

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, 2021. 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, 2021.

(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.



Crowe LLP

Columbus, Ohio
October 15, 2021

Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
STUDENT AID CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
Federal Supplemental Educational Opportunity Grants	84.007	P007A203342	\$ -	\$ 2,210,878
Federal Work-Study Program	84.033	P033A203342	-	570,551
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	6,803,767
Federal Pell Grant Program	84.063	P063P190345/200345/210345	-	27,979,950
Federal Direct Student Loan	84.268	P268K200345/210345/220345	-	179,677,442
Teacher Education Assistance for College and Higher Education Grants	84.379	P268K206641/216641/226641	-	1,258,799
Total Department of Education		P379T200345/210345	<u>-</u>	<u>218,501,387</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	3,389,000
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	2,322,082
Total Department of Health and Human Services			<u>-</u>	<u>5,711,082</u>
TOTAL STUDENT AID CLUSTER				
			<u>-</u>	<u>224,212,469</u>
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	59-8040-9-001	-	356,865
U S DEPARTMENT OF AGRICULTURE	10.307	2019-51300-30257	-	15,435
U S DEPARTMENT OF AGRICULTURE	10.310	2019-67030-29670	11,797	69,105
Total Department of Agriculture			<u>11,797</u>	<u>441,405</u>
DEPARTMENT OF COMMERCE				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.023	ED21HDQ0230003	-	53,471
Total Department of Commerce			<u>-</u>	<u>53,471</u>
DEPARTMENT OF DEFENSE				
Direct Programs:				
US Army				
U S ARMY MEDICAL RESEARCH AND MATERIAL COMMAND	12.420	W81XWH1810707	6,053	157,684
U S ARMY RESEARCH OFFICE	12.431	W911NF1920081	-	13,530
U S ARMY RESEARCH OFFICE	12.431	W911NF2110035	-	97,699
Defense Advanced Research Projects Agency				
SPACE AND NAVAL WARFARE SYSTEMS CENTER	12.910	N66001-16-1-4040	-	72,196
Pass-Through Programs From:				
WRIGHT STATE UNIVERSITY	12.910	671100-1	-	199,506
Total Department of Defense			<u>6,053</u>	<u>540,615</u>
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.324A	R324A190154	-	611,293
Pass-Through Programs From:				
UNIVERSITY OF VIRGINIA	84.305N	GM10155-150691	-	8,571
UNIVERSITY OF BRITISH COLUMBIA	84.324A	12R73590	-	28,301
EAST CAROLINA UNIVERSITY	84.324A	A19-003-S001-A01	-	145,488
Total Department of Education			<u>-</u>	<u>793,653</u>
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-93ER40756	-	307,231
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-02ER46012	-	64,601
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-88ER40387	-	343,792
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-06ER46317	-	214,900
U S DEPARTMENT OF ENERGY	81.049	DE-SC0014329	-	52,150
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019042	-	176,764
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019091	-	196,695
U S DEPARTMENT OF ENERGY	81.049	DE-SC0020231	-	87,432
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031709	-	239,967
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031809	399,012	558,572

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031981	-	97,137
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031982	4,695	58,675
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003883	-	321,362
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003909	-	123,728
Pass-Through Programs From:				
PACIFIC NORTHWEST NATIONAL LABORATORY	81.049	556503	-	29,207
Total Department of Energy			<u>403,707</u>	<u>2,872,213</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
National Institutes of Health				
NATIONAL INSTITUTES OF HEALTH	93.113	1R15E030140-01	6,453	156,073
NATIONAL INSTITUTES OF HEALTH	93.113	1R01E030425	-	349,440
NATIONAL INSTITUTES OF HEALTH	93.113	9R15E029723-02A1	-	109,515
NATIONAL INSTITUTES OF HEALTH	93.172	1R15HG009972-01	-	154,586
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC07616-01A1	-	99,003
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC017032-01A1	-	67,283
NATIONAL INSTITUTES OF HEALTH	93.213	1R21AT009339-01	-	58,325
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH116311-01A1	12,716	139,070
NATIONAL INSTITUTES OF HEALTH	93.273	1F31AA028721-01A1	-	2,638
NATIONAL INSTITUTES OF HEALTH	93.286	1R21EB022356-01A1	-	7,854
NATIONAL INSTITUTES OF HEALTH	93.307	1R01MD012579-01A1	502,076	872,813
NATIONAL INSTITUTES OF HEALTH	93.396	1R15CA242177-01	-	231,200
NATIONAL INSTITUTES OF HEALTH	93.837	1R01HL127766-01A1	45,646	343,693
NATIONAL INSTITUTES OF HEALTH	93.837	1R15HL133885-01A1	-	53,296
NATIONAL INSTITUTES OF HEALTH	93.846	R01AR077248	-	29,129
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK118611-01	17,716	200,824
NATIONAL INSTITUTES OF HEALTH	93.847	2R01DK054254-15A1	-	286,873
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK121247-01	-	148,485
NATIONAL INSTITUTES OF HEALTH	93.847	1R01DK124126-01A1	-	495,792
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS111376-01	-	189,026
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS115080	-	63,542
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI130983-01	-	81,719
NATIONAL INSTITUTES OF HEALTH	93.855	1R01AI143743-01	20,665	412,284
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI147238-01A1	-	108,755
NATIONAL INSTITUTES OF HEALTH	93.855	1R21AI156391	-	35,760
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM110602-01A1	-	18,972
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM132841-01	-	138,949
NATIONAL INSTITUTES OF HEALTH	93.859	2R15GM110602-02	-	35,804
NATIONAL INSTITUTES OF HEALTH	93.865	1R15HD101984-01	-	253,317
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG044424-01A1	-	136,110
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG059779-01	-	444,326
NATIONAL INSTITUTES OF HEALTH	93.866	1R15AG065925-01A1	-	135,408
NATIONAL INSTITUTES OF HEALTH	93.866	1F32AG069358-01	-	56,218
Direct Programs:				
Centers for Disease Control and Prevention				
CENTERS FOR DISEASE CONTROL AND PREVENTION	93.262	2T03OH009841-09-00	-	202,196
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	93.262	010412-102	-	6,316
OHIO STATE UNIVERSITY	93.279	GR122571	-	72,602
NORTHEAST OHIO MEDICAL UNIVERSITY	93.788	G0305-A	-	2,696
NORTHEAST OHIO MEDICAL UNIVERSITY	93.788	G0370-A	-	5,376
BOSTON UNIVERSITY	93.837	4500002694	-	281,314
AUGUSTA UNIVERSITY	93.847	30835-68	-	48,566
UNIVERSITY OF MARYLAND	93.855	F304806-1	-	16,169
SAINT LOUIS UNIVERSITY	93.859	321232ERS22245	-	68,306
VIRGINIA COMMONWEALTH UNIVERSITY	93.865	FP00009022_SA001	-	27,911
MONTANA STATE UNIVERSITY	93.865	G266-21-W8837	-	1,897
OSTEODX (FKA AEIOU SCIENTIFIC LLC)	93.866	AEIOU-OU-001	-	10,539
CLEMSON UNIVERSITY	93.879	2210-209-2013943	-	23,238
UNIVERSITY OF WASHINGTON	93.884	UWSC9343	-	98,669
OHIO DEPARTMENT OF HEALTH	93.898	UNKNOWN	-	1,847
Total Department of Health and Human Services			<u>605,272</u>	<u>6,783,724</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass-Through Programs From:				
CITY OF ATHENS	COVID-19 -14.228	A-D-20-2AE-4	-	10,737
Total Department of Housing and Urban Development			<u>-</u>	<u>10,737</u>

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
NATIONAL PARK SERVICE	15.945	P18AC01292	-	12,247
NATIONAL PARK SERVICE	15.945	P20AC01038	-	18,359
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	15.615	DNR01-0000041408	-	40,266
OHIO DEPARTMENT OF NATURAL RESOURCES	15.616	DNR01-0000043308	-	6,788
OHIO DEPARTMENT OF NATURAL RESOURCES	15.634	DNR01-0000045993	-	24,913
TEMPLE UNIVERSITY	15.657	265757-OHIO	-	21,364
OHIO DEPARTMENT OF NATURAL RESOURCES	15.684	DNR01-0000047843	-	14,871
OHIO STATE UNIVERSITY	15.805	60071567	-	7,636
Total Department of the Interior			<u>-</u>	<u>146,444</u>
DEPARTMENT OF JUSTICE				
Pass-Through Programs From:				
HOUSTON FORENSIC SCIENCE CENTER, INC	16.560	S101	-	39,250
FOREVERDADS	16.812	UNKNOWN	-	6,787
Total Department of Justice			<u>-</u>	<u>46,037</u>
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.108	16-G-012	-	218,048
FEDERAL AVIATION ADMINISTRATION	20.XXX	DTFAWA-16-A-80014	-	1,276,016
Pass-Through Programs From:				
NATIONAL ACADEMY OF SCIENCES	20.200	HR 18-18	65,986	98,860
UNIVERSITY OF CINCINNATI	20.200	011606-002	-	3,833
OHIO DEPARTMENT OF TRANSPORTATION	20.200	737355	-	2,668
Total Department of Transportation			<u>65,986</u>	<u>1,599,425</u>
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.605	EPA01-000005312	-	33,893
Total Environmental Protection Agency			<u>-</u>	<u>33,893</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Programs:				
NASA SHARED SERVICES CENTER	43.007	80NSSC19K1481	31,757	156,954
Pass-Through Programs From:				
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	GO9-20054B	-	3,187
UNIVERSITY OF FLORIDA	43.007	SUB00001659	-	15,382
OHIO SPACE GRANT CONSORTIUM	43.008	003073	-	5,000
SPACE TELESCOPE SCIENCE INSTITUTE	43.XXX	HST-GO-15644.002-A	-	5,256
Total National Aeronautics and Space Administration			<u>31,757</u>	<u>185,779</u>
NATIONAL ENDOWMENT OF THE ARTS				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE ARTS	45.024	1863418-38-20	-	7,418
Total National Endowment for the Arts			<u>-</u>	<u>7,418</u>
NATIONAL SCIENCE FOUNDATION				
Direct Programs:				
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1554044	-	621
NATIONAL SCIENCE FOUNDATION	47.041	CMMI-1633500	-	420
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1705817	-	44,271
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1836905	-	54,776
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1903568	-	41,739
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1856058	36,903	138,419
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1939948	-	88,923
NATIONAL SCIENCE FOUNDATION	47.041	IIP-2002879	-	130,951
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1953311	-	60,254
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1507670	-	6,798
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1714008	-	64,915
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1821162	-	4,854
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1815079	-	30,311
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1913170	-	121,590

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1905238	-	75,299
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1948611	-	63,575
NATIONAL SCIENCE FOUNDATION	47.049	DMR-218520	-	237,228
NATIONAL SCIENCE FOUNDATION	47.049	CHE-2018802	-	315,000
NATIONAL SCIENCE FOUNDATION	47.049	PHY-2012573	-	-
NATIONAL SCIENCE FOUNDATION	47.050	OPP-1744998	-	43,119
NATIONAL SCIENCE FOUNDATION	47.050	AGS-1749504	-	102,714
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1513606	-	79,197
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1657279	-	59,345
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1703013	17,703	85,386
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1901192	14,215	84,988
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1936794	-	42,958
NATIONAL SCIENCE FOUNDATION	47.070	OAC-2004601	290,020	346,570
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456810	-	799
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1556316	-	3,120
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1656765	-	40,192
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1655230	-	2,191
NATIONAL SCIENCE FOUNDATION	47.074	MCB-1750361	-	143,152
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1950636	-	78,244
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1638796	-	9,936
NATIONAL SCIENCE FOUNDATION	47.075	SMA-1659455	-	87,331
NATIONAL SCIENCE FOUNDATION	47.076	DGE-1645419	-	53,958
NATIONAL SCIENCE FOUNDATION	47.076	DUE-1758484	-	309,226
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	47.076	L12-4500093879	-	18,106
DESERT RESEARCH INSTITUTE	47.041	GR12849	-	93,008
Total National Science Foundation			358,841	3,163,484
UNITED STATES TREASURY				
Pass-Through Programs From:				
OHIO STATE UNIVERSITY	COVID-19 - 21.019	GR122229	-	126,191
Total United States Treasury			-	126,191
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			1,483,413	16,804,489
<u>ECONOMIC DEVELOPMENT CLUSTER</u>				
DEPARTMENT OF COMMERCE				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06120	144,928	587,298
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06147	-	892,351
ECONOMIC DEVELOPMENT ADMINISTRATION	COVID-19 - 11.307	06-79-06273	-	11,093
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-69-06219	10,120	46,018
TOTAL ECONOMIC DEVELOPMENT CLUSTER			155,048	1,536,760
<u>477 CLUSTER</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO COMMUNITY ACTION TRAINING ORGANIZATION	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	DNR01-0000043000	-	16,087
OHIO DEPARTMENT OF NATURAL RESOURCES	15.611	DNR01-0000045992	-	29,031
TOTAL FISH AND WILDLIFE CLUSTER			-	45,118
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>				
DEPARTMENT OF TRANSPORTATION				
Pass-Through Programs From:				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30496	-	3,678
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30791	9,241	81,701
OHIO DEPARTMENT OF TRANSPORTATION	20.205	31795	13,990	23,993
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32449	50,611	62,270
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33411	61,137	84,936

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
EL ROBINSON ENGINEERING	20.205	UNKNOWN	-	65,774
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33809	25,204	84,415
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33717	6,747	21,932
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33719	28,403	79,611
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34654	151,354	231,434
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34884	-	122,329
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34878	11,442	23,273
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34883	-	60,430
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34890	13,891	33,619
OHIO STATE UNIVERSITY	20.205	GR122218	-	21,644
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			372,020	1,001,039
<u>SPECIAL EDUCATION (IDEA) CLUSTER</u>				
DEPARTMENT OF EDUCATION				
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	84.027A	012498-002	-	5,585
UNIVERSITY OF CINCINNATI	84.027A	012966-022	-	29,055
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			-	34,640
<u>TRIO CLUSTER</u>				
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.042A	P042A150073	-	48,348
TOTAL TRIO CLUSTER			-	48,348
<u>MEDICAID CLUSTER</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO STATE UNIVERSITY	93.778	60065916	-	1,760
OHIO STATE UNIVERSITY	93.778	60069320	-	203,641
OHIO STATE UNIVERSITY	93.778	60078167	-	26,850
OHIO STATE UNIVERSITY	93.778	SPC-1000004805	-	6,088
CASE WESTERN RESERVE UNIVERSITY	93.778	RESS15833	-	22,595
TOTAL MEDICAID CLUSTER			-	260,934
<u>OTHER PROGRAMS</u>				
APPALACHIAN REGIONAL COMMISSION				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	23.002	PW-19369-IM-19	-	90,500
APPALACHIAN REGIONAL COMMISSION	23.002	PW-18918-IM-18	63,411	122,480
			63,411	212,980
Pass-Through Programs From:				
BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT	23.001	UNKNOWN	-	17,656
BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT	23.001	UNKNOWN	-	11,668
			-	29,324
SHAWNEE STATE UNIVERSITY	23.002	SSU004	-	317,960
FOUNDATION FOR APPALACHIAN OHIO	23.002	UNKNOWN	-	214,545
			-	532,505
EAST TENNESSEE STATE UNIVERSITY	23.011	20-189-1-S7.1	-	4,750
Total Appalachian Regional Commission			63,411	779,559
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Pass-Through Programs From:				
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	19ESH-1502-21-OC068	-	237,030
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	19ESH-1502-20-OC068	-	13,502
Total Corporation for National and Community Service			-	250,532
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-9-008	-	6,580

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-0-007	-	4,425
				11,005
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852-G07	-	37,579
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852-G08	-	89,622
			-	138,206
Pass-Through Programs From:				
RURAL ACTION	10.762	1	-	4,125
Total Department of Agriculture			-	142,331
DEPARTMENT OF COMMERCE				
Pass-Through Programs From:				
BOWLING GREEN STATE UNIVERSITY	11.303	10009528-OU	-	46,466
BOWLING GREEN STATE UNIVERSITY	COVID-19 - 11.303	10010799-OU	-	41,356
Total Department of Commerce			-	87,822
DEPARTMENT OF DEFENSE				
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	12.002	PTAG20200525	-	316,156
OHIO DEVELOPMENT SERVICES AGENCY	12.002	PTAG20210525	-	267,562
Total Department of Defense			-	583,718
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.336	U336S190027	4,431	472,643
U S DEPARTMENT OF EDUCATION - HEERF Student Aid	COVID-19 - 84.425E	P425E200882	-	5,565,588
U S DEPARTMENT OF EDUCATION - HEERF II Student Aid	COVID-19 - 84.425E	P425E200882	-	9,737,716
U S DEPARTMENT OF EDUCATION - HEERF Institutional	COVID-19 - 84.425F	P425F202450	-	-
U S DEPARTMENT OF EDUCATION - HEERF II Institutional	COVID-19 - 84.425F	P425F202450	-	19,841,169
U S DEPARTMENT OF EDUCATION - HEERF III Institutional	COVID-19 - 84.425F	P425F202450	-	25,616,007
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201079	-	76,202
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201078	-	113,907
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201073	-	94,538
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201074	-	96,445
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201077	-	165,113
			-	61,306,685
Pass Through Programs From:				
OHIO DEPARTMENT OF HIGHER EDUCATION	84.002	UNKNOWN	-	131,669
LOGAN HOCKING LOCAL SCHOOLS	84.184G	UNKNOWN	-	22,312
LOGAN HOCKING LOCAL SCHOOLS	84.184G	UNKNOWN	-	31,852
MUSKINGUM VALLEY EDUCATIONAL SERVICE CENTER	84.184G	ASL0521	-	21,552
			-	75,716
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	1,518
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	1,062
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	136
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	907
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	4,261
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	122,018
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	146,664
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	140,146
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	107,463
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	121,702
NELSONVILLE-YORK CITY SCHOOLS	84.287	UT21672	-	153,292
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	59,628
			-	858,797
CORPORATION FOR PUBLIC BROADCASTING	84.295A	35050-EDU	-	13,214
OHIO STATE UNIVERSITY	84.305B	60078065	-	33,486
OHIO DEPARTMENT OF HIGHER EDUCATION	84.334	UNKNOWN	-	47,413
OHIO DEPARTMENT OF HIGHER EDUCATION - GEER	COVID-19 - 84.425C	UNKNOWN	-	205,605
Total Department of Education			4,431	63,145,228

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.214	DE-EM0004147	-	3,228,258
Total Department of Energy			-	<u>3,228,258</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.732	T98HP33468	-	382,099
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.732	T26HP39453	-	34,455
			-	<u>416,554</u>
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH31792	40,700	160,269
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	GA1RH33529	<u>98,253</u>	<u>214,608</u>
			138,953	<u>374,877</u>
Substance Abuse and Mental Health Services Administration				
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION	93.243	1H79SP081638	108,185	258,951
Pass Through Programs From:				
PASSAGES CONNECTING FATHERS AND FAMILIES	93.086	29-MH	-	8,000
OHIO DEPARTMENT OF YOUTH SERVICES	93.092	8AS4010	-	87,704
THE UNIVERSITY OF TOLEDO	93.107	F-2020-10	-	26,817
THE UNIVERSITY OF TOLEDO	COVID-19 - 93.107	F-2021-09	-	24,890
THE UNIVERSITY OF TOLEDO	93.107	F-2021-17	-	120,856
			-	<u>172,563</u>
FRANKLIN COUNTY PUBLIC HEALTH	93.136	CDCOD2A - 212	-	83,470
HAMILTON COUNTY PUBLIC HEALTH	93.136	CDCOD2A	-	187,707
FRANKLIN COUNTY PUBLIC HEALTH	93.136	CDCOD2A - 212	-	123,927
HAMILTON COUNTY PUBLIC HEALTH	93.136	CDCOD2A	-	71,228
			-	<u>466,332</u>
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	-	172
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	4,460	7,420
			4,460	<u>7,592</u>
AMERICAN ACADEMY OF DEVELOPMENTAL MEDICINE AND DENTISTRY	93.184	UNKNOWN	-	9,728
PACIFIC INSTITUTE	93.211	0958	-	4,315
THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	93.211	5112961	-	50,816
			-	<u>55,131</u>
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.243	1900525	(11,010)	(11,010)
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.243	2100637	-	32,004
			(11,010)	<u>20,994</u>
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-2021-22-0177	-	27,875
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-2021-22-0169	-	16,853
			-	<u>44,728</u>
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-2021-06-0240	-	77,318
CASE WESTERN RESERVE UNIVERSITY	93.788	RESS15890	-	221,963
UNIVERSITY OF IOWA	93.879	S02182-01	-	41,945
ADENA HEALTH SYSTEMS	93.912	2020.KR.0225	-	5,302
OHIO DEPARTMENT OF HEALTH	93.913	UNKNOWN	-	75,555
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	2000549	98,092	136,596
OHIO SUICIDE PREVENTION FOUNDATION	93.958	UNKNOWN	37,425	118,267
OHIO SUICIDE PREVENTION FOUNDATION	93.958	UNKNOWN	36,801	174,313
PACIFIC INSTITUTE	93.958	1044	-	4,831
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	2100140	<u>87,500</u>	<u>184,632</u>
			259,818	<u>618,639</u>

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	2000147	19,992	33,223
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	2100139	32,306	106,616
			<u>52,298</u>	<u>139,839</u>
OHIO DEPARTMENT OF HEALTH	93.994	00540011CK0321	-	2,577
Total Department of Health and Human Services			<u>552,704</u>	<u>3,106,292</u>
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
RACCOON CREEK PARTNERSHIP	15.523	UNKNOWN	-	1,540
			<u>-</u>	<u>1,540</u>
DEPARTMENT OF JUSTICE				
Pass-Through Programs From:				
OHIO ATTORNEY GENERAL'S OFFICE	16.575	2020-VOCA-132921132	-	825
OHIO STATE LEGAL SERVICES ASSOCIATION	16.582	2018-V3-GX-0067	-	466
MANSFIELD URBAN MINORITY ALCOHOLISM DRUG ABUSE OUTREACH	16.812	UNKNOWN	-	2,628
TURNING POINT APPLIED LEARNING CTR	16.817	UNKNOWN	-	784
Total Department of Justice			<u>-</u>	<u>4,703</u>
DEPARTMENT OF STATE				
Pass-Through Programs From:				
AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION DC	19.040	SRS50020GR0057	-	2,216
FHI360	19.421	102575.001.003	-	139,319
FHI360	19.421	102465.001.003	-	38,598
FHI360	19.421	102465.001.002	-	8,421
FHI360	19.421	102465.001.003	-	6,851
AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION DC	19.900	SUZ800-18-CA-0001	-	31,165
Total Department of State			<u>-</u>	<u>226,570</u>
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	COVID-19 - 20.106	3-39-0006-022-2020	-	57,031
Total Department of Transportation			<u>-</u>	<u>57,031</u>
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	17(h)EPA-08	-	17,722
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	16(H)EPA-46	-	4,955
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	DNR01-0000043487	-	30,841
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	DNR01-0000046743	-	73,617
Total Environmental Protection Agency			<u>-</u>	<u>127,135</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Pass-Through Programs From:				
OHIO AEROSPACE INSTITUTES	43.008	UNKNOWN	-	2,852
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	20,000
Total National Aeronautics and Space Administration			<u>-</u>	<u>22,852</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE HUMANITIES	45.169	HZ-265426-19	-	585
Pass-Through Programs From:				
ARTS MIDWEST TOURING FUND	45.025	00027013	-	3,500
STATE LIBRARY OF OHIO	COVID-19 - 45.310	UNKNOWN	-	3,000
Total National Endowment for the Humanities			<u>-</u>	<u>7,085</u>
SMALL BUSINESS ADMINISTRATION				
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-20-324	-	132,024
OHIO DEVELOPMENT SERVICES AGENCY	COVID-19 - 59.037	OSBG-20-342	-	261,646
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-21-324	-	279,090
Total Small Business Administration			<u>-</u>	<u>672,760</u>
UNITED STATES TREASURY				
Pass-Through Programs From:				
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 21.019	SLT0018	-	22,513,078

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
PREVENTION ACTION ALLIANCE	COVID-19 - 21.019	UNKNOWN	-	31,452
OHIO DEVELOPMENT SERVICES AGENCY	COVID-19 - 21.019	UNKNOWN	-	2,500
Total United States Treasury			<u>-</u>	<u>22,547,030</u>
TOTAL OTHER PROGRAMS			<u>620,546</u>	<u>94,990,446</u>
GRAND TOTAL FEDERAL AWARDS			<u>\$ 2,631,027</u>	<u>\$ 338,944,243</u>

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, 2021. 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, 2021, Ohio University did not receive any nonmonetary assistance.

Note 4 - Adjustments and Transfers

During the year ended June 30, 2021, the University transferred \$1,235,824 of the 2020-2021 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, 2021 consist of the following:

Cluster/Program Title	Assistance Listing Number	Loan Balance
Student Aid Cluster/Federal Perkins Loans Outstanding	84.038	\$ 5,241,942
Student Aid Cluster/Disadvantaged Student Loans Outstanding	93.342	3,158,280
Student Aid Cluster/Primary Care Loans (HPSL) Outstanding	93.342	2,178,126
		\$ 10,578,348

Notes to Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

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	Assistance Listing Number	Disclosure Amount
Other Programs/U S DEPARTMENT OF EDUCATION HEERF I Institutional	COVID-19 - 84.425F	\$ 5,565,587

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, 2021 where revenue was recognized after that date is disclosed as follows:

Cluster/Program	Assistance Listing Number	Disclosure Amount
Other Programs/U S DEPARTMENT OF EDUCATION HEERF III Institutional	COVID-19 - 84.425F	\$ 25,616,007

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

Cluster/Program	Assistance Listing Number	Expenditure Amount
Other Programs/U S DEPARTMENT OF EDUCATION HEERF Student Aid	COVID-19 - 84.425E	\$ 15,303,304
Other Programs/U S DEPARTMENT OF EDUCATION HEERF Institutional	COVID-19 - 84.425F	45,457,176
Other Programs/U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions Program	COVID-19 - 84.425M	546,205
Other Programs/OHIO DEPARTMENT OF HIGHER EDUCATION - Governor's Emergency Education Relief Fund	COVID-19 - 84.425C	205,605
		\$ 61,512,290

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

Noncompliance material to financial statements noted? Yes None reported

Federal Awards

Internal control over major programs:

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

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

Identification of major programs:

ALN Number	Name of Federal Program or Cluster	Opinion
84.425C, 84.425E, 84.425F, 84.425M	Education Stabilization Fund	Unmodified
21.019	Coronavirus Relief Fund	Unmodified
81.214	U.S. Department of Energy Environmental Monitoring/Cleanup	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None