

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS

Single Audit Report

June 30, 2025

UNIVERSITY OF LOUISVILLE

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
University of Louisville and Affiliated Corporations

We have audited, 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, the financial statements of the business-type activities and the discretely presented component units of the University of Louisville and Affiliated Corporations (the "University") as of and for the years ended June 30, 2025 and 2024. We issued our report thereon, dated November 20, 2025, which expressed an unmodified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on those financial statements as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures. These additional procedures included comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.



Boston, Massachusetts
November 20, 2025

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|-----------------------------|--------------------------|----------------------------------|
| STUDENT FINANCIAL ASSISTANCE CLUSTER | | | | |
| UNITED STATES DEPARTMENT OF EDUCATION | | | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | | \$ 1,121,959 | \$ - |
| Federal Work Study Program | 84.033 | | 1,416,822 | - |
| Federal Perkins Loan Program | | | | |
| Beginning balance as of July 1, 2024 | 84.038 | | 1,658,885 | - |
| New loans issued during 2025 | 84.038 | | - | - |
| Federal Pell Grant Program | 84.063 | | 35,727,935 | - |
| William D. Ford Federal Direct Loan Program | 84.268 | | 146,589,131 | - |
| Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | 84.379 | | 236,673 | - |
| | | | <u>186,751,405</u> | <u>-</u> |
| SUBTOTAL UNITED STATES DEPARTMENT OF EDUCATION | | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students | | | | |
| Beginning balance as of July 1, 2024 | 93.342 | | 8,373,330 | - |
| New loans issued during 2025 | 93.342 | | 1,181,986 | - |
| Nursing Student Loans | | | | |
| Beginning balance as of July 1, 2024 | 93.364 | | 17,457 | - |
| New loans issued during 2025 | 93.364 | | - | - |
| | | | <u>9,555,316</u> | <u>-</u> |
| SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER | | | <u>196,324,178</u> | <u>-</u> |
| CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT SECTION 2, HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) | | | | |
| AMERICAN RESCUE PLAN SECTION 1, EDUCATION STABILIZATION FUND: ELEMENTARY AND SECONDARY SCHOOL EMERGENCY EDUCATION RELIEF (ARP ESSER) FUND | | | | |
| UNITED STATES DEPARTMENT OF EDUCATION | | | | |
| Through KY Department of Education | 84.425U | PON2 415 2400002927 | 285 | - |
| Through KY Department of Education | 84.425U | PON2 540 2200001107 | 18,137 | - |
| TOTAL ARP ELEMENTARY AND SECONDARY SCHOOL EMERGENCY EDUCATION RELIEF | | | <u>18,422</u> | <u>-</u> |
| THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT ("CARES ACT") | | | | |
| DEPARTMENT OF TREASURY | | | | |
| Coronavirus Relief Fund | | | | |
| Through KY Cabinet for Health & Family Services | 21.019 | Start-up Stipend Child Care | (839) | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|---|------------------------------|--------------------------------------|--------------------------|----------------------------------|
| Coronavirus Relief Fund | | | | |
| Coronavirus State And Local Fiscal Recovery Funds | | | | |
| Through KY Cabinet for Health and Family Svs | 21.027 | PON2 728 2200003937 | \$ 223,215 | \$ 219,668 |
| Through KY Cabinet for Health and Family Svs | 21.027 | PON2 728 2400004562 | 108,465 | - |
| Through KY Council on Postsecondary Education | 21.027 | PON2 415 2300000285 | 118,833 | - |
| Through KY Council on Postsecondary Education | 21.027 | PON2 415 2500001512 | 10,923 | - |
| Through Commonwealth of Kentucky | 84.425 | PON2 415 2400002935 | (379) | - |
| Through Louisville Healthcare CEO Council | 21.027 | LHCC Coalition Train the Instructors | (20,615) | - |
| Through Louisville Metro Government | 21.027 | ARP-006-PHW | (5,416) | - |
| Through Louisville Metro Government | 21.027 | ARP-016-PHW | 84,536 | - |
| Through Louisville Metro Government | 21.027 | CSLFRF-SHN-FY22-004 | 151,250 | - |
| Through Louisville Metro Government | 21.027 | GA00702312 | 67,778 | - |
| Through Louisville Metro Government | 21.027 | SC000002627 | 11,186 | - |
| Through Pushing Forward Inc | 21.027 | CSLRF-OSHN-FY23-011 | (221) | - |
| SUBTOTAL DEPARTMENT OF TREASURY | | | 749,555 | 219,668 |
| TOTAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT ("CARES ACT") | | | 748,716 | 219,668 |
| RESEARCH AND DEVELOPMENT CLUSTER | | | | |
| DEPARTMENT OF AGRICULTURE | | | | |
| Agriculture and Food Research Initiative (AFRI) | | | | |
| Through United Soybean Board | 10.000 | 25-102-D-D-2-B | 39,058 | - |
| Direct - US Department of Agriculture USDA | 10.310 | | 143,336 | - |
| Through University of Kentucky Research Foundation | 10.310 | 3200006228-25-252 | 29,585 | - |
| Through University of Florida | 10.310 | SUB00003842 | 81,869 | - |
| SUBTOTAL DEPARTMENT OF AGRICULTURE | | | 293,848 | - |
| DEPARTMENT OF COMMERCE | | | | |
| Sea Grant Support | | | | |
| Through University of Mississippi | 11.417 | 24-07-08 | 30,081 | 12,500 |
| Manufacturing Extension Partnership | | | | |
| Through Natl Inst of Standards and Technology | 11.611 | 70NANB23H079 | 217,389 | - |
| Through Natl Inst of Standards and Technology | 11.611 | 70NANB22H106 | 2,020,930 | 158,040 |
| Minority Business Resource Development | | | | |
| Direct - U.S. Department of Commerce | 11.802 | | 296,310 | - |
| SUBTOTAL DEPARTMENT OF COMMERCE | | | 2,564,710 | 170,540 |
| DEPARTMENT OF DEFENSE | | | | |
| Department of Defense Contracts | | | | |
| Through InfoBeyond Technology LLC | 12.000 | W56HZV-22-C-0014 | 70,972 | - |
| Through Prixarc LLC | 12.000 | OSD23-P02 | 82,932 | - |
| Through Spectral Energies LLC | 12.000 | STTR Phase I - AF24D-T002 | 5,114 | - |
| Through Spectral Energies LLC | 12.000 | SB2428-001-1 | 12,533 | - |
| Through Spectral Sciences Inc | 12.000 | SVIBRATION DETECTION | (154) | - |
| Through Technical Data Analysis, Inc. | 12.000 | N68335-21-C-0168 | 4,855 | - |
| Through Texas Research Institute Austin Inc | 12.000 | F-30246G-001-501-SC2112 | 8,387 | - |
| Through University California at San Diego | 12.000 | HR0011-20-9-0043 | 13,222 | - |
| Through University of Pittsburgh | 12.000 | AWD0002988-2 | 7,391 | - |
| Through University of Pittsburgh | 12.000 | 0055964-7 | 98,287 | - |
| Through University of Pittsburgh | 12.000 | 0061688-7 | 58,286 | 37,781 |
| Through DesiCorp Inc | 12.000 | Acoustofluidic Modification | 3,850 | - |
| Through Precision Combustion Inc | 12.000 | PO 5658 | 37,181 | - |
| Through Federal Contractor 1 | 12.000 | W15P7T-19-D-0082 | 188,192 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|---|------------------------------|----------------------------|--------------------------|----------------------------------|
| Collaborative Research and Development Through Phycin Inc | 12.114 | MTEC-22-02-MPAI-005 | \$ 190,681 | \$ - |
| Military Medical Research and Development Direct - US Department of Defense | 12.420 | | 2,069,901 | - |
| Through Army Medical Research Acquisition | 12.420 | HT94252310017 | 434,508 | - |
| Through Army Medical Research Acquisition | 12.420 | HT94252310283 | 183,794 | - |
| Through Army Medical Research Acquisition | 12.420 | HT94252310377 | 215,737 | - |
| Through Army Medical Research Acquisition | 12.420 | HT9425-23-1-0773 | 454,139 | - |
| Through Army Medical Research Acquisition | 12.420 | HT9425-23-1-0949 | 400,498 | - |
| Through Army Medical Research Acquisition | 12.420 | HT9425-23-1-1056 | 216,779 | 138,704 |
| Through Army Medical Research Acquisition | 12.420 | HT9425-23-1-1057 | 323,338 | - |
| Through Army Medical Research Acquisition | 12.420 | HT9425-24-1-0307 | 30,054 | - |
| Through Army Medical Research Acquisition | 12.420 | W81XWH-19-1-0417 | 6,560 | - |
| Through Army Medical Research Acquisition | 12.420 | W81XWH2010866 | (739) | - |
| Through Army Medical Research Acquisition | 12.420 | W81XWH2010943 | 20,086 | - |
| Through Army Medical Research Acquisition | 12.420 | W81XWH-21-1-0012 | 163,123 | - |
| Through Christopher & Dana Reeve Foundation | 12.420 | CTN10-2023(SH) | (10,275) | - |
| Through Feinstein Institute of Medical Research | 12.420 | 500717UL | 4,353 | - |
| Through Henry Jackson Foundation | 12.420 | 66495 PO# 1008831 | (2,021) | - |
| Through Kessler Institute for Rehabilitation | 12.420 | 435-01 | (5,065) | - |
| Through Metis Foundation | 12.420 | HT9425-23-3-001 | 3,301 | - |
| Through University of Miami | 12.420 | OS00000029 | 123,767 | - |
| Through University of Texas at Houston | 12.420 | SPC-001456 / SA0000929 | 9,100 | - |
| Through DP Clinical Inc | 12.420 | HT9425-23-1-0109 | 2,550,313 | 1,660,275 |
| Basic Scientific Research Direct - US Department of Defense | 12.431 | | 18,407 | - |
| Through Vanderbilt University | 12.431 | OSA00000250 | 19,962 | - |
| Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies Through KY Commission on Military Affairs | 12.610 | PON2 076 2400000377 | 786,671 | - |
| Basic, Applied, and Advanced Research in Science and Engineering Through National Science Teaching Association | 12.630 | 25-871-017 | 8,681 | - |
| Air Force Defense Research Sciences Program Through R3 Digital Sciences Inc | 12.800 | America Makes Open Project | 2,365 | - |
| SUBTOTAL DEPARTMENT OF DEFENSE | | | 8,809,066 | 1,836,760 |
| DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Lead Hazard Reduction Demonstration Grant Program Through Louisville Metro Housing Authority | 14.905 | Lead-Based Paint Hazard | 69,955 | - |
| SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | 69,955 | - |
| DEPARTMENT OF INTERIOR | | | | |
| Assistance to State Water Resources Research Institutes Through University of Kentucky Research Foundation | 15.805 | 3200004323-24-059 | 6,398 | - |
| Through University of Kentucky Research Foundation | 15.805 | 3200004323-25-094 | 9,644 | - |
| SUBTOTAL DEPARTMENT OF INTERIOR | | | 16,042 | - |
| DEPARTMENT OF JUSTICE | | | | |
| Comprehensive Opioid, Stimulant, and other Substances Use Program Through Volunteers of America | 16.838 | VOA Family Recovery Court | 24,923 | - |
| SUBTOTAL DEPARTMENT OF JUSTICE | | | 24,923 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|---|------------------------------|-----------------------|--------------------------|----------------------------------|
| DEPARTMENT OF TRANSPORTATION | | | | |
| Highway Training and Education | | | | |
| Through University of Kentucky Research Foundation | 20.215 | | \$ (1,633) | \$ - |
| National Priority Safety Programs | | | | |
| Through Kentucky Transportation Cabinet | 20.616 | PON2 605 2500000616 | 32,863 | 5,300 |
| Through Kentucky Transportation Cabinet | 20.616 | PON2 605 2400000405 | 54,561 | 26,923 |
| University Transportation Centers Program | | | | |
| Through University of Missouri | 20.701 | 00125173/00080653 | 335,644 | - |
| SUBTOTAL DEPARTMENT OF TRANSPORTATION | | | 421,435 | 32,223 |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | |
| NASA Contracts | | | | |
| Through Analytical Mechanics Associates Inc | 43.000 | 80LARC23DA003 | 57,331 | - |
| Through Space Telescope Science Institute | 43.000 | HST-GO-14764.007-A | 556 | - |
| Aerospace Education Services Program | | | | |
| Direct - NASA National Aeronautics and Space Administration | 43.001 | | 122,507 | - |
| Through JPL Jet Propulsion Laboratory | 43.001 | 1700160 | 149,102 | - |
| Through Smithsonian Astrophysical Observatory | 43.001 | SV1-52002 | 19,000 | - |
| Through Space Telescope Science Institute | 43.001 | HST-GO-15106.001-A | (1) | - |
| Through University of Kentucky Research Foundation | 43.001 | 3210001706-24-242 | 9,436 | - |
| Through University of Kentucky Research Foundation | 43.001 | 3200004560-23-205 | 24,173 | - |
| Office of Stem Engagement (OSTEM) | | | | |
| Through University of Kentucky Research Foundation | 43.008 | 3200003095-25-046 | 19,103 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3200004560-25-031 | 20,308 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3200004560-25-032 | 19,054 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210001706-22-147 | (3,181) | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210001706-23-023 | 1,260 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3200006440-25-033 | 44,582 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3200006448-25-034 | 56,341 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3200006529-25-047 | 28,628 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210001706-23-203 | (147) | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210001706-24-017 | 2,286 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210001706-25-030 | 35,857 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210001706-24-237 | 32,142 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210002529-25-059 | 3,784 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210003174-25-118 | 4,680 | - |
| Space Technology | | | | |
| Direct - National Aeronautics and Space Administration | 43.012 | | 112,823 | - |
| SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | 759,624 | - |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | | | | |
| Promotion of the Humanities Division of Preservation and Access | | | | |
| | 45.149 | PW-290501-23 | 10,430 | - |
| Promotion of the Humanities Research | | | | |
| | 45.161 | RFW-286703-22 | 15,415 | - |
| SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES | | | 25,845 | - |
| NATIONAL SCIENCE FOUNDATION | | | | |
| National Science Foundation Contract | | | | |
| Engineering Grants | | | | |
| Through Georgia Institute of Technology | 47.041 | | 2,536,675 | 355,094 |
| Through George Mason University | 47.041 | AWD-002244-G3 | 44,523 | - |
| Through Univ of Kentucky Research Foundation | 47.041 | E2060012 | 57,280 | - |
| Through Univ of Kentucky Research Foundation | 47.041 | 3200004888-23-021 | 29,360 | - |
| Through Univ of Kentucky Research Foundation | 47.041 | 3200004997-23-117 | 1,390 | - |
| Through University of California, San Diego | 47.041 | 125918479 | 49,513 | - |
| Mathematical and Physical Sciences | | | | |
| Direct - National Science Foundation | 47.049 | | 643,739 | 14,205 |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|---------------------------|--------------------------|----------------------------------|
| Geosciences | | | | |
| Direct - National Science Foundation | 47.050 | | \$ 144,371 | \$ - |
| Computer and Information Science and Engineering | 47.070 | | 924,663 | - |
| Through Meharry Medical College | 47.070 | 220214HN026 | 21,061 | 7,026 |
| Biological Sciences | 47.074 | | 997,883 | - |
| Through State University of New York | 47.074 | 190-1170255-92228 | 3,404 | - |
| Social, Behavioral, and Economic Sciences | 47.075 | | 118,048 | - |
| Through Colorado State University | 47.075 | G-05018-02 | 7,184 | - |
| Through Mississippi State University | 47.075 | 030200.362212.02 | 2,243 | - |
| Education and Human Resources | 47.076 | | 1,607,376 | 23,271 |
| Through University of Kentucky Research Foundation | 47.076 | 3200002015-19-040 | 6,464 | - |
| Through University of Texas at Arlington | 47.076 | 2022GC0101 | 53,204 | - |
| Through Virginia Polytechnic Institute | 47.076 | 480801-19111 | 749 | - |
| Office of International Science and Engineering | | | | |
| Through North Carolina State University | 47.079 | PAM-P23-001535 | 29,909 | - |
| Office of Integrative Activities | 47.083 | | 1,151,997 | - |
| Through University of Kentucky Research Foundation | 47.083 | 3200002692-20-027 | (12,556) | - |
| Through University of Kentucky Research Foundation | 47.083 | 3200006309-25-008 | 440,224 | - |
| NSF Technology, Innovation, and Partnerships | 47.084 | | 281,754 | 25,652 |
| Through Univ of Kentucky Research Foundation | 47.084 | 3200005526-23-285 | 45,271 | - |
| Through Vanderbilt University | 47.084 | OSA00000171 | 145,030 | - |
| Through Northeastern University | 47.084 | 512144-78050 | 34,894 | - |
| Through KY Science and Technology Corp | 47.084 | 2315359-001-1 | 81,847 | - |
| SUBTOTAL NATIONAL SCIENCE FOUNDATION | | | 9,447,500 | 425,248 |
| SMALL BUSINESS ADMINISTRATION | | | | |
| Growth Accelerator Fund Competition | 59.065 | US SBA Title: Accelerated | 19,517 | - |
| SUBTOTAL SMALL BUSINESS ADMINISTRATION | | | 19,517 | - |
| DEPARTMENT OF VETERANS AFFAIRS | | | | |
| Department of Veterans Affairs Contracts | | | | |
| Direct - Department of Veterans Affairs | 64.000 | | (19,956) | - |
| Through V.A. Medical Center | 64.000 | 2024 VA IPA | 65,689 | - |
| Through V.A. Medical Center | 64.000 | 2024 VA IPA - Alice Rodge | 1,215 | - |
| Through V.A. Medical Center | 64.000 | 2024 VA IPA - Frimodig | 14,569 | - |
| Through V.A. Medical Center | 64.000 | 2024 VA IPA - Jingzhi Wan | 71,578 | - |
| Through V.A. Medical Center | 64.000 | 2024 VA IPA - Ming Song | 60,342 | - |
| Through V.A. Medical Center | 64.000 | 2024 VA IPA - Wang | 52,658 | - |
| Through V.A. Medical Center | 64.000 | Adam Gaweda IPA with Brie | 5,635 | - |
| Through V.A. Medical Center | 64.000 | IPA AGREEMENT - Qingbo Xu | 52,566 | - |
| Through V.A. Medical Center | 64.000 | IPA Agreement - Yun Teng | (4,333) | - |
| Through V.A. Medical Center | 64.000 | IPA Agreement for Zygiman | 19,803 | - |
| Through V.A. Medical Center | 64.000 | Jingyao Mu IPA Agreement | 75,461 | - |
| Through V.A. Medical Center | 64.000 | Joseph Sloane IPA with Br | 35,037 | - |
| Through Commonwealth of Kentucky | 64.000 | PON2 074 2500001842 | 5,658 | - |
| SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS | | | 435,922 | - |
| ENVIRONMENTAL PROTECTION AGENCY | | | | |
| Environmental Protection Agency | | | | |
| Through Oak Ridge Institute for Science and Education | 66.000 | EPA Faculty Summer Fellow | 34,839 | - |
| Climate Pollution Reduction Grants | | | | |
| Through Louisville Metro Government | 66.046 | FY24-OS-001-UL | 180,544 | 120,000 |
| Environmental Justice Government to Government Program | | | | |
| Through Louisville Metro Government | 66.312 | Rubbertown Air Toxics and | 101,526 | - |
| Nonpoint Source Implementation Grants | | | | |
| Through Oldham County Fiscal Court | 66.460 | Curry's Fork Assess | (1,324) | - |
| Regional Wetland Program Development Grants | | | | |
| Direct - Environmental Protection Agency | 66.461 | 00D98019 | 12,835 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|---------------------------|--------------------------|----------------------------------|
| Pollution Prevention Grants Program | | | | |
| Through Commonwealth of Kentucky | 66.708 | PON2 129 2300002600 | \$ 13,456 | \$ - |
| Through Commonwealth of Kentucky | 66.708 | PON2 129 2300001261 | 26,760 | - |
| Source Reduction Assistance | | | | |
| Direct - Environmental Protection Agency | 66.717 | 02D40523 | 31,005 | - |
| Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements | | | | |
| Through University of Massachusetts | 66.814 | 37205-UL | <u>84,896</u> | <u>-</u> |
| SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY | | | 484,537 | 120,000 |
| DEPARTMENT OF ENERGY | | | | |
| Office of Science Financial Assistance Program | | | | |
| Direct - U.S. Dept. of Energy | 81.049 | | 484,547 | 33,372 |
| Through ThermisoIn LLC | 81.049 | DE-SC0022734 | 54,144 | - |
| Through Trustees of Indiana University | 81.049 | 9837 | 94,901 | - |
| Through University of California - Irvine | 81.049 | 2022-1818 | 144,530 | - |
| Conservation Research and Development | | | | |
| Direct - U.S. Dept. of Energy | 81.086 | | 163,419 | - |
| Through Midwest Energy Efficiency Alliance | 81.086 | Midwest Industrial Energy | 15,368 | - |
| Renewable Energy Research and Development | | | | |
| Through Energy Materials Corporation | 81.087 | DE-EE0008972 | 20,464 | - |
| Through The Regents of the Univ of California | 81.087 | 4550000058642 | 3,439 | - |
| Through Wichita State University | 81.087 | WSU# 22-00767 | 59,123 | - |
| Fossil Energy Research and Development through U.S. Dept. of Energy | | | | |
| Direct - U.S. Dept. of Energy | 81.089 | | <u>175,615</u> | <u>-</u> |
| SUBTOTAL DEPARTMENT OF ENERGY | | | 1,215,550 | 33,372 |
| DEPARTMENT OF EDUCATION | | | | |
| Department of Education Contracts | | | | |
| Through Development Services Group, Inc. | 84.000 | 529500502 | 18,039 | - |
| Through Development Services Group, Inc. | 84.000 | 529500303 | 11,446 | - |
| Through Development Services Group, Inc. | 84.000 | DSG Task Order | 27,827 | - |
| Through Development Services Group, Inc. | 84.000 | DSG Task Order 001 | (1,006) | - |
| Through American Institute for Research | 84.000 | 0460400006 | (1,192) | - |
| Fund for the Improvement of Postsecondary Education | | | | |
| Direct - US Department of Education | 84.116 | | 99,799 | - |
| School Safety National Activities | | | | |
| Through KY Dept of Education | 84.184 | | | |
| Education Research, Development and Dissemination | | | | |
| Through University of Wisconsin Madison | 84.305 | 2511 | 78,235 | - |
| Through University of California at Berkeley | 84.305 | SA5464 | (2,239) | - |
| Special Education - State Personnel Development | | | | |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|---------------------------|--------------------------|----------------------------------|
| Research in Special Education | | | | |
| Direct - U.S. Dept. of Education | 84.324 | | \$ 505,310 | \$ 329,188 |
| Through University of Kansas | 84.324 | FY2022-007-M2 | 16,523 | - |
| Through Washington University | 84.324 | UWSC14845 | 53,671 | - |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | | | | |
| Direct - U.S. Dept. of Education | 84.325 | | 122,264 | - |
| Through Univ of Kentucky Research Foundation | 84.325 | 3200003008-20-133 | 68,424 | - |
| Through University of North Florida | 84.325 | 2111-002 | 260,716 | - |
| SUBTOTAL DEPARTMENT OF EDUCATION | | | 1,257,817 | 329,188 |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Department of Health and Human Services Contracts | | | | |
| Through National Institutes of Health | 93.000 | | 969,332 | - |
| Through Boston Childrens Hospital | 93.000 | 75D30119C05584 | 1,986 | - |
| Through Boston Childrens Hospital | 93.000 | 75N93021C00018 | 1,000 | - |
| Through Alliance for Clinical Trials in Onc | 93.000 | A022104 | 310 | - |
| Through Cincinnati Childrens Hosp Medical Center | 93.000 | MP-2021C3-24936 | 8,720 | - |
| Through Duke Clinical Research Institute | 93.000 | 8593.000 | 25,137 | - |
| Through Duke University | 93.000 | NICHD-2019-POP02 | 14,453 | - |
| Through ECOG ACRIN Cancer Research Group | 93.000 | EA3161 | 52 | - |
| Through Janssen Vaccines & Prevention B.V. | 93.000 | VAC31518cov3001 | 92,581 | - |
| Through Mayo Clinic | 93.000 | Expanded Access to Conval | 825 | - |
| Through Naprogenix Inc | 93.000 | HHSN275201200010C | (81) | - |
| Through NRG Oncology Foundation Inc | 93.000 | NRG GU009 | 116 | - |
| Through South West Oncology Group | 93.000 | SWOG S1803 DRAMMATIC St | 176 | - |
| Through Social and Scientific Systems Inc | 93.000 | CRB-SSS-S-21-006021 | 9 | - |
| Through Tele Stethoscope Inc | 93.000 | 75A50123C00058 | 32,457 | - |
| Through University of Alabama at Birmingham | 93.000 | 000509734-031 | 36,012 | - |
| Through University of Alabama at Birmingham | 93.000 | DMID 21-0034 | 10,766 | - |
| Through University of Pittsburgh | 93.000 | AWD00001006 (133278-7) | 22,831 | - |
| Training in General, Pediatric, and Public Health Dentistry | | | | |
| Through US Health Resources and Services | 93.059 | 1 D87HP46115-02 | 93,501 | - |
| Through US Health Resources and Services | 93.059 | 5 D87HP46115-03-00 | 1,713 | - |
| Through US Health Resources and Services | 93.059 | 6 D87HP46115-03-01 | 8,377 | - |
| Birth Defects and Developmental Disabilities - Prevention and Surveillance | | | | |
| Through PGXL Technologies, LLC | 93.073 | 1R43DD001299 01-00 | 1,462 | - |
| Family Smoking Prevention and Tobacco Control Act Regulatory Research | | | | |
| Through National Institutes of Health | 93.077 | | 1,445,810 | 185,337 |
| Through National American Heart Association | 93.077 | 156423-A06 | 28 | - |
| Through National American Heart Association | 93.077 | FX-ATRAC-5U54HL120163-UL- | (4,271) | - |
| Through National American Heart Association | 93.077 | FX-ATRAC-UL-05 | 682 | - |
| Through National American Heart Association | 93.077 | FX-ATRAC-UL1-05 | (16,368) | - |
| Blood Disorder Program: Prevention, Surveillance, and Research | | | | |
| Through University of North Carolina | 93.080 | 5133826 | 6,750 | - |
| Through University of North Carolina | 93.080 | 5123585 | 13,600 | - |
| Through University of North Carolina | 93.080 | 5126721 | 5,300 | - |
| Food and Drug Administration Research | | | | |
| Through Inst for Adv Clinical Trials for Children | 93.103 | Master Site Agreement | 1,513 | - |
| Through Brigham and Womens Hospital | 93.103 | 124115.000 | 4,750 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|---------------------------|--------------------------|----------------------------------|
| Area Health Education Centers | | | | |
| Through US Health Resources and Services HRSA | 93.107 | 5 U77HP03023-30-00 | \$ 774,614 | \$ 1,197,948 |
| Through US Health Resources and Services HRSA | 93.107 | 5 U77HP03023-31-00 | 658,345 | 836,517 |
| Maternal and Child Health Federal Consolidated Programs | | | | |
| Through Univ Hospitals Cleveland Medical Center | 93.110 | WS #2021-0880 | 842,863 | 501,112 |
| Through Univ Hospitals Cleveland Medical Center | 93.110 | Supplement | 9,498 | - |
| Biological Response to Environmental Health Hazards | | | | |
| Direct - National Institutes of Health | 93.113 | | 6,512,932 | 193,932 |
| Through Boston University | 93.113 | 4500005009 | 10,450 | - |
| Through Texas A&M University System | 93.113 | M2102937 | 59 | - |
| Through Texas A&M University System | 93.113 | M2203018 | 33,810 | - |
| Through University of Alabama at Birmingham | 93.113 | 000520645-001 | (1,278) | - |
| Through University of Alabama at Birmingham | 93.113 | 000520645-SC001 | 40,129 | - |
| Through University of Alabama | 93.113 | A22-0441-S001 | 35,387 | - |
| Through University of Kansas Medical Center | 93.113 | GR15741 | (265) | - |
| Through Van Andel Institute | 93.113 | CON-000016 | 37,032 | - |
| Oral Disease and Disorders Research | | | | |
| Direct - National Institutes of Health | 93.121 | | 3,758,559 | 174,380 |
| Through ADA Forsyth Institute Inc | 93.121 | UL033659-2860 | 34,412 | - |
| Through Nationwide Childrens Hospital | 93.121 | GR001095-2-SA1 | 95,037 | - |
| Through Nationwide Childrens Hospital | 93.121 | 700302-1224-00 | 92,413 | - |
| Through Tulane University | 93.121 | TUL-HSC-562101-23/24 | 216,076 | - |
| Through University of Florida | 93.121 | SUB00003048 | 2,446 | - |
| Through University of Texas at Houston | 93.121 | SA0003410 | 59,686 | - |
| Emergency Medical Services for Children | | | | |
| Through Kentucky Community and Technical College | 93.127 | | - | - |
| Injury Prevention and Control Research and State and Community Based Programs | | | | |
| Through Centers for Disease Control | 93.136 | 5U01CE002711-03 | (520) | - |
| Through Centers for Disease Control | 93.136 | 5U01CE002711-04-00 | (2,129) | - |
| NIEHS Superfund Hazardous Substances_Basic Research and Education | | | | |
| Direct - National Institutes of Health | 93.143 | | 2,522,582 | 527,541 |
| Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals | | | | |
| Through Univ of Kentucky Research Foundation | 93.156 | 3200005145-23-085 | 244,580 | - |
| Human Genome Research | | | | |
| Direct - National Institutes of Health | 93.172 | | 723,241 | 484,969 |
| Through HudsonAlpha Institute for Biotechnology | 93.172 | 20000.001.04-02 | 941 | - |
| Through HudsonAlpha Institute for Biotechnology | 93.172 | 2013-11-Amendment 2 | 220 | - |
| Through University of Texas at Houston | 93.172 | SA0000073 -5R01HG011252-0 | 65,662 | - |
| Through Vanderbilt University | 93.172 | VUMC59997 | 5,352 | - |
| Research Related to Deafness and Communication Disorders | | | | |
| Direct - National Institutes of Health | 93.173 | | 1,695,286 | 441,505 |
| Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects | | | | |
| Through Academic Pediatric Association | 93.185 | | - | - |
| Research and Training in Complementary and Alternative Medicine | | | | |
| Direct - National Institutes of Health | 93.213 | | 1,118,195 | - |
| Through University of Alabama at Birmingham | 93.213 | 000528180-SC006 | 2,989 | - |
| Through University of Pennsylvania | 93.213 | 579920 - R01-HD-098269 | 8,350 | - |
| Research on Healthcare Costs | | | | |
| Through RAND Corporation | 93.226 | SCON-0000461 | 7,056 | - |
| National Center on Sleep Disorders Research | | | | |
| Direct - National Institutes of Health | 93.233 | | 45,991 | - |
| Through PGXL Technologies, LLC | 93.233 | 1R41HL170893-01A1 | 27,919 | - |
| Through PGXL Technologies, LLC | 93.233 | 1R44HL174221-01 | 21,055 | - |
| Mental Health Research Grants through National Institutes of Health | | | | |
| Direct - National Institutes of Health | 93.242 | | 2,729,570 | 169,260 |
| Through Care Coach Corporation | 93.242 | 1R44MH134719-01A1 | 87,584 | - |
| Substance Abuse and Mental Health Services_Projects of Regional and National Significance | | | | |
| Through SAMHSA | 93.243 | 5H79TI082725-05 | 425,055 | 299,725 |
| Through Volunteers of America | 93.243 | VOA Family Recovery Court | 20,802 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|----------------------------|--------------------------|----------------------------------|
| Advanced Nursing Education Workforce Grant Program | | | | |
| Through Health Resources and Services Admin | 93.247 | 5 T94HP49360 02 00 | \$ 776,190 | \$ - |
| Through Health Resources and Services Admin | 93.247 | T94HP49360 | 4,619 | - |
| Alcohol Research Programs | | | | |
| Direct - National Institutes of Health | 93.273 | | 6,260,995 | 370,001 |
| Through University of Florida | 93.273 | SUB00002915 | 111,523 | - |
| Through University of Pittsburgh | 93.273 | AWD00002359 (134626-1) | 105,070 | - |
| Through University of Pittsburgh | 93.273 | AWD00007510 (139288-1) | 39,307 | - |
| Through Tulane University | 93.273 | TUL-HSC-562139-23/24 | 58,160 | - |
| Through Vanderbilt University | 93.273 | VUMC 64149 | 67,866 | - |
| Through Vanderbilt University | 93.273 | VUMC95891 | 673,359 | - |
| Drug Abuse and Addiction Research Programs | | | | |
| Through RTI International - A Private Non-Profit | 93.279 | U24HD107621 | 6,856 | - |
| Through Univ of Massachusetts Chan Medical Schoo | 93.279 | SUB00000306 | 1,554 | - |
| Centers for Disease Control and Prevention Investigations and Technical Assistance | | | | |
| Through Kentuckiana Reg Planning and Development | 93.283 | CDC5U58DP002815-02 | (1,055) | - |
| Minority Health and Health Disparities Research | | | | |
| Through University of Kentucky Research Foundation | 93.307 | 3200004965-25-023 | 73,320 | - |
| Trans-NIH Research Support | | | | |
| Direct - National Institutes of Health | 93.310 | | 413,506 | - |
| Through Duke University | 93.310 | 303001308 | 2,902 | - |
| Through Duke University | 93.310 | 303002981 | 40,382 | - |
| Through Duke University | 93.310 | A032486 | 33,286 | - |
| Through Massachusetts General Hospital | 93.310 | 229365 | (125) | - |
| Through Massachusetts General Hospital | 93.310 | 5UH3OD023253-07 - 223284 | (11,087) | - |
| Through University of Kentucky Research Foundation | 93.310 | 3200005063-23-069 | 184,816 | - |
| Through University of Arkansas | 93.310 | 54005 - Leadership Committ | 40,916 | - |
| Through University of Arkansas | 93.310 | 54487 | (1,178) | - |
| Through University of Arkansas | 93.310 | 54487-BREATHE | 26,272 | - |
| Through University of Arkansas of Little Rock | 93.310 | 54487 / 5U24OD024957-06 | 2,600 | - |
| Construction Support through National Institutes for Health | | | | |
| Direct - National Institutes of Health | 93.352 | | 40,165 | - |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | | | | |
| Through KY Dept for Public Health | 93.354 | PON2 728 240000287 | 201,827 | - |
| Nurse Education, Practice Quality and Retention Grants | | | | |
| Through Health Resources and Services Admin | 93.359 | 1 UD7HP49620 01 00 | 1,171,549 | 108,997 |
| Nursing Research | | | | |
| Through University of Tennessee Hlth Science Ctr | 93.361 | 24-0581-UJLRF | (23) | - |
| Sickle Cell Treatment Demonstration Program | | | | |
| Through University of Alabama at Birmingham | 93.365 | 000532208-SC003 | 9,412 | - |
| National Center for Research Resources | | | | |
| Direct - National Institutes of Health | 93.389 | | (16,461) | - |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | | | | |
| Through Louisville Metro Government | 93.391 | 1 NH75OT000023-01-00 | (9,660) | - |
| Through KY Cabinet for Health and Family Svs | 93.391 | PON2 728 2300001973 | (7,906) | - |
| Cancer Cause and Prevention Research | | | | |
| Direct - National Institutes of Health | 93.393 | | 728,052 | - |
| Through University of Colorado Denver | 93.393 | FY25.1149.001_AMD3 | 20,332 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|---------------------------|--------------------------|----------------------------------|
| Cancer Detection and Diagnosis Research | | | | |
| Direct - National Institutes of Health | 93.394 | | \$ 336,063 | \$ - |
| Cancer Treatment Research | | | | |
| Direct - National Institutes of Health | 93.395 | | 1,740,612 | 31,174 |
| Through Alliance for Clinical Trials in Oncology | 93.395 | A012103 | 17 | - |
| Through Alliance for Clinical Trials in Oncology | 93.395 | AHOD2131 | 41 | - |
| Through Canadian Cancer Trials Group | 93.395 | CCTG-HN11 | 21 | - |
| Through Childrens Hospital of Philadelphia | 93.395 | 046AALL1131 | 502 | - |
| Through Childrens Hospital of Philadelphia | 93.395 | AALL15P1 | 3,977 | - |
| Through Childrens Hospital of Philadelphia | 93.395 | ALTE1621 Raj | (63) | - |
| Through Childrens Hospital of Philadelphia | 93.395 | COG AHOD1331 | 985 | - |
| Through Childrens Hospital of Philadelphia | 93.395 | NIH COG CHAIRPERCASE | 1,163 | - |
| Through Childrens Hospital of Philadelphia | 93.395 | U10CA180886 | 867 | - |
| Through Childrens Oncology Group | 93.395 | APEC14B1 | 1,386 | - |
| Through Childrens Oncology Group | 93.395 | CTSU PHASE II | 2,538 | - |
| Through ECOG-ACRIN Cancer Research Group | 93.395 | EA1211 | 38 | - |
| Through Immunophotonics, Inc. | 93.395 | 4R44CA257683-02 | 79,531 | - |
| Through Immunophotonics, Inc. | 93.395 | IP-001-SRA Amendment 1 | 338,604 | - |
| Through Indiana University | 93.395 | GOG 0250 | (10,689) | - |
| Through Massachusetts General Hospital | 93.395 | 238745 | 116,344 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | NRG-GI008 | 38 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | BR009 | 91 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | CCTG MA.39 | 124 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | GOG 0086P | 243 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | GOG-0210 | 2,315 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | GOG-0281 | (3,989) | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | HN009 | 978 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | N-CCaPS | 1,073 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | NRG-BN011 | 215 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | NRG-LU007 | 322 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | NSABP PROTOCOL B-49 | 2,828 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | RTOG -0614 | (709) | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | RTOG 0839 | 587 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | RTOG 1216 RADIATION | 441 | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | RTOG-0413 | (1,656) | - |
| Through NRG Oncology Foundation, Inc. | 93.395 | RTOG-0937 | 1,479 | - |
| Through Oregon Health and Science University | 93.395 | MYELOMATCH | 109 | - |
| Through Oregon Health and Science University | 93.395 | S1802 | 73 | - |
| Through PHI Public Health Institute | 93.395 | AALL1731 | 62 | - |
| Through PHI Public Health Institute | 93.395 | 1UG1CA189955-08 | 636 | - |
| Through PHI Public Health Institute | 93.395 | AAML1921-ITCC-054 | 5,141 | - |
| Through PHI Public Health Institute | 93.395 | ACNS1833 | 8,262 | - |
| Through PHI Public Health Institute | 93.395 | AGCT1531 Germ Bell Tumors | 462 | - |
| Through Southwest Oncology Group SWOG CTI | 93.395 | SWOG ECOG 5202 | 940 | - |
| Through Southwest Oncology Group SWOG CTI | 93.395 | Z1041 IND#6667 | 3,127 | - |
| Through Texas A&M University System | 93.395 | M2102795 | 13,550 | - |
| Through University of Michigan | 93.395 | NSABP-B40 | (5,151) | - |
| Through University of Michigan | 93.395 | SWOG NCCTG-N0147 | (1,153) | - |
| Through University of Michigan | 93.395 | SWOG PACCT-1 TAILORx | 3,167 | - |
| Through University of Michigan | 93.395 | SWOG R-04 CSRC0297 | (1,637) | - |
| Cancer Biology Research | | | | |
| Direct - National Institutes of Health | 93.396 | | 136,011 | - |
| Through Ohio State University | 93.396 | 60071158 | (16,528) | - |
| Through University of Iowa | 93.396 | S03602-02 | 441 | - |
| Through University of Iowa | 93.396 | S03602-03 | 12,444 | - |
| Cancer Research Manpower | | | | |
| Direct - National Institutes of Health | 93.398 | | 4,281 | - |
| Cancer Control | | | | |
| Through NSABP Foundation Inc | 93.399 | STAR | 407 | - |
| Through Public Health Institute | 93.399 | ALTE2031 | 2,040 | - |
| Through Public Health Institute | 93.399 | RAJ AHOD2131 | 4,365 | - |
| Through Public Health Institute | 93.399 | RAJ ANHL1931 22-N0242 | 1,294 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|-----------------------------|--------------------------|----------------------------------|
| Title IV-E Prevention Program | | | | |
| Through the Commonwealth of Kentucky | 93.472 | PON2 736 2400003212 | \$ 36,186 | \$ - |
| Child Support Enforcement Research | | | | |
| Through KY Cabinet for Health & Family Services | 93.564 | PON2 727 2200001787 | 3,292 | - |
| Head Start | | | | |
| Through Boston Children's Hospital | 93.600 | GENFD0002272268 | 10,378 | - |
| Child Welfare Services Training Grants | | | | |
| Through Families Rising | 93.648 | Center for Workforce Equity | 159,856 | - |
| Adoption Opportunities | | | | |
| Through US Dept of Health and Human Services | 93.652 | | | - |
| Foster Care Title IV-E | | | | |
| Through Kentucky Cabinet for Health and Family Services | 93.658 | PON2 736 2400005232 | 222,399 | - |
| Chafee Foster Care Independence Program | | | | |
| | 93.674 | PON27362100002157 | | - |
| Medical Student Education | | | | |
| Through Health Resources and Services Admin | 93.680 | 1 T99HP52107-01-00 | (478) | - |
| Through Health Resources and Services Admin | 93.680 | 1 T99HP52107-02-00 | 3,667,645 | - |
| Mental and Behavioral Health Education and Training Grants | | | | |
| Through US Health Resources and Services | 93.732 | 5 M01HP42454 04 00 | 230,352 | - |
| Opioid STR | | | | |
| Through KY Cabinet for Health & Family Services | 93.788 | PON2 746 2400001547 | | - |
| Medical Assistance Program | | | | |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2300002937 | 21,003 | 12,150 |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400000562 | 41,510 | 32,298 |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400004773 | 145,446 | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400004842 | 307,265 | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2000004003 | (2,106) | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2300003440 | (4,532) | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400004958 | 118,357 | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400004975 | 229,051 | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400004986 | 137,770 | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400005015 | 25,016 | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON27462400004956 | 195,554 | - |
| Through KY Cabinet for Health & Family Services | 93.778 | ULRF 21001701 | (1,538) | - |
| Through KY Cabinet for Health & Family Services | 93.778 | ULRF21001701 | (8,052) | - |
| Through KY Department for Medicaid Services | 93.778 | PON2 746 2300002938 | (7,917) | - |
| Through KY Department for Medicaid Services | 93.778 | PON2 746 2300003442 | 106 | - |
| Heart and Vascular Diseases Research | | | | |
| Direct - National Institutes of Health | 93.837 | | 2,612,162 | 184,079 |
| Through American Heart Association | 93.837 | FXATRAC2U54HL120183UL-08 | (22) | - |
| Through Boston Children's Hospital | 93.837 | GENFD00023000549 | 62,060 | - |
| Through Boston Children's Hospital | 93.837 | GENFD0002134577 | (2,652) | - |
| Through Indiana University | 93.837 | 8785 | 198,269 | - |
| Through Lurie Children's Hospital of Chicago | 93.837 | A23-0094-S008 | 900 | - |
| Through Myocardial Assist Systems and Technology | 93.837 | 1R43HL152894-01 | (10,278) | - |
| Through New York University | 93.837 | 20-A0-00-1005242 | 159,497 | - |
| Through National Institutes of Health | 93.837 | U01HL127518 Pilot Project | 31,980 | - |
| Through Temple University | 93.837 | 273426-JL | 17,790 | - |
| Through University of Alabama | 93.837 | 000527563-SC001 | 200,768 | - |
| Through University of Texas Houston | 93.837 | CONCERT-HF | 45,078 | - |
| Through University of Texas HSC/San Antonio | 93.837 | 172748/172741 | 2,285 | - |
| Through University of Texas HSC/San Antonio | 93.837 | 175521/175514 | 356,162 | 38,419 |
| Through Yale University | 93.837 | EXERCISE IN GENETIC | 683 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
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FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|-----------------------------|--------------------------|----------------------------------|
| Lung Diseases Research | | | | |
| Direct - National Institutes of Health | 93.838 | | \$ 1,225,525 | \$ - |
| Through Arkansas Children Hospital Research Institute | 93.838 | OT2HL161847-01 | 472,417 | - |
| Through Degranin Therapeutics LLC | 93.838 | Development of a Neutrophil | 3,314 | - |
| Through Duke University | 93.838 | A035364 (SPS-269060) | 6,323 | - |
| Through Duke University | 93.838 | 303003706 | 25,000 | - |
| Through John Hopkins University | 93.838 | 2006489606 | 24,376 | - |
| Through Tele Stethoscope Inc | 93.838 | 240328 -1R43HL169087-01A1 | 20,076 | - |
| Through Trustees of The Univ of Pennsylvania | 93.838 | 586554 | 4,498 | - |
| Through University of Pennsylvania | 93.838 | PROSPECT 574470 | 1,666 | - |
| Through University of Michigan | 93.838 | SUBK00014493 | 856 | - |
| Blood Diseases and Resources Research | | | | |
| Direct - National Institutes of Health | 93.839 | | 966,779 | - |
| Through Childrens Hospital of Philadelphia CHOP | 93.839 | PO20514880 GRT-00000907 | 2,104 | - |
| Through Rutgers University | 93.839 | SUB00000047 | 13,568 | - |
| Through Yale University | 93.839 | CON-80005409 (GR126118) | 14,085 | - |
| Arthritis, Musculoskeletal and Skin Diseases Research | | | | |
| Direct - National Institutes of Health | 93.846 | | 26,464 | - |
| Diabetes, Endocrinology, and Metabolism Research | | | | |
| Direct - National Institutes of Health | 93.847 | | 2,958,131 | 137,248 |
| Through Childrens Hospital of Philadelphia | 93.847 | CKID 3301820719 | 427 | - |
| Through Childrens Hospital of Philadelphia | 93.847 | GRT-00003464 | 6,692 | - |
| Through Grow Biomedicine LLC | 93.847 | GROW22-UofL-01 | 8,909 | - |
| Through Johns Hopkins University | 93.847 | 2005541213 | 190,079 | - |
| Through Mount Sinai School of Medicine | 93.847 | 0255-H331-4609 | 32,610 | - |
| Through Mount Sinai School of Medicine | 93.847 | 0255-H481-4609 | 37,196 | - |
| Through Nationwide Children's Hospital | 93.847 | 700356-0625SA10 | 27,645 | - |
| Through Northwestern University | 93.847 | 60065090 ULRF | 11,431 | - |
| Through University of Minnesota | 93.847 | N005115011 | 4,671 | - |
| Through University of Pittsburgh | 93.847 | AWD00006105 (138711-1) | 119,287 | - |
| Through University of South Florida | 93.847 | TN01 TYPE 1 UDK097835A | 15,140 | - |
| Through University of South Florida | 93.847 | TYPE 1 TN-16 | 1,000 | - |
| Through Washington University | 93.847 | WU-24-0610 | 159,668 | - |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | | | | |
| Direct - National Institutes of Health | 93.853 | | 1,917,182 | 180,252 |
| Through B A Maze Inc | 93.853 | 1R43AG082596-01A1 | 13,932 | - |
| Through Kessler Institute for Rehabilitation | 93.853 | 40761-01 | 112,714 | - |
| Through MGNET Myasthenia Gravis Rare Disease | 93.853 | 23-M63 | (3,897) | - |
| Through Pioneer Neurotech Inc | 93.853 | 1R41NS130907-01 | 27,854 | - |
| Through University of Cincinnati | 93.853 | 010785-136706 | 10,659 | - |
| Through University of Cincinnati | 93.853 | 011337-126706 Sleep SMART | 10 | - |
| Through Ohio State University | 93.853 | SPC-1000014585 GR138864 | 12,520 | - |
| Through University of Virginia | 93.853 | AWD-003223.SUB00000752 | 192,470 | - |
| Through Vanderbilt University | 93.853 | UNIV62220 | 41,602 | - |
| Allergy, Immunology and Transplantation Research | | | | |
| Direct - National Institutes of Health | 93.855 | | 7,777,691 | 895,514 |
| Through Arkansas Child Hospital Research Institute | 93.855 | 246426.000 | 250 | - |
| Through Boston Childrens University | 93.855 | 3650GENFD0001983507 | 10,928 | - |
| Through Cornell University | 93.855 | 240214 | 87,009 | - |
| Through Cornell University | 93.855 | 231114 | 52,720 | - |
| Through Duke University | 93.855 | WBSE-303001614,SPS-277938 | 165,573 | - |
| Through Emory University | 93.855 | A540565 | 344,973 | - |
| Through Emory University | 93.855 | A922265 | 49,561 | - |
| Through Indiana University | 93.855 | 8578 | 21,337 | - |
| Through La Jolla Institute for Immunology | 93.855 | 20134-01-109-384 | 3,388 | - |
| Through Massachusetts General Hospital | 93.855 | 5R01AI114552-05 225488 | 43 | - |
| Through University of Kentucky Research Foundation | 93.855 | PO7800005677 Sub320000372 | 21,199 | - |
| Through University of Alabama at Birmingham | 93.855 | 000522211-012 | 4,378 | - |
| Through University of Alabama at Birmingham | 93.855 | 000522211-SC012 | 310 | - |
| Through University of Alabama | 93.855 | 000522211-SC012 | 25,038 | - |
| Through University of Calgary | 93.855 | 1R01AI165327 | 20,748 | - |
| Through University of Calgary | 93.855 | 1R01AI165327-01 | 2,963 | - |
| Through University of Calgary | 93.855 | 5R01AI165327-03 | 11,853 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|---|------------------------------|---------------------------|--------------------------|----------------------------------|
| Through University of Calgary | 93.855 | 5R01AI165327-04 | \$ 5,446 | \$ - |
| Through the University of Florida | 93.855 | SUB00004782 | 37,127 | - |
| Through University of Minnesota | 93.855 | MidWest AVIDD Center | 7,057 | - |
| Through University of Minnesota | 93.855 | P010276627 | 949,915 | - |
| Through University of Minnesota | 93.855 | P010481701 | 78,195 | - |
| Through University of Tennessee | 93.855 | 21-3265-Lou | (8,721) | - |
| Through University of Tennessee | 93.855 | 23-4271-LOU | 254,455 | - |
| Through University of Texas Southwestern Medical | 93.855 | GMO230807 PO000003088 | 22,539 | - |
| Microbiology and Infectious Diseases Research through National Institutes of Health | 93.856 | | - | - |
| Pharmacology, Physiology, and Biological Chemistry Research | | | | |
| Direct - National Institutes of Health | 93.859 | | 14,631,239 | 2,193,844 |
| Through Ball State University | 93.859 | 23-0244-001 | 29,457 | - |
| Through University of Kentucky Research Foundation | 93.859 | 3200003706-21-171 | (2,551) | - |
| Through Vanderbilt University | 93.859 | OSA00000295 | 118,605 | - |
| Through West Virginia University | 93.859 | 23-278-ULRF | 15,821 | - |
| Through XlerateHealth LLC | 93.859 | 1UT2GM130174-01 | 110 | - |
| Through XlerateHealth LLC | 93.859 | 1UT2GM130174-02 | 13,207 | - |
| Center for Research for Mothers and Children | | | | |
| Direct - National Institutes of Health | 93.865 | | 640,978 | - |
| Through Boston Children's Hospital | 93.865 | GENFD0001772362 | 5,481 | - |
| Through Johns Hopkins University | 93.865 | PO 2005444412 | 9,100 | - |
| Through RTI International | 93.865 | 15-312-0218259-67738L | 71,328 | - |
| Through RTI International | 93.865 | HELP for NOWS: 0218259 | 177,208 | - |
| Through Stanford University | 93.865 | 61281978-105015 | (1,512) | - |
| Through University of Missouri | 93.865 | 22140C00088227-1 | 59,931 | - |
| Aging Research | | | | |
| Direct - National Institutes of Health | 93.866 | | 739,706 | 158,007 |
| Through 3P Technologies | 93.866 | STTR Phase 1 to R41AG0857 | 82,264 | - |
| Through 3P Technologies | 93.866 | STTR Phase I to R41AG0843 | 61,088 | - |
| Through University of Southern California | 93.866 | 124462660 | 181,616 | - |
| Vision Research - Retinal and Choroidal Diseases Research | | | | |
| Direct - National Institutes of Health | 93.867 | | 3,141,775 | 246,109 |
| Through Ohio State University | 93.867 | GR124728/ SPC-1000005423 | 47,487 | - |
| Through Childrens Hospital of Philadelphia | 93.867 | 3209850815 | 6,051 | - |
| Through John Hopkins University | 93.867 | MERIT Trial PO 2003556348 | 9,280 | - |
| Through Opus Genetics | 93.867 | 1R44EY036301-01 | 148,133 | - |
| Through University of Florida | 93.867 | SUB00003423 | (1,168) | - |
| Through University of Florida Res. Fdn, Inc. | 93.867 | SUB00003948 | 258,823 | - |
| Through Washington University St Louis Medical School | 93.867 | WUJ-16-123 | 44,876 | - |
| Through Washington University St Louis Medical School | 93.867 | WU-16-123-MOD-3 | (28,139) | - |
| Through Wayne State University | 93.867 | WSU24015 | 16,976 | - |
| Block Grants for Community Mental Health Services | | | | |
| Through KY Cabinet for Health and Family Services | 93.958 | PON2 729 2300000716 | 2,715 | - |
| Through KY Cabinet for Health and Family Services | 93.958 | PON2 736 2400003917 v2 | 24,599 | - |
| Through KY Cabinet for Health and Family Services | 93.958 | PON2 729 2400001634 | 158,530 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|---|------------------------------|--------------------------|--------------------------|----------------------------------|
| PPHF Geriatric Education Centers | | | | |
| Through US Health Resources and Services HRSA | 93.969 | 1 U1QHP53059 01 00 | \$ 965,524 | \$ 59,850 |
| Through US Health Resources and Services HRSA | 93.969 | 5 U1QHP28732 -08 | 5,853 | 658 |
| Through US Health Resources and Services HRSA | 93.969 | 5U1QHP28732-05-00 | (40) | - |
| Through US Health Resources and Services HRSA | 93.969 | 5U1QHP28732-07-00 | 567 | - |
| Through US Health Resources and Services HRSA | 93.969 | 6 U1QHP28732 08 01 | 709 | - |
| SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 89,065,346 | 9,660,826 |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | | |
| AmeriCorps State and National | | | | |
| Through Arizona State University | 94.006 | ASUB00001168 | 1,197 | - |
| SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | 1,197 | - |
| UNITED STATES DEPARTMENT OF HOMELAND SECURITY | | | | |
| Cybersecurity Education and Training | | | | |
| Through University of Illinois | 97.000 | 115294-19973 | 28,033 | - |
| Building Resilient Infrastructure and Communities | | | | |
| Through KY Division of Emergency Management | 97.047 | PON2 095 2200004265 | | |
| Assistance for Firefighters | | | | |
| Through Richmond Fire Department | 97.044 | Richmond Fire Department | 13 | - |
| SUBTOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY | | | 28,046 | - |
| UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT | | | | |
| United States Agency for International Development Contract | | | | |
| Through National Academy of Sciences | 98.001 | 2000012623 | 65,708 | - |
| SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT | | | 65,708 | - |
| TOTAL RESEARCH AND DEVELOPMENT CLUSTER | | | 115,006,588 | 12,608,157 |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | | |
| Through the Commonwealth of Kentucky | 10.561 | PON2 736 2400003903 | 112,634 | - |
| SUBTOTAL DEPARTMENT OF AGRICULTURE | | | 112,634 | - |
| TOTAL SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER | | | 112,634 | - |
| AGING CLUSTER | | | | |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | | | | |
| Through Kentuckiana Reg Planning & Development | 93.043 | Title III D - FY22 | (9,011) | - |
| Through Kentuckiana Reg Planning & Development | 93.043 | Title III D - Federal | (2,618) | - |
| SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | (11,629) | - |
| TOTAL AGING CLUSTER | | | (11,629) | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|---|------------------------------|-----------------------|--------------------------|----------------------------------|
| SPECIAL EDUCATION (IDeA) CLUSTER | | | | |
| DEPARTMENT OF EDUCATION | | | | |
| Special Education_Grants to States | | | | |
| Through KY Department of Education | 84.027 | PON2 540 1900000674 1 | \$ (916) | \$ - |
| Through KY Department of Education | 84.027 | PON2 540 2100002575 | (8,125) | - |
| Through KY Department of Education | 84.027 | PON2 540 2400003593 | 460,624 | 142,793 |
| Through KY Department of Education | 84.027 | PON2 540 2400003597 | 281,041 | 136,744 |
| Through KY Department of Education | 84.027 | PON2 540 2300003207 | 48,704 | 44,335 |
| Through KY Department of Education | 84.027 | PON2 540 2300003473 | 136,897 | 52,448 |
| Through KY Department of Education | 84.027 | PON2 540 2300003472 | 17,491 | 5,756 |
| SUBTOTAL DEPARTMENT OF EDUCATION | | | <u>935,716</u> | <u>382,076</u> |
| TOTAL SPECIAL EDUCATION (IDeA) CLUSTER | | | <u>935,716</u> | <u>382,076</u> |
| TRIO CLUSTER | | | | |
| DEPARTMENT OF EDUCATION | | | | |
| TRIO Student Support Services | | | | |
| Through U.S. Dept. of Education | 84.042 | P042A200371-23 | 63,189 | - |
| Through U.S. Dept. of Education | 84.042 | P042A200371-24 | 252,486 | - |
| TRIO Talent Search | | | | |
| Through U.S. Dept. of Education | 84.044 | P044A210677 | (940) | - |
| Through U.S. Dept. of Education | 84.044 | P044A210677-22 | (11,730) | - |
| Through U.S. Dept. of Education | 84.044 | P044A210677-23 | 54,123 | - |
| Through U.S. Dept. of Education | 84.044 | P044A210677-24 | 192,439 | - |
| TRIO Upward Bound | | | | |
| Through U.S. Dept. of Education | 84.047 | P047A170172-20 | (501) | - |
| Through U.S. Dept. of Education | 84.047 | P047A170172-19 | 1,743 | - |
| Through U.S. Dept. of Education | 84.047 | P047A221118 | 20,776 | - |
| Through U.S. Dept. of Education | 84.047 | P047A221118 - 24 | 411,486 | - |
| Through U.S. Dept. of Education | 84.047 | P047A221123 | 119,611 | - |
| Through U.S. Dept. of Education | 84.047 | P047A221123-24 | 195,041 | - |
| Through U.S. Dept. of Education | 84.047 | P047A170177 - 21 | (7,243) | - |
| SUBTOTAL DEPARTMENT OF EDUCATION | | | <u>1,290,480</u> | <u>-</u> |
| TOTAL TRIO CLUSTER | | | <u>1,290,480</u> | <u>-</u> |
| MEDICAID CLUSTER | | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Medical Assistance Program | | | | |
| Through KY Cabinet for Health & Family Services | 93.778 | PON 746 2200004066 | (12,018) | - |
| Through KY Cabinet for Health & Family Services | 93.778 | PON2 746 2400002682 | 225,492 | - |
| Through KY Dept. for Medicaid Services | 93.778 | PON2_746_2200001873 | (4,888) | - |
| Through KY Dept. for Medicaid Services | 93.778 | PON2_746_2400001688 | 222,694 | - |
| SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | <u>431,280</u> | <u>-</u> |
| TOTAL MEDICAID CLUSTER | | | <u>431,280</u> | <u>-</u> |
| TOTAL SPECIAL CLUSTERS | | | <u>2,758,481</u> | <u>382,076</u> |
| OTHER PROGRAMS | | | | |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|-----------------------|--------------------------|----------------------------------|
| DEPARTMENT OF COMMERCE | | | | |
| Census Bureau | | | | |
| Through the US Census Bureau | 11.000 | 1333LB19C0000041 | \$ 488 | \$ - |
| Regional Technology and Innovation Hubs | | | | |
| Through U.S. Economic Development Administration | 11.039 | ED24OIE0G0014 | 229,372 | - |
| Economic Development Technical Assistance | | | | |
| Through U.S. Economic Development Administration | 11.303 | ED22ATL3030043 | 120,641 | 43,805 |
| SUBTOTAL DEPARTMENT OF COMMERCE | | | 350,501 | - |
| DEPARTMENT OF DEFENSE | | | | |
| Department of Defense Contracts | | | | |
| Direct - Department of Defense | 12.000 | | 47,479 | - |
| Through US Army Contracting Command | 12.000 | W15QKN20D5067 | 23,346 | - |
| Through US Army | 12.000 | MEC 702-24 | (65,578) | - |
| Through US Army | 12.000 | M-W9124D-19011-MOA-S | 128 | - |
| Through US Army | 12.000 | W15QKN20D5058 | 41,731 | - |
| Through US Army Fort Knox | 12.000 | IM-W9124D-19011-MOA-S | (576) | - |
| Through US Army Fort Knox | 12.000 | IM-W912D-19011-MOA-S | 2,567 | - |
| Through US Army Fort Knox | 12.000 | MEC 701-22 | 1,594 | - |
| Through US Army Fort Knox | 12.000 | MEC 701-25 | 994,079 | - |
| Through US Army Fort Knox | 12.000 | MEC 702-25 | 509,721 | - |
| ROTC Language and Culture Training Grants | | | | |
| Through US Army Fort Knox | 12.357 | IPA Tia Dumas | (1,990) | - |
| CyberSecurity Core Curriculum | | | | |
| Through National Security Agency | 12.905 | H98230-20-0347 | 6 | - |
| Through National Security Agency | 12.905 | H98230-21-1-0154 | 214,462 | 36,904 |
| Through National Security Agency | 12.905 | H98230-23-1-0088 | 1,453,822 | - |
| Through University of Arkansas at Little Rock | 12.905 | 253317-22UL | 19,053 | - |
| Through University of Arkansas at Little Rock | 12.905 | 253308-25ULRF | 105,617 | - |
| Through University of West Florida | 12.905 | 210242 | 3,167 | - |
| SUBTOTAL DEPARTMENT OF DEFENSE | | | 3,348,628 | 36,904 |
| DEPARTMENT OF JUSTICE | | | | |
| Department of Justice Contract | | | | |
| Through Commonwealth of Kentucky | 16.000 | PON2 040 2400000502 | 383 | - |
| Through Engility Corporation | 16.000 | Mail Police Training | 5,058 | - |
| National Institute of Justice Research, Evaluation, and Development Project Grants | | | | |
| Direct - Department of Justice | 16.560 | 2020-V3-0081 | 39 | - |
| National Sexual Assault Kit Initiative | | | | |
| Through KY Office of the Attorney General | 16.833 | PON2 040 18000010891 | 40 | - |
| Through KY Office of the Attorney General | 16.833 | PON2 040 2400002388 | 126,299 | - |
| Comprehensive Opioid, Stimulant, and other Substances Use Program | | | | |
| Through Commonwealth of Kentucky | 16.838 | PON2 736 2300001389 | 24 | - |
| SUBTOTAL DEPARTMENT OF JUSTICE | | | 131,843 | - |
| DEPARTMENT OF LABOR | | | | |
| H-1B Job Training Grants | | | | |
| Direct - Department of Labor | 17.268 | | 860,007 | 283,499 |
| Disability Employment Policy Development | | | | |
| Through University of Kentucky Research Foundation | 17.720 | 3200004944-23-058 | 10,049 | - |
| SUBTOTAL DEPARTMENT OF LABOR | | | 870,056 | 283,499 |
| DEPARTMENT OF TREASURY | | | | |
| Social Impact Partnerships to Pay for Results Act | | | | |
| Through Louisville Metro Government | 27.017 | Train the Trainer | 530,410 | - |
| SUBTOTAL DEPARTMENT OF TREASURY | | | 530,410 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|---------------------------|--------------------------|----------------------------------|
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | |
| Office of Stem Engagement (OSTEM) | | | | |
| Through University of Kentucky Research Foundation | 43.008 | 3200000722-17-004 | \$ (246) | \$ - |
| Through University of Kentucky Research Foundation | 43.008 | 3200003095-23-133 | (4,431) | - |
| Through University of Kentucky Research Foundation | 43.008 | 3200003095-24-107 | 23,843 | - |
| Through University of Kentucky Research Foundation | 43.008 | 3210001706-25-054 | 47,528 | - |
| SUBTOTAL DEPARTMENT OF NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | 66,694 | - |
| Department of Energy | | | | |
| Conservation Research and Development | | | | |
| Direct - Department of Energy | 81.086 | | 10,104 | - |
| SUBTOTAL DEPARTMENT OF ENERGY | | | 10,104 | - |
| DEPARTMENT OF EDUCATION | | | | |
| Department of Education Contracts | | | | |
| Through the KY Dept of Education | 84.000 | PON2 540 2100003474 | (4,958) | - |
| Through the KY Dept of Education | 84.000 | PON2 540 2400003585 | 333,360 | 21,704 |
| Special Education Grants to States | | | | |
| Through the KY Dept of Education | 84.027A | M-05194839 | 568 | - |
| Through the KY Dept of Education | 84.027A | M-05194851 | 3 | - |
| Career and Technical Education - Basic Grants to States | | | | |
| Through the KY Dept of Education | 84.048 | PON2 540 1900004216 1 | (360) | - |
| Through the KY Dept of Education | 84.048 | PON2 540 2300002803 | 1,500 | - |
| Through the KY Dept of Education | 84.048 | PON2 540 2300003240 | 45,059 | - |
| Through the KY Dept of Education | 84.048 | PON2 540 2400004673 | 187,800 | - |
| Through the KY Dept of Education | 84.048 | PON2 540 2400005345 | 200,871 | - |
| Special Education Grants for Infants and Families with Disabilities | | | | |
| Through State of Kentucky | 84.181 | PON2 728 2200002772 | 71,491 | - |
| Through State of Kentucky | 84.181 | PON2 728 2400002818 | 1,648,799 | - |
| SUBTOTAL DEPARTMENT OF EDUCATION | | | 2,484,133 | 21,704 |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Department of Health and Human Services Contracts | | | | |
| Through National Institutes of Health | 93.000 | Neuromodulation Prize | - | - |
| Through National Institutes of Health | 93.000 | 75N95023P00247 | - | - |
| National Family Caregiver Support, Title III, Part E | | | | |
| Through Kentuckiana Reg Planning & Developement | 93.052 | PON3 725 22000000036 | 84,450 | - |
| Maternal and Child Health Federal Consolidated Programs | | | | |
| Through KY Cabinet for Health and Family Services | 93.110 | PON2 728 2200004330 | 12,093 | - |
| Through KY Cabinet for Health and Family Services | 93.110 | PON2 728 2400002996 | 58,280 | - |
| Through Univ Hospitals Cleveland Medical Center | 93.110 | WS#2021-0880 (supplement) | 15,377 | - |
| Through University of Kentucky Research Foundation | 93.110 | PO7800007814 | 70,365 | - |
| Emergency Medical Services for Children | | | | |
| Through KY Board of Emergency Medical Services | 93.127 | PON2 179 2400000987 | 19,523 | - |
| Through KY Board of Emergency Medical Services | 93.127 | PON2 179 2500000151 | 21,961 | - |
| Coordinated Services and Access to Research for Women, Infants, Children & Youth | | | | |
| Through US Health Resources and Services HRSA | 93.153 | 5 H12HA24829-11-00 | 79,892 | - |
| Through US Health Resources and Services HRSA | 93.153 | 5 H12HA24829-12-00 | 431,951 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|---------------------------|--------------------------|----------------------------------|
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | | | | |
| Through KY Cabinet for Health and Family Services | 93.243 | PON2 729 2400001635 | \$ 137,415 | \$ 110,715 |
| Through KY Cabinet for Health and Family Services | 93.243 | PON2 729 2300001458 | 28,739 | - |
| Through the KY Dept of Education | 93.243 | PON2 540 2400003572 | 66,765 | - |
| Through the KY Dept of Education | 93.243 | PON2 540 2500000919 | 43,736 | - |
| Through Louisville Metro Government | 93.243 | Louisville Trauma Resili | 209,375 | - |
| Through Substance Abuse and Mental Health Svcs Admin (SAMHSA) | 93.243 | 1H79SM084409-01 | 38,735 | - |
| Through Substance Abuse and Mental Health Svcs Admin (SAMHSA) | 93.243 | 1H79SM084409-02 | 93,699 | - |
| Through Substance Abuse and Mental Health Svcs Admin (SAMHSA) | 93.243 | 1H79SM086321-01 | 36,666 | - |
| Through Substance Abuse and Mental Health Svcs Admin (SAMHSA) | 93.243 | 1H79SM086321-02 | 58,382 | - |
| Through Substance Abuse and Mental Health Svcs Admin (SAMHSA) | 93.243 | 5H79SM084989-03 | 125,131 | 47,149 |
| Through Substance Abuse and Mental Health Svcs Admin (SAMHSA) | 93.243 | 5H79SM084989-04 | 257,491 | 84,705 |
| Geriatric Academic Career Awards Department of Health and Human Services | | | | |
| Through Health Resources and Services Administration | 93.250 | 81 K01HP49065 01 00 | 87,284 | - |
| Epidemiology and Laboratory Capacity for Infectious Disease | | | | |
| Through KY Cabinet for Health and Family Services | 93.305 | PON2 728 2500001014 | 172,828 | - |
| Sickle Cell Treatment Demonstration Program | | | | |
| Through University of Alabama at Birmingham | 93.365 | 000532208 SC003 | 26,214 | - |
| National and State Tobacco Control Program | | | | |
| Through KY Cabinet for Health and Family Services | 93.387 | PON2 728 2200002797 | (1,436) | - |
| Congressional Directives | | | | |
| Through US Dept of Health and Human Services | 93.493 | 1 CE1HS52149-01-00 | 206,321 | - |
| Community Services Block Grant Discretionary Grants | | | | |
| Through KY Cabinet for Health and Family Services | 93.570 | PON2 736 2400002494 | 331,726 | - |
| Refugee and Entrant Assistance Discretionary Grants | | | | |
| Through US Admin for Children and Families | 93.576 | 90ZZ0005-01-00 | 375,578 | 162,933 |
| Assistance for Torture Victims | | | | |
| Through US Dept of Health and Human Services | 93.604 | 90ZT0220-02 | 142,408 | 109,643 |
| Through US Dept of Health and Human Services | 93.604 | 90ZT0220-03-00 | 234,854 | 200,141 |
| Child Abuse and Neglect State Grants | | | | |
| Through KY Cabinet for Health and Family Services | 93.669 | PON2 736 2200004577 | 158,180 | 158,187 |
| Through KY Cabinet for Health and Family Services | 93.669 | PON2 736 2400002195 | 742,984 | 606,677 |
| Child Abuse and Neglect Discretionary Activities | | | | |
| Through KY Youth Advocates | 93.670 | Racial Equity in the Chil | 69,196 | - |
| Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B | | | | |
| Through KY Cabinet for Health and Family Services | 93.686 | PON2 728 2200002617 | 1,772 | - |
| Mental and Behavioral Health Education and Training Grants | | | | |
| Through Mountain Comprehensive Health Corp | 93.732 | 6 T62HP49316-01-2 | 60,153 | - |
| Through US Dept of Health and Human Services | 93.732 | 1 M01HP42454 01 00 | 74,614 | - |
| Through US Dept of Health and Human Services | 93.732 | 5 M01HP42454 0300 | 23,308 | - |
| Through US Dept of Health and Human Services | 93.732 | 5 M01HP42454 04-00 | 169,348 | - |
| Through US Dept of Health and Human Services | 93.732 | 6 M01HP31363 07 00 | (3,884) | - |
| Through US Dept of Health and Human Services | 93.732 | M01HP31363 08 00 | 510,606 | - |
| Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs | | | | |
| Through US Dept of Health and Human Service | 93.734 | 090CSSG0067-01-00 | 183,080 | - |
| Elder Abuse Interventions Program | | | | |
| Through the KY Cabinet for Health and Family Services | 93.747 | PON2 736 2400004785 | 80,589 | - |
| Organized Approaches to Increase Colorectal Cancer Screening | | | | |
| Through KY Cabinet for Health & Family Services | 93.800 | PON27282200002727 | (103) | - |
| Through US Dept of Health and Human Services | 93.800 | PON27282400001913 | 20,949 | - |
| Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion | | | | |
| Through University of Kentucky Research Foundation | 93.810 | 3200004251-22-169 | 36,173 | 32,428 |
| Cardiovascular Diseases Research | | | | |
| Through Inspired Therapeutics LLC | 93.837 | 2R44HL144214 02 | 274,353 | - |
| Aging Research | | | | |
| Through See Yourself Health | 93.866 | See Yourself Health Proje | 39,207 | - |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

| Federal Grant or Program Title | Federal Assistance Listing # | Pass Through Entity # | Fiscal 2025 Expenditures | Amount Provided to Subrecipients |
|--|------------------------------|------------------------|--------------------------|----------------------------------|
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | | | | |
| Through KY Cabinet for Health & Family Services | 93.898 | PON 2 7282200003809 | \$ (2,355) | \$ - |
| Through KY Cabinet for Health & Family Services | 93.898 | PON2-72822000-03000 | (1,439) | - |
| Through KY Cabinet for Health & Family Services | 93.898 | PON 2 7282200002373 | 108,922 | - |
| Through KY Cabinet for Health & Family Services | 93.898 | PON 2 7282200003007 | 119,445 | - |
| Through University of Kentucky Research Foundation | 93.898 | 3200004875-23-036 | 10,164 | - |
| HIV Care Formula Grants | | | | |
| Through KY Cabinet for Health & Family Services | 93.917 | PON2 728 2400002516 | 951,744 | - |
| Through KY Cabinet for Health & Family Services | 93.917 | PON2 728 2200002616 | 2,892 | - |
| Through KY Cabinet for Health & Family Services | 93.917 | PON2 728 2200002617 | 28,509 | - |
| Through KY Cabinet for Health & Family Services | 93.917 | PON2 728 2400002284 | 2,271,576 | - |
| Through KY Dept of Public Health | 93.917 | PON2 728 1800002133 v1 | 58 | - |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | | | | |
| Through KY Cabinet for Health & Family Services | 93.918 | 2 H76HA00536-23-00 | 1,392,646 | - |
| Through KY Cabinet for Health & Family Services | 93.918 | 2 H76HA00536-24-00 | 60,603 | - |
| Through KY Cabinet for Health & Family Services | 93.918 | 2 H76HA00536-19-00 | 1,850 | - |
| Through KY Cabinet for Health & Family Services | 93.918 | 5 H76HA00536-25-00 | 398,061 | - |
| Through KY Cabinet for Health & Family Services | 93.918 | Ryan White HIV/AIDS | 200,407 | - |
| Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants | | | | |
| Through Health Res. & Services Admin. | 93.924 | 2 H65HA00013-22-00 | 38,611 | - |
| Through Health Res. & Services Admin. | 93.924 | 2 H65HA00013-23 | 349,169 | - |
| HIV Prevention Activities Health Department Based | | | | |
| Through KY Cabinet for Health & Family Services | 93.940 | PON2 728 2200003218 | 9,638 | - |
| Through KY Cabinet for Health & Family Services | 93.940 | PON2 728 2500001006 | 45,749 | - |
| Assistance Programs for Chronic Disease Prevention and Control | | | | |
| Through KY Cabinet for Health & Family Services | 93.945 | PON2 728 2000002770 | (419) | - |
| Maternal and Child Health Services Block Grant | | | | |
| Through KY Cabinet for Health & Family Services | 93.994 | SC 728 1900000063 1 | (2,369) | - |
| SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 11,889,790 | 1,512,578 |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | | |
| AmeriCorps State and National | | | | |
| Through Arizona State University | 94.006 | ASUB00001168 | 13,143 | - |
| SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | 13,143 | - |
| TOTAL OTHER PROGRAMS | | | 19,695,302 | 1,898,490 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 334,551,687 | \$ 15,108,391 |

See notes to the schedule of expenditures of federal awards

UNIVERSITY OF LOUISVILLE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2025

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") of the University of Louisville (the "University") has been prepared in the format as set forth in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The purpose of the Schedule is to present a consolidated summary of those expenditures of the University for the year ended June 30, 2025, which have been financed by the U.S. Government (Federal awards). For purposes of the Schedule, Federal awards include all Federal assistance and procurement relationships entered into directly and indirectly between the University and the Federal government and sub-awards from nonfederal organizations made under federally sponsored agreements. The Schedule includes amounts expended by the University and its affiliated corporation, the University of Louisville Research Foundation, Inc.

(2) Summary of Significant Accounting Policies for Federal Program Expenditures

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 for all awards with the exception of Assistance Listing #21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Deductions (expenditures) for direct costs are recognized as incurred using the cash method of accounting and the cost accounting principles contained in Uniform Guidance. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Moreover, expenditures include a portion of costs associated with general University activities (facilities and administrative costs) which are allocated to awards under negotiated formulas commonly referred to as indirect cost rates. 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.

(3) Indirect cost rate

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

UNIVERSITY OF LOUISVILLE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

Year ended June 30, 2025

(4) Federal Student Loan Programs

Outstanding loan balances at June 30, 2025 are as follows:

| | Federal Assistance Listing Number | Total |
|---|---|---------------------|
| Federal Perkins Loan Program | 84.038 | \$ 1,283,761 |
| Health Professions Primary Care – Medical | 93.342 | 2,544,177 |
| Health Professions Student Loans – Dental | 93.342 | 4,268,025 |
| Nursing Student Loans | 93.364 | 15,172 |
| Loans to Disadvantaged Students – Medical | 93.342 | 1,713,076 |
| Loans to Disadvantaged Students – Dental | 93.342 | 1,610 |
| Total | | \$ 9,825,821 |

Loan advances during the period ended June 30, 2025 were are as follows:

| | Federal Assistance Listing Number | Total |
|---|---|------------|
| Health Professions Primary Care – Medical | 93.342 | \$ 91,496 |
| Health Professions Student Loans – Dental | 93.342 | \$ 715,000 |
| Loans to Disadvantaged Students – Medical | 93.342 | \$ 375,490 |

(5) Federal Direct Student Loan Program

With respect to the Federal Direct Student Loan Program, Assistance Listing # 84.268, the University is only responsible for the performance of certain administrative duties; therefore, the transactions and the balances of loans outstanding related to this program are not included in the University's financial statements. The Schedule includes the amounts loaned to students during the year ended June 30, 2025. It is not practical to estimate the outstanding balance of loans under this program.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
University of Louisville and Affiliated Corporations

We have audited, 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 (*Government Auditing Standards*), the financial statements of the business-type activities and the aggregate discretely presented component units of the University of Louisville and Affiliated Corporations (the "University") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 20, 2025.

Our report includes a reference to other auditors who audited the financial statements of the University of Louisville Health, Inc., as described in our report on the University's financial statements. 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.

Report on internal control over financial reporting

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

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

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency in the University's internal control.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Grant Thornton LLP

Boston, Massachusetts
November 20, 2025

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Trustees
University of Louisville and Affiliated Corporations

Report on compliance for each major federal program

Opinion on each major federal program

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

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

Basis for opinion on each major federal program

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

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

Responsibilities of management for compliance

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

Auditor's responsibilities for the audit of compliance

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

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

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

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

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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.

Grant Thornton LLP

Boston, Massachusetts
March 25, 2026

UNIVERSITY OF LOUISVILLE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

| | | |
|---|------------------|---------------------|
| Type of auditors' report issued: | | Unmodified |
| Internal control over financial reporting: | | |
| Material weakness(es) identified? | _____ yes | <u> X </u> no |
| Significant deficiency(ies) identified? | <u> X </u> yes | _____ none reported |
| Noncompliance material to financial statements noted? | _____ yes | <u> X </u> no |

Federal Awards

| | | |
|--|-----------|----------------------------|
| Internal control over the major program: | | |
| Material weakness(es) identified? | _____ yes | <u> X </u> no |
| Significant deficiency(ies) identified? | _____ yes | <u> X </u> none reported |
| Type of auditors' report issued on compliance for the major program: | | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance? | _____ yes | <u> X </u> no |

Identification of the major program:

| Federal Grantor/Program or Cluster Title | Federal Assistance Listing Number |
|--|--|
| Student Financial Assistance Cluster | 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342, 93.364 |
| Dollar threshold used to distinguish between type A and type B programs: | \$3,000,000 |
| Auditee qualified as low-risk auditee? | <u> X </u> yes _____ No |

UNIVERSITY OF LOUISVILLE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

2025 – 001 ACCOUNTING AND PRESENTATION OF DISCRETELY PRESENTED COMPONENT UNITS (Significant Deficiency)

Criteria: Management is responsible for the fair presentation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and designing and implementing a system of controls relevant to the preparation of financial statements.

Condition: Subsequent to the issuance of the FY24 financial statements, Grant Thornton became aware that certain Discretely Presented Component Unit (DPCU) financial statement line items within the 2024 statement of net position were not accurately presented.

Effect: The amounts reported in the financial statements of the University related to cash (current assets), restricted cash (noncurrent assets), and net position were incorrect. The comparative FY24 financial statements have been corrected in the 2025 reporting package and disclosure to explain the correction is included in note 1a of the University financial statements.

Cause: There are several root causes for the errors within the DPCU presentation. The University had turnover in the controller's office, and the new staff/temporary staff responsible for adding the DPCU balances weren't familiar with the DPCU statement presentation and were not given adequate time to prepare the schedule to allow for a thorough exercise in mapping the accounts properly. The prior year classifications were rolled forward, and the review of the presentation occurred at a higher level (i.e., DPCU statements balanced in total instead of performing an evaluation of each line item).

Identification of a repeat finding: This is not a repeat finding.

Recommendation: Management should provide training to ensure proper understanding of the reporting of DPCUs in the University financial statements and build in time for reviews of the material presented.

Views of responsible officials and planned corrective actions: Management agrees with this finding.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

No matters reported.

UNIVERSITY OF LOUISVILLE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year ended June 30, 2025

No matters noted.

CORRECTIVE ACTION PLAN

Year ended June 30, 2025

U.S. Department of Education
400 Washington Ave, SW
Washington, D.C. 20202

University of Louisville respectfully submits the following corrective action plan for the year ended June 30, 2025.

Audit period: July 1, 2024, through June 30, 2025

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2025-001 Accounting and presentation of discretely presented component units (DCPU).

Recommendation: Management should provide training to ensure proper understanding of the reporting of DPCUs in the University's financial statements and build in time for reviews of the material presented.

Explanation of disagreement with audit finding: There is no disagreement with this audit finding.

Action planned/taken in response to finding: The main financial statement lines with incorrect presentation relate to recasting net position from FASB to GASB presentation. The University created a template to recast net position for the DPCUs, which is included in management's annual financial reporting documentation. Management has also worked with the DPCUs to ensure that draft financial statements are received sooner, allowing sufficient time to incorporate balances and review financial statement presentation appropriately.

Name(s) of the contact person(s) responsible for corrective action: Michelle Comer

Planned completion date for corrective action plan: Completed October 2025

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

There were no federal award audit findings in the current year that require a corrective action plan.

If the U.S. Department of Education has questions regarding this plan, please call Michelle Comer at (502) 852-6272.