

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE

Board of Trustees
Ohio University
Athens, Ohio

Report on Compliance for Each Major Federal Program

We have audited Ohio University's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Ohio University's major federal programs for the year ended June 30, 2020. Ohio University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each of the Other Major Federal Programs

In our opinion, Ohio University complied, in all material respects, with the types of 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, 2020.

(Continued)

Report on Internal Control Over Compliance

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

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

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

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

We have audited the financial statements of the business type activities of Ohio University (the "University"), a component unit of the State of Ohio, and the aggregate discretely presented component units as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 15, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Crowe LLP

Crowe LLP

Columbus, Ohio
January 25, 2021

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
STUDENT AID CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
Federal Supplemental Educational Opportunity Grants	84.007	P007A193342	\$ -	\$ 1,632,198
Federal Work-Study Program	84.033	P033A193342	-	1,132,672
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	8,128,172
Federal Pell Grant Program	84.063	P063P180345/190345/200345	-	32,207,893
		P268K190345/200345/210345		
Federal Direct Student Loan	84.268	P268K196641/206641/216641	-	209,332,882
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T190345/200345	-	1,278,789
Total Department of Education			-	253,712,606
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	2,699,232
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	2,225,982
Total Department of Health and Human Services			-	4,925,214
TOTAL STUDENT AID CLUSTER				
			-	258,637,820
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	58-8040-5-006	-	13,060
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-8-002	-	8,260
U S DEPARTMENT OF AGRICULTURE	10.001	59-8040-9-001	-	241,160
U S DEPARTMENT OF AGRICULTURE	10.307	2019-51300-30257	-	30,393
U S DEPARTMENT OF AGRICULTURE	10.310	2019-67030-29670	13,752	120,339
U S DEPARTMENT OF AGRICULTURE	10.652	17-JV-11242309-118	-	3,451
Total Department of Agriculture			13,752	416,663
DEPARTMENT OF COMMERCE				
Pass-Through Programs From:				
TEXAS A&M UNIVERSITY	11.609	28-M1703108	-	70,532
Total Department of Commerce			-	70,532
DEPARTMENT OF DEFENSE				
Direct Programs:				
US Army				
U S ARMY MEDICAL RESEARCH AND MATERIAL COMMAND	12.420	W81XWH1810707	6,139	156,526
U S ARMY RESEARCH OFFICE	12.431	W911NF1920081	-	49,595
Defense Advanced Research Projects Agency				
SPACE AND NAVAL WARFARE SYSTEMS CENTER	12.910	N66001-16-1-4040	-	120,488
Pass-Through Programs From:				
BERRIEHILL RESEARCH CORPORATION	12.800	OU-S2001	-	69,050
Total Department of Defense			6,139	395,659
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.305A	R305A140356	67,410	100,772
U S DEPARTMENT OF EDUCATION	84.324A	R324A190154	-	345,979
Pass-Through Programs From:				
UNIVERSITY OF VIRGINIA	84.305N	GM10155-150691	-	38,573
UNIVERSITY OF BRITISH COLUMBIA	84.324A	12R73590	-	130,284
EAST CAROLINA UNIVERSITY	84.324A	A19-003-S001	-	225,915
Total Department of Education			67,410	841,523

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-93ER40756	-	341,431
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-02ER46012	-	75,437
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-88ER40387	-	487,205
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-06ER46317	-	177,623
U S DEPARTMENT OF ENERGY	81.049	DE-SC0014329	-	101,177
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019042	-	152,995
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019091	-	89,284
U S DEPARTMENT OF ENERGY	81.049	DE-SC0020231	-	79,506
U S DEPARTMENT OF ENERGY	81.087	DE-EE0007105	3,772	59,509
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031709	-	350,621
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031809	42,839	199,801
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003883	-	242,190
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003909	-	171,389
Total Department of Energy			46,611	2,528,168
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
National Institutes of Health				
NATIONAL INSTITUTES OF HEALTH	93.113	1R15ES030140-01	6,454	128,198
NATIONAL INSTITUTES OF HEALTH	93.113	1R01ES030425	-	276,893
NATIONAL INSTITUTES OF HEALTH	93.113	9R15ES029723-02A1	-	4,511
NATIONAL INSTITUTES OF HEALTH	93.172	1R15HG009972-01	-	67,903
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC014587-01	-	(5,517)
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC07616-01A1	-	108,911
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC017032-01A1	-	70,743
NATIONAL INSTITUTES OF HEALTH	93.213	1R21AT009339-01	-	173,873
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH116311-01A1	3,637	140,031
NATIONAL INSTITUTES OF HEALTH	93.273	1R21AA025182-01A1	-	99,247
NATIONAL INSTITUTES OF HEALTH	93.286	1R21EB022356-01A1	-	43,222
NATIONAL INSTITUTES OF HEALTH	93.307	1R01MD012579-01A1	185,040	488,468
NATIONAL INSTITUTES OF HEALTH	93.396	1R15CA242177-01	-	155,444
NATIONAL INSTITUTES OF HEALTH	93.837	1R01HL127766-01A1	73,260	454,270
NATIONAL INSTITUTES OF HEALTH	93.837	1R15HL133885-01A1	-	33,784
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK118611-01	261	133,472
NATIONAL INSTITUTES OF HEALTH	93.847	2R01DK054254-15A1	-	270,263
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK121247-01	-	198,245
NATIONAL INSTITUTES OF HEALTH	93.847	1R01DK124126-01A1	-	23,714
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS111376-01	-	55,455
NATIONAL INSTITUTES OF HEALTH	93.855	1R21AI128376-01	-	361
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI130983-01	-	149,854
NATIONAL INSTITUTES OF HEALTH	93.855	1R03AI135788	-	36,421
NATIONAL INSTITUTES OF HEALTH	93.855	1R01AI143743-01	17,297	308,113
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI147238-01A1	-	5,107
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM116098-01	-	35,314
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM110602-01A1	-	72,963
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM132841-01	-	91,478
NATIONAL INSTITUTES OF HEALTH	93.865	1R15HD101984-01	-	813
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG044424-01A1	-	215,053
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG059779-01	-	596,161
NATIONAL INSTITUTES OF HEALTH	93.879	1R15LM012941-01	-	629
Pass-Through Programs From:				
CENTER FOR POLICY RESEARCH	93.086	90PR0006	-	7,443
OHIO STATE UNIVERSITY	93.279	60071382	-	82,385
NORTHEAST OHIO MEDICAL UNIVERSITY	93.788	G0305-A	-	16,604

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
BOSTON UNIVERSITY	93.837	4500002694	-	279,160
AUGUSTA UNIVERSITY	93.847	30835-68	-	26,433
SAINT LOUIS UNIVERSITY	93.859	321232ERS22245	-	9,469
VIRGINIA COMMONWEALTH UNIVERSITY	93.865	FP00009022_SA001	-	53,021
AEIOU SCIENTIFIC LLC	93.866	AEIOU-OU-001	-	23,710
CLEMSON UNIVERSITY	93.879	2210-209-2013943	-	12,710
UNIVERSITY OF WASHINGTON	93.884	UWSC9343	-	101,685
OHIO DEPARTMENT OF HEALTH	93.898	UNKNOWN	-	6,912
Total Department of Health and Human Services			<u>285,949</u>	<u>5,052,929</u>
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
U S GEOLOGICAL SURVEY	15.808	G17AC00188	-	1,560
NATIONAL PARK SERVICE	15.945	P18AC01292	-	32,006
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	15.615	UNKNOWN	-	35,784
OHIO DEPARTMENT OF NATURAL RESOURCES	15.616	DNR01-0000040193	-	(900)
OHIO DEPARTMENT OF NATURAL RESOURCES	15.616	DNR01-0000043308	-	33,348
OHIO STATE UNIVERSITY	15.805	60071567	-	28,603
Total Department of the Interior			<u>-</u>	<u>130,401</u>
DEPARTMENT OF JUSTICE				
Direct Programs:				
U S DEPARTMENT OF JUSTICE	16.560	2016-R2-CX-0048	5,505	10,067
Pass-Through Programs From:				
HOUSTON FORENSIC SCIENCE CENTER, INC	16.560	S101	-	64,713
FOREVERDADS	16.812	UNKNOWN	-	527
Total Department of Justice			<u>5,505</u>	<u>75,307</u>
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.108	16-G-012	-	154,998
U S DEPARTMENT OF TRANSPORTATION	20.200	693JK18500002	-	56,556
FEDERAL AVIATION ADMINISTRATION	20.XXX	DTFAWA-16-A-80014	-	1,051,734
Pass-Through Programs From:				
NATIONAL ACADEMY OF SCIENCES	20.200	HR 18-18	44,277	172,621
UNIVERSITY OF CINCINNATI	20.200	011606-002	-	22,523
Total Department of Transportation			<u>44,277</u>	<u>1,458,432</u>
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.605	EPA01-000005312	-	35,395
Total Environmental Protection Agency			<u>-</u>	<u>35,395</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Programs:				
NASA SHARED SERVICES CENTER	43.007	80NSSC19K1481	-	19,278
Pass-Through Programs From:				
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	DD8-19101B	-	9,970
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	G09-20058B	-	7,238
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	G09-20060B	-	10,195
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	G09-20054B	-	21,350
OHIO WESLEYAN UNIVERSITY	43.007	32060	-	49,235
UNIVERSITY OF FLORIDA	43.007	SUB00001659	-	18,750
SPACE TELESCOPE SCIENCE INSTITUTE	43.XXX	HST-GO-15644.002-A	-	40,326
Total National Aeronautics and Space Administration			<u>-</u>	<u>176,342</u>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
NATIONAL SCIENCE FOUNDATION				
Direct Programs:				
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1554044	-	30,207
NATIONAL SCIENCE FOUNDATION	47.041	CMMI-1633500	-	35,577
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1705817	-	103,052
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1836905	-	33,588
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1903568	-	57,362
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1856058	17,015	116,000
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1939948	-	35,014
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1506836	-	5,028
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1507670	-	37,904
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1520972	-	11,430
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1507321	-	24,124
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1714008	-	158,808
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1821162	-	23,170
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1815079	-	43,602
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1827893	-	186,965
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1913170	-	156,438
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1905238	-	64,531
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1948611	-	65,014
NATIONAL SCIENCE FOUNDATION	47.050	PLF-1341602	-	(1,535)
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1525915	-	11,042
NATIONAL SCIENCE FOUNDATION	47.050	OPP-1744998	-	31,578
NATIONAL SCIENCE FOUNDATION	47.050	AGS-1749504	-	57,112
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1513606	-	81,738
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1657279	-	49,007
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1657358	-	57,967
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1703013	-	48,638
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1901192	-	84,686
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456810	-	24,019
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456503	-	3,393
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1556316	-	56,287
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1656765	-	49,414
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1655230	-	30,959
NATIONAL SCIENCE FOUNDATION	47.074	MCB-1750361	-	143,841
NATIONAL SCIENCE FOUNDATION	47.075	SES-1557082	-	4,721
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1638796	-	51,178
NATIONAL SCIENCE FOUNDATION	47.075	SMA-1659455	-	113,362
NATIONAL SCIENCE FOUNDATION	47.075	SES-1734567	-	3
NATIONAL SCIENCE FOUNDATION	47.076	DGE-1645419	-	104,554
NATIONAL SCIENCE FOUNDATION	47.076	DME-1758484	-	204,454
NATIONAL SCIENCE FOUNDATION	47.083	OIA-1834859	-	12,670
Pass-Through Programs From:				
THE CATHOLIC UNIVERSITY OF AMERICA	47.049	361226	-	49,394
UNIVERSITY OF CINCINNATI	47.076	L12-4500093879	-	19,343
Total National Science Foundation			<u>17,015</u>	<u>2,475,639</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>486,658</u>	<u>13,656,990</u>
CHILD NUTRITION CLUSTER				
DEPARTMENT OF AGRICULTURE				
Pass-Through Programs From:				
OHIO DEPARTMENT OF EDUCATION	10.559	UNKNOWN	-	12,400
TOTAL CHILD NUTRITION CLUSTER			<u>-</u>	<u>12,400</u>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<u>ECONOMIC DEVELOPMENT CLUSTER</u>				
DEPARTMENT OF COMMERCE				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06120	49,320	388,892
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06147	-	56,827
TOTAL ECONOMIC DEVELOPMENT CLUSTER			49,320	445,719
<u>477 CLUSTER</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO ASSOCIATION OF COMMUNITY ACTION AGENCIES	93.569	UNKNOWN	-	10,000
TOTAL 477 CLUSTER			-	10,000
<u>FISH AND WILDLIFE CLUSTER</u>				
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	15.611	427	-	41,667
TOTAL FISH AND WILDLIFE CLUSTER			-	41,667
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>				
DEPARTMENT OF TRANSPORTATION				
Pass-Through Programs From:				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	25160	-	(274)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30496	-	79,396
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30791	11,821	60,066
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30218	-	41,597
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30409	63,682	77,459
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30649	69,267	93,683
OHIO DEPARTMENT OF TRANSPORTATION	20.205	31795	80,870	66,344
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32449	29,175	63,592
UNIVERSITY OF AKRON	20.205	04204_OU	-	7,717
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33411	45,503	116,384
EL ROBINSON ENGINEERING	20.205	UNKNOWN	-	12,304
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33809	41,947	96,921
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33717	16,918	44,808
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33719	1,047	26,367
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			360,230	786,364
<u>SPECIAL EDUCATION (IDEA) CLUSTER</u>				
DEPARTMENT OF EDUCATION				
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	84.027A	012122-003	2,998	33,060
UNIVERSITY OF CINCINNATI	84.027A	012498-002	-	21,419
MUSKINGUM VALLEY EDUCATIONAL SERVICE CENTER	84.027A	UNKNOWN	-	1
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			2,998	54,480
<u>TRIO CLUSTER</u>				
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.042A	P042A150073	-	261,638
TOTAL TRIO CLUSTER			-	261,638

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
MEDICAID CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
CASE WESTERN RESERVE UNIVERSITY	93.778	RES514875	-	150,894
CASE WESTERN RESERVE UNIVERSITY	93.778	RES514880	-	14,955
CASE WESTERN RESERVE UNIVERSITY	93.778	RES514853	-	37,826
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.778	G-1617-06-0273	-	35
OHIO STATE UNIVERSITY	93.778	60060959	-	594
OHIO STATE UNIVERSITY	93.778	60065916	-	413,869
OHIO STATE UNIVERSITY	93.778	60069320	-	28,558
TOTAL MEDICAID CLUSTER			-	646,731
OTHER PROGRAMS				
APPALACHIAN REGIONAL COMMISSION				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	23.001	PW-18610-IM-16	111,289	226,544
APPALACHIAN REGIONAL COMMISSION	23.002	PW-19369-IM-19	-	143,334
APPALACHIAN REGIONAL COMMISSION	23.002	PW-18918-IM-17	97,385	349,000
			<u>97,385</u>	<u>492,334</u>
Pass-Through Programs From:				
BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT	23.001	UNKNOWN	-	26,408
BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT	23.001	UNKNOWN	-	15,510
			<u>-</u>	<u>41,918</u>
SHAWNEE STATE UNIVERSITY	23.002	SSU004	-	196,447
EAST TENNESSEE STATE UNIVERSITY	23.011	19-297-1-S3.1	-	4,230
Total Appalachian Regional Commission			<u>208,674</u>	<u>961,473</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Pass-Through Programs From:				
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	15ACH-1502-18-0C068	-	12,043
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	19ESH-1502-20-0C068	-	235,966
			<u>-</u>	<u>248,009</u>
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.014	MLK202003	-	2,000
Total Corporation for National and Community Service			<u>-</u>	<u>250,009</u>
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-9-008	-	7,420
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852-G05	-	20,103
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852-G06	-	10,777
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852	-	37,980
			<u>-</u>	<u>68,860</u>
Pass-Through Programs From:				
RURAL ACTION	10.762	1	-	1,997
Total Department of Agriculture			<u>-</u>	<u>78,277</u>
DEPARTMENT OF COMMERCE				
Pass-Through Programs From:				
BOWLING GREEN STATE UNIVERSITY	11.303	10008059-OU	-	78,949
Total Department of Commerce			<u>-</u>	<u>78,949</u>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
DEPARTMENT OF DEFENSE				
Direct Programs:				
NATIONAL SECURITY AGENCY	12.900	H98230-19-1-0187	-	79,593
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	12.002	SBEG18001	-	213,213
OHIO DEVELOPMENT SERVICES AGENCY	12.002	UNKNOWN	-	212,659
			-	425,872
Total Department of Defense			-	505,465
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.336	U336S190027	-	160,314
U S DEPARTMENT OF EDUCATION - HEERF Student Aid	COVID-19 - 84.425E	P425E200882	-	4,172,128
U S DEPARTMENT OF EDUCATION - HEERF Institutional	COVID-19 - 84.425F	P425F202450	-	9,737,715
			-	13,909,843
Pass Through Programs From:				
OHIO DEPARTMENT OF HIGHER EDUCATION	84.002	UNKNOWN	-	155,711
LOGAN HOCKING LOCAL SCHOOLS	84.184	UNKNOWN	-	30,688
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	180
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	571
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	744
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	809
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	894
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	UT19612	-	1,119
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19618	-	866
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	(539)
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	182,852
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	169,311
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	148,309
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	177,085
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	179,019
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	165,337
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UNKNOWN	-	159
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UNKNOWN	-	475
			-	1,027,191
CORPORATION FOR PUBLIC BROADCASTING	84.295A	35050-EDU	-	260
OHIO DEPARTMENT OF HIGHER EDUCATION	84.334	UNKNOWN	-	64,956
ATHENS CITY SCHOOL DISTRICT	84.870	UNKNOWN	-	85
Total Department of Education			-	15,349,048
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.214	DE-EM0004147	-	1,008,034
Total Department of Energy			-	1,008,034

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Centers for Disease Control				
CENTERS FOR DISEASE CONTROL AND PREVENTION	93.262	5T030H009841	-	89,618
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.211	G25RH32459	45,294	107,499
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.732	T98HP33468	-	86,411
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH31792	40,700	130,096
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	GA1RH33529	107,593	231,552
			<u>148,293</u>	<u>361,648</u>
Substance Abuse and Mental Health Services Administration				
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION	93.243	1H79SP081638	27,642	62,777
Pass Through Programs From:				
OHIO DEPARTMENT OF YOUTH SERVICES	93.092	8AS4010	-	12,921
OHIO DEPARTMENT OF YOUTH SERVICES	93.092	8AS4010	-	43,938
			<u>-</u>	<u>56,859</u>
THE UNIVERSITY OF TOLEDO	93.107	F-2019-25	-	23,819
THE UNIVERSITY OF TOLEDO	93.107	F-2020-10	-	109,122
			<u>-</u>	<u>132,941</u>
FRANKLIN COUNTY PUBLIC HEALTH	93.136	CDCOD2A	-	75,280
HAMILTON COUNTY PUBLIC HEALTH	93.136	CDCOD2A	-	37,293
			<u>-</u>	<u>112,573</u>
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	-	4,029
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	-	6,579
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	-	511
			<u>-</u>	<u>11,119</u>
NATIONAL AHEC ORGANIZATION	93.185	UNKNOWN	-	2,170
PACIFIC INSTITUTE	93.211	925	-	4,842
PACIFIC INSTITUTE	93.211	958	-	34,418
THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	93.211	5112961	-	55,536
			<u>-</u>	<u>94,796</u>
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.243	1900525	75,191	200,199
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-2021-22-0177	-	215
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-2021-22-0169	-	285
			<u>-</u>	<u>500</u>
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G-1819-06-0341	-	3,449
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G-1617-06-0273	-	691
			<u>-</u>	<u>4,140</u>
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-2021-06-0240	-	53,333
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-1819-06-0341	-	22,154
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-1617-06-0273	-	754
			<u>-</u>	<u>76,241</u>
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.659	G-1819-06-0341	-	20,939
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.659	G-1617-06-0273	-	1,104
			<u>-</u>	<u>22,043</u>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.667	G-1617-06-0273	-	4
TRINITY HOSPITAL TWIN CITY	93.912	UNKNOWN	-	3,508
HOPEWELL HEALTH CENTERS	93.912	HRSA-OU	-	12,590
			-	16,098
OHIO DEPARTMENT OF HEALTH	93.913	DOH01-0000051964	-	12,572
OHIO DEPARTMENT OF HEALTH	93.913	UNKNOWN	-	47,445
			-	60,017
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	2000549	78,027	139,827
OHIO SUICIDE PREVENTION FOUNDATION	93.958	UNKNOWN	19,420	76,638
NORTHEAST OHIO MEDICAL UNIVERSITY	93.958	G0261-A	-	45,783
			97,447	262,248
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	1900157	-	(72)
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	2000147	22,900	178,869
			22,900	178,797
Total Department of Health and Human Services			416,767	1,938,698
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass-Through Programs From:				
ATHENS COUNTY COMMISSIONERS	14.228	UNKNOWN	-	90,000
Total Department of Housing and Urban Development			-	90,000
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
RACCOON CREEK PARTNERSHIP	15.253	UNKNOWN	-	1,856
Total Department of the Interior			-	1,856
DEPARTMENT OF JUSTICE				
Pass-Through Programs From:				
OHIO ATTORNEY GENERAL'S OFFICE	16.575	2020-VOCA-132921132	-	48,298
OHIO STATE LEGAL SERVICES ASSOCIATION	16.582	2018-V3-GX-0067	-	15,524
Total Department of Justice			-	63,822
DEPARTMENT OF STATE				
Pass-Through Programs From:				
AMIDEAST	19.400	20320-19	-	55,826
INSTITUTE OF INTERNATIONAL EDUCATION	19.400	FST1901 OHIOU EGSP 2019	-	216,572
			-	272,398
FHI360	19.421	102362.001.002	-	31,971
FHI360	19.421	102465.001.003	-	22,607
FHI360	19.421	102465.001.003	-	6,270
			-	60,848
Total Department of State			-	333,246
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.106	3-39-0006-021-2017	-	1,466,544
FEDERAL AVIATION ADMINISTRATION	COVID-19 - 20.106	3-39-0006-022-2020	-	11,969
Total Department of Transportation			-	1,478,513

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2020

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	17(h)EPA-08	250,000	255,674
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	15(h)EPA-35	-	13,608
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	16(H)EPA-46	-	13,779
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	DNR01-0000043487	-	87,861
Total Environmental Protection Agency			250,000	370,922
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Pass-Through Programs From:				
OHIO AEROSPACE INSTITUTES	43.008	UNKNOWN	-	2,500
Total National Aeronautics and Space Administration			-	2,500
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE HUMANITIES	45.169	HZ-265426-19	-	1,686
Pass-Through Programs From:				
ARTS MIDWEST TOURING FUND	45.025	22234	-	3,200
STATE LIBRARY OF OHIO	45.310	UNKNOWN	-	4,999
Total National Endowment for the Humanities			-	9,885
SMALL BUSINESS ADMINISTRATION				
Pass-Through Programs From:				
OHIOSE	59.037	UNKNOWN	-	25,994
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-19-324	-	63,801
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-20-324	-	222,929
OHIO DEVELOPMENT SERVICES AGENCY	COVID-19 - 59.037	OSBG-20-342	-	18,499
Total Small Business Administration			-	331,223
TOTAL OTHER PROGRAMS			875,441	22,851,920
GRAND TOTAL FEDERAL AWARDS			\$ 1,774,647	\$ 297,405,729

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Ohio University (the "University") under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

Note 3 - Noncash Assistance

During the year ended June 30, 2020, Ohio University did not receive any nonmonetary assistance.

Note 4 - Adjustments and Transfers

During the year ended June 30, 2020, the University transferred \$661,786 of the 2019-2020 FWS Program (84.033) award to the Supplemental Educational Opportunity Grant (SEOG) Program (84.007).

Note 5 - Loan Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards. The balances of loans outstanding at June 30, 2020 consist of the following:

Cluster/Program Title	CFDA Number	Loan Balance
Student Aid Cluster/Federal Perkins Loans Outstanding	84.038	\$ 6,803,767
Student Aid Cluster/Disadvantaged Student Loans Outstanding	93.342	1,887,628
Student Aid Cluster/Primary Care Loans (HPSL) Outstanding	93.342	1,564,019
		\$ 10,255,414

**Notes to Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2020**

Note 6 - CARES Act Higher Education Emergency Relief Fund (HEERF) Institutional Award Disclosure and Education Stabilization Fund (ESF)

The reporting of CARES Act expenditures on the Schedule of Expenditures of Federal Awards is independent of the determination of revenue recognition under GAAP. Therefore, the institutional costs incurred through June 30, 2020 where revenue was recognized after that date is disclosed as follows:

Cluster/Program	CFDA Number	Disclosure Amount
Other Programs/U S Department of Education HEERF Institutional	COVID-19 - 84.425F	\$ 5,565,587

The total for the CARES Act Education Stabilization Fund (ESF) programs on the Schedule of Expenditures of Federal Awards for CFDA 84.425 is as follows:

Cluster/Program	CFDA Number	Expenditure Amount
Other Programs/U S Department of Education HEERF Student Aid	COVID-19 - 84.425E	\$ 4,172,128
Other Programs/U S Department of Education HEERF Institutional	COVID-19 - 84.425F	9,737,715
		<u>\$ 13,909,843</u>

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, and 93.342	Student Financial Assistance Cluster	Unmodified
84.425E, 84.425F	Higher Education Emergency Relief Fund	Unmodified
20.106	Airport Improvement Program	Unmodified
84.287	Twenty-first Century Community Learning Centers	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,163,037

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None