

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Trustees
Ohio University
Athens, Ohio

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited Ohio University's compliance 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 Ohio University's major federal programs for the year ended June 30, 2022. 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.

In our opinion, Ohio 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, 2022.

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 (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 Ohio University and to meet our other ethical responsibilities, in accordance with 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 Ohio 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 Ohio University's federal programs.

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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 Ohio 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 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 Ohio University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with 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 Ohio 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 Ohio 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 Ohio 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, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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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.

Crowe LLP

Crowe LLP

Columbus, Ohio
October 17, 2022

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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	P007A213342	\$ -	\$ 2,001,892
Federal Work-Study Program	84.033	P033A213342	-	839,275
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	5,241,942
Federal Pell Grant Program	84.063	P063P200345/210345/220345 P268K210345/220345/230345	-	25,213,946
Federal Direct Student Loan	84.268	P268K216641/226641/236641	-	171,561,938
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T210345/220345	-	1,636,924
Total Department of Education			-	206,495,917
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	3,593,280
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	2,825,126
Total Department of Health and Human Services			-	6,418,406
TOTAL STUDENT AID CLUSTER				
			-	212,914,323
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	59-8040-9-001	-	174,291
U S DEPARTMENT OF AGRICULTURE	10.001	58-5020-1-009	-	14,198
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-1-008	-	4,125
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-0-007	-	12,075
U S DEPARTMENT OF AGRICULTURE	10.310	2019-67030-29670	-	4,399
Pass-Through Programs From:				
FLORIDA INSTITUTE OF TECHNOLOGY	10.310	GR-232437	-	33,606
Total Department of Agriculture			-	242,694
DEPARTMENT OF COMMERCE				
Pass-Through Programs From:				
ASSOCIATION OF PUBLIC AND LAND GRANT UNIVERSITIES	11.620	2113-1	14,400	30,129
Total Department of Commerce			14,400	30,129
DEPARTMENT OF DEFENSE				
Direct Programs:				
US Army				
U S ARMY MEDICAL RESEARCH AND MATERIAL COMMAND	12.420	W81XWH1810707	222	207,349
U S ARMY RESEARCH OFFICE	12.431	W911NF1920081	-	36,876
Defense Advanced Research Projects Agency				
SPACE AND NAVAL WARFARE SYSTEMS CENTER	12.910	N66001-16-1-4040	-	22,564
Pass-Through Programs From:				
WRIGHT STATE UNIVERSITY	12.910	671100-1	-	344,255
Total Department of Defense			222	611,044
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)				
Pass-Through Programs From:				
CITY OF ATHENS	COVID-19 - 14.228	A-D-20-2AE-4	-	51,359
Total Department of Housing and Urban Development			-	51,359
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.200A	P200A210095	-	17,531
U S DEPARTMENT OF EDUCATION	84.200A	P200A210072	-	34,224
U S DEPARTMENT OF EDUCATION	84.305A	R305A210224	56,538	289,601
U S DEPARTMENT OF EDUCATION	84.305A	R305A210323	-	239,901
U S DEPARTMENT OF EDUCATION	84.324A	R324A190154	-	625,519
Pass-Through Programs From:				
OHIO STATE UNIVERSITY	84.305B	60078065	-	44,123
UNIVERSITY OF VIRGINIA	84.305N	GM10155-150691	-	5,012
EAST CAROLINA UNIVERSITY	84.324A	A19-003-S001	-	91,218
Total Department of Education			56,538	1,347,129

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

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	81.049	DE-FG02-93ER40756	-	406,488
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-02ER46012	-	8,369
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-88ER40387	-	454,778
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-06ER46317	-	197,926
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019042	-	158,267
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019091	-	199,410
U S DEPARTMENT OF ENERGY	81.049	DE-SC0020231	-	74,079
U S DEPARTMENT OF ENERGY	81.057	DE-FE0032078	29,074	49,015
U S DEPARTMENT OF ENERGY	81.086	DE-EE0009502	-	316,229
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031709	-	74,601
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031809	242,962	544,838
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031981	-	305,984
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031982	57,020	245,468
U S DEPARTMENT OF ENERGY	81.089	DE-FE0032143	-	42,019
U S DEPARTMENT OF ENERGY	81.089	DE-FE0032144	-	104,351
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003883	-	268,199
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003909	-	242,397
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003883	-	8,138
U S DEPARTMENT OF ENERGY	81.112	DE-NA0004073	-	6,060
Pass-Through Programs From:				
PACIFIC NORTHWEST NATIONAL LABORATORY	81.049	556503	-	20,397
PACIFIC NORTHWEST NATIONAL LABORATORY	81.049	632880	-	118
UNIVERSITY OF NORTH DAKOTA	81.089	UT22115	-	210,642
Total Department of Energy			329,056	3,937,773
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
National Institutes of Health				
NATIONAL INSTITUTES OF HEALTH	93.113	1R15ES030140-01	6,916	72,719
NATIONAL INSTITUTES OF HEALTH	93.113	1R01ES030425-03	-	308,122
NATIONAL INSTITUTES OF HEALTH	93.113	9R15ES029723-02A1	-	95,297
NATIONAL INSTITUTES OF HEALTH	93.172	1R15HG009972-01	-	103,641
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC07616-01A1	-	163,799
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC017032-01A1	-	71,433
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH116311-01A1	61,370	122,487
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH128703-01	-	64,179
NATIONAL INSTITUTES OF HEALTH	93.273	1F31AA028721-01A1	-	42,085
NATIONAL INSTITUTES OF HEALTH	93.307	1R01MD012579-01A1	158,735	496,685
NATIONAL INSTITUTES OF HEALTH	93.396	1R15CA242177-01	-	63,842
NATIONAL INSTITUTES OF HEALTH	93.837	1R01HL127766-01A1	71,840	114,656
NATIONAL INSTITUTES OF HEALTH	93.837	1R15HL133885-01A1	-	65,523
NATIONAL INSTITUTES OF HEALTH	93.846	1R01AR077248-01A1	93,363	165,437
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK118611-01	5,992	53,989
NATIONAL INSTITUTES OF HEALTH	93.847	2R01DK054254-15A1	-	289,184
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK121247-01	-	67,625
NATIONAL INSTITUTES OF HEALTH	93.847	1R01DK124126-01A1	-	703,640
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS111376-01	-	140,885
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS115080-01A1	-	90,289
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI130983-01	-	9,916
NATIONAL INSTITUTES OF HEALTH	93.855	1R01AI143743-01	18,447	352,395
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI147238-01A1	-	162,448
NATIONAL INSTITUTES OF HEALTH	93.855	1R21AI156391-01	-	119,002
NATIONAL INSTITUTES OF HEALTH	93.855	1R03AI164436-01	-	67,768
NATIONAL INSTITUTES OF HEALTH	93.859	2R15GM110602-02	-	167,702
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM132841-01	-	108,496
NATIONAL INSTITUTES OF HEALTH	93.865	1R15HD101984-01	-	174,969
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG044424-01A1	-	30,295
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG059779-01	-	329,753
NATIONAL INSTITUTES OF HEALTH	93.866	1R15AG065925-01A1	-	111,786
NATIONAL INSTITUTES OF HEALTH	93.866	1F32AG069358-01	-	69,648
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG067758-01A1	413,518	576,990
NATIONAL INSTITUTES OF HEALTH	93.866	1R15AG073922-01	-	47,220
Centers for Disease Control and Prevention				
CENTERS FOR DISEASE CONTROL AND PREVENTION	93.262	5T03OH009841-11-00	-	184,627
Pass-Through Programs From:				
UNIVERSITY OF MARYLAND	93.103	111830-Z0443201	-	95,232
UNIVERSITY OF CINCINNATI	93.262	013704-00011	-	2,070

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OHIO STATE UNIVERSITY	93.279	GR122571	-	95,261
OHIO STATE UNIVERSITY	COVID-19 - 93.323	GR124692	-	144,220
MT SINAI HEALTH CARE FOUNDATION	93.393	0255-F271-4609	-	3,383
BOSTON UNIVERSITY	93.837	4500002694	-	164,843
EMORY UNIVERSITY	93.846	A605559	-	64,501
ARIZONA STATE UNIVERSITY	93.847	ASUB00000810	-	26,082
ASAKE BIOTECHNOLOGY	93.847	R41DK131839OU	-	102,500
UNIVERSITY OF MARYLAND	93.855	F304806-1	-	22,115
SAINT LOUIS UNIVERSITY	93.859	321232ERS22245	-	55,939
MONTANA STATE UNIVERSITY	93.865	G266-21-W8837	-	12,375
VIRGINIA COMMONWEALTH UNIVERSITY	93.865	FP00009022_SA001	-	55,582
AEIOU SCIENTIFIC LLC	93.866	UNKNOWN	-	37,139
NORTHWESTERN UNIVERSITY	93.866	60054405 OU	-	113,398
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA SAN DIEGO	93.866	KR704768	-	17,512
CLEMSON UNIVERSITY	93.879	2210-209-2013943	-	28,981
UNIVERSITY OF WASHINGTON	93.884	UWSC9343	-	32,237
Total Department of Health and Human Services			<u>830,181</u>	<u>6,881,902</u>
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
NATIONAL PARK SERVICE	15.945	P20AC01038	-	14,922
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	15.615	DNR01-0000041408	-	3,554
OHIO DEPARTMENT OF NATURAL RESOURCES	15.634	DNR01-0000045993	-	15,278
TEMPLE UNIVERSITY	15.657	265757-OHIO	-	13,114
OHIO DEPARTMENT OF NATURAL RESOURCES	15.684	DNR01-0000047843	-	33,956
Total Department of the Interior			<u>-</u>	<u>80,824</u>
DEPARTMENT OF JUSTICE				
Pass-Through Programs From:				
FOREVERDADS	16.812	UNKNOWN	-	(4,439)
Total Department of Justice			<u>-</u>	<u>(4,439)</u>
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.108	16-G-012	-	20,881
FEDERAL AVIATION ADMINISTRATION	20.108	692M152140005	-	179,464
FEDERAL AVIATION ADMINISTRATION	20.XXX	DTFAWA-16-A-80014	-	1,263,296
FEDERAL AVIATION ADMINISTRATION	20.XXX	693KA8-22-T-00010	-	386,944
Pass-Through Programs From:				
NATIONAL ACADEMY OF SCIENCES	20.200	HR 18-18	23,853	45,211
OHIO DEPARTMENT OF TRANSPORTATION	20.200	737355	-	46,202
UNIVERSITY OF CINCINNATI	20.200	011606-002	-	23,068
Total Department of Transportation			<u>23,853</u>	<u>1,965,066</u>
ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
U S ENVIRONMENTAL PROTECTION AGENCY	66.808	X1-00E03138	-	159
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.605	EPA01-000005312	-	29,406
Total Environmental Protection Agency			<u>-</u>	<u>29,565</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Programs:				
NASA SHARED SERVICES CENTER	43.001	80NSSC22K0366	-	4,906
NASA SHARED SERVICES CENTER	43.007	80NSSC19K1481	52,552	218,910
Pass-Through Programs From:				
TEXAS TECH UNIVERSITY	43.001	70572-13599-OU	-	10,000
UNIVERSITY OF FLORIDA	43.007	SUB00001659	-	31,094
OHIO AEROSPACE INSTITUTES	43.008	UNKNOWN	-	24,500
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	1,000
Total National Aeronautics and Space Administration			<u>52,552</u>	<u>290,410</u>
NATIONAL ENDOWMENT OF THE ARTS				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE ARTS	45.024	1863418-38-20	-	5,504
Total National Endowment for the Arts			<u>-</u>	<u>5,504</u>

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
NATIONAL SCIENCE FOUNDATION				
Direct Programs:				
NATIONAL SCIENCE FOUNDATION	47.041	CBET-2046095	-	69,436
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1836905	-	53,628
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1903568	-	16,850
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1939948	-	24,870
NATIONAL SCIENCE FOUNDATION	47.041	IIP-2002879	-	9,188
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1953311	-	53,563
NATIONAL SCIENCE FOUNDATION	47.049	AST 2107870	-	46,252
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1714008	-	16,826
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1815079	-	24,558
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1913170	-	179,515
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1905238	-	102,490
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1948611	-	104,462
NATIONAL SCIENCE FOUNDATION	47.049	DMR-2018520	-	185,555
NATIONAL SCIENCE FOUNDATION	47.049	PHY-2012573	-	76,553
NATIONAL SCIENCE FOUNDATION	47.050	OPP-1744998	-	33,447
NATIONAL SCIENCE FOUNDATION	47.050	AGS-1749504	-	54,093
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1703013	11,188	90,959
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1901192	22,984	86,440
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1936794	-	84,138
NATIONAL SCIENCE FOUNDATION	47.070	OAC-2004601	479,808	594,056
NATIONAL SCIENCE FOUNDATION	47.074	DEB-2135448	-	87,126
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1656765	-	40,193
NATIONAL SCIENCE FOUNDATION	47.074	DEB-2117446	-	39,241
NATIONAL SCIENCE FOUNDATION	47.074	MCB-1750361	-	176,804
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1950636	-	6,516
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1638796	-	51,192
NATIONAL SCIENCE FOUNDATION	47.075	SMA-1659455	-	94,890
NATIONAL SCIENCE FOUNDATION	47.075	SES-1557082	-	17,092
NATIONAL SCIENCE FOUNDATION	47.076	DRL-2101456	-	220,718
NATIONAL SCIENCE FOUNDATION	47.076	DGE-1645419	-	10,535
NATIONAL SCIENCE FOUNDATION	47.076	DME-1758484	-	333,585
Pass-Through Programs From:				
DESERT RESEARCH INSTITUTE	47.041	GR12849	-	287,679
UNIVERSITY OF CINCINNATI	47.076	L12-4500093879	-	18,984
Total National Science Foundation			513,980	3,221,998
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			1,820,782	18,760,394
ECONOMIC DEVELOPMENT CLUSTER				
DEPARTMENT OF COMMERCE				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06120	104,256	322,266
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06147	-	342,221
ECONOMIC DEVELOPMENT ADMINISTRATION	COVID-19 - 11.307	06-79-06273	-	340,917
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-69-06219	346,109	569,234
TOTAL ECONOMIC DEVELOPMENT CLUSTER			450,365	1,574,638
477 CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO ASSOCIATION OF COMMUNITY ACTION AGENCIES (OACAA)	93.569	UNKNOWN	-	18,242
OHIO ASSOCIATION OF COMMUNITY ACTION AGENCIES (OACAA)	93.569	UNKNOWN	-	10,000
TOTAL 477 CLUSTER			-	28,242
FISH AND WILDLIFE CLUSTER				
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	15.611	DNR01-0000045992	-	13,560
TOTAL FISH AND WILDLIFE CLUSTER			-	13,560
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
DEPARTMENT OF TRANSPORTATION				
Pass-Through Programs From:				
EL ROBINSON ENGINEERING	20.205	34652	-	26,150
EL ROBINSON ENGINEERING	20.205	34652	-	26,312

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32449	-	3,338
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33809	12,193	25,794
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33717	6,887	13,684
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33719	-	186
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34654	29,303	88,314
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34884	-	41,658
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34878	78,941	99,782
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34883	1,949	107,866
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34890	12,516	93,443
OHIO DEPARTMENT OF TRANSPORTATION	20.205	36805	6,235	46,045
OHIO DEPARTMENT OF TRANSPORTATION	20.205	37361	4,843	40,294
THE OHIO STATE UNIVERSITY	20.205	GR122218	-	(201)
THE OHIO STATE UNIVERSITY	20.205	GR127264	-	16,801
WEST VIRGINIA UNIVERSITY	20.205	21-431-OU	-	19,946
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			152,867	649,412
<u>SPECIAL EDUCATION CLUSTER (IDEA)</u>				
DEPARTMENT OF EDUCATION				
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	84.027A	012498-002	-	2,970
UNIVERSITY OF CINCINNATI	84.027A	012966-022	-	704
TOTAL SPECIAL EDUCATION CLUSTER (IDEA)			-	3,674
<u>CCDF CLUSTER</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	12,601
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	22,292
TOTAL CCDF CLUSTER			-	34,893
<u>MEDICAID CLUSTER</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
CASE WESTERN RESERVE UNIVERSITY	93.778	RESS16772	-	32,557
OHIO STATE UNIVERSITY	93.778	60069320	-	445
OHIO STATE UNIVERSITY	93.778	GR123550	514,235	1,278,231
OHIO STATE UNIVERSITY	93.778	GR123487	-	34,756
OHIO STATE UNIVERSITY	93.778	GR123504	-	19,015
OHIO STATE UNIVERSITY	93.778	GR126271	-	34,685
TOTAL MEDICAID CLUSTER			514,235	1,399,689
<u>OTHER PROGRAMS</u>				
APPALACHIAN REGIONAL COMMISSION				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	23.002	PW-19369-IM-19	-	1,950
APPALACHIAN REGIONAL COMMISSION	23.002	IS-205524-22	38,116	131,025
			38,116	132,975
Pass-Through Programs From:				
FOUNDATION FOR APPALACHIAN OHIO	23.002	SEE-I-1	-	284,574
SHAWNEE STATE UNIVERSITY	23.002	SSU004	-	104,976
			-	389,550
EAST TENNESSEE STATE UNIVERSITY	23.011	21-201-1-S8.1	-	4,750
Total Appalachian Regional Commission			38,116	527,275
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Pass-Through Programs From:				
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	19ESH-1502-21-OC068	-	13,218
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	19ESH-1502-22-OC068	-	236,981
Total Corporation for National and Community Service			-	250,199
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852	-	1

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852	-	9,564
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852	-	74,356
Total Department of Agriculture			-	83,921
DEPARTMENT OF COMMERCE				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.023	ED21HDQ0230003	42,000	158,741
Pass-Through Programs From:				
BOWLING GREEN STATE UNIVERSITY	11.303	10009528-OU	-	39,091
BOWLING GREEN STATE UNIVERSITY	COVID-19 - 11.303	10010799-OU	-	108,014
BOWLING GREEN STATE UNIVERSITY	11.303	10011064-OU	-	54,976
Total Department of Commerce			42,000	360,822
DEPARTMENT OF DEFENSE				
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	12.002	PTAG20220525	-	246,009
OHIO DEVELOPMENT SERVICES AGENCY	12.002	PTAG20210525	-	282,253
Total Department of Defense			-	528,262
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.336S	U336S190027	-	310,184
U S DEPARTMENT OF EDUCATION - HEERF III Student Aid	COVID-19 - 84.425E	P425E200882-20A	-	27,189,887
U S DEPARTMENT OF EDUCATION - HEERF III Institutional	COVID-19 - 84.425F	P425F202450-20A	-	20,049
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201073-20A	-	204,027
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201074-20A	-	164,353
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201077-20A	-	158,404
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201078-20A	-	232,476
U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions	COVID-19 - 84.425M	P425M201079-20A	-	27,287
			-	27,996,483
Pass Through Programs From:				
OHIO DEPARTMENT OF HIGHER EDUCATION	84.002	UNKNOWN	-	153,474
LOGAN HOCKING LOCAL SCHOOLS	84.184G	UNKNOWN	-	33,148
LOGAN HOCKING LOCAL SCHOOLS	84.184G	UNKNOWN	-	25,080
MUSKINGUM VALLEY EDUCATIONAL SERVICE CENTER	84.184H	ASL0521	-	60,962
			-	119,190
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	245
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	162,875
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	108
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	181,956
BELPRE CITY SCHOOLS	84.287	UT22205	-	116,943
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	157
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	106
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	164,844
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	201,048
NELSONVILLE-YORK CITY SCHOOLS	84.287	UT21762	-	177,719
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	7
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	185,530
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	57,132
			-	1,248,670
OHIO DEPARTMENT OF HIGHER EDUCATION	84.334	UNKNOWN	-	43,825
NATIONAL WRITING PROJECT CORPORATION	84.411A	07-OH06-2021i3WNTS	-	801
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425C	UNKNOWN	-	282,107
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425C	UNKNOWN	-	3,857
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	COVID-19 - 84.425C	2100940	68,502	273,116
PREVENTION FIRST	COVID-19 - 84.425C	UNKNOWN	-	13,200
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425D	1266	-	136
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425U	EDUFAR21	-	402
			68,502	572,818
Total Department of Education			68,502	30,445,445
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.214	DE-EM0004147	-	1,695,155

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
Total Department of Energy			-	1,695,155
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.732	T98HP33468	-	118,632
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.732	T26HP39453	-	417,544
			-	536,176
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH31792	-	132,107
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	GA1RH33529	199,711	312,826
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	P10RH41765	-	88,104
			199,711	533,037
Substance Abuse and Mental Health Services Administration				
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION	93.243	1H79SP081638	90,042	329,652
Pass Through Programs From:				
PASSAGES CONNECTING FATHERS AND FAMILIES	93.086	29-MH	-	4,000
OHIO DEPARTMENT OF YOUTH SERVICES	93.092	8AS4010	-	93,457
THE UNIVERSITY OF TOLEDO	93.107	F-2021-17	-	24,241
THE UNIVERSITY OF TOLEDO	93.107	F-2022-09	-	106,491
			-	130,732
FRANKLIN COUNTY PUBLIC HEALTH	93.136	CDCOD2A-212-1	-	41,072
FRANKLIN COUNTY PUBLIC HEALTH	93.136	CDCOD2A-212-2	-	128,672
HAMILTON COUNTY PUBLIC HEALTH	93.136	CDCOD2A-1	-	83,095
HAMILTON COUNTY PUBLIC HEALTH	93.136	CDCOD2A-2	-	113,161
			-	366,000
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	-	2,921
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	(1,229)	1,569
			(1,229)	4,490
AMERICAN ACADEMY OF DEVELOPMENTAL MEDICINE AND DENTISTRY	93.184	UNKNOWN	-	1,268
PACIFIC INSTITUTE	93.211	958	-	1,536
THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	93.211	5112961	-	12,975
			-	14,511
OHIO CITIZEN ADVOCATES FOR ADDICTION RECOVERY (OCAAR)	93.243	UNKNOWN	-	10,000
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.243	2100637	-	17,995
			-	27,995
OHIO DEPARTMENT OF HEALTH	93.426	UNKNOWN	-	538
FRANKLIN COUNTY PUBLIC HEALTH	COVID-19 - 93.495	UNKNOWN	-	18,257
JACKSON COUNTY HEALTH DEPARTMENT	COVID-19 - 93.495	UT22192	-	80,244
			-	98,501
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G-2223-06-0078	-	25,092
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-2021-06-0240	-	69,348
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-2223-06-0078	-	14,328
			-	83,676
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.667	G-2223-06-0078	-	1,241
CASE WESTERN RESERVE UNIVERSITY	93.788	RESS16711	-	270,183
NORTHEAST OHIO MEDICAL UNIVERSITY	93.788	G0370-A	-	14,598
			-	284,781
PACIFIC INSTITUTE	93.912	1069	-	8,360
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	2200496	33,826	86,708
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	2100140	61,993	105,253
OHIO SUICIDE PREVENTION FOUNDATION	93.958	UNKNOWN	13,737	100,050
OHIO SUICIDE PREVENTION FOUNDATION	93.958	UNKNOWN	26,138	75,687
PACIFIC INSTITUTE	93.958	1044	-	161,544
			135,694	529,242

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
MANSFIELD URBAN MINORITY ALCOHOLISM AND DRUG ABUSE OUTRCH	COVID-19 - 93.959	UNKNOWN	-	20,085
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	2100139	192	101,193
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	2200104	13,717	156,485
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	COVID-19 - 93.959	336618	98,486	179,319
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	COVID-19 - 93.959	336618	88,348	169,011
			<u>200,743</u>	<u>626,093</u>
OHIO DEPARTMENT OF HEALTH	93.994	00540011CK0321	-	916
Total Department of Health and Human Services			<u>624,961</u>	<u>3,699,758</u>
DEPARTMENT OF HOMELAND SECURITY				
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	97.012	UNKNOWN	-	16,005
OHIO EMERGENCY MANAGEMENT AGENCY	97.036	PA-05-4507-PW-00140	-	11,060
Total Department of Homeland Security			<u>-</u>	<u>27,065</u>
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
NATIONAL PARK SERVICE	15.954	P22AC00150-00	-	2,036
Pass-Through Programs From:				
RACCOON CREEK PARTNERSHIP	15.253	UNKNOWN	-	4,828
Total Department of the Interior			<u>-</u>	<u>6,864</u>
DEPARTMENT OF JUSTICE				
Pass-Through Programs From:				
OHIO STATE LEGAL SERVICES ASSOCIATION	16.582	2018-V3-GX-0067	-	7,010
MANSFIELD URBAN MINORITY ALCOHOLISM AND DRUG ABUSE OUTRCH	16.812	UNKNOWN	-	22,372
Total Department of Justice			<u>-</u>	<u>29,382</u>
DEPARTMENT OF STATE				
Pass-Through Programs From:				
AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION DC	19.040	UNKNOWN	-	2,784
AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION DC	19.040	UNKNOWN	-	841
FHI360	19.421	102575.001.003	-	80,746
FHI360	19.421	102658.001.002	-	124,736
FHI360	19.421	102465.001.002	-	6,634
AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION DC	19.900	UNKNOWN	-	8,212
Total Department of State			<u>-</u>	<u>223,953</u>
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	COVID-19 - 20.106	3-39-0006-023-2021	-	11,417
FEDERAL AVIATION ADMINISTRATION	20.106	3-39-0006-023-2021	-	102,755
FEDERAL AVIATION ADMINISTRATION	COVID-19 - 20.106	3-39-0006-024-2021	-	21,666
Total Department of Transportation			<u>-</u>	<u>135,838</u>
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	DNR01-0000046743	-	34,752
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	DNR01-0000048529	-	86,796
Total Environmental Protection Agency			<u>-</u>	<u>121,548</u>
NATIONAL ENDOWMENT OF THE ARTS				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE ARTS	45.024	1885641-32-21	-	10,000
Pass-Through Programs From:				
ARTS MIDWEST TOURING FUND	45.025	00027013	-	500
Total National Endowment for the Arts			<u>-</u>	<u>10,500</u>
SMALL BUSINESS ADMINISTRATION				
Direct Programs:				
U S SMALL BUSINESS ADMINISTRATION	COVID-19 - 59.075	SBAHQ21SV001262.2	-	42,762
U S SMALL BUSINESS ADMINISTRATION	COVID-19 - 59.075	SBAHQ21SV004265	-	25,385
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	COVID-19 - 59.037	OSBG-20-342	-	209,670
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-21-324	-	128,418
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-22-324	-	412,781
Total Small Business Administration			<u>-</u>	<u>819,016</u>

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
UNITED STATES TREASURY				
Pass-Through Programs From:				
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 21.019	14	-	5,000
Total United States Treasury			-	5,000
TOTAL OTHER PROGRAMS			<u>773,579</u>	<u>38,970,003</u>
GRAND TOTAL FEDERAL AWARDS			<u>\$ 3,711,828</u>	<u>\$ 274,348,828</u>

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

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, 2022. 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, 2022, Ohio University did not receive any nonmonetary assistance.

Note 4 - Adjustments and Transfers

During the year ended June 30, 2022, the University transferred \$1,108,502 of the 2021-2022 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, 2022 consist of the following:

<u>Cluster/Program Title</u>	<u>Assistance Listing Number</u>	<u>Loan Balance</u>
Student Aid Cluster/Federal Perkins Loans Outstanding	84.038	\$ 3,704,744
Student Aid Cluster/Disadvantaged Student Loans Outstanding	93.342	3,214,442
Student Aid Cluster/Primary Care Loans (HPSL) Outstanding	93.342	2,684,596
		<u>\$ 9,603,783</u>

Notes to Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

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

For fiscal year 2021, the reporting of HEERF Institutional expenditures on the Schedule of Expenditures of Federal Awards was independent of the determination of revenue recognition under GAAP. Therefore, the institutional costs incurred and reported 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 HEERF for fiscal year 2022 is as follows:

Cluster/Program	Assistance Listing Number	Expenditure Amount
Other Programs/U S DEPARTMENT OF EDUCATION HEERF Student Aid	COVID-19 - 84.425E	\$ 27,189,887
Other Programs/U S DEPARTMENT OF EDUCATION HEERF Institutional	COVID-19 - 84.425F	20,049
Other Programs/U S DEPARTMENT OF EDUCATION - HEERF Strengthening Institutions Program	COVID-19 - 84.425M	786,547
		\$ 27,996,483

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:

ALN Number	Name of Federal Program or Cluster	Opinion
84.425C, 84.425D, 84.425E, 84.425F, 84.425M, 84.425U	Education Stabilization Fund	Unmodified
Various	Research and Development Cluster	Unmodified
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342	Student Financial Aid Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,843,035

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

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None