liabilities, and deferred inflows of the University. Assets, deferred outflows, liabilities, and deferred inflows are reported on an accrual basis as of the statement date. This statement also identifies major categories of the net position of the University as net investment in capital assets; restricted, expendable; and unrestricted. The first category, net investment in capital assets, reflects the University's equity in capital assets. The second net position category, restricted, expendable, is available for expenditure by the University for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. Finally, unrestricted net position provides the amount of equity in assets available to the University for any lawful purpose of the institution. Changes in net position over time are an indicator of whether the University's financial condition is improving or declining.

Summary Statements of Net Position As of June 30								
(Dollars in Thousands)								
		2018		2017		2016		
ASSETS:								
Current assets	\$	148,303	\$	135,172	\$	135,173		
Capital assets, net		543,382		478,403		482,627		
Other assets		118,800	_	104,445	_	60,201		
Total assets	_	810,485	_	718,020	_	678,001		
DEFERRED OUTFLOWS OF RESOURCES		12,640	_	15,239	_	12,625		
Total assets and deferred outflows								
of resources	\$	823,125	\$	733,259	\$	690,626		
LIABILITIES:								
Current liabilities	\$	72,449	\$	60,902	\$	57,420		
Non-current liabilities		285,930		272,601		241,453		
Total liabilities		358,379	_	333,503	_	298,873		
DEFERRED INFLOWS OF RESOURCES		44,995	_	2,394	_	4,231		
NET POSITION:								
Net investment in capital assets		304,127		269,288		265,651		
Restricted, expendable		14,716		13,617		13,053		
Unrestricted	_	100,908		114,457		108,818		
Total net position		419,751	_	397,362	_	387,522		
Total liabilities, deferred inflows of								
resources and net position	\$	823,125	\$	733,259	\$	690,626		



The University's total assets and deferred outflows of resources increased during fiscal year 2018 by \$90 million from \$733 million as of June 30, 2017 to \$823 million as of June 30, 2018. \$65 million of the increase relates to capital assets, which include the donation of the Charles P. Ruch Engineering building and Alumni and Friends Center as well as the recording of the new Honors College Residence hall and construction in progress for the Fine Arts building. The remaining asset increase is due to increases in investments, and lease receivable offset by decreases in cash and cash equivalents, and accounts receivable and unbilled charges, net. Investments include \$16.5 of unspent 2018A bond proceeds to be used to construct a new Materials Science building. Deferred outflows of resources represent the consumption of resources applicable to a future reporting period, but do not require a further exchange of goods or services; they represent the consumption of net position applicable to a future reporting period and will not be recognized as expenses until that time. The decrease in deferred outflows of resources is driven by a decrease of \$3.1 million related to pensions, primarily due to the net difference between projected and actual earnings on pension plan investments offset by changes in pension and other post-employment benefits.

The University's total assets and deferred outflows of resources increased during fiscal year 2017 by \$42 million from \$691 million as of June 30, 2016 to \$733 million as of June 30, 2017. The increase is attributed to an increase of assets of \$40 million and an increase of deferred outflows of resources of \$2.6 million. The asset increase is driven by increases in cash and cash equivalents and investments. Investments include \$32 million of unspent 2017A bond proceeds to be used to construct a new Fine Arts building.

The University's total liabilities increased during fiscal year 2018 by \$24 million from \$334 million as of June 30, 2017 to \$358 million as of June 30, 2018. The change is driven by an increase in amount due to state agencies of \$8.6 million related to construction in progress, an increase in bonds payable of \$9.2 million due to the issuance of series 2018A revenue bonds net of principle payments, and an increase of \$14.6 million in other post-employment benefits obligation, offset by the payoff of obligations under capital lease-component unit and decreases in net pension liability which are directly related to PERSI base plan investment performance.

The University's total liabilities increased during fiscal year 2017 by \$35 million from \$299 million as of June 30, 2016 to \$334 million as of June 30, 2017. The change is driven by increases in bonds payable of \$22 million, net pension liability of \$6.6 million and unearned revenue of \$3 million. Bonds increased by \$32 million of new proceeds offset by debt service. The difference between projected and actual earnings on investments drove the pension liability increase. Advance ticket sales for auxiliary events held in future periods drove the increase in unearned revenue.

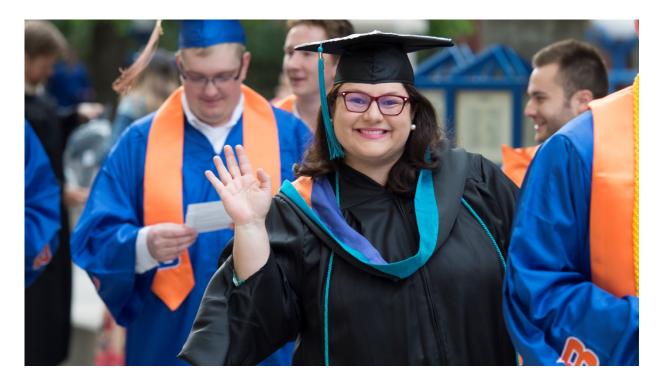
Deferred inflows of resources are an acquisition of net position by the University that is applicable to future reporting periods. Deferred inflows will be recognized as an inflow of resources (revenue) in the applicable future periods. Total deferred inflows of resources increased \$43 million during fiscal year



2018 from \$2 million to \$45 million as of June 30, 2018. The increase can be attributed to the service concession arrangement associated with the Honor's College.

Deferred inflows of resources decreased during fiscal year 2017 by \$2 million from \$4 million as of June 30, 2016 to \$2 million as of June 30, 2017. Activity was primarily related to pensions.

Total net position during fiscal year 2018 increased by \$23 million from \$397 million as of June 30, 2017 to \$420 million as of June 30, 2018. Net investment in capital assets increased by \$35 million driven by \$65 million in asset additions offset by \$30 million of increase in deferred inflows of resources related to the portion of the service concession arrangement associated with the Honors College building. Restricted expendable net position increased by \$1 million due to bonds payments on debt associated with unspent construction proceeds. Unrestricted net position decreased \$13.5 million primarily related to recording \$13.8 million of other post-employment benefits obligation.



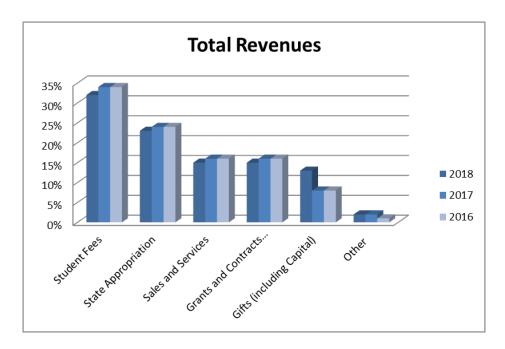
Total net position increased during fiscal year 2017 by \$9 million from \$388 million as of June 30, 2016 to \$397 million as of June 30, 2017. Net investment in capital assets increased by \$4 million, and restricted expendable net position increased by \$565 thousand, while unrestricted net position increased \$6 million. The change in net investment in capital assets is driven by repayment of bonds offset by a decrease in capital assets, net of depreciation. The change in unrestricted net position is primarily related to a net increase in cash, cash equivalents, accounts receivable, and investments of \$12.6 million, offset by an increase in accounts payable and accrued liabilities of \$4 million, \$1 million of additional interest payable, and a \$1.2 million reduction in inventory.



Statements of Revenues, Expenses, and Changes in Net Position

Changes in total net position, as presented on the statements of net position, are based on the activity presented in the statements of revenues, expenses, and changes in net position. The purpose of the statement is to present the revenues (operating and non-operating) earned, the expenses (operating and non-operating) incurred, and any other revenues, expenses, gains and losses recognized by the University. A publicly supported university will normally reflect a net operating loss because state general fund appropriations are not reported as operating revenues. Generally speaking, operating revenues are generated by providing services to students and the various customers and constituencies of the University. Operating expenses are those expenses incurred to acquire or produce the services provided in return for operating revenues and to carry out the functions of the University. Non-operating revenues are revenues for which services are not provided. For example, state general funds are non-operating because the Idaho State Legislative process provides them to the University without the Legislature directly receiving services in exchange for those revenues.

Total revenues are comprised of student fees, net, state appropriations, sales and services of educational and auxiliary operations, grants and contracts, gifts, and other revenues. For the year ended June 30, 2018, Student fees, net are \$143 million and represent 32% of total revenue, followed by state appropriations of \$102 million or 23% of total revenue. Sales and services, and grants and contracts each contribute 15%, while gifts contribute 13% of total revenue.





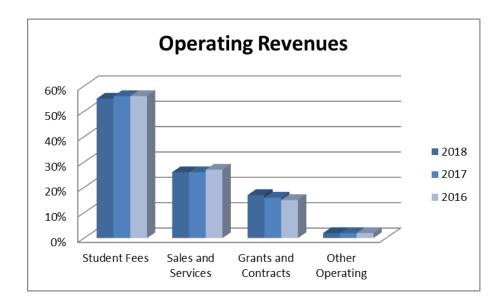
Summary Statements of Revenues, Expenses, and Changes in Net Position Fiscal Years Ended June 30 (Dollars in Thousands)

	2018	2017	2016
Operating revenues	\$ 258,698	\$ 244,090	\$ 228,907
Operating expenses	399,675	 377,968	 356,909
Operating loss	(140,977)	(133,878)	(128,002)
Non-operating revenues and expenses	 147,049	137,716	133,524
Income before capital revenues	6,072	3,838	5,522
Capital revenues	 29,134	 6,002	2,221
Increase in net position	\$ 35,206	\$ 9,840	\$ 7,743
Net position—Beginning of year	\$ 397,362	\$ 387,522	\$ 379,779
Cumulative Effect of Implementing GASB 75	 (12,817)	 	 <u>-</u>
Net position—Beginning of year (as restated)	 384,545	387,522	379,779
Increase in net position	35,206	9,840	7,743
Net position—End of year	\$ 419,751	\$ 397,362	\$ 387,522

The statements of revenues, expenses, and changes in net position reflect an overall increase in net position during fiscal years 2018, 2017, and 2016 of \$35.2 million offset by the cumulative effect of implementing GASB 75 of \$12.8 million, \$9.8 million and \$7.7 million respectively. Increases in operating, non-operating revenues, and capital revenues were offset by an increase in operating expense. Capital revenues contain capital related gifts, grants and appropriations, and vary based the timing of construction activity on campus. The University currently has two new buildings under construction: a Fine Arts building and a Materials Science building.

Operating revenues increased by \$15 million from \$244 million in fiscal year 2017 to \$259 million in fiscal year 2018. Student fees, net increased \$7.8 million or 6% due to a 3% Tuition and Fee increase combined with an approximately 2% enrollment increase. Grants and contract revenues increased \$4.9 million or 12%; over 90% of the increase relates to federal funding. Sales and services revenues increased \$2.8 million or 4%, while other operating revenues decreased \$865 thousand.

Operating revenues increased by \$15 million from \$229 million in fiscal year 2016 to \$244 million in fiscal year 2017. All categories of revenue increased. Student fees, net of scholarship allowance increased \$8 million, or 6%, and grant and contract revenue increased \$1.4 million, or 2%.

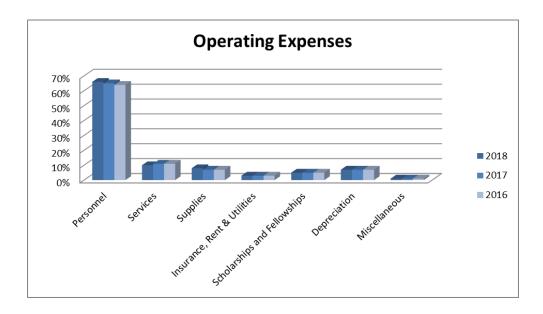


Operating expenses increased by \$22 million from \$378 million in 2017 to \$400 million in fiscal year 2018. Personnel expenses increased \$17 million or 7%. \$12.8 million is attributed to salary related personnel costs. In addition to the 3% statewide change in employee compensation, salary for new positions and market adjustments for existing critical positions generated \$4.5 million of increase. The remaining increase is primarily related to \$4.6 million of additional employer benefit costs. Supplies increased by \$3.4 million primarily related to the opening of the Honor's College, and event services catering expenditures. The remaining increases are due to continued growth in programs and enrollment as well as technology support. The net result is a \$7 million increase in operating loss. However, the net increase in non-operating revenues and expenses of \$9.3 million more than offset the change in operating loss resulting in income before capital revenues of \$6 million.

Operating expenses increased by \$21 million from \$357 million in 2016 to \$378 million in fiscal year 2017. Personnel expenses increased \$14 million. Salary related personnel costs represent \$8.1 million of the increase. In addition to the 3% statewide change in employee compensation, the University added new positions and implemented strategic market adjustments to critical existing positions. The remaining personnel cost increases are primarily related to an increase in benefit premiums of \$4 million and an increase of \$1.4 million in pension plan expense. Services increased by \$5 million. Grant spending increased \$1.4 million, and in addition, the University spent \$600 thousand to improve systems used to manage grant activity. Building repairs and maintenance increased \$1.3 million related to several projects in the Science and Education buildings. Athletics travel expenses increased by \$700 thousand due to the cost of out of state travel. The success of the online MBA program increased the costs of recruiting and student support by \$400 thousand. The remaining increases were due to



continued growth in programs and enrollment as well as technology support. The net result was a \$5.9 million increase in operating loss. However, the net increase in non-operating revenues and expenses of \$4.2 million helped offset the operating loss resulting in income before other revenues and expenses of \$3.8 million.





Statements of Cash Flows

The statements of cash flows present detailed information about the cash activity of the University during the year. The statements of cash flows are not presented for component units. The statement is divided into five sections. The first section addresses operating cash flows detailing the net cash received and used by the operating activities of the University. The second section reflects cash flows from non-capital financing activities and displays the cash received and spent for non-operating, non-investing, and non-capital financing purposes. The third section presents cash flows from capital and related financing activities including the cash used for the acquisition and construction of capital and related items. The fourth section reflects cash flows from investing activities and displays the purchases, proceeds, and interest received from investing activities. The fifth section reconciles the net cash used in operating activities to operating income or loss reflected on the statements of revenues, expenses, and changes in net position.

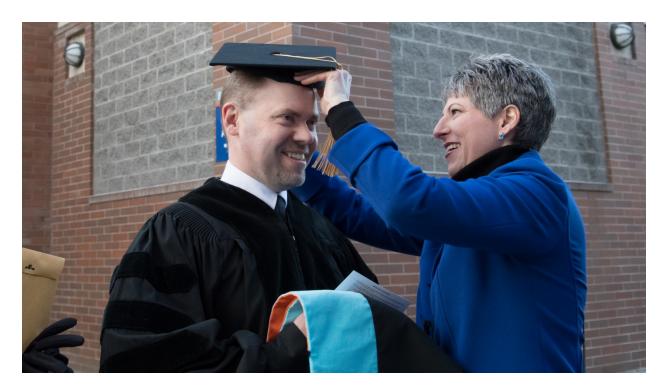
Summary Statements of Cash Flows Fiscal Years Ended June 30 (Dollars in Thousands)							
		2018		2017		2016	
Cash provided (used) by:							
Operating activities	\$	(104,602)	\$	(108,598)	\$	(109,482)	
Non-capital financing activities		149,401		149,362		140,815	
Capital and related financing activities		(23,188)		(1,151)		(27,124)	
Investing activities		(26,264)		(28,494)		(1,815)	
Net change in cash and cash equivalents							
and cash with Treasurer		(4,653)		11,119		2,394	
Cash—Beginning of year		58,797		47,678		45,284	
Cash—End of year	<u>\$</u>	54,144	<u>\$</u>	58,797	<u>\$</u>	47,678	

Cash decreased by \$5 million during fiscal year 2018 compared to a cash increase of \$11 million during fiscal year 2017. Cash used in operating activities decreased by \$4 million in fiscal year 2018 compared to fiscal year 2017. All categories of operating receipts increased by a total of \$30 million. Increases in payments to employees, supplies and other operating payments are offset by decreases in services, loans issued to students and insurance, utilities and rent. Net cash used in capital and related financing activities increased \$22 million primarily related to capital purchases and debt service offset by the 2018 bond issuance. The University continues to invest in facilities utilizing unrestricted reserves, donations and invested assets.

Cash increased by \$11 million during fiscal year 2017 compared to a cash increase of \$2 million during fiscal year 2016. Cash used in operating activities decreased slightly by \$884 thousand in fiscal year 2017



compared to fiscal year 2016. Receipts increased by \$16.5 million driven by \$13 million in student fees. Payments increased \$15.2 million driven by \$12.4 million in payments to employees. Cash provided by non-capital financing activities increased \$8.5 million in fiscal year 2017. Cash provided by state appropriations increased by \$8.1 million, while gifts increased \$1.8 million in fiscal year 2017 and was offset by a reduction in Pell grant revenue of \$1.6 million. Cash provided by capital and related financial activities was heavily impacted by the 2017A bond issuance. The University generated \$78 million in cash proceeds, \$45 million of which was used to refund the remaining 2007A outstanding bonds.



Capital Asset and Debt Administration

The University's capital assets (prior to depreciation) increased by \$82 million from \$782 million in 2017 to \$864 million in 2018. The University continued to improve infrastructure and acquire property consistent with the Campus Master Plan. These improvements included the opening of the new Honor's College, the transfers of the Charles P. Ruch Engineering building and Alumni and Friends building from the Boise State University Foundation, land purchases, as well as over \$2.8 million of remodel projects across campus. Construction in progress increased \$20 million as the University began investing in the construction of the Fine Arts building and a Campus Planning and Facilities building.

The University issued \$18.465 million of tax exempt, General Revenue Project Bonds, Series 2018A. The bonds were sold at a premium generating an additional \$1.9 million of proceeds. \$15.09 million of the proceeds will be used for the building of a new Materials Science building and \$3.4 million were used to acquire the Alumni and Friends Center. Moody's Investor Services and Standard and Poor's Rating



Services rated the 2018A bonds and reaffirmed outstanding bonds as Aa3 and A+, respectively, with a stable outlook.

Limited state funding exists for University buildings. Therefore, the University continues to leverage student facility fees, donations, and grant funding with taxable and tax-exempt bonds to improve and add academic and auxiliary facilities. In addition, the University entered into a public/private partnership agreement with Education Realty Trust, Inc. (EdR) in 2015 to develop and operate a residential Honors College and additional freshman housing building. The project was funded with developer equity and opened in August of 2017; it is located in the center of campus across from the Student Union. EdR is responsible for daily operations and maintenance of the facility and, in exchange, earns the rental income. The University is responsible for any campus life programming.

The University's debt burden ratio as of June 30, 2018 is 4.65%, representing a decrease from the June 30, 2017 ratio of 4.78%. Management's policy, in accordance with the State Board of Education policy, is to maintain this ratio below 8%.



Economic Outlook

According to the July 2018 Idaho Economic Forecast, the State of Idaho finished fiscal year 2018 with \$3.63 billion in general fund receipts, which exceeded the forecasted amount by \$101 million or 2.8% and was an 8% increase from fiscal year 2017. Within Idaho, economic indicators including the housing sector, unemployment, retail trade jobs, and personal income are favorable.



The Idaho State Board of Education appointed Dr. Martin Schimpf as Interim President of Boise State University beginning July 1, 2018 replacing Dr. Robert Kustra, who led Boise State for 15 years. Dr. Schimpf joined the faculty at Boise State in 1990 and has served in various roles, most recently as Provost and Vice President of Academic Affairs, a position he has held since 2010. Prior to that, he was Chair of the Chemistry Department, and Associate Dean and Dean of the College of Arts and Sciences. The Board is conducting a search for a new President to start in July 2019.

In Idaho, Boise State University continues to lead the state in pursuit of the goal that 60 percent of Idahoans between 25 and 34 have a college degree or certificate, exceeding the benchmark set by the Board. The University's fee structure remains competitive and retention rates, four-year graduation rates and six-year graduation rates, continue to climb.

Demand for the University's services is solid. Enrollment headcount and full-time equivalent grew by 10% and 5%, respectively, between 2013 and 2017. Unofficial enrollment for fall 2018, after the completion of the drop-add period, increased approximately 2% over fall 2017. Expenditures for grants and contracts increased 12% this year and have increased 44% over the last ten years. To support the growth, executive management remains focused on adopting best practices to improve delivery of services at an affordable cost and on sound financial planning.

Just a few examples of current innovative initiatives include:

- Migration of enterprise administrative systems to the cloud. The University implemented
 Oracle's cloud system for financials on July 1, 2016 and is currently embarking on the human
 resource counterpart project. This project makes it possible to shift effort away from
 transactional activities to more proactive and responsive employee engagement, and it plays a
 key role in the IT strategy of future proofing enterprise systems.
- Creation of subscription-based online college courses, allowing students to earn a college degree or certificate while realizing cost savings over traditional tuition. The program addresses challenges facing higher education today combating cost and student debt and delivery of services at the time and place required by students across Idaho.
- Boise State was one of the early adopters of eSports as an officially sanctioned varsity activity
 for undergraduate and graduate students. The popular program is hosted by the Department of
 Educational Technology and is an example of how innovation differentiates the University from
 more traditional schools.

Under experienced transitional leadership, the University continues to drive forward. As Dr. Robert Kustra stated when he announced his retirement, "Boise State has become the Metropolitan Research University of Distinction that we envisioned, but this is a journey not a destination, with many more exciting opportunities and challenges ahead."



BOISE STATE UNIVERSITY



BOISE STATE UNIVERSITY STATEMENTS OF NET POSITION JUNE 30, 2018 AND JUNE 30, 2017

	University 2018			University 2017		
ASSETS						
CURRENT ASSETS:						
Cash with treasurer	\$	45,103,304	\$	41,809,291		
Cash and cash equivalents		9,041,167		16,987,840		
Student loan receivable		1,987,655		2,077,612		
Lease receivable		200,000		-		
Accounts receivable and unbilled charges, net		19,255,556		25,950,630		
Prepaid expense		2,666,813		2,467,877		
Inventories		1,810,935		2,212,946		
Investments		64,502,081		40,955,647		
Due from component units		3,286,226		2,443,128		
Other current assets		449,704		267,329		
Total current assets		148,303,441		135,172,300		
NON-CURRENT ASSETS:						
Student loans receivable, net		8,739,680		9,090,909		
Lease receivable		9,633,333		-		
Investments		100,271,011		95,294,869		
Capital assets, net		543,381,620		478,403,013		
Other non-current assets		155,111		59,302		
Total non-current assets		662,180,755		582,848,093		
Total assets		810,484,196		718,020,393		
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows related to refunding of debt		6,096,483		6,475,868		
Deferred outflows related to pensions		5,675,357		8,763,720		
Deferred outflows related to other post employment benefits		868,596				
Total deferred outflows of resources		12,640,436		15,239,588		
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	823,124,632	\$	733,259,981		



BOISE STATE UNIVERSITY STATEMENTS OF NET POSITION (CONTINUED) JUNE 30, 2018 AND JUNE 30, 2017

	 University 2018	 University 2017
LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	\$ 5,119,143	\$ 9,596,526
Due to state agencies	9,282,924	714,478
Accrued salaries and benefits payable	14,040,561	13,769,399
Compensated absences payable	8,997,665	8,554,502
Interest payable	2,585,246	3,031,981
Unearned revenue	14,280,543	13,364,890
Bonds payable	10,100,000	8,495,000
Obligations under capital lease - component unit	-	470,014
Other current liabilities	 8,042,737	 2,905,351
Total current liabilities	 72,448,819	 60,902,141
NON-CURRENT LIABILITIES:		
Unearned revenue	2,098,530	2,876,926
Bonds payable	241,778,759	234,161,946
Obligations under capital lease - component unit	-	3,622,865
Total other post employment benefits obligation	26,500,167	11,909,000
Net pension liability	14,956,169	19,245,691
Other non-current liabilities	 595,921	 785,018
Total non-current liabilities	 285,929,546	272,601,446
Total liabilities	 358,378,365	 333,503,587
DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows related to grants received in advance	157,179	282,829
Deferred inflows related to pensions	2,386,225	2,111,386
Deferred inflows related to service concession arrangements	42,451,328	 -
Total deferred inflows of resources	 44,994,732	2,394,215
NET POSITION:		
Net investment in capital assets	304,127,522	269,287,743
Restricted, expendable	14,716,087	13,617,685
Unrestricted	100,907,926	 114,456,751
Total net position	 419,751,535	397,362,179
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 823,124,632	\$ 733,259,981



BOISE STATE UNIVERSITY COMPONENT UNIT BOISE STATE UNIVERSITY FOUNDATION, INC. STATEMENTS OF FINANCIAL POSITION JUNE 30, 2018 AND JUNE 30, 2017

	Foundation 2018			Foundation 2017
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$	3,013,780	\$	3,044,192
Accrued interest and other receivables		436,421		2,799,319
Promises to give, net		6,596,220		11,155,555
Promises to give from Boise State University		-		471,977
Total current assets		10,046,421		17,471,043
NON-CURRENT ASSETS:				
Restricted cash and cash equivalents		14,211,538		3,624,560
Promises to give, net		1,414,729		8,374,332
Promises to give from Boise State University		-		3,543,761
Investments		165,109,675		153,165,698
Interest in perpetual trusts		2,686,823		2,793,639
Investments in real estate		659,000		15,975,310
Funds held by trustee		-		563,041
Other assets		811,604		872,421
Total non-current assets		184,893,369		188,912,762
TOTAL ASSETS	<u>\$</u>	194,939,790	\$	206,383,805



BOISE STATE UNIVERSITY COMPONENT UNIT BOISE STATE UNIVERSITY FOUNDATION, INC. STATEMENTS OF FINANCIAL POSITION (CONTINUED) JUNE 30, 2018 AND JUNE 30, 2017

	Foundation 2018	
LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable	\$ 2,162,846	\$ 1,299,179
Interest payable	10,000	23,592
Deferred suites and parking revenue	492,086	469,331
Liability for split interest trusts	144,375	148,394
Trust earnings payable to trust beneficiaries	20,364	20,364
Long-term liabilities	-	886,043
Deferred revenue		10,133
Total current liabilities	2,829,671	2,857,036
NON-CURRENT LIABILITIES:		
Other long-term debt	2,000,000	5,439,302
Donation due to Boise State University	-	13,494,550
Deferred suites and parking revenue	526,837	121,809
Liability under split interest trusts	1,646,281	1,716,711
Amounts held in custody for others	1,086,775	1,250,540
Trust earnings payable to trust beneficiaries	105,624	119,862
Total non-current liabilities	5,365,517	22,142,774
Total liabilities	8,195,188	24,999,810
NET ASSETS:		
Permanently restricted	93,675,338	86,847,803
Temporarily restricted	77,665,698	80,200,504
Unrestricted	15,403,566	14,335,688
Total net assets	186,744,602	181,383,995
TOTAL LIABILITIES AND NET ASSETS	\$ 194,939,790	\$ 206,383,805



BOISE STATE UNIVERSITY STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FISCAL YEARS ENDED JUNE 30, 2018 AND JUNE 30, 2017

	University 2018		University 2017	
OPERATING REVENUES:				
Student fees, pledged for bonds	\$	168,637,987	\$	158,654,927
Scholarship allowance		(25,263,700)		(23,096,700)
Student fees, net		143,374,287		135,558,227
Federal grants and contracts (including \$5,296,357 and \$5,814,464 of revenues pledged by the University for bonds in 2018 and				
2017, respectively)		36,120,893		31,612,679
State and local grants and contracts (including \$535,983 and \$717,078 of revenues pledged by the University for bonds in 2018				
and 2017, respectively)		5,515,960		4,470,373
Private grants and contracts (including \$231,894 and \$371,532 of revenues pledged by the University for bonds in 2018				
and 2017, respectively)		2,527,409		3,219,084
Sales and services of educational activities, pledged by the University for bonds		5,094,567		4,706,151
Sales and services of auxiliary enterprises, pledged by the University for bonds		61,535,826		59,129,973
Other operating revenues, pledged for bonds		4,529,015		5,393,728
Total operating revenues		258,697,957		244,090,215
OPERATING EXPENSES:				
Personnel cost		262,171,397		244,759,483
Services		41,472,429		42,405,589
Supplies		33,204,263		29,811,759
Insurance, utilities and rent		11,091,728		11,270,253
Scholarships and fellowships		20,726,657		20,346,163
Depreciation		26,468,896		25,805,716
Miscellaneous operating expenses		4,539,354		3,569,140
Total operating expenses		399,674,724		377,968,103
OPERATING LOSS		(140,976,767)		(133,877,888)



BOISE STATE UNIVERSITY STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED) FISCAL YEARS ENDED JUNE 30, 2018 AND JUNE 30, 2017

	 University 2018	 University 2017
NON-OPERATING REVENUES (EXPENSES):		
State appropriations Pell grants Gifts (includes gifts from component unit equal to \$22,383,936 and \$19,127,176 in 2018 and 2017,	100,461,708 23,600,874	96,474,060 22,615,664
respectively) Net investment income (including \$2,586,004 and \$1,286,147 of revenues pledged by the University for bonds	28,482,810	28,738,784
in 2018 and 2017, respectively) Change in fair value of investments (including \$0 and \$0 of revenues pledged by the University for bonds	2,595,265	1,311,540
in 2018 and 2017, respectively) Interest (net of capitalized interest by the University of	(336,336)	(107,188)
\$105,757 and \$62,838 in 2018 and 2017, respectively)	(7,571,626)	(9,979,021)
Loss on retirement of capital assets	(344,022)	(1,205,751)
Other non-operating revenue (expense)	 160,272	 (131,598)
Net non-operating revenues	 147,048,945	 137,716,490
INCOME BEFORE CAPITAL REVENUES	 6,072,178	 3,838,602
CAPITAL REVENUES:		
Capital appropriations Capital grants and gifts (includes gifts from component unit equal to \$16,826,753 and \$1,869,345 in 2018 and 2017,	1,858,258	3,299,517
respectively)	 27,275,727	 2,702,342
Total capital revenues	 29,133,985	 6,001,859
INCREASE IN NET POSITION	\$ 35,206,163	\$ 9,840,461
NET POSITION—Beginning of year (previously reported)	\$ 397,362,179	\$ 387,521,718
CUMULATIVE EFFECT OF IMPLEMENTING GASB 75	 (12,816,807)	 <u>-</u>
NET POSITION—Beginning of year (as restated)	384,545,372	387,521,718
INCREASE IN NET POSITION	 35,206,163	 9,840,461
NET POSITION—End of year	\$ 419,751,535	\$ 397,362,179



BOISE STATE UNIVERSITY COMPONENT UNIT BOISE STATE UNIVERSITY FOUNDATION, INC. STATEMENTS OF ACTIVITIES FISCAL YEAR ENDED JUNE 30, 2018

	Unrestricted	Temporarily Restricted	Permanently Restricted	Foundation 2018
OPERATING REVENUES:				
Gifts	\$ 1,150,969	\$ 10,296,842	\$ 6,830,659	\$ 18,278,470
Non-cash donations	27,862	637,207	-	665,069
Non-charitable income	4,460,053	1,846,483	-	6,306,536
Interest and dividends	1,345,150	2,568,109	-	3,913,259
Change in split interest trusts	-	(47,540)	21,444	(26,096)
Change in fair value of investments	(738,962)	4,531,735	, <u>-</u>	3,792,773
Total revenues and gains	6,245,072	19,832,836	6,852,103	32,930,011
Net assets released from restrictions				
through satisfaction of:				
Program restrictions	37,605,641	(37,605,641)	-	-
Write-off of promises to give	(222,017)	250,517	(28,500)	-
Board and donor designated transfers	138,747	(142,679)	3,932	
Total operating revenues	43,767,443	(17,664,967)	6,827,535	32,930,011
OPERATING EXPENSES:				
Distribution of scholarships and general endowments	5,272,071	-	-	5,272,071
Distribution of funds for academic programs	7,115,807	-	-	7,115,807
Distribution of buildings and land to				
Boise State University	16,826,753	-	-	16,826,753
Distribution of funds for athletic programs:				
Program services	9,531,909	-	-	9,531,909
Fundraising expenses	10,803	-	-	10,803
Management and general	453,346	-	-	453,346
Uncollectable pledge expense	(228,657)	-	-	(228,657)
Administrative expense:				
Program services	713,169	-	-	713,169
Fundraising expenses	2,007,310	-	-	2,007,310
Management and general	1,451,804			1,451,804
Total operating expenses	43,154,315			43,154,315
OPERATING INCOME (LOSS)	613,128	(17,664,967)	6,827,535	(10,224,304)
NON-OPERATING REVENUES (EXPENSES):				
Gain on transfer of real property	-	15,331,028	-	15,331,028
Impairment on property	-	(211,000)	-	(211,000)
Amortization of deferred income	-	10,133	-	10,133
Gain on sale of land	943,041	-	-	943,041
Interest expense	(219,396)	-	-	(219,396)
Depreciation Expense	(268,895)			(268,895)
Total non-operating revenue	454,750	15,130,161		15,584,911
CHANGE IN NET ASSETS	1,067,878	(2,534,806)	6,827,535	5,360,607
NET ASSETS - Beginning of year	14,335,688	80,200,504	86,847,803	181,383,995
NET ASSETS - End of year	\$ 15,403,566	\$ 77,665,698	\$ 93,675,338	\$ 186,744,602
See notes to financial statements.				



BOISE STATE UNIVERSITY COMPONENT UNIT BOISE STATE UNIVERSITY FOUNDATION, INC. STATEMENTS OF ACTIVITIES (CONTINUED) FISCAL YEAR ENDED JUNE 30, 2017

	Unrestricted	Temporarily Restricted	Permanently Restricted	Foundation 2017
OPERATING REVENUES:				
Gifts	\$ 2,663,963	\$ 12,151,145	\$ 3,815,352	\$ 18,630,460
Non-cash donations	4,282	870,000	y 5,015,552 -	874,282
Non-charitable income	1,641,644	2,274,668	449,581	4,365,893
Interest and dividends	966,795	2,294,996		3,261,791
Change in split interest trusts	-	(22,873)	19,993	(2,880)
Change in fair value of investments	595,421	9,568,894		10,164,315
Total revenues and gains	5,872,105	27,136,830	4,284,926	37,293,861
Net assets released from restrictions				
through satisfaction of:				
Program restrictions	19,607,393	(19,607,393)	-	-
Write-off of promises to give	206,913	(154,553)	(52,360)	-
Board and donor designated transfers	(222,211)	208,974	13,237	
Total operating revenues	25,464,200	7,583,858	4,245,803	37,293,861
OPERATING EXPENSES:				
Distribution of scholarships and general endowments	6,011,812	-	-	6,011,812
Distribution of funds for academic programs	5,054,701	-	-	5,054,701
Distribution of funds for athletic programs:				
Program services	9,447,877	-	-	9,447,877
Fundraising expenses	32,615	-	-	32,615
Management and general	449,516	-	-	449,516
Uncollectable pledge expense	215,568	-	-	215,568
Administrative expense:				
Program services	597,997	-	-	597,997
Fundraising expenses	1,891,483	-	-	1,891,483
Management and general	1,368,331			1,368,331
Total operating expenses	25,069,900			25,069,900
OPERATING INCOME	394,300	7,583,858	4,245,803	12,223,961
NON-OPERATING REVENUES (EXPENSES):				
Alumni center building revenue	8,496	-	-	8,496
Amortization of deferred income	-	40,515	-	40,515
Gain on sale of land	1,442,105	-	-	1,442,105
Interest expense	(117,285)	-	-	(117,285)
Depreciation Expense	(268,894)			(268,894)
Total non-operating revenue	1,064,422	40,515		1,104,937
CHANGE IN NET ASSETS	1,458,722	7,624,373	4,245,803	13,328,898
NET ASSETS - Beginning of year	12,876,966	72,576,131	82,602,000	168,055,097
NET ASSETS - End of year	\$ 14,335,688	\$ 80,200,504	\$ 86,847,803	\$ 181,383,995



BOISE STATE UNIVERSITY STATEMENTS OF CASH FLOWS FISCAL YEARS ENDED JUNE 30, 2018 AND JUNE 30, 2017

	 University 2018		University 2017
CASH FLOWS FROM OPERATING ACTIVITIES:			
Student fees	\$ 146,032,287	\$	137,438,711
Grants and contracts	47,714,180		34,777,316
Sales and services of educational activities	4,736,697		4,519,786
Sales and services of auxiliary enterprises	66,481,191		57,542,505
Other operating receipts	4,384,966		5,361,251
Payments to employees	(261,758,417)		(240,167,186)
Payments for services	(42,079,471)		(43,059,874)
Payments for supplies	(33,205,278)		(27,541,711)
Payments for insurance, utilities and rent	(11,509,175)		(12,817,029)
Payments for scholarships and fellowships	(20,855,973)		(20,690,970)
Loans issued to students	(1,583,092)		(2,194,668)
Collections of loans to students	1,472,747		1,571,631
Other payments	 (4,433,075)		(3,337,910)
Net cash used in operating activities	 (104,602,413)		(108,598,148)
CASH FLOWS FROM NON-CAPITAL FINANCING			
ACTIVITIES:			
State appropriations	100,461,708		96,474,060
Pell grants	23,600,874		22,615,664
Gifts	25,218,279		30,236,460
Direct lending receipts	85,535,227		84,454,925
Direct lending payments	(85,535,227)		(84,454,925)
Other Payments	 120,257		36,569
Net cash provided by non-capital financing activities	 149,401,118		149,362,753
CASH FLOWS FROM CAPITAL AND RELATED			
FINANCING ACTIVITIES:			
Capital grants and gifts	5,136,204		2,989,736
Purchases of capital assets	(25,509,871)		(17,823,297)
Proceeds from notes and bonds payable	20,428,003		77,754,602
Principal paid on notes and bonds payable and capital leases	(12,587,880)		(54,359,450)
Interest paid on notes and bonds payable and capital leases	(10,350,166)		(8,386,985)
Payments for bond issuance costs	(213,437)		(354,998)
Other payments	 (90,571)		(970,586)
Net cash used in capital and related			
financing activities	 (23,187,718)		(1,150,978)



BOISE STATE UNIVERSITY STATEMENTS OF CASH FLOWS (CONTINUED) FISCAL YEARS ENDED JUNE 30, 2018 AND JUNE 30, 2017

		University 2018		University 2017
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments		(372,277,862)		(300,095,210)
Proceeds from sales and maturities of investments		343,363,401		270,781,721
Investment income		2,650,814		819,453
Net cash used in investing activities		(26,263,647)		(28,494,036)
NET CHANGE IN CASH AND CASH EQUIVALENTS AND CASH WITH TREASURER		(4,652,660)		11,119,591
CASH AND CASH EQUIVALENTS AND CASH WITH TREASURER—Beginning of year		58,797,131		47,677,540
CASH AND CASH EQUIVALENTS AND CASH WITH TREASURER—End of year	\$	54,144,471	\$	58,797,131
RECONCILIATION OF NET OPERATING REVENUES				
(EXPENSES) TO NET CASH AND CASH EQUIVALENTS				
USED IN OPERATING ACTIVITIES:				
Operating loss	\$	(140,976,767)	\$	(133,877,888)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation and amortization		26,468,896		25,805,716
Changes in assets and liabilities:		, ,		. ,
Accounts receivable and unbilled charges, net		6,695,074		(3,425,040)
Student loans receivable, net		441,186		(431,290)
Inventories		402,011		1,186,175
Other assets		(477,119)		326,244
Deferred outflows		2,219,767		(5,164,244)
Deferred inflows		(604,221)		(1,835,958)
Accounts payable and accrued liabilities		(2,055,950)		2,149,058
Accrued salaries and benefits payable		271,162		(1,387,576)
Compensated absences payable Unearned revenue		443,163		1,208,835
Net Pension Liability		137,257 (4,289,522)		1,987,496 6,593,014
Other post employment benefits obligation		1,774,360		1,390,000
Other liabilities		4,948,290		(3,122,691)
Net cash used in operating activities	<u> </u>			(108,598,149)
	<u> </u>	,,,	<u></u>	,,,
SUPPLEMENTAL DISCLOSURE OF NON-CASH TRANSACTIONS:				
Assets donated to the University	\$	29,133,985	\$	3,739,994
Donated building maintenance		1,686,375		-
Honors College-Service concession arrangement asset		34,306,415		
Total non-cash transactions	\$	65,126,775	\$	3,739,994



1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – The University is part of the public system of higher education in the State of Idaho. The system is considered part of the State of Idaho reporting entity and is directed by the State Board of Education ("SBOE" or "Board"), a body of eight members. Seven members are appointed by the Governor and confirmed by the legislature. The elected State Superintendent of Public Instruction serves ex-officio as the eighth member of the Board. The University is part of the primary government of the State of Idaho and is included in the State's Comprehensive Annual Financial Report ("CAFR") within the Business-Type Activities/Enterprise Funds. The CAFR may be obtained from the State Controller located at:

Office of the Idaho State Controller 700 W State Street, 4th Floor P.O. Box 83702 Boise, Idaho 83702-0011 www.sco.idaho.gov

The financial statements for fiscal years ended June 30, 2018 and June 30, 2017 are prepared in accordance with Governmental Accounting Standards Board ("GASB") principles, which constitute Generally Accepted Accounting Principles ("GAAP") for governmental entities. The University considers component units with net position greater than 5% of the University's net position to be significant. As such, the Boise State University Foundation, Inc. (the "Foundation") is discretely presented for the fiscal years ended June 30, 2018 and 2017. The Foundation was established for the purpose of soliciting donations for the exclusive benefit of the University. Financial statements of the Foundation may be obtained from the Office of the Vice President and Chief Financial Officer for Finance and Administration. The Foundation's financial statements are prepared in accordance with Financial Accounting Standards Board ("FASB") pronouncements.

Basis of Accounting – For financial reporting purposes, the University is considered a special-purpose government engaged only in business type activities. Accordingly, the University's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

The Foundation is a legally separate, private non-profit organization, whose basis of accounting is FASB standards. As such, certain accounting and presentations differ from those following GASB standards. Accordingly, the Foundation's financial statements have been reported on separate pages following the respective financial statements of the University. Financial information of the Foundation should not be combined with that of the University.



Cash with Treasurer – Balances classified as Cash with Treasurer are amounts that have been remitted to the State of Idaho as a result of the student tuition collection process and, once remitted, are under the control of the State Treasurer. Such funds are released to the University as reimbursement for expenditures incurred.

Cash and Cash Equivalents – The University considers all liquid investments with a remaining maturity of three months or less at the date of acquisition to be cash equivalents.

Inventories – Inventories, consisting primarily of bookstore inventories, are valued at the lower of first-in, first-out ("FIFO") cost or market.

Investments – The University accounts for its investments at fair value. Unrealized gains or losses on the carrying value of investments are reported as a component of change in fair value of investments in the statement of revenues, expenses, and changes in net position. Investments externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other non-current assets as well as investment amounts of maturities that exceed one year, are classified as non-current assets in the statement of net position. The University deposits certain funds for investment with the Idaho State Treasury.

Capital Assets, Net — Capital assets are stated at cost when purchased or constructed, or if acquired by gift, at the fair value at the date of the gift. The University's capitalization policy includes all tangible items with a unit cost greater than \$5,000 and an estimated useful life of greater than one year. Intangible assets with a unit cost greater than \$200,000 and an estimated useful life of greater than one year are recorded as capital assets. Renovations to buildings and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the period in which the expense was incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 40 to 50 years for buildings, 20 to 25 years for land improvements, 10 years for library books, and 5 to 13 years for equipment. The University has certain collections that are not capitalized, including the Nell Shipman Film Collection and Albertson's Library Special Collections. These collections adhere to the University's policy to (a) maintain them for public exhibition, education or research; (b) protect, keep unencumbered, care for, and preserve them; and (c) require proceeds from their sale to be used to acquire other collection items.

Deferred Outflows of Resources – Deferred outflows of resources are a consumption of net position by the University that are applicable to future reporting periods. Similar to assets, they have a positive effect on the University's net position. Deferred outflows will be recognized as an outflow (expensed) in a future period.



Non-current Liabilities – Non-current liabilities include (1) principal amounts of revenue bonds payable, and notes payable with contractual maturities greater than one year; and (2) estimated amounts for other liabilities that will not be paid within the next fiscal year.

Pensions – For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows of Resources – Deferred inflows of resources are an acquisition of net position that is applicable to future reporting periods. Similar to liabilities, they have a negative effect on net position. Deferred inflows will be recognized as an inflow of resources (revenue) in a future period.

Other Post Employment Benefits (OPEB) – The financial statements of the OPEB plans are reported using the accrual basis of accounting. Contributions are recorded when earned and expenses, including benefits and refunds paid, are recorded when a liability is incurred, regardless of the timing of cash flows.

Net Position – The University's net position is classified as follows:

Net Investment in Capital Assets – This represents the University's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

Restricted, Expendable – Restricted, expendable net position includes resources for which the University is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted — Unrestricted net position represents equity in assets derived mainly from student tuition and fees, sales and services of educational departments, auxiliary enterprises, and state appropriations. These resources are used for transactions related to the educational and general operations of the University, and may be used to meet current expenses for any lawful purpose and in accordance with SBOE policy. When an expense is incurred that can be paid using either restricted or unrestricted resources, the expense allocation is made on a case-by-case basis. Restricted resources remain classified as such until spent.

Income and Unrelated Business Income Taxes – The University is excluded from federal income taxes under Section 115 of the Internal Revenue Code, per determination letter dated April 21, 1989. The University is subject to tax on its unrelated business income. Defined by the Internal Revenue Code,



unrelated business income is income from a trade or business, regularly carried on, that is not substantially related to the performance by the organization of its exempt purpose or function. The University had no unrelated business income tax liability as of June 30, 2018 and 2017.

Classification of Revenues and Expenses — Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the University's principal ongoing operations. Operating revenues include activities that have characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, (3) most federal, state and local grants and contracts that are essentially contracts for services, and (4) interest earned on institutional student loans. Non-operating revenues and expenses include activities that have characteristics of non-exchange transactions. Non-operating revenues and expenses include state appropriations, Pell grants, private gifts for other than capital purposes, investment income, net unrealized appreciation or depreciation in the fair value of investments, interest expense, and gain or loss on the disposal of capital assets and other non-exchange transactions.



Scholarship Discounts/Allowances – Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statements of revenues, expenses, and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or other third parties making payments on the students' behalf. Federal, state and nongovernmental student aid grants are recorded as operating revenues in the University's financial statements, except for federal Pell grants, which are recorded in non-operating revenues. To the extent



that revenues from such programs are used to satisfy student fees and related charges, the University has recorded a scholarship discount or allowance.

Use of Accounting Estimates – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosures of contingent liabilities at the date of the financial statements, as well as revenues and expenses during the year. Actual results could differ from those estimates.

Reclassifications – Certain items reported in the 2017 financial statements have been reclassified to conform to the current 2018 financial statement presentation. Such reclassifications had no effect on the previously reported change in net position.

Service Concession Arrangements – In November of 2010, the GASB issued Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." The objective of this Statement is to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. As used in this Statement, an SCA is an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset (a "facility") in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties.

This Statement applies only to those arrangements in which specific criteria determining whether a transferor has control over the facility are met. A transferor reports the facility subject to an SCA as its capital asset, generally following existing measurement, recognition, and disclosure guidance for capital assets. New facilities constructed or acquired by the operator or improvements to existing facilities made by the operator are reported at fair value by the transferor. A liability is recognized, for the present value of significant contractual obligations to sacrifice financial resources imposed on the transferor, along with a corresponding deferred inflow of resources. Revenue is recognized by the transferor in a systematic and rational manner over the term of the arrangement. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011.

The University entered into a public/private partnership agreement with Education Realty Trust, Inc. (EdR) in 2015 to develop and operate a residential Honors College and additional freshman housing facility. The \$37 million project was funded with developer equity and is on land owned by the University and leased to EdR for a 50-year term. At the conclusion of the agreement, the building reverts to the University. EdR pays fixed annual rent and a share of the project's gross rental revenue to the University. EdR is responsible for the daily operations and maintenance of the facility and the University is responsible for campus life programming. The 236,000 square foot facility is located in the center of campus across from the Student Union Building and includes 656 beds, Honors College offices and



classrooms, student common areas, an approximately 15,000 square foot food service facility. The table below displays the capital asset, lease receivable and deferred inflow of resources recorded at acquisition date. The University also invested net cash of \$3.6 million in the project.

Acquisition value of Assets and Deferred Inflows related to the Honors College (Dollars in Thousands)											
	Ca	pital Asset	Lease	Receivable		red Inflow esources					
Acquisition value of the Honors College	\$	36,771									
Receivable for ground lease			\$	10,000							
Deferred Inflows of Resources:											
Deferred Inflows Related to Service Concession Arrangements					\$	43,205					

New Accounting Standards – The University implemented the provisions of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or "OPEB"). This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. The University has adopted and recorded these changes in its financial statements for the year ending June 30, 2018. The cumulative effect of prior year amounts has been reflected in the fiscal year 2018 Statement of Revenues, Expenses and Changes in Net Position.

Breakdown of the Cumulative Effect (Dollars in Th			ASB n	o. 75		
	Jur	ne 30, 2017	July 1, 2017			
Deferred Outflows of Resources:						_
Deferred outflows related to other post employment benefits	\$	-	\$	1,064	\$	1,064
OPEB Asset	\$	96	\$	(96)	\$	-
Total OPEB Liability	\$	11,909	\$	13,785	\$	25,694
Net Position:						
Net investment in capital assets	\$	269,288	\$	-	\$	269,288
Restricted, expendable		13,617		-		13,617
Unrestricted		114,457		(12,817)		101,640
Total Net Position	\$	397,362	\$	(12,817)	\$	384,545



In March of 2016, the GASB issued Statement No. 81, "Irrevocable Split-Interest Agreements." The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement also requires that a government recognize revenue when the resources become applicable to the reporting period. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016. Management has concluded this has no impact to the University's current year financial statements.

In March of 2017, the GASB issued Statement No. 85, "Omnibus 2017." The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits

(pensions and other postemployment benefits [OPEB]). The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Management has concluded this has no impact to the University's current year financial statements.

In May of 2017, the GASB issued Statement No. 86, "Certain Debt Extinguishment Issues." The primary objective of this Statement is to improve consistency in accounting and financial reporting for insubstance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is deceased in substance. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Management has concluded this has no impact to the University's current year financial statements.

Subsequent Events – Events occurring after June 30, 2018 have been evaluated for possible adjustment to the financial statements or disclosure as of October 11, 2018, which is the date of the financial statements.



2. CASH WITH TREASURER, CASH AND CASH EQUIVALENTS, OTHER DEPOSITS, AND INVESTMENTS

Deposits – Cash with treasurer is under the control of the State Treasurer. Amounts deposited with the State Treasurer and federally chartered institutions are carried at cost. Custodial credit risk is the risk that in the event of a financial institution failure, the deposits may not be returned. The State's policy for managing custodial credit risk can be found in Idaho Code, Section 67-2739. Cash that is restricted in purpose from an external source and is not expected to be utilized within the next fiscal year is reported on the financial statements as restricted cash and as a non-current asset.

Basis of Custodial Credit Risk As of June 30 (Dollars in Thousands)	2018	2017
Cash on hand	\$ 88	\$ 95
Federally insured	250	250
Collateralized by securities held by the pledging financial institution	8,703	16,643
Total cash and cash equivalents	\$ 9,041	\$ 16,988

Investments – Idaho Code, Section 67-1210 limits credit risk by restricting the investment activities of the Local Government Investment Pool ("LGIP") and state agencies. Idaho Code also gives the SBOE the authority to establish investment policies for the University. The objectives of the established investment policy, in order of priority are preservation of capital, maintenance of liquidity, and achievement of a fair rate of return. The University invests in external investment pools managed by both State of Idaho and other fixed rate investment fund managers. The State's investment pool is managed by the Idaho State Treasurer's Office. The University had original cost of \$82,010,912 and \$89,366,235 invested in the State's external pools as of June 30, 2018 and 2017, respectively.

Credit Risk of Debt Securities – The University's investment policy addresses the credit quality of investments in debt securities. The risk that an issuer of debt securities or counterparty to an investment will not fulfill its obligation is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's and Standard and Poor's. Ratings, as of June 30, are presented below using the Standard and Poor's scale. AAA ratings signify that the portfolio holdings are judged to be of the highest credit quality and subject to the lowest level of credit risk.



	Credit	Risk of Debt	Securities					
	Α	s of June 30,	2018					
	(Dollars in Thous	ands)					
Investment Type	Fair Value	AAA	AA	Α	В	BB	В	Unrated
		_	_	_				
Local government investment pool	\$ 82,282	\$ -	\$ -	\$ -	\$	-	\$ -	\$ 82,282
Certificate of deposit	2,198	974	246	245		-	244	489
Commercial paper	499	499	-	-		-	-	-
Corporate bonds	46,655	467	12,170	33,032		986	-	-
Federal agency security	17,760	17,760	-	-		-	-	-
Money market fund	12,049	-	-	-		-	-	12,049
Currency	2,734	2,734	-	-		-	-	-
	164,177	22,434	12,416	33,277		986	244	94,820
Investments held on behalf of employee b	penefit plans:							
Bond/equity mutual funds	251	-	-	-		-	-	251
Equity mutual funds	294	-	-	-		-	-	294
Income mutual funds	51	-	-	-		-	-	51
	596	-	-	-		-	-	596
Total investments	\$164,773	\$ 22,434	\$ 12,416	\$ 33,277	\$	986	\$ 244	\$ 95,416
% of Total	100%	14%	7%	20%		1%	0%	58%

1	Credit Risk of Debt Securities As of June 30, 2017 (Dollars in Thousands) Investment Type Fair Value AA A BBB Unrated									
Investment Type	Investment Type Fair Value AA A BBB Ur									
	4 00 000				4 00 000					
Local government investment pool	\$ 89,366	\$ -	\$ -	\$ -	\$ 89,366					
Corporate notes and bonds	24,858	5,866	14,471	4,521	-					
Federal agency coupon securities	18,917	18,917	-	-	-					
Certificate of deposit	2,460				2,460					
	135,601_	24,783	14,471	4,521	91,826					
Investments held on behalf of employee benef	it plans:									
Bond/equity mutual funds	298	-	-	-	298					
Equity mutual funds	291	-	-	-	291					
Income mutual funds	57	-	-	-	57					
	646				646					
Bank of New York Mellon trust acct	4	-	-	-	4					
Total investments	\$136,251	\$ 24,783	\$ 14,471	\$ 4,521	\$ 92,476					
-	-									
% of Total	100%	18%	11%	3%	68%					



Concentration of Credit Risk — The University's investment policy addresses diversification of investments. GASB Statement 40 requires reporting entities to provide note disclosure when 5% of the total government investments are concentrated in any one issuer. Investments in obligations explicitly guaranteed by the U.S. Government, mutual funds, and other pooled investments are exempt from disclosure. As of June 30, 2018 and 2017, the University has no 5% issuer concentrations.

Interest Rate Risk — The University's investment policy provides the maximum maturity of any security purchased of five years and the average weighted maturity of any managed portfolio is not to exceed three years. Investments in debt securities that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rates. Approximately 17% of total investments are invested in securities with maturities longer than one year as of June 30, 2018.

As of	Investment Maturities In Years As of June 30, 2018 (Dollars in Thousands)											
Investment Type Fair Value Less than 1 1 to 5												
Local government investment pool	\$	82,282	\$	82,282	\$	-						
Certificate of deposit		2,198		1,712		486						
Commercial paper		499		499		-						
Corporate bonds		46,655		26,700		19,955						
Federal agency security		17,760		10,454		7,306						
Money market fund		12,049		12,049		-						
Currency		2,734		2,734		-						
		164,177		136,430		27,747						
Investments held on behalf of employe	ee be	nefit plans:										
Bond/Equity mutual funds		251		-		251						
Equity mutual funds		294		-		294						
Income mutual funds		51		-		51						
		596		-		596						
Total investments	\$	164,773	\$	136,430	\$	28,343						



	June	urities In Ye 30, 2017 housands)	ears		
Investment Type	F	air Value	Le	ss than 1	1 to 5
Local government investment pool	\$	89,366	\$	89,366	\$ -
Corporate notes and bonds		24,858		2,324	22,534
Federal agency coupon securities		18,917		-	18,917
Certificate of deposit		2,460		-	2,460
·	135,601			91,690	43,911
Investments held on behalf of employe	e be	nefit plans:			
Bond/Equity mutual funds		298		-	298
Equity mutual funds		291		-	291
Income mutual funds		57		-	57
		646		-	646
Bank of New York Mellon trust acct		4		-	4
Total investments	\$	136,251	\$	91,690	\$ 44,561
	-				 ;

Investment Custodial Credit Risk - The University's investment securities are exposed to custodial credit risk if the securities are (i) uninsured, (ii) not registered in the name of the University, or (iii) held by either the counterparty or the counterparty's trust department or agent but not in the University's name. While none of the University's investments are insured, the University's investments are either held in the University's name, or the investments are not securities that exist in book entry or physical form.



Fair Value Measurement – The University categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The University has the following recurring fair value measurements as of June 30:

		As of J	e Measure une 30, 20 s in Thous	018					
Investment Type	June	e 30, 2018	Quoted Prices In Active Markets for Identical Assets (Level 1)		Observ	icant Other vable Inputs evel 2)	Significant Unobservable Inpu (Level 3)		
Certificate of deposit	\$	2,198	\$	1,703	\$	495	\$		
Commercial paper	Ť	499	Ť	-	Ť	499	Y	_	
Corporate bonds		46,655		46,655		-			
Federal agency security		17,760		17,760		-			
Money market fund		12,049		8,500		3,549			
Currency		2,734		2,734		-			
		81,895		77,352		4,543		-	
Investments held on behalf of employee be	enefit plar	ns:							
Bond/Equity mutual funds		251		251		-			
Equity mutual funds		294		294		-			
Income mutual funds		51		51		-			
		596		596					
Total investments measured at fair value	\$	82,491	\$	77,948	\$	4,543	\$		

	Fair Value Measurement As of June 30, 2017 (Dollars in Thousands)												
Investment Type	Jun	e 30, 2017	Active Iden	ed Prices In Markets for tical Assets Level 1)	Observ	cant Other vable Inputs evel 2)	Signific Unobservab (Leve	le Inputs					
Corporate notes and bonds	\$	24,858	Ś	15,242	Ś	9,616	\$	_					
Federal agency coupon securities	· ·	18,917	Ÿ	18,917	Ť	-	Ť	_					
Certificate of deposit		2,460		2,460		-		-					
·		46,235		36,619		9,616		-					
Investments held on behalf of employee	benefit pla	ins:											
Bond/Equity mutual funds		298		298		-		-					
Equity mutual funds		291		291		-		-					
Income mutual funds		57		57		-		-					
		646		646		-		-					
Total investments measured at fair value	\$	46,881	\$	37,265	\$	9,616	\$	-					

The Idaho State Treasurer and State of Idaho deposits do not meet the criteria of Statement 72 and are exempt from the level categories. The balances as of June 30, 2018 and 2017 were \$82,282,000 and \$89,366,000 respectively.



3. ACCOUNTS RECEIVABLE AND UNBILLED CHARGES, NET

Accounts receivable and unbilled charges refer to the portion due to the University, as of June 30, 2018 and 2017, by various customers, students, and constituencies of the University as a result of providing services to said groups. Amounts due to the University are reviewed on a quarterly basis for collectability; the allowance for doubtful accounts is adjusted to reflect what management deems to be collectable.

Accounts Receivable and Unbilled Cha	arges as of	June 30	
(Dollars in Thousands)			
		2018	2017
Student fees & third party receivables	\$	10,168	\$ 13,437
Unbilled charges		8,592	9,860
Auxiliary enterprises and other operating activities		1,807	2,088
Federal, state, and private grants and contracts		1,863	4,120
Accounts receivable and unbilled charges		22,430	29,505
Less allowance for doubtful accounts		(3,174)	(3,554)
Accounts receivable and unbilled charges, net	\$	19,256	\$ 25,951



4. STUDENT LOANS RECEIVABLE

Student loans made through the Federal Perkins Loan Program (the "Program") comprise substantially all of the loans receivable as of June 30, 2018 and 2017. The Program provides a cancellation benefit to borrowers at rates of 12.5% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. The Federal Government reimburses the University for amounts cancelled under these provisions. However, since 2009 the Federal Government has not appropriated funds to reimburse cancellations. Loans receivable from students bear interest at rates ranging from 5% to 10% and are generally repayable in installments to the University over a 5 to 10 year period commencing 3 or 9 months after the date of separation from the University. The University outsources the loan servicing to a third party vendor. An allowance has been established for the University's portion of the loans that have been deemed uncollectible. In the event the University should withdraw from the Program or the Federal Government was to cancel the Program, the University would be required to repay \$8,209,463 as of June 30, 2018.

	Student Loans Receivable as of June 30 (Dollars in Thousands)											
	;	2018		2017								
Student loans receivable - current	\$	1,988	\$	2,078								
Student loans receivable - non-current		9,306		9,190								
Student loans receivable		11,294		11,268								
Less allowance for doubtful accounts		(567)		(99)								
		_										
Student loans receivable, net	\$	10,727	\$	11,169								



5. CAPITAL ASSETS, NET

Following are the changes in capital assets for the fiscal year ended June 30, 2018:

As	of J	in Capital As June 30, 201 rs in Thousand	18						
		Balance e 30, 2017	Additions	Tr	ansfers	Rot	tirements		Balance
Capital assets not being depreciated:	Jun	20, 2017	Additions		ansiers	IVE.	th ements	Jun	20, 2016
Land	\$	67,777	\$ 3,300	\$	-	\$	-	\$	71,077
Construction in progress		4,656	25,417		(5,227)	·	-		24,846
Total assets not being depreciated	\$	72,433	\$ 28,717	\$	(5,227)	\$	-	\$	95,923
				_	-				
Other capital assets:									
Buildings and improvements	\$	593,357	\$ 65,357	\$	4,470	\$	(13,885)	\$	649,299
Furniture and equipment		72,550	4,353		757		(2,130)		75,530
Library materials		31,855	1,728		-		(2,330)		31,253
Intangibles		12,111	-		-		-		12,111
Total other capital assets		709,873	71,438		5,227		(18,345)		768,193
Less accumulated depreciation:									
Buildings and improvements		(218,484)	(17,775)		-		5,599		(230,660
Furniture and equipment		(54,059)	(5,290)		-		2,048		(57,301
Library materials		(24,296)	(1,550)		-		1,990		(23,856
Intangibles		(7,064)	(1,853)		-		-		(8,917
Total accumulated depreciation		(303,903)	(26,468)		-		9,637		(320,734
Other capital assets, net	\$	405,970	\$ 44,970	\$	5,227	\$	(8,708)	\$	447,459
Capital assets summary:									
Capital assets not being depreciated	\$	72,433	\$ 28,717	Ś	(5,227)	\$	_	Ś	95,923
Other capital assets at cost	<i>T</i>	709,873	71,438	7	5,227	7	(18,345)	7	768,193
Total cost of capital assets		782,306	100,155		-		(18,345)		864,116
Less accumulated depreciation		(303,903)	(26,468)		-		9,637		(320,734
Capital assets, net	Ś	478,403	\$ 73,687	\$	_	\$	(8,708)	\$	543,382

In addition to accounts payable for construction costs, the estimated cost to complete property authorized or under construction at June 30, 2018 is \$ 63,836,194. These costs will be funded by 2017A and 2018A bond proceeds, private and state donations, and available reserves.



Following are the changes in capital assets for the year ended June 30, 2017:

Changes in Capital Assets As of June 30, 2017 (Dollars in Thousands)										
		Balance								Balance
	Jun	e 30, 2016	Α	dditions	Tr	ansfers	Ref	tirements	Jun	e 30, 2017
Capital assets not being depreciated:										
Land	\$	67,427	\$	350	\$	-	\$	-	\$	67,777
Construction in progress		1,883		7,503		(4,730)		<u>-</u>		4,656
Total assets not being depreciated	\$	69,310	\$	7,853	\$	(4,730)	\$		\$	72,433
Other capital assets:										
Buildings and improvements	\$	579,130	\$	10,073	\$	4,476	\$	(322)	\$	593,357
Furniture and equipment		71,613		3,240		254		(2,557)		72,550
Library materials		32,324		1,788		-		(2,257)		31,855
Intangibles		28,187		-		-		(16,076)		12,111
Total other capital assets		711,254		15,101		4,730		(21,212)		709,873
										_
Less accumulated depreciation:										
Buildings and improvements		(201,808)		(16,995)		-		319		(218,484)
Furniture and equipment		(51,062)		(5,373)		-		2,376		(54,059)
Library materials		(24,623)		(1,585)		-		1,912		(24,296)
Intangibles		(20,444)		(1,853)		-		15,233		(7,064)
Total accumulated depreciation		(297,937)		(25,806)		-		19,840		(303,903)
Other capital assets, net	\$	413,317	\$	(10,705)	\$	4,730	\$	(1,372)	\$	405,970
Capital assets summary:										
Capital assets not being depreciated	\$	69,310	\$	7,853	\$	(4,730)	\$	-	\$	72,433
Other capital assets at cost		711,254		15,101		4,730		(21,212)		709,873
Total cost of capital assets		780,564		22,954		-		(21,212)		782,306
Less accumulated depreciation		(297,937)		(25,806)		-		19,840		(303,903)
Capital assets, net	\$	482,627	\$	(2,852)	\$	-	\$	(1,372)	\$	478,403



6. DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

Deferred Outflows of Resources

Following are the changes in deferred outflows related to refunding of debt (representing the difference between the reacquisition price and the net carrying amount of the original debt) and related to pensions for the years ended June 30, 2018 and 2017.

Deferred Outflows of R	esource							
As of June 30, 201	18							
(Dollars in Thousar	nds)							
	E	nding					E	nding
	В	alance					Ba	alance
Deferred outflows of resources:	June	30, 2017	Ad	ditions	Re	ductions	June	30, 2018
Deferred outflows of resources related to refunding of debt:								
2004-2012A Bond refunding	\$	964	\$	-	\$	(61)	\$	903
2005-2013A Bond refunding		422		-		(28)		394
2005-2013B Bond refunding		350		-		(61)		289
2007A-2015 Bond refunding		601		-		(30)		571
2007A-2016 Bond refunding		2,095		-		(106)		1,989
2009A-2016 Bond refunding		2,044		-		(94)		1,950
Total deferred outflows of resources related to refunding of debt		6,476		-		(380)		6,096
Deferred outflows of resources related to pensions		8,764		5,405		(8,494)		5,675
Deferred outflows of resources related to other post employment benefits				869				869
Tabal defermed subflows of recovered	ċ	15 240	<u>د</u>	C 274	ć	(0.074)	¢	12.640
Total deferred outflows of resources	\$	15,240	<u> </u>	6,274	\$	(8,874)	<u> </u>	12,640

Deferred Outflow	s of Resource				
As of June 3	30, 2017				
(Dollars in Th	nousands)				
	E	nding			Ending
	В	alance			Balance
Deferred outflows of resources:	June	30, 2016	Additions	Reductions	June 30, 2017
Deferred outflows of resources related to refunding of debt:					
2004-2012A Bond refunding	\$	1,026	\$ -	\$ (62)	\$ 964
2007A Bond refunding		558	-	(558)	-
2005-2013A Bond refunding		448	-	(26)	422
2005-2013B Bond refunding		411	-	(61)	350
2007A-2015 Bond refunding		632	-	(31)	601
2007B-2015 Bond refunding		538	-	(538)	-
2007A-2016 Bond refunding		2,200	-	(105)	2,095
2009A-2016 Bond refunding		3,212	-	(1,168)	2,044
2007A-2017 Bond refunding			322	(322)	
Total deferred outflows of resources related to refunding of debt		9,025	322	(2,871)	6,476
Deferred outflows of resources related to pensions		3,600	8,336	(3,172)	8,764
Total deferred outflows of resources	\$	12,625	\$ 8,658	\$ (6,043)	\$ 15,240



Deferred Inflows of Resources

Deferred inflows of resources includes grant and contract revenue received for which all eligibility requirements have been met except for the passage of time, and deferred inflows of resources related to pensions.

Deferred Inflows of Resources As of June 30, 2018 (Dollars in Thousands)											
		inding alance						Ending alance			
		30, 2017	A	dditions	Re	ductions		30, 2018			
Deferred inflows of resources:											
Deferred inflows of resources related to grants	\$	283	\$	157	\$	(283)	\$	157			
Deferred inflows of resources related to pensions		2,111		896		(621)		2,386			
Deferred inflows of resources related to service concession arrangements		-		43,205		(753)		42,452			
Total deferred inflows of resources	\$	2,394	\$	44,258	\$	(1,657)	\$	44,995			

De	eferred Inflows of Reso As of June 30, 2017 (Dollars in Thousands								
		Ва	nding alance 30, 2016	Ad	ditions	Re	ductions	E	Ending Balance e 30, 2017
Deferred inflows of resources:	-								
Deferred inflows of resources related to grants		\$	725	\$	2,124	\$	(2,566)	\$	283
Deferred inflows of resources related to pensions			3,505		2,340		(3,734)		2,111
Total deferred inflows of resources		\$	4,230	\$	4,464	\$	(6,300)	\$	2,394



7. UNEARNED REVENUE AND LONG-TERM LIABILITIES

Unearned Revenue

Unearned revenue includes amounts received for event ticket sales for which the event has not occurred as of the end of the fiscal year, auxiliary enterprise revenue received but not yet earned, student tuition and fees, grant and contract revenue not meeting eligibility requirements, and other amounts received prior to the end of the fiscal year that will be earned in subsequent years. Student tuition and fees represent the portion of summer school revenues related to the number of days of instruction in the subsequent fiscal year and prepaid future semester fees.

Unearned Reven As of June 30, 20 (Dollars in Thousan)18		
		2018	2017
Prepaid ticket sales and auxiliary enterprises	\$	7,873	\$ 8,685
Student tuition and fees		5,889	6,119
Grants and contracts		1,899	938
Other unearned revenue		718	500
Unearned revenue	\$	16,379	\$ 16,242



Long Term Liabilities

Following are the changes to bonds and notes payable, capital leases, non-current unearned revenue, other post-employment benefit obligations, and other liabilities for the fiscal years ended June 30, 2018 and 2017:

	As of	Term Liabiliti June 30, 201 s in Thousan	8						
		Ending Balance e 30, 2017	A	dditions	Re	ductions	E	Ending Balance 30, 2018	Amounts due within one year
Long-term debt:									
Bonds payable	\$	221,310	\$	18,465	\$	(8,495)	\$	231,280	\$ 10,100
Premium on bonds		21,347		1,963		(2,711)		20,599	-
Capital lease obligations - component unit		4,093				(4,093)			
Total long-term debt		246,750		20,428		(15,299)		251,879	10,100
Other liabilities:									
Non-current unearned revenue		2,877		-		(778)		2,099	-
Other post employment benefits		11,909		14,591		-		26,500	-
Net pension liability		19,246		-		(4,290)		14,956	-
Non-current other		785		41		(230)		596	
Total other liabilities		34,817		14,632		(5,298)		44,151	
Long-term liabilities	\$	281,567	\$	35,060	\$	(20,597)	\$	296,030	\$ 10,100

	Ending Balance e 30, 2016	A	dditions	Red	ductions	Ending Balance e 30, 2017	du	mounts e within ne year
Long-term debt:								
Bonds payable	\$ 206,925	\$	67,860	\$	(53,475)	\$ 221,310	\$	8,495
Premium on bonds	13,844		9,895		(2,392)	21,347		-
Capital lease obligations - component unit	 4,924				(831)	 4,093		470
Total long-term debt	 225,693	_	77,755		(56,698)	246,750		8,965
Other liabilities:								
Non-current unearned revenue	997		2,018		(138)	2,877		-
Net other post employment benefits	10,519		1,390		-	11,909		-
Net pension liability	12,653		6,593		-	19,246		-
Non-current other	 928				(143)	 785		140
Total other liabilities	 25,097		10,001		(281)	34,817		140
Long-term liabilities	\$ 250,790	\$	87,756	\$	(56,979)	\$ 281,567	\$	9,105



8. BONDS AND NOTES PAYABLE

The University issues bonds to finance a portion of the construction of academic and auxiliary facilities. The University is required by bonding resolution to establish a Rebate Fund to be held and administered by the University, separate and apart from other funds and accounts of the University. The University shall make deposits into the Rebate Fund of all amounts necessary to make payments of arbitrage due to the United States. The University had no arbitrage liability as of June 30, 2018 and 2017. All bonds are at parity. Management believes the University is in compliance with all bond covenants as of June 30, 2018 and 2017. During the fiscal year ended June 30, 2018, the University issued \$18,465,000, at par, of tax-exempt General Revenue Project Bonds, Series 2018A to fund the Material Science building and to acquire the Alumni and Friends Center.

Bonds Payable - Bonds payable include the following:

	Bonds Payable As of June 30, 2018 (Dollars in Thousands)									
Bond Issue	-	ginal Face Value	Range of Annual Principal Amounts	Range of Semi-Annual Interest Percentages	Maturity Date	Outstanding Balance 2018	Outstanding Balance 2017			
General Revenue Bonds, Series 2018A	\$	18,465	\$330 - \$895	1.53% - 3.78%	2048	\$ 18,465	\$ -			
General Revenue Bonds, Series 2017A	\$	67,860	\$640 - \$4,525	2.00% - 5.00%	2047	67,220	67,860			
General Revenue Bonds, Series 2016A	\$	66,145	\$930 - \$5,470	3.00% - 5.00%	2039	65,215	66,145			
General Revenue Bonds, Series 2015A	\$	31,210	\$700 - \$2,280	2.00% - 5.00%	2037	28,680	29,380			
General Revenue Bonds, Series 2013A	\$	14,195	\$65 - \$1,300	2.00% - 5.00%	2033	11,060	11,675			
General Revenue Bonds, Series 2013B	\$	11,760	\$550 - \$2,575	0.67% - 2.84%	2023	4,850	7,380			
General Revenue Bonds, Series 2012A	\$	33,330	\$305 - \$3,455	2.00% - 5.00%	2042	23,100	25,070			
General Revenue Bonds, Series 2010B	\$	12,895	\$325 - \$ 795	3.94% - 6.31%	2040	11,890	12,235			
General Revenue Bonds, Series 2009A	\$	42,595	\$720 - \$2,870	3.25% - 5.00%	2039	800	1,565			
Bonds before premium						231,280	221,310			
Premium on bonds						20,599	21,347			
Total bonds outstanding						\$ 251,879	\$ 242,657			



Bonds Payable – Principal and interest maturities as of June 30, 2018 are as follows:

Bond Principal and Interest As of June 30, 2018 (Dollars in Thousands)									
Principal Interest Total									
2019	\$	10,100	\$	10,363	\$	20,463			
2020		10,605		9,988		20,593			
2021		10,565		9,504		20,069			
2022		10,720		9,014		19,734			
2023		9,780		8,589		18,369			
2024-2028		43,200		36,433		79,633			
2029-2033		52,695		25,603		78,298			
2034-2038		56,500		12,597		69,097			
2039-2043		16,645		4,490		21,135			
2044-2048		10,470		1,450		11,920			
Total	\$	231,280	\$	128,031	\$	359,311			

Extinguished Debt – As of June 30, 2018, debt in the amount of \$25,195,000 is considered extinguished through advanced refunding of prior issues by a portion of the current issues. The refunded bonds (Series 2009A General Revenue Bonds) had an original issue amount of \$42,595,000. Escrowed funds are held in trust in the amount of \$26,169,873 for the payment of maturities on these refunded bonds. Neither the debt nor the escrowed assets are reflected in the University's financial statements.



Pledged Revenue – The University has pledged certain revenues as collateral for debt instruments. The pledged revenue amounts and coverage requirements are as follows:

Pledged Revenues As of June 30, 2018 (Dollars in Thousands)		
Pledged revenues		
Student fees	\$	168,638
Rentals		13,057
Residence dining income		6,737
Other		4,529
Sales & service		46,836
F&A recovery		6,064
Investment income		2,586
Total pledged revenue		248,447
Less operations and maintenance		(77,481)
Pledged revenues, net	\$	170,966
	-	
Debt service	\$	18,425
Debt service coverage		928%
Coverage requirement		110%



9. LEASE OBLIGATIONS

Capital Lease Obligations – In 2015, the University entered into a ten-year agreement with the Foundation to lease a portion of the Alumni and Friends Center. During the fiscal year 2018 the University agreed to pay the remaining amounts due under the lease agreement and the Alumni and Friends Center was donated to the University.

Operating Lease Obligations - The University has entered into various non-cancellable operating lease agreements covering certain space and equipment. The lease terms range from one to ten years. The expense for operating leases was \$1.2 million for the year ended June 30, 2018 and \$985 thousand for the year ended June 30, 2017.

Future minimum lease payments on non-cancellable operating leases at June 30, 2018 are as follows:

Future Minimum Operating Lease Obligations As of June 30, 2018 (Dollars in Thousands)									
2019	\$	824							
2020		424							
2021		281							
2022		141							
2023		86							
Thereafter		21							
	-								
Total future minimum operating lease obligations	\$	1,777							
	•	· ·							



10. OPTIONAL RETIREMENT PLANS AND POST RETIREMENT USE OF UNUSED SICK LEAVE

Optional Retirement Plan (ORP) – Effective July 1, 1990, the Idaho State Legislature authorized the Idaho State Board of Education to establish an Optional Retirement Plan (ORP), a defined contribution plan for faculty and professional employees. The ORP is governed by Idaho Code, Sections 33-107A and 33-107B.

New faculty and professional employees hired on or after July 1, 1990 are automatically enrolled in the ORP. Vendor options include Teachers Insurance and Annuity Association/Consolidated Retirement Equities Fund (TIAA-CREF) and Variable Annuity Life Insurance Corporation (VALIC). Faculty and professional employees hired before July 1, 1990 had a one-time opportunity to enroll in the ORP.

Participants are immediately vested in both their contributions as well as the University's contributions to their account upon enrollment. Retirement benefits are available either as a lump sum or any portion thereof upon attaining 55 years of age.

The employee contribution requirement for the ORP is based on a percentage of total covered compensation. Employer contributions are determined by the State of Idaho. Approximately 2,042 employees contribute to this plan.

Although enrollees in the ORP no longer actively participate in PERSI, the University is required to contribute to the PERSI Base Plan through July 1, 2025. During the fiscal years ended June 30, 2018, 2017, and 2016, this supplemental funding payment to PERSI was \$1,944,563, \$1,852,748, and \$1,681,494, respectively. This amount is not included in the regular University PERSI Base Plan contribution discussed previously.

Contributions for the three years ended June 30 are as follows:

ORP Contributions (Dollars in Thousands)										
2018 2017 2016										
University contribution	\$	12,143	\$	11,560	\$	10,480				
Employee contribution		9,128		8,691		7,891				
Total contribution	\$	21,271	\$	20,251	\$	18,371				
University contribution rate		9.27%		9.26%		9.26%				
Employee contribution rate		6.97%		6.97%		6.97%				



Supplemental Retirement Plans – Full and part time faculty, classified and professional staff, enrolled in PERSI as their regular retirement plan, may enroll in the 403(b), 401(k), and the 457(b) plans. Full and part time faculty and professional staff enrolled in the ORP as their regular retirement plan may enroll in the 403(b) and the 457(b) plans.

401(k) - **PERSI Choice Plan (PCP)** – This is only available to active PERSI members that work 20 hours/week for five or more months. The Choice Plan contains employee gain sharing distributions, any voluntary employee contributions made, and the earnings on those funds. Approximately 168 employees contribute to this plan.

457(b) - **Deferred Compensation Plan** – The 457(b) is a voluntary retirement savings plan covered under Section 457(b) of the Internal Revenue Code. All University employees are eligible to participate in this plan through a select group of vendors. The plan is funded exclusively through employee pre-tax contributions. Approximately 112 employees contribute to this plan.

403(b) Plan – The 403(b) plan is a voluntary tax-sheltered retirement plan covered under Section 403(b) of the Internal Revenue Code. All University employees are eligible to participate in this plan through a select group of vendors. The plan is funded exclusively by employee pre-tax contributions. Approximately 301 employees contribute to this plan.

Roth 403(b) Plan – The Roth 403(b) is an after-tax saving option through payroll deduction with tax-free withdrawals of interest and earnings at retirement. All University employees are eligible to participate in this plan. Approximately 90 employees contribute to this plan.

Supplemental Retirement 403(b) Plan – The Supplemental 403(b) plan was established by the Idaho State Board of Education as of June 23, 2011 for the benefit of a limited group of participants with approval from the state's higher education institutions only. The plan is funded by participant-specific contributions from the employees and the respective institutions.

Supplemental Retirement Plan Contributions are as follows:

Supplemental Contributions As of June 30, 2018 (Dollars in Thousands)										
	401	(k)-PCP	403(b)		457(b)		Roth 403(b)			403(b)
Employee contribution	\$	401	\$	2,366	\$	1,014	\$	406	\$	29
University contribution	١	N/A		N/A N/A		N/A		N/A		



Post Retirement Use of Unused Sick Leave – Employees who qualify for retirement under the PERSI Base Plan or the ORP are eligible to convert up to 50% of the value of their unused sick leave (with limits based on years of service) to pay for certain retiree health and/or life insurance premiums. The University partially funds these obligations by remitting 0.65% of employee gross payroll to the PERSI. The total contributions for the fiscal years ended June 30, 2018, 2017, and 2016 were \$1,060,792, \$983,052, and \$928,751, respectively.



11. PENSION PLANS

Public Employee Retirement System of Idaho – Boise State University contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies, and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and that three members who are Idaho citizens not be members of the Base Plan except by reason of having served on the Board.

Membership data related to the PERSI Base Plan as of June 30, 2017 and June 30, 2016 were as follows:

PERSI Base Plan Membership Data:	2017	2016
Retirees and beneficiares currently receiving benefits	45,468	44,181
Terminated employees entitled to but not yet receiving benefits	12,669	12,251
Active plan members	70,073	68,517

Pension Benefits – The Base Plan provides retirement, disability, death, and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.



Member and Employer Contributions – Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by State statute at 60% of the employer rate. As of June 30, 2017 it was 6.79% of their annual pay. The employer contribution rate is set by the Retirement Board and was 11.32% of covered compensation. The University contributions were \$3,298,883 and \$3,345,459 for the years ended June 30, 2018 and 2017, respectively.



Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2018 and June 30, 2017, the University reported a liability of \$14,956,169 and \$19,245,691, respectively for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017 and 2016, respectively and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The University's proportion of the net pension liability was based on the share of contributions by the University in the Base Plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2017 and 2016, the University proportion was 0.951% and 0.949%, respectively.



For the years ended June 30, 2018 and 2017, respectively, the University recognized pension expense of \$2,372,563 and \$3,327,793. At June 30, 2018 and 2017, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Sources of Deferrals As of June 30, 2018		
(Dollars in Thousands)	 ed Outflows esources	 ed Inflows sources
Differences between expected and actual experience	\$ -	\$ 1,347
Changes in assumptions or other inputs	277	-
Aggregated difference between projected and actual earnings on pension plan investments	 2,072	897
Subtotal	2,349	2,244
Changes in the employer's proportion and the difference between the employer's		
contributions and the employer's proportionate contributions	27	142
The University contributions subsequent to the measurement date	 3,299	 -
Total	\$ 5,675	\$ 2,386

Sources of Deferrals As of June 30, 2017				
(Dollars in Thousands)				
	Deferred Outflows of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	\$	-	\$	1,916
Changes in assumptions or other inputs		428		-
Aggregated difference between projected and actual earnings on pension plan investments		4,990		-
Subtotal		5,418		1,916
Changes in the employer's proportion and the difference between the employer's				
contributions and the employer's proportionate contributions		-		195
The University contributions subsequent to the measurement date		3,346		-
Total	\$	8,764	\$	2,111

The University reported \$3,298,883 as deferred outflows of resources related to pensions resulting from current year employer contributions recorded subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ending June 30, 2019.

The amortization period is based on the remaining expected service lives of all employees that are provided with pensions through the System determined at the beginning of the measurement period. The amortization period was calculated at 4.9 years. The amortization of the net difference between projected and actual investment earnings is amortized over a closed 5 year period including the Base Plan's fiscal year 2017.



Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Expense (Revenue) As of June 30, 2018 (Dollars in Thousands)								
2018	\$	(813)						
2019		1,405						
2020		399						
2021		(886)						
Total	Total \$ 105							

Actuarial Assumptions – Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payrolls. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code is 25 years.

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Assumptions:	
Inflation	3.25%
Salary increases	4.25 - 10.00%
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of-living adjustments	1.00%

Mortality rates were based on the RP - 2000 combined table for healthy males or females as appropriate, with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries



An experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2017 is based on the results of an actuarial valuation for that date.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.



Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.



Assumptions and Policy for Asset Allocation										
	Strategic									
Asset Class	Return*	Risk	Normal	Ranges						
Equities			70%	66%-77%						
Broad Domestic Equity	9.15%	19.00%	55%	50%-65%						
International	9.25%	20.20%	15%	10%-20%						
Fixed Income	3.05%	3.75%	30%	23%-33%						
Cash	2.25%	0.90%	0%	0%-5%						
Total Fund	Expected Return*	Expected Inflation	Expected Real Return	Expected Risk						
Actuary	7.00%	3.25%	3.75%	N/A						
Portfolio	6.58%	2.25%	4.33%	12.67%						
* Expected arithmetic return net of fees and exper	nses	Data	provided by Callar	Associates 201						
Actuarial Assumptions:										
Assumed Inflation - Mean				3.25%						
Assumed Inflation - Standard Deviation				2.00%						
Portfolio Arithmetic Mean Return				8.08%						
Portfolio Long-Term Expected Rate of Return				7.50%						
Less: Assumed Investment Expenses				0.40%						
Long-Term Expected Rate of Return, Net of I	nvestment Exp	enses		7.10%						

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

Discount Rate – The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.



Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate — The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

Sensitivity Analysis As of June 30, 2018 (Dollars in Thousands)										
		1% Decrease (6.10%)	Current Discount Rate (7.10%)			1% Increase (8.10%)				
Employer's proportionate share of the net pension liability (asset)	\$	34,761	\$	14,956	\$	1,502				
Employer's proportionate share of the net pension liability (asset)	\$	34,761	\$	14,956	\$	1,50				

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the Pension Plan – At June 30, 2018, the University reported payables to the defined benefit pension plan of \$131,503 for legally required employer contributions and \$78,881 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.



12. POSTEMPLOYEMENT BENEFITS OTHER THAN PENSIONS

Summary of State Plans

The Department of Administration administers postemployment benefits for healthcare, disability, and life insurance for retired or disabled employees of State agencies, public health districts, community colleges, and other political subdivisions that participate in the plans. The Retiree Healthcare and Long-Term Disability plans are reported as multiple-employer defined benefit plans. The Retiree Life Insurance plan is a single-employer defined benefit plan. Idaho Code Sections 67-5760 to 67-5768 and 72-1335 establish the benefits and contribution obligations. The plans do not issue publicly available financial reports. The most recent actuarial valuation is as of July 1, 2016. No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4; these benefits are funded on a pay-as-you-go basis. The costs of administering the plans are financed by a surcharge to employers on all active employees of \$0.09 per person per month for fiscal year 2018. This rate is reviewed annually. Details of the plans can be found in the Comprehensive Annual Report of the State of Idaho, which may be obtained from the Office of the Idaho State Controller, 700 West State Street, 4th Floor, P.O. Box 83720, Boise, ID 83720-0011, www.sco.idaho.gov.

The number of participating employers and the classes of employees covered by the above state wide plans are as follows:

Classes of Employees and Number of Participating Employers										
	_	Long-	y Plan	Retiree						
	Retiree		Life							
	Healthcare Plan	Healthcare	Insurance	Income	Insurance					
Active Employees	9,301	19,520	19,520	-	5,610					
Retired/Disabled Employees	681	141	389	64	1,488					
Terminated, Vested Employees	-	-	-	-	110					
Number of Participating Employers	25	25	25	25	1					

Plan Descriptions and Funding Policy

Retiree Healthcare Plan - A retired officer or employee of the university who receives monthly retirement benefits from the Public Employee Retirement System of Idaho (PERSI) may elect to purchase retiree health insurance coverage for themselves and eligible dependents. Employees must enroll within 60 days of the date that the active employee policy ends. Additionally, the employee must be receiving monthly PERSI benefits at the time of retirement and must have 10 or more years (20,800 or more hours) of credited service. An officer or employee must have been an active employee on or before June 30, 2009, and must retire directly from state service. Coverage is not available to Medicare-eligible retirees or their Medicare- eligible dependents. Retirees eligible for medical health insurance pay the majority of the premium cost; however, the retiree plan costs are subsidized by the active employee



plan. The benefit is at least \$1,860 per retiree per year. The retired plan member's contribution percentage to the total premium cost increased from 73.7% in 2017 to 74.0% in 2018. Employers were charged \$16 per active employee per month towards the retiree premium cost, or 26.0% of the total cost of the retiree plan.

Long-Term Disability Plan - Disabled employees are defined as persons unable to perform each of the substantial and material duties of the job for which they were hired and unable to earn more than 70% of their monthly salary for the first 30 months of disability. If after 30 months the employee is unable to perform any job for which they are reasonably qualified by experience, education, or training, and unable to earn more than 60% of their monthly salary, the employee is considered totally disabled. To qualify for long-term disability benefits, the waiting period of the longer of 26 continuous weeks of total disability or exhaustion of accrued sick leave must be met.

For up to 30 months following the date of disability an employee may continue healthcare coverage under this plan. Each employer pays 100% of the employer's share of medical and dental premiums while the employee remains disabled. The employee is required to pay the normal active employee contribution for the plan and rate category in which the employee is enrolled. In fiscal year 2017, employers were charged \$10.53 per active employee per month.

The plan provides long-term disability income benefits to active employees who become disabled, generally up to a maximum age of 70. The gross benefit equals 60% of monthly pre-disability salary or \$4,000, whichever is less. The benefit does not increase with inflation and may be offset by other disability benefits from Social Security, Workers' Compensation, or PERSI. The State is self-insured for employees who became disabled prior to July 1, 2003; the State pays 100% of the cost of this benefit. The amount of the contribution is based on active claims and the number of insured individuals.

Principal Life Insurance Company insures employees disabled on or after July 1, 2003, and the obligation for the payment of income benefits has been effectively transferred. The employer pays 100% of the cost of the premiums; the contribution rate for the period was 0.264% of payroll. This portion of the long-term disability income benefit is not included in the actuarial estimate as this is considered an insured benefit.

The plan also provides basic life insurance and dependent life insurance to disabled employees, generally up to a maximum age of 70. The life insurance benefit amount is generally 100% of annual salary, but not less than \$20,000. In addition, the plan provides a \$2,000 life insurance benefit for spouses and a \$1,000 life insurance benefit for dependent children. These benefits do not increase with inflation. The State is self-insured for employees who became disabled prior to July 1, 2012; the employer pays 100% of the cost. The contribution is actuarially determined based on actual claims experience.



Principal Life Insurance Company insures employees disabled on or after July 1, 2012, and the obligation for the payment of basic life and dependent life coverage benefits has been effectively transferred. The employer pays 100% of the premiums. This portion of the basic life insurance and dependent life coverage is not included in the actuarial estimate as this is considered an insured benefit.

Retiree Life Insurance Plan - Boise State University provides basic life insurance to certified retired employees. In general, the employee must have completed at least 30 years of credited service or the sum of his/her age and years of credited service must total at least 80 to qualify for this benefit. Eligible retirees receive basic life insurance coverage equal to 100% of their annual salary at retirement.

Employer payments required and paid as OPEB benefits came due for fiscal year ended June 30, 2018:

OPEB Benefit Payments As of June 30, 2018 (Dollars in Thousands)												
		_		Long-	Term	Disabilit	y Plan		Re	tiree		
	Reti	ree			L	ife			L	ife		
	Healthca	re Plan	Heal	lealthcare Insurance		Income		Insu	rance	T	otal	
OPEB paid	\$	354	\$	189	\$	70	\$	46	\$	406	\$	1,065

Summary of Significant Accounting Policies

The financial statements of the OPEB plans are reported using the accrual basis of accounting. Contributions are recorded when earned and expenses, including benefits and refunds paid, are recorded when a liability is incurred, regardless of the timing of cash flows.

Actuarial Assumptions

The last actuarial valuation was performed as of July 1, 2016 and rolled forward to June 30, 2017 for the Retiree Healthcare, Long-Term Disability, and Retiree Life Insurance plans. There have been no significant changes between the valuation date and the fiscal year end.

The total OPEB liability as of June 30, 2017 - the measurement date - was based on the 2016 PERSI Experience study for demographic assumptions and the July 1, 2016 OPEB Valuation for the economic and OPEB specific assumptions. The entry age normal cost method and the following actuarial assumptions applied to all periods included in the measurement:



	Retiree		ng-Term Disability P	lan	Retiree Life
	Healthcare Plan	Healthcare	Life Insurance	Income	Insurance Plan
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%
Salary Increases	3.00% general wage growth plus increases due to promotions and longevity	3.00% general wage growth plus increases due to promotions and longevity	3.00% general wage growth plus increases due to promotions and longevity	3.00% general wage growth plus increases due to promotions and longevity	3.00% general wage growth plus increases due to promotions and longevity
Discount Rate	3.58%	3.58%	3.58%	3.58%	3.58%
Healthcare Cost Trend Rates	9.9% claims and 3.8% premiums from year ending June 30, 2017 to year ending June 30, 2018, grading to an ultimate rate of 4.2% for 2096 and later years	9.9% claims and 3.8% premiums from year ending June 30, 2017 to year ending June 30, 2018, grading to an ultimate rate of 4.2% for 2096 and later years	N/A	N/A	N/A
Retirees' Share of Benefit- Related Costs	73.7% of projected health insurance premiums for retirees	N/A	N/A	N/A	N/A

Mortality Rates

Mortality rates for the Retiree Healthcare, the Long-Term Disability Healthcare, and the Retiree Life Insurance plans were based on the RP 2000 Mortality for Employees, healthy Annuitants, and Disabled Annuitants with generational projection per Scale AA with adjustments. Mortality rates for the Long-term Disability Life Insurance plan was based on the 2005 Group Term Life Waiver Reserve table developed by the Society of Actuaries. Mortality rates for the Long-term Disability Income plan were based on the 2012 Group Long-Term Disability Valuation Table.

Discount Rate

The actuary used a discount rate of 3.58% to measure the total OPEB liability. The discount rate was based on 20 year Bond Buyer Go Index.



Total OPEB Liability, OPEB Expense, and Deferrals

Total OPEB Liability – The ending balance represents the University's share of the State's OPEB liability as of the measurement date of June 30, 2017 and recorded in fiscal year 2018. The table below illustrates the changes in total University OPEB liability for the fiscal year ended June 30, 2018:

		-		Long-	Term Disabili	ty Pla	n	Retiree	
	Re	etiree			Life			Life	
OPEB Liability	Healt	ncare Plan	Healt	hcare	Insurance	In	come	Insurance	Total
Beginning balances	\$	4,075	\$	418	\$ 380	\$	270	\$ 20,552	\$ 25,695
Changes for the year									
Service cost		157		25	-		-	754	936
Interest on total OPEB liability		145		13	12		9	755	934
Plan changes		-		-	-		-	-	-
Economic/demographic gains (losses)		-		-	-		-	-	-
Assumptions changes		-		-	-		-	-	-
Expected benefit payments		(354)		(189)	(70)		(46)	(406)	(1,065)
Net changes	·	(52)		(151)	(58)		(37)	1,103	805
Ending balances	\$	4,023	\$	267	\$ 322	\$	233	\$ 21,655	\$ 26,500

OPEB Expense and Deferrals - The University recognized the following OPEB expense and deferrals for the year ended June 30, 2018:

		Expense le 30, 2018 Thousand										
	Retiree Healthcare Plan			Long-	L	Disabilit ife rance	y Plan Inco	me	Retiree Life Insurance			Гotal
OPEB expense	\$	302	\$	37	\$	12	\$	9	\$	1,509	\$	1,869

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as OPEB expense as follows:

	Deferre	d Outflow	S									
	As of Jur	ne 30, 2018	8									
(Dollars in Thousands)												
	Long-Term Disability Plan Retiree											
	Re	tiree		Life					۱ ا	Life		
	Health	care Plan	Heal	lthcare	Insu	rance	Inc	ome	Insu	urance	1	Total
Deferred Outflows Related to OPEB												
Benefit payments subsequent to the measurement date	\$	129	\$	166	\$	290	\$	41	\$	242	\$	86
Total deferred outflows related to OPEB	Ċ	129	ċ	166	ċ	290	ċ	41	ċ	242	ċ	86



Discount Rate Sensitivity

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability calculated using the discount rate of 3.58%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.58%) or 1% higher (4.58%) than the current rate:

	_		Long-Term Disability Plan					Retiree				
	Re	etiree			l	Life			Life			
	Healtl	ncare Plan	Hea	<u>Ithcare</u>	Insu	urance	Inc	come	Insurance	Total		
1% Decrease 2.58%	\$	4,268	\$	274	\$	338	\$	244	\$ 26,521	\$ 31,645		
Discount Rate 3.58%	\$	4,023	\$	267	\$	322	\$	233	\$ 21,655	\$ 26,500		
1% Increase 4.8%	\$	3,790	\$	259	\$	308	\$	223	\$ 17,940	\$ 22,520		

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability calculated using the current healthcare cost trend rates as well as what the total OPEB liability would be if it were calculated using trend rates that are 1% lower or 1% higher than the current trend rates:

				Long-	Term	Disabilit	y Pla	n	Retiree	
	F	letiree			- 1	Life			Life	
	Healt	hcare Plan	Hea	<u>lthcare</u>	Inst	ırance	In	come	Insurance	Total
1% Decrease	\$	3,658	\$	246	\$	322	\$	233	\$ 21,655	\$ 26,114
Current Trend Rate 3.58%	\$	4,023	\$	267	\$	322	\$	233	\$ 21,655	\$ 26,500
1% Increase	\$	4,445	\$	290	\$	322	\$	233	\$ 21,655	\$ 26,945



13. RISK MANAGEMENT

The University obtains workers' compensation coverage from the Idaho State Insurance Fund. The University's workers' compensation premiums are based on its payroll, its own experience, as well as that of the State of Idaho as a whole. The University carries commercial insurance through the State of Idaho Risk Management Office for other risks of loss, including but not limited to employee bond and crime, out of state workers' compensation, business interruption, media liability, and automobile physical damage insurance. The University carries cyber liability insurance to cover risks associated with data breaches, cyberattacks, and other network or information breaches. There have been no significant reductions in coverage or claims in excess of coverage within the past three years.





14. COMPONENT UNIT

The Boise State University Foundation, Inc. (the "Foundation") was established in 1964 to engage in activities to benefit and support Boise State University (the University), including receiving contributions and holding, protecting, managing, and investing donated funds. The Foundation is a nonprofit corporation incorporated in accordance with the laws of the State of Idaho and managed by a volunteer Board of Directors. Under the Idaho State Board of Education's administrative rules, the Foundation must be independent of, and cannot be controlled by, the University. A memorandum of understanding between the Foundation and the University defines the relationship between the two entities in accordance with the State Board of Education's policies.

The Foundation's financial statements are prepared in accordance with the standards set by the Financial Accounting Standards Board (FASB). The Foundation classifies net assets, revenues, gains, and other support and expenses based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Foundation and changes therein are classified and reported as follows:

Permanently Restricted Net Assets – Net assets whose use is limited by donor-imposed restrictions that neither expire by the passage of time nor can be fulfilled or otherwise removed by action of the Foundation. The restrictions stipulate that resources be maintained permanently but permit the Foundation to expend the investment revenues and gains generated in accordance with the provisions of the agreements.

Temporarily Restricted Net Assets – Net assets subject to donor restrictions met by expenditures or actions of the Foundation and/or the passage of time and certain income earned on permanently restricted net assets that has not yet been appropriated for expenditure by the Foundation's Board of Directors.

The Foundation reports contributions as temporarily restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Unrestricted – Net assets available for use in general operations. Unrestricted Board-designated net assets consist of net assets designated by the Board of Directors for operating reserves and quasi-endowment.



Cash and Cash Equivalents – For purposes of cash flows, the Foundation considers all cash on deposit in demand savings and time deposits with an original maturity date of three months or less to be cash equivalents. Cash and cash equivalents held by investment managers are considered investments and are shown as restricted cash and cash equivalents as the funds have been designated by the Foundation for investment purposes. Cash deposits at times during the years ended June 30, 2018 and 2017 exceeded FDIC insured limits.



Investments in Real Estate – Investments in real estate are stated at cost when purchased or constructed, or if acquired through a donation, at the estimated fair market value at the date of the gift. Cost includes expenditures for major improvements. Gains and losses from sales are included in income as they occur. Routine repairs and maintenance are charged to operating expense in the period in which the expense was incurred.

Real estate investments held by the endowment are categorized as investments under noncurrent assets on the Statements of Financial Position.

Investments – Investment purchases are recorded at cost or, if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Statements of Financial Position. Net investment gains and losses are reported in the Statements of Activities and consist of interest and dividend income, realized and unrealized capital gains and losses, less investment management and custodial fees.



Investments in equity and debt securities that have readily determinable fair values are recorded at quoted market prices. Investment securities without quoted market prices are valued at estimated fair value using appropriate valuation methods that consider the underlying assets and financial reports.

Investment securities are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the near term could materially affect account balances and the amounts reported in the accompanying financial statements.

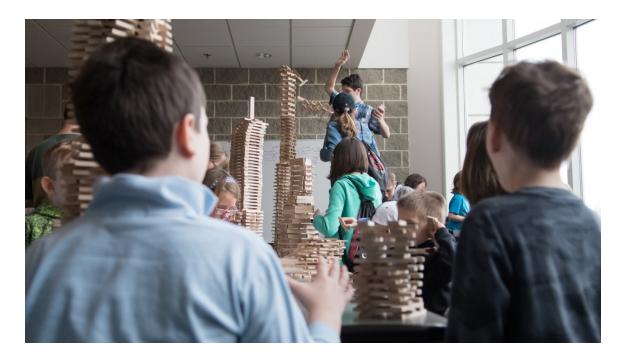
The following details each major category of investments and the related fair market values as of June 30:

1	nves	tments		FY 2018 Percent
Investment Type		2018	2017	of Total
US treasury bonds	\$	14,938,440	\$ 10,097,228	9.0%
Corporate bonds		39,930,531	39,006,372	24.2%
Bond mutual funds		30,314,082	28,391,088	18.4%
Equity funds		35,316,286	29,873,336	21.4%
International equity funds		36,350,880	37,372,870	22.0%
Private equity investments		2,278,765	2,600,955	1.4%
Real estate and specialty assets		5,075,761	4,838,527	3.1%
Hedge funds		492,515	594,003	0.3%
Insurance annuities		412,415	391,319	0.2%
Total investments	\$	165,109,675	\$ 153,165,698	100%

Fair Value of Assets and Liabilities – Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk.



Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available.



A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices in active markets for identical assets or liabilities that the Foundation can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in

active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, the Foundation develops inputs using the best information available given the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is



significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Foundation's assessment of the quality, risk or liquidity profile of the asset or liability.

A significant portion of the Foundation's investment assets are classified within Level 1 because they are comprised of open-end mutual funds or exchange traded funds with readily determinable fair values based on daily redemption values. U.S. Government obligations are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates and market-rate assumptions, and are classified within Level 2. The fair values of real estate investments are valued based on periodic appraisals of assets. The fair values of beneficial interests in charitable and perpetual trusts are determined by management using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the underlying assets, and are based on the fair values of trust investments as reported by the trustees. These are considered to be Level 3 measurements.

The Foundation uses Net Asset Value (NAV) per share, or its equivalent, such as member units or an ownership interest in partners' capital, to estimate the fair values of certain hedge funds, private equity funds, funds of funds, and limited partnerships which do not have readily determinable fair values. Investments that are measured at fair value using NAV per share as a practical expedient are not classified in the fair value hierarchy.



The following table presents assets and liabilities measured at fair value on a recurring basis, except those measured at cost as of June 30, 2018:

	Fair Value Me As of June				
		Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs	Investments Mearsured at
	Total	(Level 1)	(Level 2)	(Level 3)	NAV
Assets					
Investments:					
Growth investments					
US equities	\$ 35,573,550	\$ 35,316,286	\$ 257,264	\$ -	\$
International equities	36,350,880	28,967,277	-	-	7,383,60
Private equity/special situations	2,278,765	-	-	-	2,278,76
Risk reduction investments					
Cash and cash equivalents (at cost)	14,211,538	14,211,538	-	-	
US/Global fixed income	85,338,204	68,723,749	-	-	16,614,45
Hedge funds	492,515	106,547	-	-	385,96
Real and specialty assets	5,075,761	2,204,163			2,871,59
Investments in perpetual trusts: Growth investments					
US equities	1,324,497	1,324,497			
	1,324,497	1,324,497	-	-	
•	220 601	220 601			
International equities	330,601	330,601	-	-	
International equities Risk reduction investments	, i	·	-	-	
International equities Risk reduction investments Cash and cash equivalents	45,815	45,815	-	-	
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income	45,815 664,715	45,815 664,715	- - -	- - -	
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds	45,815 664,715 54,212	45,815 664,715 54,212	- - - -	- - - -	
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets	45,815 664,715 54,212 266,983	45,815 664,715 54,212 266,983	- - - -	- - - -	
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets Total investments in perpetual trusts, at fair value	45,815 664,715 54,212 266,983 2,686,823	45,815 664,715 54,212 266,983 2,686,823	- - - - - - - - - - - -	- - - - -	¢ 20.524.29
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets	45,815 664,715 54,212 266,983	45,815 664,715 54,212 266,983	\$ 257,264	- - - - - \$ -	\$ 29,534,38
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets Total investments in perpetual trusts, at fair value	45,815 664,715 54,212 266,983 2,686,823	45,815 664,715 54,212 266,983 2,686,823	\$ 257,264		\$ 29,534,38
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets Total investments in perpetual trusts, at fair value Total assets, at fair value	45,815 664,715 54,212 266,983 2,686,823	45,815 664,715 54,212 266,983 2,686,823	\$ 257,264		\$ 29,534,38
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets Total investments in perpetual trusts, at fair value Total assets, at fair value	45,815 664,715 54,212 266,983 2,686,823	45,815 664,715 54,212 266,983 2,686,823	\$ 257,264		\$ 29,534,38
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets Total investments in perpetual trusts, at fair value Total assets, at fair value Liabilities Liabilities under split interest	45,815 664,715 54,212 266,983 2,686,823 \$182,008,036	45,815 664,715 54,212 266,983 2,686,823 \$152,216,383		\$ -	
International equities Risk reduction investments Cash and cash equivalents US/Global fixed income Hedge funds Real and specialty assets Total investments in perpetual trusts, at fair value Total assets, at fair value Liabilities Liabilities under split interest trust agreements	45,815 664,715 54,212 266,983 2,686,823 \$182,008,036	45,815 664,715 54,212 266,983 2,686,823 \$152,216,383		\$ -	



The following table presents assets and liabilities measured at fair value on a recurring basis, except those measured at cost as of June 30, 2017:

	F	air Value Me As of June								
		in Active Observal		Inputs Input		observable Inputs (Level 3)		vestments earsured at NAV		
Assets		TOTAL	(-	veri		(Level 2)		(Level 3)		IVAV
Investments:										
Growth investments										
US equities	Ś	30,116,892	\$ 29	,873,336	\$	243,556	\$	-	\$	
International equities		37,372,870		,249,334	-	,0		-	-	7,123,536
Private equity/special situations		2,600,955		-		-		-		2,600,955
Risk reduction investments:		, ,								
Cash and cash equivalents (at cost)		3,624,560	3	,624,560		-		-		-
US/Global fixed income		77,642,451	60	,799,481		147,763		-		16,695,207
Hedge funds		594,003		106,752		-		-		487,251
Real and specialty assets		4,838,527	1	,955,504		-		-		2,883,023
Total investments, at fair value	1	56,790,258	126	,608,967		391,319				29,789,972
Investments in perpetual trusts: Growth investments										
US equities		1,208,451	1	,208,451		-		-		-
International equities		369,414		369,414		-		-		-
Risk reduction investments:										
Cash and cash equivalents		99,374		99,374		-		-		-
US/Global fixed income		844,464		844,464		-		-		-
Real and specialty assets		271,936		271,936		-		-		-
Total investments in perpetual trusts, at fair value		2,793,639	2	,793,639		-		-		-
Total assets, at fair value	\$1	59,583,897	\$129	,402,606	\$	391,319	\$	-	\$	29,789,972
Liabilities										
Liabilities under split interest										
trust agreements	\$	1,865,105	\$	-	\$	-	\$	1,865,105	\$	-
Trust earnins payable to							•			
trust beneficiary		140,226		-		-		140,226		-
Total liabilities, at fair value	\$	2,005,331	\$		\$		\$		\$	



Custodial, Credit, and Interest Rate Risk

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Foundation may not be able to recover its deposits or may not be able to recover securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the Foundation will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Foundation does not have a policy restricting the amount of deposits and investments subject to custodial credit risk.

Custodial Credit F	Risk		
Basis of Custodial Credit Risk as of June 30		2018	2017
Uninsured and uncollateralized	\$	2,245,322	\$ 2,294,547
	,		

Investments of the Foundation are uninsured and uncollateralized and held in the name of either the Foundation or the custodian.

Credit Risk – The risk that an issuer of debt securities or another counterparty to an investment will not fulfill its obligation is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's and Standard & Poor's.

The Foundation has a legal agreement with its restricted investment fund manager which defines ratings acceptable to the Foundation and its policy defines benchmark indices by which to measure overall performance of these investments.



The ratings presented below use the Moody's scale for balances as of June 30, 2018.

	Credit	Risk	of Debt Secur	ities		
Moody's Scale	US Treasury		Corporate	E	Bond Mutual	Takal
Rating	\$ Bonds	\$	Bonds	Ś	Funds	Total
Aaa	\$ 14,938,440	Ş	3,078,753	\$	15,144,924	\$ 33,162,117
Aa1	-		603,072		-	603,072
Aa2	-		4,095,471		5,729,007	9,824,478
Aa3	-		5,179,524		-	5,179,524
A1	-		5,890,998		-	5,890,998
A2	-		5,588,265		2,199,376	7,787,641
A3	-		7,709,075		-	7,709,075
Baa1	-		3,191,425		-	3,191,425
Baa2	-		2,420,988		2,240,347	4,661,335
Ba2	-		-		4,934,066	4,934,066
B2	-		-		45,579	45,579
Unrated	-		2,172,960		20,783	2,193,743
Total	\$ 14,938,440	\$	39,930,531	\$	30,314,082	\$ 85,183,053

Interest Rate Risk — Investments in debt securities that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rates. While the Foundation does not have a policy regarding maturities of investments, it invests restricted funds in pools with differing maturities, and its policy defines benchmark indices by which to measure overall performance of these investments.

	Inve	stment Maturitio	es in Years		
Investment Type	Fair Value	< 1 yr	1-3 yr	3-10 yr	>10 yr
US treasury bonds	\$ 14,938,440	\$ 5,603,080	\$ 3,399,514	\$ 5,935,846	\$ -
Corporate bonds	39,930,531	12,805,112	16,189,261	10,936,158	-
Bond mutual funds	30,314,082		45,262	29,981,251	287,569
Total rated securities	\$ 85,183,053	\$18,408,192	\$19,634,037	\$ 46,853,255	\$ 287,569

Promises to Give – Unconditional promises to give expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. Management determines the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections.



Promises to give are written off when deemed uncollectable. At June 30, 2018 and 2017, the allowance was \$70,000 and \$450,000 respectively.

Unconditional promises to give are reflected at the present value of estimated future cash flows using a discount rate based on Treasury bond rates at the date of the pledge ranging from 0.35% to 2.23% as of June 30, 2018 along with an allowance for uncollectible pledges based on past collection experience. Unconditional promises to give are estimated to be collected as follows at June 30, 2018 and 2017:

Promises to Give		
	2018	2017
		_
Receivable in less than one year	\$ 6,596,220	\$ 11,627,532
Receivable in one to five years	1,648,170	11,103,143
Receivable in more than five years	15,406	1,706,710
Total promises to give, at present value	8,259,796	24,437,385
Less allowance	(70,000)	(450,000)
Less discount	 (178,847)	(441,760)
Total promises to give	\$ 8,010,949	\$ 23,545,625

As of June 30, 2018 and 2017, the promises to give disclosure includes the receivable from Boise State University in the amount of \$0 and \$4,015,738, respectively as well as due from other donors in the amount of \$8,010,949 and \$19,529,887, respectively.

During fiscal year 2018 and 2017, the Foundation had no conditional pledges.

Investment in Real Estate – Activity for the year ended June 30, 2018 and 2017 is as follows:

Real Estate Activity								
Real Estate		2018	2017					
Land	\$	-	\$ 1,542,005					
Donated property held for resale		659,000	870,000					
Construction in Progress		-	-					
Total real estate, not depreciated		659,000	2,412,005					
Buildings		-	13,822,477					
Less accumulated depreciation		-	(259,172)					
Total real estate, depreciated	· · ·	-	13,563,305					
Total real estate	\$	659,000	\$ 15,975,310					
		<u> </u>						



The Foundation began construction on the new Alumni and Friends Center in April 2015. The construction was funded through a combination of private donations and tax exempt bonds (see Note 12). The building was completed in October 2016. The Foundation, Alumni Relations, University Advancement, and other departments moved into the building in October 2016. The University paid off the balance of the bonds in April 2018. Following the retirement of the Revenue bonds, the Foundation donated the building to Boise State University.

The Foundation was gifted a residential property in Virginia in December 2016. This property was appraised at \$870,000 at the time of the gift but was written down in Fiscal year 2018, due to impairment, to \$659,000. It is currently listed for sale. Proceeds will benefit the College of Engineering.

Amounts Held in Custody for Others— The Boise State Public Radio (BSPR), an operating division of the University, transferred assets to the Foundation for investment and management, which are included in amounts held in custody for others. Support raised on behalf of BSPR was \$463,120 and \$575,075 in fiscal years 2018 and 2017, respectively. Interest related to assets held on behalf of BSPR aggregated to \$720 and \$606 in fiscal years 2018 and 2017, respectively. Included in amounts held in custody for others on behalf of BSPR are \$1,086,775 and \$1,250,540 in fiscal years 2018 and 2017, respectively.

In-Kind Contributions – The Foundation records various types of in-kind support including equipment, contributed facilities, professional services, advertising, and materials. Contributions of tangible assets are recognized at fair market value when received. The amounts reflected in the accompanying financial statements as in-kind support are offset by like amounts included in expenses or additions to property and equipment.

Recent Accounting Guidance— The Foundation implemented the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2015-07, Fair Value Measurement (Topic 820): Disclosures for Investment in Certain Entities That Calculate Net Asset Value per Share (or its Equivalent), which exempts investments measured using the net asset value (NAV) practical expedient in Accounting Standards Codification (ASC) 820, Fair Value Measurement, from categorization within the fair value hierarchy. Management has adopted the provisions of this new standard with the year ended June 30, 2018. Accordingly, the amendment was retrospectively applied resulting in reporting all investments at NAV and not categorizing the investments within the fair value hierarchy.



15. OPERATING EXPENSES BY FUNCTIONAL CLASSIFICATIONS

	Op		As of	e by Function f June 30, 20 ars in Thousan	18	lassification	1			
Services, Scholarships										
Personnel Supplies and and										
Functional Categories		Cost		Other	Fel	llowships	Dep	reciation		Total
Instruction	\$	114,652	\$	12,641	\$	3,906	\$	-	\$	131,199
Research		19,544		9,797		1,398		-		30,739
Public service		10,706		6,037		468		-		17,211
Libraries		3,971		2,054		-		-		6,025
Student services		16,527		3,366		44		-		19,937
Plant operations		11,457		10,116		-		-		21,573
Institutional support		26,148		4,949		37		-		31,134
Academic support		24,740		3,772		306		-		28,818
Auxiliary enterprises		33,447		37,068		2,575		-		73,090
Scholarships		979		508		11,993		-		13,480
Depreciation		-		-		-		26,469		26,469
		•								
Total operating expenses	\$	262,171	\$	90,308	\$	20,727	\$	26,469	\$	399,675

Operating Expense by Functional Classification As of June 30, 2017 (Dollars in Thousands)										
Services, Scholarships Personnel Supplies and and										
Functional Categories		Cost		Other	Fel	lowships	Dep	reciation		Total
Instruction	\$	106,333	\$	12,024	\$	3,514	\$	-	\$	121,871
Research		18,477		8,318		1,180		-		27,975
Public service		10,633		6,258		529		-		17,420
Libraries		3,751		2,056		-		-		5,807
Student services		15,001		3,136		83		-		18,220
Plant operations		11,133		12,863		-		-		23,996
Institutional support		24,252		5,723		3		-		29,978
Academic support		22,172		3,313		186		-		25,671
Auxiliary enterprises		32,135		33,476		2,459		-		68,070
Scholarships		872		(110)		12,392		-		13,154
Depreciation		-				-		25,806		25,806
Total operating expenses	\$	244,759	\$	87,057	\$	20,346	\$	25,806	\$	377,968



16. CONTINGENCIES AND LEGAL MATTERS

Revenue from federal, state and local, and private grants and contracts, include amounts for the recovery of overhead and other costs allocated to these projects. The University may be required to make refunds of amounts received for overhead and other costs reimbursed as a result of audits by agencies of the federal government. University officials are of the opinion that these refunds, if any, will not have a significant effect on financial position or the results of operations of the University.

The University has performed a review of potential pollution remediation obligations and found that there were no triggering events that would cause the University to record a pollution remediation liability as of June 30, 2018. Based on present knowledge, the University's management believes any ultimate liability in these matters will not materially affect the financial position or the results of operations of the University.





REQUIRED SUPPLEMENTARY INFORMATION

Other Postemployment Benefits

Schedule of Changes in Employer's Total OPEB Liability –

Other Post Employment Benefits Obligation
Schedule of Changes in Employer's Total OPEB Liability
(Dollars in Thousands)

	Ве	ginning OPEB			Int	erest on Total	Ехр	ected Benefit	E	nding OPEB
 Fiscal Year Ending		Liability	S	ervice Cost		Liability	bility Payments Liabil		Liability	
June 30, 2018	\$	25,695	\$	936	\$	934	\$	(1,065)	\$	26,500



PERSI - Base Plan

Schedule of Employer's Proportionate Share of Net Pension Liability

Schedule of Employer's Proportionate Share of Net Pension Liability PERSI - Base Plan Last 10 - Fiscal Years* (Dollars in Thousands) Employer's proportional share **Employer's** of the net pension Plan fiduciary net proportionate Employer's liability as a position as a Employer's portion coveredshare of the percentage of its percentage of the **Employer's** of net the pension net pension employee covered-employee total pension **Fiscal Year** liability liability payroll payroll liability 2018 0.009515142 \$ 14,956 29,554 50.61% 90.68% 2017 0.009493948 \$ 19,246 \$ 27,727 69.41% 87.26% 2016 0.009608384 \$ 12,653 \$ 26,908 47.02% 91.38%

^{*}GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the University will present information for those years for which information is available. Data reported is measured as of June 30, 2016.



Schedule of Employer Contributions

Schedule of Employer Contributions PERSI - Base Plan Last 10 - Fiscal Years* (Dollars in Thousands) **Contributions Contributions** as a **Employer's** in relation to percentage of Statutorily coveredthe statutorily Contribution covered-**Employer's** required required (deficiency) employee employee **Fiscal Year** contributioncontribution excess payroll payroll 2018 \$ \$ 3,299 \$ \$ 3,299 29,142 11.32% 2017 \$ 3,345 \$ 3,345 \$ \$ 29,554 11.32% 2016 \$ 3,139 \$ \$ \$ 27,727 3,139 11.32% 2015 \$ 3,046 \$ \$ 3,046 \$ 26,908 11.32%

^{*} GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the University will present information for those years for which information is available. Data reported is measured as of June 30, 2018 (University's year-end).



BOISE STATE UNIVERSITY



Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Idaho State Board of Education Boise State University

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 Boise State University (University), and its discretely presented component unit, Boise State University Foundation, Inc. (Foundation) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Boise State University's basic financial statements, and have issued our report thereon dated October 11, 2018. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on Boise State University's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

Moss adams LLP

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.

Portland, Oregon

October 11, 2018



Report of Independent Auditors on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

The Idaho State Board of Education Boise State University

Report on Compliance for the Major Federal Program

We have audited Boise State University's (University) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the University's major federal program for the year ended June 30, 2018. The University's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on the Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

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

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.

Portland, Oregon

Moss adams LLP

October 11, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Section I - Summary of Auditor's Results **Financial Statements** Type of report the auditor issued on whether the financial statements audited were prepared in accordance with Unmodified GAAP: Internal control over financial reporting: ☐ Yes ⊠ No Material weakness(es) identified? None reported Significant deficiency(ies) identified? Yes ☐ Yes ⊠ No Noncompliance material to financial statements noted? **Federal Awards** Internal control over major federal programs: ☐ Yes ⊠ No Material weakness(es) identified? None reported Significant deficiency(ies) identified? Yes Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? □ Yes ⊠ No Identification of major federal programs and type of auditor's report issued on compliance for major federal programs: Type of Auditor's Report Issued on Compliance for CFDA Number(s) Name of Federal Program or Cluster Major Federal Programs Various Unmodified Student Financial Assistance Cluster Dollar threshold used to distinguish between type A and type B programs: \$ 1,081,482 ☐ Yes ⊠ No Auditee qualified as low-risk auditee? **Section II - Financial Statement Findings** None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.



SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS YEAR ENDED JUNE 30, 2018



Finding 2017-001 Reporting

Significant Deficiency in Internal Controls over Compliance, Non-Compliance

Condition - The University is not in compliance with the federal requirement requiring timely submission of reports. There were multiple instances of reports submitted after the deadline during fiscal year 2017.

Management's View of Status in Current Year – Boise State Office of Sponsored Programs is utilizing the functionality within the Project Portfolio Management module in the financial management system to provide reminders to responsible individuals when financial or programmatic reports are due and then escalate to the appropriate officials when due dates are not met. Punitive measures have been imposed for non-compliance in submitting reports by the due date including: PI ineligibility to submit new proposal, shutting off funding strings for existing awards, negative impacts to annual evaluations, and performance improvement plans. The consequences for missed deadlines have resulted in timely submission of both financial and programmatic reports. The University is in compliance with the reporting requirements for 2018.

Finding 2017-002 Reporting

Significant Deficiency in Internal Controls over Compliance, Non-Compliance

Condition —The University is required to submit financial reports, which are due within a specified timeframe after the reporting period. The federal cash receipts, and federal cash disbursements included in these reports should match or reconcile to the general ledger or other supporting documentation before the reports are filed.

There were amounts reported on the SF-425 that did not match supporting documentation.

Management's View of Status in Current Year – Boise State Office of Sponsored Programs has implemented a two-step review and approval process to ensure that financial reports are accurate and match all supporting documentation upon submission. The University is in compliance with the reporting requirements for 2018.

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Federal Grant / Program Title / Cluster	CEI	Pass-Through Entity DA# Identifying Numbe	-	Total Expenditures
Student Financial Assistance - Cluster	Cri	DA# Identifying Number	i Subrecipients	Total Expellultures
US Department of Education				
Direct Programs:				
Federal Pell Grants	84.063		_	23,610,55
Federal Supplemental Educational Opportunity Grants	84.007		_	454,59
Federal Direct Subsidized Loans	84.268		_	25,388,07
Federal Direct Unsubsidized Loans	84.268		_	43,228,830
Federal Direct Parent Loans	84.268		_	9,808,74
Federal Perkins Loans (Note 3)	84.038		_	12,597,49
Federal College Work-Study (CWS)	84.033		-	494,50
Federal CWS Job Location Costs (JLC)	84.033		-	33,80
Total Direct Programs			-	115,616,59
Total US Department of Education			÷	115,616,59
US Department of Health and Human Services				
Direct Programs:				
Nursing Students Loans (Note 3)	93.364			5,03
Total Direct Programs			=	5,03
Total US Department of Health and Human Services			-	5,03
Total Student Financial Assistance Cluster			=	115,621,63
IDEA - Cluster US Department of Education				
Pass Through Programs:				
SESTA 15-16	84.027A	65031		5
SESTA 16-17	84.027A 84.027A	17-500	-	18,05
SESTA 16-17 SESTA 16-17 Program Income	84.027A	17-500		5,88
SESTA 17-18	84.027A	18-5001	-	1,274,86
Total US Department of Education			-	1,298,85
Total IDEA Cluster				1,298,85
Research and Development - Cluster US Department of Agriculture				
Direct Programs:				
Novel Vaccines to Prevent Bovi	10.310		-	14,74
Woodpecker Mgmt Indicator Spec	10.675		-	17,73
Caribou-Targhee NF Woodpecker	10.XXX		-	8,9
Black-backed Woodpeckers in Bo	10.675		-	19,79
Impacts of Fuel Reduction Tre	10.NA		-	70
Hummingbird Migration Monitor	10.NA		=	2,4
IBO Point Count Surveys	10.XXX		=	8,02
Intermountain Bird Observatory	10.XXX		=	1,3
Ecological Mapping, Genetic an	10.001		-	12,48
Develop Operat. Snow Melt II	10.907		-	10,08
IBO Point Count Surveys in	10.XXX		-	210,46
Nez Perce-Clearwater National Forest Bird Monitoring	10.XXX		-	82,78
Bromide Uptake in Crops Follow	10.025		(107)	1,04
Northern Goshawk Monitoring, Minidoka	10.XXX		-	9,19
Take-up by Rural vs Urban School Districts	10.253		-	25,11
Summer Meal Program Participation by Rural vs Urban School District	10.XXX		-	28,78
Integrated Monitoring by Bird Conservation Region (MBCR)	10.XXX		-	77,5
Predicting plant uptake of inorganic bromide following soil fumigation with methyl bromide	10.025		99,330	189,92
Cold Plasma Source for Treatment of Food and Food Processing Equipment COEN	10.310			3,9
Cold Plasma Source for Treatment of Food and Food Processing Equipment COAS	10.310		-	2,15
Functional Significance Of The Tripartite Association Among Sagebrush Seedlings	10.310			5,82
Total Direct Programs			99,223	733,21
Pass Through Programs		2045 04704 05		
National Wellness Policy Study Yr 1 & Yr 2	10.597	2015-01794-03-03-7708	-	(4,32
IDL Wildfire Land Use Planning	10.664	HBK597-SB-001	-	19,4
Web-based STB & Visual. Tool	10.170	61145SPECRP16	-	81,3
Approaches to Enhancing Wellness Policy Implementation - YR 1	10.310	1600632-14127	-	(6,49
Challenges and Opportunities for Expansion of the Wine Grape Production Industry in Idaho	10.170	2016 SCBGP-FB	-	32,8
	10 210	1600632-14127	=	34,3
Approaches to Enhancing Wellness Policy Implementation - YR 2 & 3	10.310			
National Wellness Policy Study Yr 3	10.597	2015-01794-03-03-7708	-	19,4
National Wellness Policy Study Yr 3 Fast, Accurate, and Economical Evaluation of Acrylamide Content in Fried Potato Products				19,41 6,41
National Wellness Policy Study Yr 3	10.597	2015-01794-03-03-7708	- - -	



Federal Grant / Program Title / Cluster	(E	Pass-Through Entity DA# Identifying Number	Passed Through to Subrecipients	Total Expenditures
US Department of Commerce	<u> </u>	- identitying italiae	oud. co.p.cs	Total Expenditures
Total Direct Programs:				
Spacio Variability of Snow	11.462		-	(5
NIST SURF Program Grant Proposal Participant Support	11.620		-	18,237
2018 NIST SURF Program, Gaithersburg, MD	11.620			8,619
Total Direct Programs			-	26,851
Pass Through Programs BCAL Virtual Watersheds	11.468	10-345A-RGE067		(35
Total Pass Through Programs	11.400	10 SASA NGEOO7	-	(35
Total US Department of Commerce			-	26,816
US Department of Defense				
Direct Programs:				
Reconfigurable Electronics-2	12.910		-	(206
Combining Remotely Sensed Vege	12.431 12.800		-	(1,284
STDP for Pattern Recognition Adaptive Management Monitorin	12.300		-	14,286 27,257
Phase-Controlled Magnetron Dev - Yr 1	12.800		43,503	55,793
Phase-Controlled Magnetron Dev - Yrs 2&3	12.800		55,313	198,646
Turbulent Lateral Boundary Conditions	12.431		-	20,175
Impact of Radiation on Spatio-Temporal Pattern Recognition	12.351		=	80,687
Variation in Phenological Shifts: How Do Annual Cycles and Genetic Diversity Constrain	12.XXX		82,454	456,707
Polymers that Depolymerize from Head-to-Tail in the Solid State	12.431		-	48,513
Adaptive Management Monitoring	12.632		-	22,687
Cancel-The Political, Economic, and Social Effects of the United States' Overseas Military Presence	12.ADV		-	7,675
The Political, Economic, and Social Effects of the United States' Overseas Military Presence	12.431			4,377
Total Direct Programs			181,270	935,313
Pass Through Programs	42.000	DARPA: HR0011-13-30002		20.545
Nucleic Acid Memory External Evaluation of Technol	12.XXX 12.556	Not Provided	-	20,517 29,380
External Evaluation of Technol Emerging IMU Technology	12.556 12.XXX	Release No. 4	-	29,380 11,030
Electrochemical Measurement	12.XXX	987-001-114		2,286
BSU Device and IML BEOL Optimization	12.XXX	Not Provided	_	44,039
Sensors Research	12.XXX	16-S7700-04-C2	-	7,779
Optoelectric Properties of Strain-Engineered Germanium Dots	12.800	E257GUA159	=	75,151
Assessing Operational War Fighter Performance - YR 2	12.XXX	Release No. 4	-	157,701
Nucleic Acid Memory Year 2	12.XXX	DARPA: HR0011-13-30002	-	39,724
Hydrogeological Constraints from Active Source Seismic Approaches: Halawa Region, Oahu, Hawaii Total Pass Through Programs	12.XXX	60481245	-	47,587 435,194
Total US Department of Defense			181,270	1,370,507
			,	-,0.0,00.
US Department of the Interior Direct Programs:				
	15.238		-	23,269
Direct Programs:	15.238 15.NA		- -	23,269 1,452
Direct Programs: OHV Trails and Eagle Behavior			- - -	1,452
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed	15.NA 15.NA 15.231		- - - -	1,452 19 48,826
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde	15.NA 15.NA 15.231 15.231		- - - - -	1,452 19 48,826 24,301
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo	15.NA 15.NA 15.231 15.231 15.231		- - - - - -	1,452 19 48,826 24,301 30,689
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM- Craters of the Moo Birds of Pray Remote Sensing	15.NA 15.NA 15.231 15.231 15.231		: : : :	1,452 19 48,826 24,301 30,689 8,609
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808			1,452 19 48,826 24,301 30,689 8,609
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807		- - - - - - - -	1,452 48,826 24,301 30,689 8,600 66 (8,004
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.560		- - - - - - - - -	1,452 48,824 24,301 30,689 8,609 66 (8,004
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM- Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.560 15.808		- - - - - - - - - - -	1,452 15 48,826 24,303 30,689 8,609 66 (8,004 17,041 15,917
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.560 15.808 15.XXX		- - - - - - - - - - - - - - - - - - -	1,452 19 48,826 24,301 30,689
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM- Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.560 15.808		- - - - - - - - - - - - - - - - - - -	1,452 16 48,826 24,300 30,688 8,600 66 (8,004 17,041 15,912
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.560 15.808 15.XXX 15.811		- - - - - - - - - - - - - - - - - - -	1,45; 148,824 24,30; 30,688 8,609 66 (8,004 17,04; 15,917 63; 612,032 1,032
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.560 15.808 15.XXX 15.811 15.808		- - - - - - - - - - - - - - - - - - -	1,452 19 48,824 24,301 30,688 8,605 66 (8,004 17,041 15,917 633 612,033 1,033 88,554
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research	15.NA 15.NA 15.231 15.231 15.231 15.231 15.231 15.808 15.807 15.560 15.808 15.XXX 15.811 15.808 15.808		- - - - - - - - - - - - - - - - - - -	1,452 16 48,826 24,300 30,688 8,600 66 (8,004 17,041 15,917 612,033 1,033 88,554 29,630
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM- Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.808 15.XXX 15.811 15.808 15.231 15.678			1,45; 18,824 24,301 30,688 8,605 66 (8,004 17,041 15,917 633 612,032 1,033 88,554 29,633 (7,253 1,874
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.5808 15.XXX 15.811 15.808 15.231 15.678 15.231			1,452 11 48,824 24,301 30,688 8,600 66 (8,004 17,041 15,912 633 612,032 1,033 88,554 29,636 (7,253 1,874
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush Bats, People, and Properties: conservation and conflict in grand teton national park	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.560 15.808 15.808 15.808 15.808 15.808 15.678 15.678 15.678 15.678			1,452 11 48,824 24,301 30,685 8,600 66 (8,004 17,041 15,917 632 612,032 1,033 88,554 22,636 (7,253 1,877 1,461 22,191
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush Bats, People, and Properties: conservation and conflict in grand teton national park Addressing Information Needs for priority Species of Raptors	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.868 15.XXX 15.811 15.808 15.238 15.678 15.678 15.678 15.678			1,45; 16 48,824 24,301 30,688 8,608 66 (8,004 17,041 15,911 633 612,032 1,033 88,554 29,633 (7,253 1,874 1,466 22,191
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush Bats, People, and Properties: conservation and conflict in grand teton national park Addressing Information Needs for priority Species of Raptors Assessing the Value of Arbuscular Mycorrhizal Inoculation in Reestablishment of Artemisia Tridentata	15.NA 15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.608 15.XXX 15.811 15.808 15.231 15.678 15.238 15.238 15.238 15.238			1,452 16 48,824 24,301 30,688 8,606 66 (8,004 17,041 15,917 633 612,032 1,032 88,555 29,633 (7,253 1,874 1,466 22,191 25,622 9,084
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush Bats, People, and Properties: conservation and conflict in grand teton national park Addressing Information Needs for priority Species of Raptors Assessing the Value of Arbuscular Mycorrhizal Inoculation in Reestablishment of Artemisia Tridentata Western Burrowing Owl Monitoring	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.808 15.808 15.811 15.678 15.678 15.678 15.678 15.231 15.678 15.231 15.678 15.231 15.528 15.231 15.528			1,452 11 48,826 24,301 30,688 8,600 66 (8,004 17,041 15,917 633 612,032 1,033 88,554 29,630 (7,253 1,874 1,461 22,191 25,622 9,084 1,644
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush Bats, People, and Properties: conservation and conflict in grand teton national park Addressing Information Needs for priority Species of Raptors Assessing the Value of Arbuscular Mycorrhizal Inoculation in Reestablishment of Artemisia Tridentata Western Burrowing Owl Monitoring Overlapping Layers of Fire Management Examined through the Lens of Post-Fire Erosion	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.868 15.XXX 15.811 15.608 15.208 15.208 15.208 15.208 15.208 15.238 15.238 15.231 15.232			1,452 16 48,824 24,301 30,688 8,600 66 (8,004 17,041 15,917 633 612,032 1,032 88,554 29,633 (7,253 1,874 1,461 22,191 25,621 9,088 1,648 3,914
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush Bats, People, and Properties: conservation and conflict in grand teton national park Addressing Information Needs for priority Species of Raptors Assessing the Value of Arbuscular Mycorrhizal Inoculation in Reestablishment of Artemisia Tridentata Western Burrowing Owl Monitoring Overlapping Layers of Fire Management Examined through the Lens of Post-Fire Erosion Agreement Between Bureau of Land Management and Boise State University's Intermountain Bird Observat	15.NA 15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.508 15.XXX 15.811 15.608 15.231 15.678 15.238 15.423 15.578 15.238 15.423 15.42			1,452 19 48,824 24,301 30,688 8,606 66 (8,004 17,041 15,911 633 612,033 1,033 88,554 29,633 (7,253 1,874 1,461 22,191 25,622 9,084 1,644 3,914 11,493
Direct Programs: OHV Trails and Eagle Behavior Analysis of Arbuscular Mycorrh CTNF Woodpecker Surveys Idaho Long-billed Curlew Breed Analysis and Modeling of Golde NLCS - NM - Craters of the Moo Birds of Pray Remote Sensing Analysis of GSM Telemetry Data Salt Lake City Downtown Seismi Intermediate-range climate Determine Mineral Nitrogen Evaluating Mathematical Visual Evaluate GAP Data Systems & Ot Advanced Interpretation of Avi Modeling long term effects Restoring the Health of Public Golden Eagle Research IBCP Coordinator Positions and the Lucky Peak Migration Study Quantify Dietary Quality of Sagebrush and Differentiate Species of Sagebrush Bats, People, and Properties: conservation and conflict in grand teton national park Addressing Information Needs for priority Species of Raptors Assessing the Value of Arbuscular Mycorrhizal Inoculation in Reestablishment of Artemisia Tridentata Western Burrowing Owl Monitoring Overlapping Layers of Fire Management Examined through the Lens of Post-Fire Erosion	15.NA 15.NA 15.231 15.231 15.231 15.231 15.808 15.807 15.868 15.XXX 15.811 15.608 15.208 15.208 15.208 15.208 15.208 15.238 15.238 15.231 15.232			1,452 16 48,824 24,301 30,688 8,600 66 (8,004 17,041 15,917 633 612,032 1,032 88,554 29,633 (7,253 1,874 1,461 22,191 25,621 9,088 1,648 3,914



ederal Grant / Program Title / Cluster	CF	Pass-Through Entity DA# Identifying Number	Passed Through to Subrecipients 1	Total Expenditure
BLM Idaho Statewide Integrated Monitoring in Bird Conservation Regions	15.231	, ,	-	113,69
NA - Conservation Assessments and Strategies for Western Golden Eagles	15.ADV		=	(4,39
Conservation Assessments and Strategies for Western Golden Eagles Y1	15.678		-	48,1
Integrated Climate Change Vulnerability Assessment Coordination for Cultural Resources	15.945		-	24,0
Assistance Agreement with Boise State University's Intermountain Bird Observatory to Support IBCP	15.678		-	8,1
Responses of Greater Sage-Grouse and Sagebrush to Vegetation Treatments and Disturbance	15.231		<u> </u>	7,0:
Total Direct Programs			-	1,278,41
Pass Through Programs				
Bird Survey, Data and Analysis - WWF	15.XXX	Not Provided	=	(37
Bird Survey, Data and Analysis - NGPJV	15.XXX	Not Provided	=	(3
Sound as Systems of Biodiversity and Human Experiences	15.945	1002954D-BSU	-	3,0
Bird Conservatory of The Rockies - Bird Survey	15.XXX	Not Provided	=	1,5
Evaluation of Long-billed Curlew Reproductive Success	15.231	2556	-	59,8
Capacity Support for Idaho Bird Conservation Partnership Coordinator Department of the Interior Northwest Climate Science Center Research Fellowship Program 2017	15.608 15.820	US-IM-5-1 UWSC10161 - BPO#27620	-	15,0
Department of the Interior Northwest Climate Science Center Research Fellowship Program 2018	15.820	UWSC10161 - BPO#27620	=	12,3 33,9
Cancel-Supplement - Evaluation of Long-billed Curlew Reproductive Success	15.820	2556	=	12,2
Lights, Bats, and Buildings: Investigating Factors Influencing Roosting Sites	15.ADV	ADVANCE		1,0
Total Pass Through Programs	13.40	ADVANCE	-	138,45
Total US Department of the Interior			-	1,416,87
C December of treation				
S Department of Justice Direct Programs:				
Cancel-Scaling Up the Idaho Rural Implementation Model (I-RIM)	16.560		=	
Scaling Up the Idaho Rural Implementation Model (I-RIM)	16.560		-	226,9
Participant Support - Scaling Up the Idaho Rural Implementation Model (I-RIM)	16.560			4,7
Total Direct Programs			E .	231,7
Total US Department of Justice			=	231,7
C December of a filter constant in				
S Department of Transportation Pass Through Programs				
NCHRP-192	20.ADV	ADVANCE	-	
Year 1 Application of Microbial	20.200	NCHRP-192	-	38,1
Year 2 Facilitated Stabilization Improvement	20.200	NCHRP-192	=	23,62
FAST Act UTC Educational Grant	20.701	UWSC9934 (BPO25544)	=	2,29
Reduction and Analysis of Pavement Profiler Data to Quantify the Bump	20.XXX	18-45	-	11,8 75,99
Total Pass Through Programs				
Total US Department of Transportation			-	75,99
ational Aeronatics & Space Administration				
Direct Programs:	42.004			40.4
Modeling Vegetation Structure	43.001		24.014	48,4
Fossil Cores in the Kepler Dat Remote Sensing for Snow Water	43.001 43.001		34,014	40,6 77,0
Modeling Vegetation 2016	43.001		-	5,5
Some Like it Hot a Study of Thermally Altered Meteorites	43.001			4,4
Exploring the Fate of Nitrogen Heterocycles in Complex Prebiotic Mixtures	43.001		24,739	44,8
Investigating the Formation of Nitrogen Heterocycles in Carbonaceous Meteorites	43.001		24,733	20,5
Unstable Roche-Lobe Overflow of Gaseous Planets	43.001		-	16,2
Developing Next Generation Techniques for the Comprehensive Analysis of Organics in Returned Samples	43.001		_	368,9
			37,605	113,7
	43,001		. ,	7,8
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID	43.001 43.001		_	
	43.001 43.001 43.001		-	
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS	43.001		- -	29,0
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment	43.001 43.001		- - - -	29,0 39,4 87,1
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones	43.001 43.001 43.001		96,358	29,0 39,4 87,1
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs	43.001 43.001 43.001 43.001		- - - - 96,358	29,0 39,4 87,1 903,9
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras	43.001 43.001 43.001 43.001 43.001	SUB0000051	96,358	29,0 39,4 87,1 903,9
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snows Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept	43.001 43.001 43.001 43.001 43.001	FPK800-SB-049	96,358	29,0 39,4 87,1 903,9 (2,6
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG	43.001 43.001 43.001 43.001 43.001 43.001 43.008	FPK800-SB-049 FPK956-SB-001	96,358	29,0 39,4 87,1 903,9 (2,6 137,0
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband	43.001 43.001 43.001 43.001 43.001 43.001 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002	96,358	29,(39,4 87,2 903,9 (2,6 137,(7,6
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband Investigation Fomamide Chemistry Under Plausible Prebiotic Conditions	43.001 43.001 43.001 43.001 43.001 43.001 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002 NNX15AI04H	96,358	29,(39,4 87,7 903,9 (2,6 137,(7,6 3,5
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband Investigation Fomamide Chemistry Under Plausible Prebiotic Conditions Using Satellite to Investigate Effects of Artificial Nightlight on Large Mammals	43.001 43.001 43.001 43.001 43.001 43.001 43.008 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002 NNX15AI04H FPK548-SB-003	96,358	29,(39, 87,: 903,9 (2,6 137,(7,6 3,1
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband Investigation Fomamide Chemistry Under Plausible Prebiotic Conditions Using Satellite to Investigate Effects of Artificial Nightlight on Large Mammals Hybrid Experimental-Computational Approaches to Improve and Predict Corrosion Perf of Aerospace Comp	43.001 43.001 43.001 43.001 43.001 43.001 43.008 43.008 43.008 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002 NNX15AI04H FPK548-SB-003 FPK548-SB-004	96,358	29,6 39,4 87,1 903,9 (2,6 137,6 7,6 3,5 14,1
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband Investigation Fomamide Chemistry Under Plausible Prebiotic Conditions Using Satellite to Investigate Effects of Artificial Nightlight on Large Mammals Hybrid Experimental-Computational Approaches to Improve and Predict Corrosion Perf of Aerospace Comp Dust Devil Survey Using and Instrumented UAF — ISGC Undergraduate Research Grant	43.001 43.001 43.001 43.001 43.001 43.001 43.008 43.008 43.008 43.008 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002 NNX15AI04H FPK548-SB-003 FPK548-SB-004 NNS15AI04H	96,358	29,0 39,4 87,1 903,9 (2,6 137,0 7,6 3,5 14,7 6,3
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband Investigation Fomamide Chemistry Under Plausible Prebiotic Conditions Using Satellite to Investigate Effects of Artificial Nightlight on Large Mammals Hybrid Experimental-Computational Approaches to Improve and Predict Corrosion Perf of Aerospace Comp Dust Devil Survey Using and Instrumented UAF ISGC Undergraduate Research Grant Excitonic Quantum Coherence Towards Quantum Computing	43.001 43.001 43.001 43.001 43.001 43.001 43.008 43.008 43.008 43.008 43.008 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002 NNX15A104H FPK548-SB-003 FPK548-SB-004 NNS15A104H FPK900-SB-010	96,358	29,0 39,4 87,1 903,9; (2,6: 137,0 7,6, 3,5 14,7 6,3, 7,0,0 (4,0)
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband Investigation Fomamide Chemistry Under Plausible Prebiotic Conditions Using Satellite to Investigate Effects of Artificial Nightlight on Large Mammals Hybrid Experimental-Computational Approaches to Improve and Predict Corrosion Perf of Aerospace Comp Dust Devil Survey Using and Instrumented UAF - ISGC Undergraduate Research Grant Excitonic Quantum Coherence Towards Quantum Computing Measuring Socioeconomic Impacts for RECOVER	43.001 43.001 43.001 43.001 43.001 43.008 43.008 43.008 43.008 43.008 43.008 43.008 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002 NNX15A104H FPK548-SB-003 FPK548-SB-004 NNS15A104H FPK900-SB-010 FPK900-SB-010	96,358	29,0 39,4 87,1 903,9; (2,6; 137,0 7,6 3,5; 14,7 6,3 7,0 (4,0;
Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene CID Using NASA Resources to Better Inform Wildlife Conservation in the Anthropocene COAS Spatiotemporal Patterns in Ground-Based Snow Remote Sensing and In-Situ Observations Evaluation of Spatial Trends in Biomass and LAI in Heterogeneous Tree-Shrub Ecotones RNA "Sea-Scapes": Fitness Landscapes with a Changing Environment Total Direct Programs Pass Through Programs The Origins of Close-in Extras Long Stroke Proof of Concept Monitoring Earth's Hydrosphere - UG High-Speed Broadband Investigation Fomamide Chemistry Under Plausible Prebiotic Conditions Using Satellite to Investigate Effects of Artificial Nightlight on Large Mammals Hybrid Experimental-Computational Approaches to Improve and Predict Corrosion Perf of Aerospace Comp Dust Devil Survey Using and Instrumented UAF ISGC Undergraduate Research Grant Excitonic Quantum Coherence Towards Quantum Computing	43.001 43.001 43.001 43.001 43.001 43.001 43.008 43.008 43.008 43.008 43.008 43.008 43.008	FPK800-SB-049 FPK956-SB-001 FPK-548-SB-002 NNX15A104H FPK548-SB-003 FPK548-SB-004 NNS15A104H FPK900-SB-010	96,358	29,0 39,4 87,1 903,92 ((2,65 137,0 7,6 3,5; 14,7 6,3 7,0 (4,0; 9,7



Summer Research Experience for High School Students in Cybersecurity Participant Support Role Cellular Connectivity in Maintaining Osteogenesis Under Simulated Microgravity in Response	43.008	DA# Identifying Number FPK900-SB-032	Subrecipients To	otal Expenditur
Role Cellular Connectivity in Maintaining Osteogenesis Under Simulated Microgravity in Response				2,
Formation Company within for Bailer Chate Charlester & Tool for Batantian	43.008	FPK900-SB-033	-	7,:
Engagement Opportunities for Boise State Students: A Tool for Retention	43.008	FPK900-SB-037	-	8,0
Engagement Opportunities for Boise State Students: A Tool for Retention Participant Support	43.008	FPK900-SB-037	=	12,4
Graphene Foam - Carbon Nanotube Composites for Heavy Metal Sensors	43.008	FPK900-SB-036	=	18,4
Flexible Strain Gauge for High Strength Fabric Collaboration Grant	43.008	FPK900-SB-043	=	2,
Research Experience for Undergraduates in Computational Science: Massively Parallel Iterative	43.008	FPK900-SB-034	-	22,
Enhancing Student Engagement in STEM Through NASA's Wearable Technology	43.008	FPK900-SB-049	-	11,
ASO and UAVSAR Data Fusion: Exploring the Advantages of Combining Airborne LIDAR and InSAR	43.XXX	1580367	-	20,
Hyper-Spectral Communications, Networking & ATM as Foundation for Safe and Efficient Future	43.002	17-3386 PO#2000034204	=	481,
Enhancing Student Engagement in STEM Through NASA's Wearable Technology Participant Support	43.008	FPK900-SB-049	=	8,
Electrical Power Generation from Space Suit Cover Layer Collaboration Grant	43.008	FPK548-SB-009	=	2
NASA SOAR at Boise State	43.008	FPK900-SB-047	-	9
Space Grade Flexible Hybrid Electronics	43.008	FPK809-SB-001	35,289	83,
Space Grade Flexible Hybrid Electronics Participant Support	43.008	FPK809-SB-001	=	
Cancel - Boise State University Undergraduate Microgravity Research Team for NASA SUITS	43.ADV	Advance	-	1
Role of YAP-Dependent Inhibition of Radiation-Induced Cell Death Under Simulated	43.ADV	Advance	-	2
Boise State University Undergraduate Microgravity Research Team for NASA SUITS	43.008	FPK900-SB-050, PO054812	=	18
Total Pass Through Programs		•	35,289	922
Total National Aeronatics & Space Administration			131,647	1,826,
·				
ional Foundation on the Arts and the Humanities Direct Programs:				
Support Analysis of Syn-Durham	45.024		=	4
Total National Foundation on the Arts and the Humanities			=	4,
ional Science Foundation				
Direct Programs:				
CAREER: Wind Forecasting	47.041		-	
NSF Career: Jeff Johnson	47.050		=	(11
Habitat Use by Mammalian	47.074		=	18
MSMA-Fibers	47.049		-	(3
Viscoelastic Mixture Models	47.049		-	3
Noyce Phase II: Trajectory	47.076		-	44
REU Site: Raptor Research	47.074		_	
REU Site: Raptor Res-Part Sup.	47.074			2
Noyce Participant Support	47.074			160
NSF RTOS	47.075		(42)	100
PERSIST: Promoting Ed Reform	47.076		(42)	234
			=	
CAREER: Achieving Tunable Nano	47.049		=	15
Access Ctrl/Obligation Testing	47.070		-	41
Scalable NanoManufacturing-MSE	47.041		211,518	286
Scalable NanoManufacturing-ECE	47.041		-	67
Scalable NanoManufacturing-PPA	47.041		-	23
CAREER: A Flores NSF	47.050		=	137
Mobility Pyroclastic Dens Cmt	47.050		-	
CS10K: IDoCode	47.070		=	139
Argentina MMCA Paleoclimate	47.050		-	13
S-STEM 2014	47.076		=	16
Participant Support-S-STEM	47.076		=	103
CS10K: IDoCode CIFS	47.070		=	
Coll Rsrch: Comp Tech Math	47.049		-	1:
A Parallel Algorithmic Framewo	47.049		-	2
Irradiation - Electrochemical	47.049		3,275	9
Evolution of Innovation	47.074		3,213	14
SI2-SSE GEM3D ME	47.070		54,412	9
Collaborative Research	47.050		34,412	14
			90 070	
CNH: Soundscapes of Coupled Sy	47.075		88,979	109
GreenTrACS	47.050		-	22
Aqueous Fullerene Colloids	47.049		-	9
Coll Rsrch: Comp Tech Geoscien	47.049		=	
SI2-SSE GEM3D COAS	47.070		-	1
SI2-SSE GEM3D CS	47.070		-	
Field Testing Raman	47.050		=	14
REU Site: Software Security	47.070		-	20
Defect-Driven Metal Oxides	47.049		=	110
REU - CAD - UG	47.049		-	
	47.070		-	3
REU Site: Software Security - PS				
· · · · · · · · · · · · · · · · · · ·			=	
Collaborative Research: RUI	47.050		-	1
Collaborative Research: RUI PFI: AIR-TT: Motionless MSM Micro-pump Neuperts	47.050 47.041		- -	
REU Site: Software Security - PS Collaborative Research: RUI PFI: AIR-TT: Motionless MSM Micro-pump Neuperts PFI: AIR-TT: Motionless MSM Micro-pump Mullner Eff of Precollege Engineering	47.050		- - - 18,850	3



Federal Grant / Program Title / Cluster	CFDA#	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Participant Support	47.049		-	20,333
OCE-RIG:Crustal & Mantle Proce	47.050		=	24,279
CC*DNI Engineer: Collaborative	47.070		-	176,121
Workshops-NEON	47.074		-	5,545
Workshops-NEON Year 2	47.074		-	13,592
PERSIST: Supplemental Support	47.076		-	1,831
PIRE:ExTerra (FIRE)	47.083		274,541	
PIRE:ExTerra (FIRE) Yr 2-3	47.083		380,152	
PERSIST: Supplement Support CO	47.076		=	9,644
Software Artifact Repository Post-Fire Wind and Water Erosi	47.076 47.050		-	183,715 12,416
Modeling the Tradeoffs of Food	47.050 47.074		-	4,485
Novel Nanomaterials for Scalab	47.049		-	4,465 85,819
CAREER: Single Molecule Charac	47.049		-	67,747
CAREER: Soft Fibrous Tissue	47.041		_	(915)
CAREER:Soft Fibrous Tiss Yr2-5	47.041		_	139,589
CC*DNI Networking Infrastructu	47.070		_	(19,419)
Collaborative Research Vertebr	47.074		_	16,570
Collaborative Research: Experimental Determination of Trace Element Diffusion	47.050		-	71,027
Mobility Pyroclastic Dens	47.050		-	40,151
REU Participant Support Yr 2/3	47.074		-	2,093
REU Participant Support Year 1	47.074		-	1,739
Collaborative Research: Direct	47.074		-	135,952
EAGER Germination	47.041		-	26,966
Fostering Transformative Exper	47.076		-	(4,000)
IUSE/PFE:RED: CSP Hatchery	47.041		-	312,380
Children and Info Retreival	47.070		-	48,498
Collaborative Proposal	47.076		-	(100)
Evolution of Innovation Participant Support	47.074		-	(60)
Part Support - CAREER: Characterization	47.041		-	11,548
Small: Benchmarking Testing Methods For Acces Control Policies	47.070		-	85,972
Collaborative Research: Vulnerability of Carbon in Buried Soils to Climate Change	47.050		=	62,461
Stream500: A new Benchmark and Infrastructure for Streaming Analytics	47.070		-	75,756
Cancel - SHF: Medium: Collaborative Research: An Inspector/Executor Compilation Framework	47.070		-	(864)
INSPIRE: Excitonic Quantum Coherence- A Path to Quantum Computing	47.041		-	137,503
BD Spokes: Planning: WEST: BD for Policing in the Western United States	47.070		-	34,017
Collaborative Research: The Redshirt in Engineering Consortium- Callahan	47.076		-	13,597
Closed - CRII: SaTC: A System for Privacy Management in Ubiquitous Environments	47.070		-	(12,897)
Collaborative Research: The Redshirt in Engineering Consortium - Llewellyn	47.076		-	78,037
EARS: Collaborative Research: Overcoming Prop Challenges at Millimeter-Wave Freq via Reconf Antennas Permeating Sustainability and Resiliency Concepts in Civil Engineering	47.041 47.076		-	98,536 84,032
Connecting the STEM+C Dots: Infusing Computational Thinking in Informal STEM Learning	47.076		-	212,601
Participant Support - Connecting the STEM+C Dots:	47.076		_	8,460
Collaborative Research: Rise and Fall of Galapagos Seamounts	47.050		_	61,935
Collaborative Research: Validity Evidence for Measurement in Mathematics Education (V-M2Ed)	47.076		_	7,220
SHF: Small: The Loop Chain Abstrction for Balancing Locality and Parallelism	47.070		152,770	
CAREER: Computational Transformation of Organic Photvoltaics	47.041		-	84,967
Gateway Scholarships for Biological Sciences	47.076		-	41,535
Gateway Scholarships for Biological Sciences - Participant Costs	47.076		-	103,089
REU Site: Materials for Society	47.049		-	37,927
REU Site: Materials for Society Participant Support	47.049		-	69,085
Children and Information Retrieval Year 2	47.070		-	2,223
REU Site: Complexity Across Disciplines	47.049		-	20,959
Participant Support - REU Site: Complexity Across Disciplines	47.049		-	40,492
Twin Boundary Structure and Mobility in Shape Memory Alloys	47.049		=	167,525
Short Course: Petrochronology 2017, Seattle, Washington	47.050		-	1,540
Short Course: Petrochronology 2017, Seattle, Washington Participant Support	47.050		-	14,394
Collaborative Research: Monitoring Antarctic Ice Sheet Changes with Ambient Seismic Noise Methods	47.050		-	78,516
X Graduate Research Fellowship Program Tara Easter	47.074		-	(5,666)
Rapid Colorimetric Detection of Biomarkers via Catalytic Disassembly of Gold COEN	47.041		=	29,761
Design in Scientific Inquiry: The EDISIn Project	47.076		-	29,838
Rapid Colorimetric Detection of Biomarkers via Catalytic Disassembly of Gold COAS	47.041		-	7,977
Spatial Models to Link Landowner Decision-making with Tropical Forest Dynamics	47.075		-	41,090
Graduate Research Fellowship Program Tara Easter	47.076		-	43,999
Collaborative Research: Using Titanite as a Petrochronometer for Direct Fabric Dating of High	47.050		-	67,565
Acquisition of a Field Spectroradiometer	47.050		-	75,212
Scholarships for Geoscience Educational Opportunities (GEO Scholars)	47.076			12,285
Preparing Secondary Mathematics Teachers With Video Cases of Students' Functional Reasoning COAS	47.076		14,385	
Preparing Secondary Mathematics Teachers With Video Cases of Students' Functional Reasoning COED	47.076		-	18,738
CRII: SaTC: A System for Privacy Mgmt in Ubiquitous Environments	47.070		-	53,525
AF: Small: Collaborative Research: Scalable, High-Order Mesh-Free Algorithms Applied	47.070		-	16,007
Assessing the Influence of Cultural Variables, Perceptions, and Earthquake Hazard Information Mapping Change in Higher Education - Social Networks and STEM Reform - Shadle	47.041 47.076		-	67,678 46,135
Mapping Change in Higher Education - Social Networks and STEM Reform - Siker	47.076		=	16,323
MRI: Acquisition of a Controlled Environment Atomic Force Microscope for Nanoelectrical	47.049		_	523,775
	47.043		=	323,173



Federal Grant / Program Title / Cluster	CF	Pass-Through Entity DA# Identifying Number	Passed Through to Subrecipients	Total Expenditures
Laboratory Technician Support: Enhanced Community Access to High-Precision U-Pb Geochronology	47.050		-	84,480
Algorithms for Assessing and Improving Joint Inversion - MATH	47.049		-	9,393
Algorithms for Assessing and Improving Joint Inversion - GEO	47.049		=	42,104
Preparing Secondary Mathematics Teachers With Video Cases of Students' Functional Reasoning EdTech	47.076		-	15,762
RII Track-4: Investigating Evolutionary Innovations through Metagenomics	47.083		-	57,159
RII Track-4: Using in-cell NMR to follow 13C-fluxomics in Living Cells	47.083		-	60,479
National Science Foundation Request for Dr. Christopher L. Hill as Program Director	47.XXX		-	105,776
SHF: Medium: Collaborative Research: An Inspector/Executor Compilation Framework	47.070		-	50,709
EAGER: Germination Renewal: Piloting a Center for Transformative Research at Boise State University	47.041			39,114
Total Direct Programs			1,198,840	7,900,468
Pass Through Programs				
EPSCoR-NSF Research	47.080	KBK990-SB-001	-	974,551
EPSCoR-NSF Diversity	47.080	KBK990-SB-001	-	63,905
EPSCoR-NSF Cyber	47.080	KBK990-SB-001	-	138,599
EPSCoR-State Research	47.080	KBK990-SB-001	-	289,908
EPSCoR-State Cyber	47.080	KBK990-SB-001	-	33,785
Elem Teachers Engaged in Authe	47.076	14-12	-	2,100
Reynolds Creek Carbon (BIO)	47.050	13-221B	-	1,877
EPSCoR-State Management	47.080	KBK990-SB-001	-	14,386
WC-WAVE - Science	47.079	KBK035-SB-002	-	1,058
EPSCoR-NSF Engagement	47.080	KBK990-SB-001	-	5,943
EPSCoR-NSF Engagemnt-PartSpprt	47.080	KBK990-SB-001	-	15,400
EPSCOR-NSF Diversity-PartSpprt	47.080	KBK990-SB-001	_	41,533
LSAMP 2	47.076	UWSC7972 / PO No BPO04478		76,072
	47.074	S-000697	-	58,516
Collaborative Research: The Zy			-	
LSAMP 2 Participants Costs	47.076	UWSC7972 / PO No BPO04478	-	8,985
Coupling Mantle Volatiles	47.050	A101233	-	29,395
Reynolds Creek Carbon Bio	47.050	13-221B	-	2,280
Reynold Creek Carbon Geo	47.050	13-221B	-	52,674
AMP-IT-UP Year 2	47.076	RD120-G2	-	19,763
AMP-IT-UP Year 1	47.076	RD120-G2	-	8
MSM Pump: Precision Dosing for Laboratory Research	47.041	7071	-	17,757
Rehabilitation Capability Convergence for Ecosystem Recovery	47.049	17-0017A-RRES48	-	11,465
Collaborative Research: Coupling Mantle Volatiles, Eruption Dynamics, and Tectonics	47.050	IDK078-SB-001	-	1,530
Collaborative Research: Coupling Mantle Volatiles, Eruption Dynamics, and Tectonics – PS	47.050	IDK078-SB-001	-	1,868
EarthCube Integration: Geochronology Frontier at the Laboratory-Cyberinformatics Interface	47.050	801K172	_	11,752
Total Pass Through Programs	17.030	001N17E	=	1,875,110
Total Pass Through Programs Total National Science Foundation		001172	1,198,840	
Total National Science Foundation			1,198,840	1,875,110
Total National Science Foundation US Nuclear Regulatory Commission			1,198,840	1,875,110
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs:			1,198,840	1,875,110 9,775,578
Total National Science Foundation US Nuclear Regulatory Commission	77.008		1,198,840	1,875,110
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan			1,198,840	1,875,110 9,775,578 60,026
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan Total Direct Programs Total US Nuclear Regulatory Commission			-	1,875,110 9,775,578 60,026 60,026
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan Total Direct Programs			-	1,875,110 9,775,578 60,026 60,026
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan Total Direct Programs Total US Nuclear Regulatory Commission US Department of Energy			-	1,875,110 9,775,578 60,026 60,026
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan Total Direct Programs Total US Nuclear Regulatory Commission US Department of Energy Direct Programs: NEUP Power Harvesting Tech	77.008		-	1,875,110 9,775,578 60,026 60,026
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan Total Direct Programs Total US Nuclear Regulatory Commission US Department of Energy Direct Programs: NEUP Power Harvesting Tech Irradiation-Induced Defect Evolution in Nuclear Graphite	77.008		- - - 47,311	1,875,110 9,775,578 60,026 60,026 60,026
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan Total Direct Programs Total US Nuclear Regulatory Commission US Department of Energy Direct Programs: NEUP Power Harvesting Tech Irradiation-Induced Defect Evolution in Nuclear Graphite Effects of High Dose on Laser Welded, Irradiated AIUSI 304SS	77.008 81.121 81.049 81.121		-	1,875,110 9,775,578 60,026 60,026 60,026 81,643 155,370 258,230
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Program: Callahan Total Direct Programs Total US Nuclear Regulatory Commission US Department of Energy Direct Programs: NEUP Power Harvesting Tech Irradiation-Induced Defect Evolution in Nuclear Graphite Effects of High Dose on Laser Welded, Irradiated AIUSI 304SS Development of Nuclear Grade Nanoparticle Ink Syntheses Capabilities for Advanced	77.008 81.121 81.049 81.121 81.121		- - - 47,311	1,875,110 9,775,578 60,026 60,026 60,026 81,643 155,370 258,220 291,888
Total National Science Foundation US Nuclear Regulatory Commission Direct Programs: NRC Fac Dev Programs: Callahan Total Direct Programs Total US Nuclear Regulatory Commission US Department of Energy Direct Programs: NEUP Power Harvesting Tech Irradiation-Induced Defect Evolution in Nuclear Graphite Effects of High Dose on Laser Welded, Irradiated AIUSI 3045S Development of Nuclear Grade Nanoparticle Ink Syntheses Capabilities for Advanced Integrated silicon/chalcogenide glass hybrid plasmonic sensor for monitoring of temperature	77.008 81.121 81.049 81.121 81.121 81.121		47,311 245,466	1,875,110 9,775,578 60,026 60,026 60,026 81,643 155,370 258,230 291,888 95,668
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Joint Appointment: Dr. Amy Moll at Boise State Liniversity				-	
Bolis State University ACAS MCS Individual Projects Y2 31,000 De-ACO 901091517 304,719				•	
NSUF Usage of the Microscopy and Characteriation Sulter (MoCS) Analytical Services № 2 Syrthesis and Characteriation Sulter (MoCS) Analytical Services № 2 Syrthesis and Characteriation Sulter (MoCS) Analytical Services № 3 Syrthesis and Characteriation Sulter (MoCS) Analytical Services № 3 Syrthesis and Characteriation Sulter (MoCS) Analytical Services № 3 Syrthesis and Characteriation Sulter (MoCS) Analytical Services № 3 Syrthesis and Characteriation Sulter (MoCS) Analytical Services № 3 Syrthesis and Characteriation				•	
Synthesis and Characterization of Molyded mun Disulfide by Atomic Layer Deposition 81.000				=	
Surface Morphological Patterning, Structure-Activity Modeling, and Aging Analysis 81.0000 Release 29 MC154754 Release 28 and M001 - 34,140 - 34,				1)	•
BSU Support of CASS Program Development Activities 81.XXX Release 29 MC154754 9.81,400 Total US Department of Education 2,81,610 3,782,938 US Department of Education Direct Programs Security Programs Classroom Physical Activity 84,305A 10,354 367,456 RESERT Direct Programs 84,305A 10,354 367,656 Classroom Physical Activity 84,324A 11,236 362,656 RESERT Direct Education Teachers 84,305A 10,354 367,656 362,656 Pass Through Programs BESERT Direct Education and Excition Coherence in Chromophores - Paul Simmonds 84,3670 05-IDQ-SEED2017-IU 9 13,824 Class SEED Invitational Leadership Institute to Invest in Developing Participant Support 84,3670 05-IDQ-SEED2017-IU 9 13,824 Class SEED Invitational Leadership Institute to Invest in Developing Participant Support 84,3670 05-IDQ-SEED2017-IU 9 13,824 Class SEED Invitational Leadership Institute to Invest in Developing Participant Support 84,3670 05-IDQ-S					
Total US Department of Education	, , , , , , , , , , , , , , , , , , , ,				
Standard		0237074	Neledate 23 Me13 //3 i	-	
Direct Programs:	Total US Department of Energy			293,625	3,752,988
2017-2018 SEED Invitational Leadership Institute to invest in Developing Participant Support 84.3678 05-1002-SEED207-IU 1,3824 127,561 17,834 127,561 127,834 127,561 127,834 1	RESET: Recognizing Effective Special Education Teachers			13,236	362,656
Close - Investigation of Exciton Delocalization and Exciton Coherence in Chromophores - Paul Simmonds 84.40V Advance 1.7.834 127.561 Total Direct Programs 17.834 127.561 17.834 137.501 137.501	Pass Through Programs				
Studying Practice and Student Learning (SPSL) New Teacher Induction for Student Learning & Teacher 84.3678 33678160047 17,834 127,561 17,834 139,108 1	2017-2018 SEED Invitational Leadership Institute to Invest in Developing Participant Support	84.367D	05-ID02-SEED2017-ILI	-	13,824
Total US Department of Education 41,424 869,220 US Department of Health and Human Services Direct Programs: NIH K2S Carser Award 93,859 - 29,177 AH L. Signal Fidelity 93,859 - 29,177 AH L. Signal Fidelity 93,859 - 29,380 COBRE in Matrix, COBRE Urvarium 93,859 - (253) COBRE in Matrix, COBRE Urver 93,859 - (553) COBRE in Matrix, COBRE Urver 93,859 - (15,898) Autophagy Dyfunction in Parki 93,859 - (15,898) Identification and Characterization on an Integrin - Notch Signaling Axis 93,859 - (15,898) COBRE in Matrix Biology, COBRE ADMIN YR 4 93,859 - 2,004 COBRE in Matrix Biology, COBRE RAY R4 93,859 - 494,752 COBRE in Matrix Biology, COBRE RC YR 4 93,859 - 494,752 COBRE in Matrix Biology, COBRE UZER YR 4 93,859 - 536,021 COBRE in Matrix Biology, COBRE UZER YR 4 93,859				=	
		84.367B	S367B160047		
State Stat	Total US Department of Education			41.424	869.220
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		93.859		=	67,559



deral Grant / Program Title / Cluster	CF	DA# Identifying Number	Subrecipients To	otal Expenditui
COBRE in Matrix Biology; COBRE VIVARIUM YR 5	93.859	, ,		14,
COBRE in Matrix Biology; COBRE L.WARNER YR 5	93.859		-	2,
Total Direct Programs			-	2,572,2
Pass Through Programs				
Efficacy of Web-Based Interven	93.859	16-746Q-BSU-PG38-00	=	2,
Idaho MIECHV Prgm Eval Yr 5	93.XXX	HC881600	=	(5
Idaho MIECHV Program Year 2	93.XXX	HC857500	=	(20,5
Idaho SHIP Model Test - POST I	93.624	DCK817-SB-001	-	349,
Idaho SHIP Model Test - PRE IR	93.624	DCK817-SB-001	-	(1,4
IdeA-CTR Boise State - Year 4	93.859	16-746Q-BSU-BS8-01	=	
MIECHV Year 6	93.XXX	HC881600	-	27,
Clinical Translational Research Infrastructure Network IDeA-CTR	93.859	17-746Q-BSU-PG67-00	-	
MIECHV Program Evaluation Expansion Project Year 3	93.XXX	HC857500	_	65,
INBRE 3 - YR 4	93.859	IAK200-SB-015	_	104,
Enhancing the Reliability, Efficiency, and Usability of Bayesian Population PBPK Modeling	93.103	G-01479-02	_	17,
Evaluating a Brief, Stand-Alone Bullying Bystander Intervention for Mixed-Race Middle Schools	93.859	18-22QR-BSU-PG74	_	66,
Establishing the INBRE Bioinformatics Core at BSU	93.859	IAK500-SB-012; PO054808	_	129
Idaho MIECHV Program Evaluation Year 7	93.XXX	HC881600		141,
			-	
Idaho INBRE Pilot Project	93.859	IAK400-SB-019 / IAK500-SB-014	-	64,
Using Fortilin Inhibitors to Halt Atherosclerosis	93.837	17-062	-	68
Clinical Translational Research Infrastructure Network IDeA-CTR YR 5	93.859	18-22QN-BSU-05-BS	-	25
Transforming Mental Health Delivery Through Behavioral Economics and Implementation Science	93.242	572120-A	=	35
Project 3: Implementation Strat	93.242	572120-B	-	16
Genes to Behavior: Unlocking the Code for Early Detection of Reading Disorder	93.865	153603 BSU Sub	-	6
Recognizing and Reducing Safety Hazards in Northwest Potato Production	93.262	UWSC10098	-	19
INBRE 3 - YR 5	93.859	IAK200-SB-015	-	71
Establishing the INBRE Bioinformatics Core at BSU YR 5	93.859	IAK500-SB-012; PO054808	-	24
Replicating Marrow Mechanics of Stem Cells Ex vivo	93.865	0048860 (126873-13)	_	15
A Partnership with WIC to Prepare Mothers During Pregnancy to Breastfeed	93.350	UWSC10373-BPO30163	_	
Idaho INBRE Pilot Project Yr 2	93.859	IAK400-SB-019 / IAK500-SB-014	_	9
Total Pass Through Programs			=	1,243
Total US Department of Health and Human Services Department of Homeland Security Direct Programs: Lidar for SE Idaho	97.045		- 14 594	
Department of Homeland Security Direct Programs:	97.045 97.045		14,684 14,684	3,815, (700 700,
Department of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2			- 14,684	(700
Department of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security			14,684 14,684	(700 700
Department of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs			14,684 14,684	700 700 700
Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster			14,684 14,684	700 700 700
lepartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster - Cluster Lepartment of Education			14,684 14,684	700 700 700
Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster - Cluster Department of Education Direct Programs:	97.045		14,684 14,684	700 700 700
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16	97.045 84.042A		14,684 14,684	700 700 700 24,843
Pepartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster P- Cluster Repartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16	97.045 84.042A 84.042A		14,684 14,684	700 700 700 24,843
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17	97.045 84.042A 84.042A 84.042A		14,684 14,684	700 700 700 24,843
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17	97.045 84.042A 84.042A 84.042A 84.042A		14,684 14,684	700 7000 7000 24,843
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18	97.045 84.042A 84.042A 84.042A 84.042A 84.042A		14,684 14,684	700 700 24,843 4: 2:
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18	97.045 84.042A 84.042A 84.042A 84.042A 84.042A 84.042A		14,684 14,684	700 700 700 24,843 : : 4: 2: 333 155
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security I Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 TSSS Teacher Prep 15-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17	97.045 84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.042A		14,684 14,684	700 700 700 24,843 4 4 2: 333 155
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 (RIO Rising Scholars 16-17 SSS Teacher Prep 16-17 IRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS II, Advan and Owyhee Counties 16-17 ETS II, Advan and Boise Counties 16-17	84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.044A		14,684 14,684	700 700 24,843 4 4 2 3 3 3 155 1111
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18	84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A		14,684 14,684	700 700 24,843 4 4 2 2 333 159 111 4 4 200
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18	84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.044A		14,684 14,684	70 70(70(24,843 4 2 2 3 3 3 1 5 1 1 1 4 4 2 2 0
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 ETS I, Canyon and Owyhee Counties 17-18 ETS II, Ada and Boise Counties 17-18 ETS II, Ada and Boise Counties 17-18 ETS II, Canyon and Owyhee Counties 17-18	84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A		14,684 14,684	700 700 700 24,843 4 2 333 155 111 4 200 344
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 IRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 ETS II, Lanyon and Owyhee Counties 17-18 ETS II, Canyon and Owyhee Counties 17-18 ETS II, Ada and Boise Counties 17-18 Participant Support-ETS II, Ada and Boise Counties 17-18 Participant Support-ETS II, Ada and Boise Counties 17-18 Participant Support-ETS II, Ada and Boise Counties 17-18	84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A		14,684 14,684	700 700 24,843 4 4 2:3 333:155 1111 4 200 344;
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 ETS I, Canyon and Owyhee Counties 17-18 ETS I, Canyon and Owyhee Counties 17-18 Participant Support-ETS II, Ada and Boise Counties 17-18 Participant Support-ETS II, Ada and Boyse Counties 17-18 Participant Support-ETS II, Canyon and Owyhee Counties 17-18	84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A		14,684 14,684	700 700 24,843 4 4 2:3 333:155 1111 4 200 344;
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epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 Participant Support-ETS II, Ada and Boise Counties 17-18 Participant Support-ETS II, Canyon and Owyhee Counties 17-18 UB II Duck Valley 2015-2016 UB III - Borah & Capital 16-17 UB I Canyon County 2016-2017 UB I Canyon County 2016-2017	84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A 84.044A 84.044A 84.044A 84.047A 84.047A		14,684 14,684	700 700 700 24,843 4: 4: 2: 333 159 119 4: 4: 4: 4: 4: 4: 4: 5: 6: 6: 6: 7: 8: 8: 8: 8: 8: 8: 8: 8: 8: 8: 8: 8: 8:
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epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 15-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 ETS I, Canyon and Owyhee Counties 17-18 ETS I, Canyon and Owyhee Counties 17-18 Darticipant Support-ETS II, Ada and Boise Counties 17-18 Darticipant Support-ETS I, Canyon and Owyhee Counties 17-18 UB II Duck Valley 2015-2016 UB III - Borah & Capital 16-17 UB IV Meridian 2016-2017 UB IV Meridian 2016-2017 UB Weridian Boise 17-18 Participant Support-UB III Boise 17-18	84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A 84.044A 84.047A 84.047A 84.047A 84.047A 84.047A		14,684 14,684 14,684 1,960,713	700 700 700 24,843 4; 22; 333; 159 111; 4; (5) 100; 155,66; 66; 183,66;
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epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security IResearch and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 ETS I, Canyon and Owyhee Counties 17-18 Participant Support-ETS II, Ada and Boise Counties 17-18 Participant Support-ETS II, Canyon and Owyhee Counties 17-18 UB II Duck Valley 2015-2016 UB II Borah & Capital 16-17 UB IV Meridian 2016-2017 UB I Canyon County 2016-2017 UB IV Duck Valley 2016-2017 UB Vaward Bound III, Boise 17-18 Participant Support-UB III Duck Valley 2017-2018 Participant Support-UB II Duck Valley 2017-2018 Participant Support-UB II Duck Valley 2017-2018	84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A		14,684 14,684 14,684 1,960,713	700 700 700 24,843 4: 4: 25 333 159 118 4: 4: 45 100 158 6: 6: 6: 188 181 12:
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 US II Duck Valley 2015-2016 UB III - Borah & Capital 16-17 UB IV Meridian 2016-2017 UB IV Lavyon County 2016-2017 UB Warticpant Support-UB II Boise 17-18 UB II Duck Valley 2017-2018 Participant Support-UB II Duck Valley 2017-2018 UB II Canyon County 2017-2018 Participant Support-UB II Duck Valley 2017-2018 UB II Canyon County 2017-2018 Participant Support-UB II Duck Valley 2017-2018 UB II Canyon County 2017-2018	84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A		14,684 14,684 14,684 1,960,713	700 700 700 24,843 4: 22: 333 159 119 4: 4: (5) 100 158 6: 6: 6: 188 6: 188 112 222 222 233
epartment of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security Research and Development Cluster - Cluster epartment of Education Direct Programs: Student Success Program 15-16 SSS Teacher Prep 15-16 TRIO Rising Scholars 16-17 SSS Teacher Prep 16-17 TRIO Rising Scholars 17-18 SSS Teacher Prep 17-18 ETS I, Canyon and Owyhee Counties 16-17 ETS II, Ada and Boise Counties 16-17 ETS II, Ada and Boise Counties 17-18 ETS I, Canyon and Owyhee Counties 17-18 Participant Support-ETS II, Ada and Boise Counties 17-18 Participant Support-ETS I, Canyon and Owyhee Counties 17-18 UB II Duck Valley 2015-2016 UB II - Borah & Capital 16-17 UB I V Meridian 2016-2017 UB I Canyon County 2016-2017 UB I Durk Valley 2016-2017 UB I Durk Valley 2015-2018 Participant Support-UB III Boise 17-18 UB II Duck Valley 2017-2018 Participant Support-UB II Boise 17-18 UB II Duck Valley 2017-2018 Participant Support-UB II Duck Valley 2017-2018 UB I Canyon County 2017-2018 Participant Support-UB II Canyon County 2017-2018 UB I Canyon County 2017-2018 Participant Support-UB II Canyon County 2017-2018 UB IV Meridian 2017-2018	84.042A 84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A		14,684 14,684 1,960,713	700 700 24,843 4: 4: 223 335 159 115; 4: (5) 105 105 188 6: 6: 188 122 222 222
Department of Homeland Security Direct Programs: Lidar for SE Idaho Lidar for SE Idaho 2 Total Direct Programs Total US Department of Homeland Security	84.042A 84.042A 84.042A 84.042A 84.042A 84.044A 84.044A 84.044A 84.044A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A 84.047A		14,684 14,684 14,684 1,960,713	700 700 700 24,843 4; 22; 333 159 119 4; 4; (5) 100 158 6; 6; 188 6; 188 118 22; 22; 23; 24; 25; 26; 26; 27; 28; 29; 29; 20; 20; 20; 20; 20; 20; 20; 20; 20; 20



Federal Grant / Program Title / Cluster	CFDA#	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
		identifying Number	Subrecipients	
Veterans Upward Bound 17-18	84.047V		-	208,845
McNair Scholars Program 15-16	84.217A		-	(3,064)
McNair Scholars Program 16-17	84.217A		-	97,937
Boise State University Ronald E. McNair Post Baccalaureate Program	84.217A			179,558
Total Direct Programs			=	3,071,810
Total US Department of Education				3,071,810
Total TRIO Cluster			-	3,071,810
OTHER PROGRAMS				
US Departmen of Agriculture				
Direct Programs:				
RBDG Operation Excellence	10.351		=	(1,386)
SBDC Nampa Business Accelerator Shared Manufacturing Lab	10.351		-	301
SBDC Nampa Business Accelerator Community Learning Lab	10.351		-	17,448
Operational Excellence Project	10.351		-	7,596
Subtotal Direct Programs-CFDA 10.351			-	23,959
NRCS Support of the Idaho Bird Conservation Partnership	10.902			5,667
High Prairie Collections	10.302 10.XXX		-	3,716
Total Direct Programs	10.			9,383
Total US Departmen of Agriculture			-	33,342
US Department of Commerce				
Direct Programs:				
TechHelp 184ID FY17	11.303		21,983	21,703
FY 2017 EDA University Center Economic Development Program Competition	11.303		72,081	127,964
Subtotal Direct Programs-CFDA 11.303			94,064	149,667
Business to Business Network	11.611		=	(1,396)
TechHelp Based Grant (NIST) Re-compete Yr 1	11.611		(14,920)	
TechHelp Based Grant (NIST) Re-compete Yr 1 Program Income	11.611		, , ,	(296)
TechHelp Based Grant (NIST) Re-compete Yr 2	11.611		101,908	
TechHelp Based Grant (NIST) Re-compete Yr 2 Program Income	11.611		87,299	144,373
TechHelp Based Grant (NIST) Re-compete Yr 3	11.611		94,822	
TechHelp Based Grant (NIST) Re-compete Yr 3 Program Income	11.611		30,588	94,510
Subtotal Direct Programs-CFDA 11.611	11.011		299,697	982,878
Total Direct Programs			393,761	1,132,545
Total US Department of Commerce			393,761	1,132,545
			353,701	1,132,343
US Department of Defense Direct Programs:				
PTAC FY17	12.002		_	18,040
Procurement Technical Assistance Center (PTAC) 2018	12.002		-	223,327
Subtotal Direct Programs-CFDA 12.002			-	241,367
NSA GenCyber Teacher Camp	12.903		-	22,863
NSA GenCyber Teacher Camp Participant Support	12.903		-	1,575
Gencyber Summer Camps for Underrepresented Idaho High School Students	12.903		-	20,570
Participant Support - Gencyber Summer Camps for Underrepresented Idaho High School Students Subtotal Direct Programs-CFDA 12.903	12.903			10,899 55,907
Tracking and Engaging the Future: the U.S Air Force in 2030 Total Direct Programs	12.800		_	74,058 371,332
Pass Through Programs				
Positive Action to Support Military Students' Social-Emotional Skills and Behaviors	12.556 HI	1254-16-1-0040		19,065
Total Pass Through Programs	12.550 FI	:1234-10-1-0040	-	19,065
Total US Department of Defense				390,397
				330,337
US Department of the Interior Direct Programs:				
Space for USGS Snake River Fie	15.808		=	(8,367)
Space for USGS Snake River File - COAS	15.808		-	(8,367)
	13.000		<u> </u>	103,561
			_	103,301
Subtotal Direct Programs-CFDA 15.808				
Lichen Curation Management Total Direct Programs	15.231			7,714 111,275



Federal Grant / Program Title / Cluster	CF	Pass-Through Ent DA# Identifying Numb		otal Expenditures
Pass Through Programs				
Modeling Golden Eagle Foraging Habitat within the California DRECP Area	15.655	8019.17.057751	=	101,18
Total Pass Through Programs			-	101,184
Total US Department of the Interior			-	212,459
JS Department of Justice				
Direct Programs:				
IIP Wrongful Conviction Review	16.746 16.820		- 5,147	74,10
DNA Innocence Program, Idaho Innocence Project at Boise State University Total Direct Programs	16.820		5,147	102,22 176,331
Total US Department of Justice			5,147	176,331
US Department of Labor				
Direct Programs:				
OSHCON FY17 Admin	17.504		=	19,95
OSHCON FY17 Consultation	17.504		=	110,34
OSHCXIN FY18 Admin	17.504		-	62,34
OSHCXIN FY18 Consultation Total Direct Programs	17.504		-	285,38 478,027
Pass Through Programs				
Apprenticeship Idaho	17.285	THP-AGE-7615	-	70,25
Total Pass Through Programs	17.203	THE FOLS	=	70,259
Total US Department of Labor			-	548,286
National Aeronautics & Space Administration				
Direct Programs:				
NASA MUREP ASTAR Fellowship	43.008		=	11,55
NASA MUREP ASTAR Fellowship - Total Direct Programs	43.008			56,53 68,08
-				00,000
Pass Through Programs Idaho TECH Challenge Mars Rover Competition in Boise	43.001	FPK900-SB-023		10
Idaho TECH Challenge Mars Rover Competition in Boise Idaho TECH Challenge Mars Rover Competition in Boise Participant Costs	43.001	FPK900-SB-023 FPK900-SB-023	-	19 11
Subtotal Pass Through Programs-CFDA 43.001	43.001	1FK900-3B-023	-	31
G-Forces	43.008	NNX15AI04H	-	(153
ACE Academy Living Lab	43.008	FPK900-SB-031	-	1,77
ACE Academy Living Lab Program Income	43.008	FPK900-SB-031		5
Subtotal Pass Through Programs-CFDA 43.008 Total Pass Through Programs				1,67 1,983
Total National Aeronautics & Space Administration			-	70,071
National Foundation on the Arts and the Humanities Pass Through Programs				
Public Lecture by Haitian writer Évelyne Trouillot on language, memory and emotion	45.129	2017060	-	2,00
Civil Idaho Subtotal Pass Through Programs-CFDA 45.129	45.129	2018002		2,77 4,77
Maria in the Shower Concert	45.025	TW20130238	_	(10
Travel Grant for IASSIST & CARTO 2018 Conference	45.310	CE1800-44	-	90
Total Pass Through Programs			-	5,660
Total National Foundation on the Arts and the Humanities			-	5,660
JS Small Business Administration				
Direct Programs:				
SBA 2014 Program Income	59.037		=	13
SBA 2016 PG Income SBA 2017	59.037 59.037		242,643	(432 391,36
SBA 2017 SBA 2017 Region III	59.037		242,043	132,060
SBA 2017 Region III SBA 2017 Program Income 1	59.037		-	5,220
SBA 2018	59.037		37,426	106,335
SBA 2018 Region III	59.037			71,91
SBA 2018 Program Income	59.037			2,91
Subtotal Direct Programs-CFDA 59.037			280,069	709,515
ISBDC: FAST Partnership 15-16	59.058		=	37
Idaho SBDC Fast 2017	59.058		-	66,46
Idaho SBDC FAST 2018	59.058		-	99,599
Subtotal Direct Programs-CFDA 59.058				166,440



ederal Grant / Program Title / Cluster	CFI	Pass-Through Entity DA# Identifying Number	Passed Through to Subrecipients	Total Expenditures
Total Direct Programs			280,069	875,955
Total US Small Business Administration			280,069	875,955
S Department of Energy				
Direct Programs:				
Industrial Assessment Center	81.117		-	(13
IAC - Research Project	81.117		=	- 11
Industrial Assessment for the Intermountain West	81.117		54,760	
Subtotal Direct Programs-CFDA 81.117			54,760	122,838
Boise State University Nuclear Science and Engineering Scholarships	81.121			7,500
Boise State University Nuclear Science and Engineering Scholarships Boise State University Nuclear Science and Engineering Fellowship - Kempf	81.121			3,235
Kiyo Scholar & Fellowship	81.121		_	44,04
Boise State University Nuclear Science and Engineering Fellowship - Watkins	81.121		_	43,55!
Subtotal Direct Programs-CFDA 81.121	01.121			98,335
Total Direct Programs			54,760	
•			·	·
Pass Through Programs				
Lab Corps - Andrews	81.XXX	Release 67 MOA#41394	-	(3,324
Wind Application Center	81.XXX	AGZ-6-62005-01	=	92
Lab Corps - Ritter	81.XXX	Release 67 MOA#41394	=	(2,281
FY17 INL/BEA EPI Joint Appointment	81.XXX	Release 01, Master 161634	-	7,040
INL Lean Transformation and Development Support	81.XXX	178886	(8,712)	(9,426
Wind for Schools (Wfs) Wind Application Center (WAC) Operation Plan	81.XXX	AFG-7-70131-01	-	5,363
MACs Operations Support	81.XXX	DE-AC07-05ID14517		45,251
Total Pass Through Programs			(8,712) 42,715
Total US Department of Energy			46,048	263,888
S Department of Education				
Direct Programs:				
HEP 2016-2017	84.141		_	12,982
HEP 2017-2019	84.141		_	474,731
Subtotal Direct Programs-CFDA 84.141			-	487,713
CAMP 2016-2017	84.149A		-	11,693
CAMP 2017-2019	84.149A			406,535
Subtotal Direct Programs-CFDA 84.149A			=	418,228
Rural Endorsement and Development Opportunities (REDO)	84.365		-	391,544
Vs-Grant-DeptofEd (CofE4VSS)	84.116G		_	139,828
Total Direct Programs			-	1,437,313
Pass Through Programs				
Enhancing Teacher PCK Inquiry	84.366	O9MSP15		(1,100
i-STEM Prof Dev Initiative	84.366	12MSP17	-	(36
iSTEM 2016	84.366	EBK895-SB-001	-	11,901
iSTEM 2016 Stipends	84.366	EBK895-SB-001	=	28,087
Cancel - iSTEM 2017	84.366	EBK895-SB-001	-	(84,023)
Integrated STEM Innovation	84.366	EBK549-SB-001	81,942	
Subtotal Pass Through Programs-CFDA 84.366			81,942	200,087
Participant Support - Boise State Writing Project	84.411	05-ID02-2017i3AI	-	7,047
2018-2019 Year 2 i3 Scale-Up C3WP	84.411	05-ID02-2018i3C3WP	-	664
Subtotal Pass Through Programs-CFDA 84.411			-	8,511
IBC 16-17 1003A	84.010A	17-4000		10,389
IBC 16-17 1003A	84.010A	17-4000		2,739
Subtotal Pass Through Programs-CFDA 84.010A	04.010A	17 4000	-	13,128
MODE () In MAIL	04.0550	27402		52.05
MSP Professional Dev. Math	84.366B	27493	•	62,963
MSP Professional Dev. Math - Participant Support	84.366B	27493 S367B150047	84,542	23,687
SAHE Grant - Professional Development with Idaho Teachers Subtotal Pass Through Programs-CFDA 84.367B	84.367B	330/813004/	84,542	
	24.25==	OF 1002 CEED2047 COMPSE		
2017-2018 CRWP High-Need School Grant	84.367D	05-ID02-SEED2017-CRWPPD	=	14,670
2017-2018 CRWP High-Need School Grant Participant Support	84.367D	05-ID02-SEED2017-CRWPPD	=	1,875
College Ready Writers Program Participant Support	84.367D	05-ID02-SEED2016		2,400
Subtotal Pass Through Programs-CFDA 84.367D			-	18,945
IBC 17-18 1003g	84.XXX	S010A150012-S010A160012-S377/	\1 -	72,864
	0 111017			
· ·	84.XXX	S010A150012-S010A160012-S377/	۱۱ -	492,365
IBC 17-18 1003a IBC 17-18 State	84.XXX 84.XXX	S010A150012-S010A160012-S377/ S010A150012-S010A160012-S377/		492,365



Federal Grant / Program Title / Cluster	CF	Pass-Through Entity DA# Identifying Number	•	Total Expenditures
Total Pass Through Programs			166,484	1,056,475
Total US Department of Education			166,484	2,493,788
US Department of Health and Human Services				
Direct Programs:				
TEAM for Social Work Yr 3	93.243		-	3,29
Youth Behavioral Health Internship (YBHI) for Masters in Counseling Students	93.243			167,31
Subtotal Direct Programs-CFDA 93.243			-	170,609
The Southwest Idaho Bridges to the Baccalaureate	93.859		23,873	98,70
Total Direct Programs			23,873	269,309
Pass Through Programs				
Strategic Prevention Framework	93.243	5U79SPO20168-02	-	3,04
Strategic Prevention Framework for the Idaho College of Health Coalition	93.243	5U79SPO20168-02	-	(7,499
Strategic Prevention Framework for the Idaho College Health Coalition Yr 3	93.243	5U79SPO20168-02		95,17
Subtotal Pass Through Programs-CFDA 93.243			=	90,72
Scholars Program	93.XXX	KC255400	-	(9
Strategic Prevention Framework - COED	93.XXX	6641	-	14,86
Montana Critical APGAR Program	93.XXX	6850	-	224
Lifespan Respite	93.XXX	90LR0034-01-00	=	4,03
Scholars Program 2015/2016	93.XXX	KC255400	-	9
Scholars Program FY17	93.XXX	KC255400	-	9,22
Collaboration for Health Conference	93.XXX	HC929800	-	36,91
Subtotal Pass Through Programs-CFDA 93.XXX			-	65,26
2017 Advancing State Lifespan Respite System Grant	93.072	90LRLI0014	-	14,40
Evaluating the Idaho Early Literacy Project	93.213	100411484	-	44,69
Job Hazard Analysis in Agriculture: Developing Tools to Evaluate the Effect of Alternative	93.262	UWSC9704	-	49
Project SHINE 2016	93.566	IOR-1621	-	2
Regional Alcohol and Drug Awareness Resource	93.959	7869	-	148,036
Total Pass Through Programs			-	363,635
Total US Department of Health and Human Services			23,873	632,944
Total Other Programs			915,382	6,835,666
Total Expenditures			2,876,095	151,671,022



NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2018

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes federal award activity of the University under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative 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, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

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. The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. UNIVERSITY ADMINISTERED LOAN PROGRAMS

The federal student loan programs listed subsequently are administered directly by the University, and balances and transactions relating to these programs are included in the University'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 at June 30, 2018 consists of:

CFDA Number	Program Name	standing Balance at June 30, 2018
84.038	Federal Perkins Loans	\$ 11,074,411
93.364	Nursing Students Loans	\$ 5,039



BOISE STATE UNIVERSITY



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Office of the Vice President and Chief Financial
Officer for Finance and Administration
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