

***Ohio University***  
***(A Component Unit***  
***of the State of Ohio)***

*Report on Federal Awards in Accordance  
With OMB Circular A-133 for the  
Year Ended June 30, 2006*

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

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**OHIO UNIVERSITY**  
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
STUDENT AID CLUSTER:			
Department of Education:			
Supplemental Educational Opportunity Grants	84.007	P007A023342	\$ 1,193,060
Supplemental Educational Opportunity Grants (PR YR)	84.007	P007A023342	(61)
College Workstudy Program	84.033	PO33A023342	932,158
College Workstudy Program (JLD)	84.033	P007A023342	22,092
Federal Direct Student Loan	84.268		100,020,920
Pell Grant Program	84.063	P063P021330	16,776,346
Pell Grant Program (PR YR)	84.063	P063P021330	<u>4,058</u>
Total Department of Education			<u>118,948,573</u>
Department of Health and Human Services—			
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	1 T08HP04956-01-00	<u>155,369</u>
Total Department of Health and Human Services			<u>155,369</u>
TOTAL STUDENT AID CLUSTER			<u>\$119,103,942</u>
RESEARCH AND DEVELOPMENT CLUSTER:			
Appalachian Regional Commission—			
Pass-Through Programs from—			
It Alliance of Appalachian Ohio	23.002	OH-14911-0-1	<u>\$ 224,340</u>
Total Appalachian Regional Commission			<u>224,340</u>
Corporation for National and Community Service—			
Pass-Through Programs from—			
Sojourner Care Network	94.XXX		<u>758</u>
Total Corporation for National and Community Service			<u>758</u>
Department of Agriculture:			
Direct Programs:			
Removal Control Japanese Stilt	10.XXX	05-JV-11242328-027	5,742
Injury and Mortality Risks	10.XXX	06-JV-11242328-002	8,054
Leaf Area Index Se Ohio	10.XXX	05-JV-11242328-126	3,804
Forestry Research	10.652	03-CA-11242343-034/04-111/05-120	596
Forestry Research	10.652	05-CA-11242343-109	5,000
Forestry Research	10.652	03-CA-11242343-072/04-CA-11242343-133	15,077

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**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Forestry Research	10.652	04-CA-11242343-035	\$ 592
Forestry Research	10.652	04-CA-11242343-130	10,474
Forestry Research	10.652	05-CA-11242343-008	402
Forestry Research	10.652	05-CA-11242343-025	<u>401</u>
Subtotal Direct Programs			<u>50,142</u>
Pass-Through Programs from:			
Maryland Forests Association	10.XXX		6,000
Ohio State University Research Foundation	10.200	2002-34490-11919/2004-34490-14579	63,880
University of Nebraska Lincoln	10.200	25-6205-0034-030	<u>9,623</u>
Subtotal Pass-Through Programs			<u>79,503</u>
Total Department of Agriculture			<u>129,645</u>
Department of Commerce—			
Direct Programs:			
National Institute of Standards and Technology			
Measurement and Engineering Research and Standards	11.609	70NANB5H1101	4,599
Measurement and Engineering Research and Standards	11.609	60NANB5D1089	49,909
Measurement and Engineering Research and Standards	11.609	60NANB3D1122	<u>3,678</u>
Total Department of Commerce			<u>58,186</u>
Department of Defense:			
Direct Programs:			
Air Force:			
Basic, Applied, and Advanced Research			
Air Force Defense Research Sciences Program	12.800	FA9550-05-1-0495	14,980
Air Force Defense Research Sciences Program	12.800	F49620-03-1-0004	9,941
Air Force Defense Research Sciences Program	12.800	FA9550-05-1-0496	<u>14,976</u>
			<u>39,897</u>
U.S. Army:			
U.S. Army Corp of Engineers—Basic Scientific Research	12.431	W911NF-04-1-0159	24,525
U.S. Army Corp of Engineers—Propellants in Grasses	12.XXX	W912HZ-05-P-0117	21,788
U.S. Army Corp of Engineers—LT Diamondback Terr Monitor	12.XXX	W912DR-05-P-0386	22,493
U.S. Army Medical Research Acquisition—			
Dietary Energy Requirements	12.XXX	DAMD17-95-1-5053	<u>114,189</u>
			<u>182,995</u>
Office of the Chief of Naval Research—			
In-Situ Polarized	12.300	N00014-05-1-0418	193,893
Hadrons In Leptonic Jet	12.XXX	N000173-05-2004	<u>14,086</u>
			<u>207,979</u>
Subtotal Direct Programs			<u>430,871</u>
Pass-Through Programs from:			
ARINC	12.XXX	DAAB07-03-D-B006	<u>189,438</u>
			<u>189,438</u>

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**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Austral Engineering and Software	12.XXX	FA8650-04-M-3435/FA8650-05-C-3520	\$ 134,273
Dayton Area Graduate Studies Institute	12.XXX		29,951
Dayton Area Graduate Studies Institute	12.XXX		47,813
Defense Advanced Research Project	12.910	F33615-01-C-1834	(46,597)
Florida Air National Guard	12.XXX	W911YN-06-P-0002	190,506
Science Applications International Corporation	12.XXX	DAAD13-03-D-0017	<u>25,237</u>
			<u>381,183</u>
Innovative Scientific Solutions	12.XXX	FA8650-05-M-2597	18,000
Innovative Scientific Solutions	12.XXX		21,034
Innovative Scientific Solutions	12.XXX	F33615-03-D-2829	<u>16,303</u>
			<u>55,337</u>
Iten Industries	12.XXX		<u>33,164</u>
ITT Industries	12.XXX	N00173-03-C-2037	<u>99,179</u>
Ladish Company, Inc	12.800	F33615-99-2-5215	<u>56,114</u>
Nanohmics, Inc.	12.XXX	FA 9543-05-M-0098	31,000
Nanohmics, Inc.	12.XXX	FA8650-05-M-2514/FA8650-05-C-2628	<u>59,625</u>
			<u>90,625</u>
National Reconnaissance Office	12.XXX	NRO000-01-C-0677	63,609
Raytheon Company	12.XXX	NBCHC030123	68,232
Rockwell Collins, Inc.	12.XXX		<u>233,446</u>
Spectral Systems, Inc.	12.XXX	FA8620-05-G-3015-0002	<u>365,287</u>
Thales ATM, Inc.	12.XXX		<u>14,363</u>
Trandes Corporation	12.XXX	N66001-00-D-5034	<u>14,846</u>
UES, Inc.	12.XXX	M67854-05-C-0014/06-C-0017	31,795
UES, Inc.	12.XXX		18,082
UES, Inc.	12.XXX	FA9550-05-C-0099	<u>30,000</u>
			<u>79,877</u>
Ultramet	12.XXX	N00014-03-C-0304	<u>22,600</u>
Universal Technology Corporation	12.XXX	F33615-03-D-5801	<u>20,516</u>
University of Colorado	12.431	W911NF-04-1-0281	16,695
University of Illinois at Chicago	12.XXX	W81XWH-04-1-0201	<u>9,586</u>
			<u>26,281</u>
Subtotal Pass-Through Programs			<u>1,448,810</u>
Total Department of Defense			<u>1,879,681</u>
Department of Education:			
Direct Programs:			
Overseas Faculty Research Abroad	84.019A	P019A040033	<u>3,027</u>
Subtotal Direct Programs			<u>3,027</u>

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Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Pass-Through Programs from:			
Community Action Commission of Belmont County	84.213		\$ 11,627
Northern Illinois University	84.XXX		7,305
Lancaster Even Start	84.213		2,487
Westat Inc	84.XXX	ED-04-CO-0059	<u>2,494</u>
Subtotal Pass-Through Programs			<u>23,913</u>
Total Department of Education			<u>26,940</u>
Department of Energy:			
Direct Programs:			
Evaluation of Fine Particulate Matter	81.XXX	DE-FC26-03NT41723	158,057
Planar Solid Oxide Fuel Cells	81.XXX	DEOFG36-03GO13059	<u>910,505</u>
			<u>1,068,562</u>
Office of Science Financial Assistance Program	81.049	DE-FG02-93ER40756	255,143
Office of Science Financial Assistance Program	81.049	DE-FG02-88ER40387	259,613
Office of Science Financial Assistance Program	81.049	DE-FG02-02ER46012	<u>81,461</u>
			<u>596,217</u>
University Coal Research	81.057	DE-FG26-05NT42527	<u>7,702</u>
Renewable Energy Research and Development	81.087	DE-FG36-05GO85029	<u>395,630</u>
Stewardship Science Grant Program	81.112	DE-FG52-06NA26187	99,529
Stewardship Science Grant Program	81.112	DE-FG52-03NA00074	<u>269,377</u>
			<u>368,906</u>
University Reactor Infrastructure and Education Support	81.114	DE-FG02-02ER41218	<u>22,910</u>
Subtotal Direct Programs			<u>2,459,927</u>
Pass-Through Programs from:			
Advanced Technology Systems	81.XXX	DE-FC26-02NT41476	<u>109,052</u>
Applied Sciences Inc	81.XXX	DE-FG02-05ER86237	<u>40,000</u>
Lawrence Livermore National Laboratory	81.XXX	W-7405-ENG-48	<u>21,997</u>
			<u>21,997</u>
S E Universities Research Assoc	81.XXX	DE-AC05-84ER40150	40,449
S E Universities Research Assoc	81.XXX	DE-AC05-84ER40150	<u>17,007</u>
			<u>57,456</u>
Stanford University	81.XXX		8,000
The Edison Material Technology Center	81.XXX	DE-FC36-04GO14215	23,744
University of Pittsburgh	81.089	DE-FC26-05NT42302	4,975
University of Nevada Reno	81.118	DE-FC26-01NT41164	<u>5,869</u>
Subtotal Pass-Through Programs			<u>271,093</u>
Total Department of Energy			<u>2,731,020</u>

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Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Department of Health and Human Services:			
Direct Programs:			
National Institute of Health:			
Research Related to Deafness and Communication Disorders	93.173	5 R01 DC005063	\$ 465,329
Research Related to Deafness and Communication Disorders	93.173	R01 DC004922	118,702
Research Related to Deafness and Communication Disorders	93.173	1 R03 DC006161	<u>60,480</u>
			<u>644,511</u>
Mental Health Research Grants	93.242	5 R01 MH057832	161,689
Mental Health Research Grants	93.242	R01 MH067566	<u>569,822</u>
			<u>731,511</u>
Alcohol Research Programs	93.273	5 R01 AA014294	<u>189,297</u>
Drug Abuse Research Programs	93.279	R01 DA013939	<u>126,273</u>
National Center for Research Sources	93.389	1 R25 RR020447	<u>113,242</u>
Academic Research Enhancement Award	93.390	2 R15 GM057640-03A1	<u>25,297</u>
Cancer Cause and Prevention Research	93.393	R01 CA086928	89,448
Cancer Cause and Prevention Research	93.393	1 R03 CA112639	<u>60,822</u>
			<u>150,270</u>
Cancer Treatment Research	93.395	1 R15 CA098036-01A1	<u>61,622</u>
Cancer Research Manpower	93.398	3 K01 CA79743	<u>131,415</u>
Digestive Diseases and Nutrition Research	93.848	K01 DK064905	<u>134,198</u>
Blood Diseases and Resources Research	93.839	R01 HL077438	<u>83,313</u>
Diabetes, Endocrinology And Metabolism Research	93.847	R34 DK071545	<u>4,487</u>
Kidney Diseases, Urology, and Hematology Research	93.849	1 R15 DK073066	23,696
Kidney Diseases, Urology, and Hematology Research	93.849	1 R15 DK61952	<u>1,050</u>
			<u>24,746</u>
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5 R01 NS032374	309,698
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01 NS022979	256,908
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5 K01 NS046582-02	119,664
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1 R15 NS048916	87,998
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R15 NS051848	15,760
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1 R21 NS050260-01	<u>159,764</u>
			<u>949,792</u>
Microbiology and Infectious Diseases Research	93.856	2 R15 AI47165	<u>98,133</u>
Biomedical Research and Research Training	93.859	5 R01 GM048858	117,981
Biomedical Research and Research Training	93.859	R01 GM061048	189,222
Biomedical Research and Research Training	93.859	F31 GM077096	6,668
Biomedical Research and Research Training	93.859	5 R01 GM050690	<u>167,125</u>
			<u>480,996</u>

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Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Child Health and Human Development Extramural Research	93.865	5 R01 HD045512	\$ <u>341,810</u>
Aging Research	93.866	1 R15 AG020536	<u>6,732</u>
Medical Library Assistance	93.879	5 G13 LM007670	2,787
Medical Library Assistance	93.879	5 G13 LM007670	<u>65,199</u>
			<u>67,986</u>
Subtotal Direct Programs			<u>4,365,631</u>
Pass-Through Programs from:			
9C Rural Consortium Board	93.XXX		1,550
Baylor College of Medicine	93.173	5 R01 DC002290	37,616
Interthyr Corporation	93.855	1 R41 AI06618-01	29,991
Promilliad Biopharma	93.856	1 R41 AI060249-01A2	22,647
Southern Illinois University	93.866	R01 AG19899	67,634
University of Cincinnati	93.853	R01 NS035313	12,017
University of Illinois at Chicago	93.396	1 R01-CA099904	10,249
University of Kentucky Research Foundation	93.239	5ASPE 417-03	10,835
University of Michigan	93.837	HL060900	(5,491)
University of North Carolina At Charlotte	93.838	5R01HL068706	<u>5,046</u>
Subtotal Pass-Through Programs			<u>192,094</u>
Total Department of Health and Human Services			<u>4,557,725</u>
Department of Justice—			
Direct Programs—			
Criminal Justice Research and Development—			
Graduate Research Fellowships	16.562	2003-IJ-CX-1027	<u>130,366</u>
Total Department of Justice			<u>130,366</u>
Department of the Interior:			
Pass-Through Programs from:			
Maryland Sea Grant College	15.XXX	NA16RG2207	2,030
Midwest Biodiversity Institute	15.XXX		87,377
Ohio Department of Natural Resources	15.XXX		9
Ohio Department of Natural Resources	15.XXX	NGSCW-04-44	374
Ohio Department of Natural Resources	15.634		750
Ohio State University Research Foundation	15.805	01HQGR0110	<u>19,047</u>
Subtotal Pass-Through Programs			<u>109,587</u>
Total Department of the Interior			<u>109,587</u>

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Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
DEPARTMENT OF STATE:			
Pass-Through Programs from:			
Council for International Exchange Of Scholars	19.XXX		\$ <u>32,772</u>
Total Department of State			<u>32,772</u>
Department of Transportation:			
Direct Programs:			
U.S. Department of Transportation			
Develop Nationwide Differential Global Positioning System	20.XXX	DTRS57-04-C-10026	16,001
Architecture Enhancement Volpe	20.XXX	DTRT57-05-C-10123	94,855
GPS Antenna Analysis	20.XXX	DTRS57-04-P-80285	1
WAAS Impact Maritime	20.XXX	DTRT57-05-P-80171	<u>70,428</u>
			<u>181,285</u>
Federal Aviation Administration:			
Ils Vor Model Trng Renton Wa	20.XXX	DTFANM-05-P-00586	17,668
Integrated Avionics Tech Dev	20.XXX	95-G-014	126,006
Local Area Augmentation System	20.XXX	98-G-002	1,393,258
Navigation Landing Analytical Mode	20.XXX	DTFA01-01-C-00012	276,144
DTFA01-01-C-00071	20.XXX	DTFA01-01-C-00071	2,533,303
Tech Support Serv Nav N Land	20.XXX	DTFAAC-03-D-00394,	(7,035)
WAAS/BARO Tech Advance Aviation	20.XXX	DTAFAAC-03-A-15689	35,731
Wireless Testbed Airport App	20.XXX	06-G-005	<u>2,094</u>
			<u>4,377,169</u>
Subtotal Direct Programs			<u>4,558,454</u>
Pass-Through Programs from:			
Ohio Department of Transportation	20.XXX		1,800
Ohio Department of Transportation	20.XXX		1,800
Ohio Department of Transportation	20.205	9251	132,328
Ohio Department of Transportation	20.205	9800	34,931
Ohio Department of Transportation	20.205		11,524
Ohio Department of Transportation	20.205	9991	75,286
Ohio Department of Transportation	20.205	AC SPR-2(36)	130,198
Ohio Department of Transportation	20.205	10209	171,751
Ohio Department of Transportation	20.205	E051425	16,197
Ohio Department of Transportation	20.205		19,483
Ohio Department of Transportation	20.205	E051383	9,813
Ohio Department of Transportation	20.205	E040(371)	60,196
Ohio Department of Transportation	20.205	20119 A	185,418
Ohio Department of Transportation	20.205	AC1SPR-2(37)	20,019
Ohio Department of Transportation	20.205	E051427	20,688
Ohio Department of Transportation	20.205	AC SPR-2(37)	61,541
Ohio Department of Transportation	20.205	E060(117)	23,973
Ohio Department of Transportation	20.205	20337	(57)

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Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Ohio Department of Transportation	20.205	E040(952)	\$ 711
Ohio Department of Transportation	20.205		38,066
Ohio Department of Transportation	20.205	E050(234)	132,328
Ohio Department of Transportation	20.205		<u>56,883</u>
			1,204,877
Leigh Fisher Associates	20.XXX		24,046
The National Academies	20.XXX	DOT-6120-399	75
University of Akron	20.205	11374	25,500
Miami Valley Regional Planning Commission	20.XXX		<u>15,621</u>
Subtotal Pass-Through Programs			<u>1,270,119</u>
Total Department of Transportation			<u>5,828,573</u>
Environmental Protection Agency:			
Direct Programs:			
Survey Studies Relating to the Clean Air Act	66.034	XA-96588501-0	188,263
Science To Achieve Results (STAR) Program	66.509	RD-83136501	<u>324,323</u>
Subtotal Direct Programs			<u>512,586</u>
Pass-Through Programs from:			
Center for Applied Bioassessment and Biocriteria	66.460		56,995
Hamilton County Environmental Services	66.XXX		15,621
Ohio Environmental Protection Agency	66.460	C997550003	<u>17,173</u>
Subtotal Pass-Through Programs			<u>89,789</u>
Total Environmental Protection Agency			<u>602,375</u>
National Aeronautics and Space Administration:			
Direct Programs:			
Ames Research Center			
Molecular Cloning and Characterization	43.XXX	NAG2-1608	<u>68,639</u>
Glenn Research Center			
Advanced CNS Acast	43.XXX	NNC04GB45G	142,060
Protecting Infrastructure	43.XXX	NNC04GB63G	<u>2,501</u>
			<u>144,561</u>
Goddard Space Flight Center			
Hard Xray Blazar 3C 279	43.XXX	NAG5-11025	101,085
Goddard Space Flight Center	43.XXX	NNG04GI50G	19,994
Goddard Space Flight Center	43.XXX	NNG05GP69G	20,471
Goddard Space Flight Center	43.XXX	NNG06GD57G	3,075
Multiwavelength Variability	43.XXX	NNG04GF70G	<u>260</u>
			<u>144,885</u>
Langley Research Center			
Synthetic Vision System	43.XXX	NNL04AA17A	<u>61,083</u>
Subtotal Direct Programs			<u>419,168</u>
Pass-Through Programs from:			
Applied Sciences, Inc.	43.XXX	NNA05CQ86C	<u>16,888</u>

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Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Jet Propulsion Laboratory	43.XXX	NMO710076	\$ 2,856
Jet Propulsion Laboratory	43.XXX		<u>21,827</u>
			<u>24,683</u>
National Institute of Aerospace	43.XXX	NCC-1-02043	<u>14,658</u>
Ohio Aerospace Institute	43.XXX		<u>25,162</u>
Rannoch Corporation	43.XXX		<u>27,477</u>
Smithsonian Astrophysical Observatory	43.XXX	NAS8-03060	4,505
Smithsonian Astrophysical Observatory	43.XXX	NAS8-03060	28,368
Smithsonian Astrophysical Observatory	43.XXX	NAS8-03060	470
Smithsonian Astrophysical Observatory	43.XXX	NAS8-03060	<u>41,000</u>
			<u>74,343</u>
Space Telescope Science Institute	43.XXX	HST-GO-09783.03-A	<u>1,794</u>
Virginia Satslab, Inc.	43.XXX		<u>(4,082)</u>
Subtotal Pass-Through Programs			<u>180,923</u>
Total National Aeronautics and Space Administration			<u>600,091</u>
National Science Foundation:			
Direct Programs:			
Engineering Grants	47.041	CMS-0528302	45,384
Engineering Grants	47.041	CMS-0533290	<u>25,988</u>
			<u>71,372</u>
Mathematical and Physical Sciences	47.049	DMS-0533726	26,425
Mathematical and Physical Sciences	47.049	DMR-0094055	20,621
Mathematical and Physical Sciences	47.049	DMR-0103034	111,914
Mathematical and Physical Sciences	47.049	PHY-0244999	342,566
Mathematical and Physical Sciences	47.049	DMR-0336431	24,345
Mathematical and Physical Sciences	47.049	DMR-0304314	424,228
Mathematical and Physical Sciences	47.049	DMR-0310933	72,285
Mathematical and Physical Sciences	47.049	DMS-0506063	43,959
Mathematical and Physical Sciences	47.049	AST-0407152	<u>58,396</u>
			<u>1,124,739</u>

(Continued)

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Geosciences	47.050	OCE-0117132	\$ 65,891
Geosciences	47.050	EAR-0207432	21,987
Geosciences	47.050	EAR-0228876	6,967
Geosciences	47.050	EAR-0308105	57,203
Geosciences	47.050	EAR-0350396	3,770
Geosciences	47.050	ATM-0508217	27,987
			<u>183,805</u>
Computer and Information Science and Engineering	47.070	CNS/EIA-0120056	23,357
			<u>23,357</u>
Biological Sciences	47.074	IBN-9983561	
Biological Sciences	47.074	IOB-0090250	84,848
Biological Sciences	47.074	IBN-0110413	63,745
Biological Sciences	47.074	IBN-0131077	64,780
Biological Sciences	47.074	IBN-0131523	48,401
Biological Sciences	47.074	DEB-0211054	(232)
Biological Sciences	47.074	DEB-0235676	39,693
Biological Sciences	47.074	IOB-0316687	121,546
Biological Sciences	47.074	IBN-0343744	59,431
Biological Sciences	47.074	IBN-0345500	61,354
Biological Sciences	47.074	IBN-0407735	1,417
Biological Sciences	47.074	DEB-0516031	21,926
Biological Sciences	47.074	IOB-0517257	25,274
Biological Sciences	47.074	IOB-0520855	49,526
Biological Sciences	47.074	IOB-0520100	47,809
			<u>689,518</u>
Social, Behavioral, and Economic Sciences	47.075	BCS-0507074	3,102
Social, Behavioral, and Economic Sciences	47.075	SES-0453302	81,519
Social, Behavioral, and Economic Sciences	47.075	BCS-0515890	81,796
			<u>166,417</u>
Education and Human Resources	47.076	EEC-0227907	75,266
Education and Human Resources	47.076	REC 0335593	36,043
Education and Human Resources	47.076	DGE-0337438	35,243
Education and Human Resources	47.076	DUE-0350395	26,186
Education and Human Resources	47.076	DGE-0538588	4,790
			<u>177,528</u>
Polar Programs	47.078	OPP-0135989	8,246
Polar Programs	47.078	ANT-0436190	35,640
Polar Programs	47.078	ANT-0439805	28,214
			<u>72,100</u>
Subtotal Direct Programs			<u>2,508,836</u>

(Continued)

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Pass-Through Programs from:			
Institute of Ecosystem Studies	47.074	DEB-9714835	\$ 17,317
New Arts Bronze Syudios, Inc.	47.041		30,000
Stark State College of Technology	47.XXX		21,248
Temple University	47.041	BES-0511762	35,956
University of Connecticut	47.041	BES 0302351	11,269
University of Illinois Urbana	47.049	DMR-0205858	38,613
University of California Los Angeles	47.XXX		15,000
Ohio State Universit Research Foundation	47.049	CHE-05322560	<u>15,619</u>
Subtotal Pass-Through Programs			<u>185,022</u>
Total National Science Foundation			<u>2,693,858</u>
United States Agency for International Development— Pass-Through Programs from— Association Liaison office	98.XXX	HNE-A-00-97-00059-00	<u>8,464</u>
Total United States Agency for International Development			<u>8,464</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<u><b>\$ 19,614,381</b></u>
<b>HOMELAND SECURITY CLUSTER:</b>			
Department of Homeland Security Pass-Through Programs From:			
Ohio Emergency Management Agency	97.036	FEMA-1580-DR-000UIZ6Y	\$ 57,333
Science Applications International Corporatiorn	97.035	HSHQPA-05-9-0029	<u>14,619</u>
<b>TOTAL HOMELAND SECURITY CLUSTER</b>			<u><b>\$ 71,952</b></u>
<b>OTHER PROGRAMS:</b>			
Appalachian Regional Commission— Direct Programs:			
Appalachian Area Development	23.002	OH-15161-05	\$ 73,337
Whisman Scholar	23.XXX	CO-12600E	49,902
WEB IT	23.XXX	CO-14871-04	<u>2,709</u>
Subtotal Direct Programs			<u>125,948</u>
Subtotal Direct Programs			<u>125,948</u>
Pass-Through Programs from— Shawnee State University	23.XXX		<u>276</u>
Subtotal Pass-Through Programs			<u>276</u>
Total Appalachian Regional Commission			<u>126,224</u>
Corporation for National and Community Service— Pass-Through Programs from:			
Ohio Community Service Council	94.006	03AFH-K728-04-A120/ 03AFH-K728-05-A120	192,482
Ohio Community Service Council	94.006	03ACH-K729-06-A017	298,355
Ohio Community Service Council	94.006	03AFH-K728-05-A017	<u>24,949</u>
			515,786
Jumpstart National	94.006	03ACH-K729-04-A147#40-JS-SITE#40	<u>33,018</u>
Sojourner Care Network	94.006		<u>2,377</u>
Total Corporation for National and Community Service			<u>551,181</u>

(Continued)

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Department of Agriculture:			
Direct Programs:			
Forestry Research	10.652	03-CR011111125-044	\$ 20,000
Distance Learning And Telemedicine Loans and Grants	10.855	0H10-704-B16	2,827
History Records African Railroad	10.XXX	04-PA-11091400-030	<u>4,765</u>
			27,592
Rural Utilities Service Community Connect Grant Program	10.861		<u>429,947</u>
Subtotal Direct Programs			<u>457,539</u>
Pass-Through Programs from:			
Ohio Department of Education	10.559		22,440
Rural Action Inc	10.XXX		1,741
Ohio State University Research Foundation	10.XXX	CA 370304	<u>2,875</u>
Subtotal Pass-Through Programs			<u>27,056</u>
Total Department of Agriculture			<u>484,595</u>
Department of Commerce			
Direct Programs:			
Economic Development Administration	11.300	05-79-03506	<u>83,133</u>
Public Telecommunications Facilities Planning and Construction	11.550	39-02-N05216	<u>163,085</u>
			<u>163,085</u>
Subtotal Direct Programs			<u>246,218</u>
Pass-Through Programs from—			
Bowling Green State University	11.303	06-66-04858/04616/04741/04955	<u>40,941</u>
Subtotal Pass-Through Programs			<u>40,941</u>
Total Department of Commerce			<u>287,159</u>
Department of Defense:			
Pass-Through Programs from—			
Northeast Ohio Areawide Coordinating Agency	12.613		5,626
Ohio Department of Development	12.002	MBDD 03-013/04-017/05-010	<u>40,019</u>
Total Department of Defense			<u>45,645</u>

(Continued)

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Department of Education:			
Direct Programs:			
Trio Student Support Services	84.042	P042A010213	\$ 28,405
National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	84.015A	P015A030005	268,326
National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	84.015B	P015B030005	<u>246,986</u>
			<u>543,717</u>
Undergrad International Studies	84.016A	P016A050049	<u>40,027</u>
Overseas Group Projects	84.021A	P021A050019	<u>82,449</u>
US Dept. of Education	84.042A	P042A050180	<u>247,966</u>
TRIO Upward Bound	84.047A	P047A030183	<u>377,956</u>
Trio McNair Post-Baccalaureate Achievement	84.217A	P217A030004	<u>189,490</u>
Child Care Access Means Parents in School	84.335	P335A010099	<u>5,610</u>
Subtotal Direct Programs			<u>1,487,215</u>
Pass-Through Programs from:			
Alexander Local School District	84.287C		296,252
Appalachian Regional Commission	84.923A	V923A030001	5,654
Athens City School District	84.257C	043521-T151-03	329,364
Athens Meigs Educational Service Center	84.XXX		19,077
Cleveland State University	84.357	S357A020036	361
Columbus State Community College	84.243	VETP 2003-01-FB/VETP-2005-1-FB	106,075
Community Action Commission of Belmont County	84.314		5,632
Corporation for Public Broadcasting	84.XXX		11,190
Coshocton City School	84.213		6,455
East Central Ohio Special Education Regional Resources	84.XXX		23,932
Federal Hocking Local School District	84.287C	045914-T1S1-03	247,054
North Central Ohio Special Educational Regional	84.XXX		352
Ohio Board of Regents	84.116		2,782
Ohio Board of Regents	84.334A	P334A990378	209,203
Ohio Board of Regents	84.334	P334S050016	43,911
Ohio Board of Regents	84.367	31-May	6,828
Ohio Board of Regents	84.203G	U203G050022	17,800
Ohio College Access Network	84.XXX		18,338
Ohio College Access Network	84.XXX		8,607
Ohio College Access Network	84.XXX		23,438

(Continued)

**OHIO UNIVERSITY**  
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Ohio Department of Education	84.002	063024-AB-SL-2003/2004/2005	\$ 362,326
Ohio Department of Education	84.173		5,177
Ohio Department of Education	84.173		8,354
Ohio Department of Education	84.366	CI667-QSCI-06-10	12,659
Ohio Department of Education	84.367	063024-TRSP-200	10,000
Ohio Department of Education	84.367		19,371
Perry Hocking Educational Service Center	84.XXX		11,293
Public Broadcasting Service	84.295A	R295A000002	10,556
Southwest Ohio Special Education Regional Resources	84.XXX		<u>28,365</u>
Subtotal Pass-Through Programs			<u>1,850,406</u>
Total Department of Education			<u>3,337,621</u>
Department of Health and Human Services—			
Direct Programs—			
Diabetes Ed for Appalachians	93.XXX	05IPA43708	<u>32,345</u>
Health Resources and Services Administration:			
Quentin N. Burdick Program	93.192	D36HP03160	190,093
Rural Health Care Services Outreach & Development	93.912	P10RH06775	<u>10,240</u>
			<u>200,333</u>
US Department of Health and Human Services:			
Centers of Excellence	93.157	D34HP04027	479,365
Health Careers Opportunity Program	93.822	D18HP02889	487,248
Grants for training in Primary Care Medicine And Dentistry	93.884	D56HP05223	167,132
Specially Selected Health Projects	93.888	4 D1ARH00109	<u>78,126</u>
			<u>1,211,871</u>
National Institute of Health—			
Medical Library Assistance	93.879	G08LM008133	<u>170,053</u>
Subtotal Direct Programs			<u>1,614,602</u>
Pass-Through Programs from:			
Appalachian Family and Children First Council	93.570		13,496
Association of Environmental Health Academic Programs	93.XXX		278
Athens County Family and Children First Council	93.XXX		13,623
Athens County Job and Family Services	93.XXX		12,537
Athens County Job and Family Services	93.XXX		254,288
Case Western Reserve University	93.969	D31 HP-70113	43,444
Columbiana County Department of Job and Family Services	93.XXX		2,908
Gallia County Health Department	93.XXX		
Medical University of Ohio	93.107	5 U77HP03029-11-00	95,438
Meigs County Department of Jobs and Family Service	93.XXX		2
Meigs County Department of Jobs and Family Service	93.XXX		1,000
National Youth Sports Program	93.570		56,000
National Youth Sports Program	93.570		(3,280)
Ohio Childcare Resource and Referral Association	93.XXX		62,029
Ohio Department of Education	93.558		31,061
Ohio Department of Education	93.558		50,124
Ohio Department of Health	93.994	K584	62,393
Ohio Department of Health	93.XXX		39,076

(Continued)

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Ohio Department of Jobs and Family Services	93.XXX	06-167	\$ 99,316
Ohio Department of Jobs and Family Services	93.XXX	05-001	(2,416)
Ohio Educational Television Stations	93.XXX		17,050
Ohio State University Research Foundation	93.966	T01HP01416-01-00/02-01	10,264
Southern Consortium for Children	93.211	1 H2ATH00985-01-00	55,448
Tri County Mental Health and Counseling Services	93.XXX		5,800
University of Illinois at Chicago	93.879	N01 LM 1 3513	19,924
Vinton County Department of Job and Family Service	93.XXX		5
Vinton County Department of Job and Family Service	93.558		<u>5,503</u>
Subtotal Pass-Through Programs			<u>945,311</u>
Total Department of Health and Human Services			<u>2,559,913</u>
Department of Housing and Urban Development— Pass-Through Programs from— Huntington Ironton Empowerment Zone	14.244		<u>159,927</u>
Total Department of Housing and Urban Development			<u>159,927</u>
Department of Justice— Pass-Through Programs from: Hocking County Juvenile Court	16.XXX		4,984
Washington County Mental Health and Addiction Board	16.XXX		<u>5,745</u>
Total Department of Justice			<u>10,729</u>
Department of Labor— Pass-Through Programs from: Athens County Department of Job and Family Services	17.XXX		<u>1,088</u>
Lawrence County Department of Jobs and Family Serv	17.XXX		65,537
Lawrence County Department of Jobs and Family Serv	17.XXX		<u>119,351</u>
Total Department of Labor			<u>184,888</u>
Total Department of Labor			<u>185,976</u>
Department of State— Direct Programs: Educational Partnerships Program	19.424	S-ECAAS-04-GR-209(MA)	81,209
CELTT	19.XXX	S-ECAPE-03-GR-155(JL)	10,000
Inter-religious Dialogue	19.XXX	S-ECAPE-03-GR-188(MA)	<u>36,913</u>
Subtotal Direct Programs			<u>128,122</u>
Pass-Through Programs from— Institute for International Education	19.402	S-ECAA-E-04-CA-019(PS)	<u>176,128</u>
Subtotal Pass-Through Programs			<u>176,128</u>
Total Department of State			<u>304,250</u>
Department of Transportation: Direct Programs: Federal Aviation Administration			
Airport Improvement Program	20.106	3-39-0006-0802	180,181
Airport Improvement Program—Phase II	20.106	3-39-0006-0904	<u>27,981</u>
Subtotal Direct Programs			<u>208,162</u>

(Continued)

**OHIO UNIVERSITY**  
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Pass-Through Programs from:			
City of Athens	20.509	RPT-4005-023-043	\$ 27,040
West Virginia University	20.205		(330)
Ohio Department of Transportation	20.205	AC SPR-2(37)	<u>264</u>
Subtotal Pass-Through Programs			<u>26,974</u>
Total Department of Transportation			<u>235,136</u>
<b>DEPARTMENT OF THE TREASURER</b>			
Pass-Through Programs From:			
Oak Hill Banks Community Development Corp.	21.XXX		<u>2,500</u>
Total Department of Treasurer			<u>2,500</u>
Environmental Protection Agency—			
Pass-Through Programs from:			
Clement Soil And Water Conservation District	66.XXX		12,588
Midwest Biodiversity Institute	66.606		99,335
Ohio Department of Natural Resources	66.460		23,200
Ohio Environmental Protection Agency	66.460	C9975500004-0	<u>504,639</u>
			<u>639,762</u>
Rural Action, Inc.	66.XXX		3,401
Rural Action, Inc.	66.XXX		<u>4,908</u>
			<u>8,309</u>
Total Environmental Protection Agency			<u>648,071</u>
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>			
Direct Programs—			
National Historical Publications and Records Grants	89.003	2003-007	<u>4,871</u>
Total National Archives and Records Administration			<u>4,871</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			
Direct Programs—			
Promotion of the Arts Grants to Organizations and Individuals	45.024	60-3400-7010	<u>9,744</u>
Subtotal Direct Programs			<u>9,744</u>
Pass-Through Programs from—			
Ohio Humanities Council	45.XXX		<u>9,588</u>
Subtotal Pass-Through Programs			<u>9,588</u>
Total National Endowment for the Humanities			<u>19,332</u>
<b>National Science Foundation:</b>			
Direct Programs—			
Education and Human Resources	47.076	DUE-0510198	3,849
International Science and Engineering	47.079	OISE-0536881	<u>20,627</u>
Subtotal Direct Programs			<u>24,476</u>

(Continued)

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/ Pass-Through Grant Number	Expenditures
Pass-Through Programs from:			
Kentucky Science and Technology	47.076	ESR-0086188	\$ 2,183
Ohio State University Research Foundation	47.076	HRD-0331560	23,891
University of Tennessee	47.076	ESI-0119679	<u>199,403</u>
Subtotal Pass-Through Programs			<u>225,477</u>
Total National Science Foundation			<u>249,953</u>
Small Business Administration—			
Pass-Through Programs from:			
Ohio Department of Development	59.037	ECDD 04-101/05-169	142,560
Kent State University	59.037	ECDD 01-100/ECDD 05-168	19,482
Adena Ventures	59.051		831
Adena Ventures	59.051		<u>140,567</u>
Total Small Business Administration			<u>303,440</u>
United States Institute of Peace—			
Direct Programs—			
Solicited Grant Program	91.002	IOP-05-733	<u>20,850</u>
Total United States Institute of Peace			<u>20,850</u>
United States Peace Corp—			
Direct Programs—			
Peace Corps Strategy Agreement	08.XXX		<u>12,270</u>
Total United States Peace Corp			<u>12,270</u>
TOTAL OTHER PROGRAMS			<u>\$ 9,549,643</u>
GRAND TOTAL—Federal awards			<u>\$148,339,918</u>

(Concluded)

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**—The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) is presented using the accrual basis of accounting in which expenditures are recognized when incurred.

**Subrecipient**—Of the federal expenditures presented in the Schedule, the Ohio University (the “University”) provided federal awards to subrecipients as follows:

CFDA No.	Program Title	Expended
10.200	Grants for Agricultural Research, Special Research Grants	\$ 3,503
47.049	Mathematical and Physical Sciences	39,783
47.074	Biological Sciences	77,952
47.075	Social, Behavioral, and Economic Sciences	10,689
47.076	Education and Human Resources	10,000
59.037	Small Business Development Center	50,500
66.460	Nonpoint Source Implementation Grants	496,046
66.509	Science To Achieve Results (STAR) Program	60,491
81.087	Renewable Energy Research And Development	125,000
93.173	Research Related to Deafness and Communication Disorders	221,009
93.192	Quentin N. Burdick Program for Rural Interdisciplinary Training	10,000
93.242	Mental Health Research Grants	310,399
93.273	Alcohol Research Programs	39,702
93.279	Drug Abuse Research Programs	35,030
93.389	National Center For Research Resources	48,781
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	24,273
93.865	Child Health and Human Development Extramural Research	32,068
12.XXX	Unitized Airframe Components	9,078
20.XXX	Local Area Augmentation System	42,851
20.XXX	DTFA01-01-C-00071	100,000
20.XXX	Architecture Enhancement Volpe	25,333
81.XXX	Evaluation of Fine Particulate Matter	102,897
81.XXX	Planar Solid Oxide Fuel Cells	31,634
81.XXX	Proposal To Develop A Database	6,062
84.XXX	Audience Service Challenge Gnt	67,000
		<u>\$ 1,980,081</u>

**2. NONCASH FEDERAL AWARDS**

During the year ended June 30, 2006, the University did not receive any nonmonetary assistance.

**3. FEDERAL LOAN PROGRAMS ADMINISTERED**

The University outstanding balances at June 30, 2006, are as follows:

Perkins Loan Program	\$ 7,798,602
Disadvantaged Students Loan	1,850,746
Health Professional Student Loans ("HPSL")	<u>2,708,607</u>
Total	<u>\$ 12,357,955</u>

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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees of  
Ohio University  
Athens, Ohio

We have audited the financial statements of Ohio University (the "University"), as of and for the year ended June 30, 2006, and have issued our report thereon dated October 18, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### **Compliance and Other Matters**

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

We noted certain matters that we have reported to management of the University in a separate letter dated October 18, 2006.

This report is intended solely for the information and use of the Board of Trustees, management of the University, federal awarding agencies, state funding agencies, pass-through entities, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte & Touche LLP*

October 18, 2006

## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Trustees of  
Ohio University  
Athens, Ohio

### **Compliance**

We have audited the compliance of Ohio University (the "University") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 06-1.

### **Internal Control Over Compliance**

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in

order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weakness. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the University as of and for the year ended June 30, 2006, and have issued our report thereon dated October 18, 2006. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. This schedule is the responsibility of the management of the University. Such information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly stated, in all material respects, when considered in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Trustees, management of the University, federal awarding agencies, state funding agencies, pass-through entities, and the Auditor of State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte & Touche LLP*

October 18, 2006

**OHIO UNIVERSITY**  
**(A Component Unit of the State of Ohio)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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**1. PART I—SUMMARY OF AUDITORS' RESULTS**

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. Our audit of the financial statements did not disclose a reportable condition in internal controls.
3. No instances of noncompliance considered material to the financial statements were disclosed by the audit.
4. No reportable conditions in internal control over compliance with requirements applicable to major federal award programs were identified.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed findings which are required to be reported by OMB Circular A-133.
7. The major programs were the Student Financial Aid Cluster and the Research and Development Cluster, which are included in the schedule of expenditures of federal awards.
8. A threshold of \$1,449,570 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The Auditee did qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

**2. PART II—FINANCIAL STATEMENT FINDINGS SECTION**

No matters to be reported.

**3. PART III—FEDERAL AWARD FINDINGS AND QUESTIONED COST SECTION**

**06-1: Failure to Notify NSLDS When Student Withdraws**

**Grantor**—Various

**Sponsor Identification Number**—Student Financial Aid Cluster

**Criteria**—The OMB Circular A-133 *Compliance Supplement* states: “Unless the school expects to complete its next Roster file within 60 days, the school must notify NSLDS within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis.”

**Finding**—Ten students in fiscal year 2006 and eight students in fiscal year 2005 out of 25 selected each year, who withdrew from the University did not have their withdrawal reported to NSLDS.

***Effect***—If a student withdraws and it is not reported to the NSLDS in a timely basis it could affect timing of the grace period granted to the student.

***Questioned Costs***—None

***Recommendation***—The University should ensure that the Clearinghouse is notified of changes in the student's status within the required timeframe.

***Corrective Action Plan***—Contact Person: Debra M. Benton

The problem identified with the program that reports the students to the Clearinghouse has been corrected and the program has been thoroughly tested. A review is also made of the withdraw list and compared with the enrollment status reported to the Clearinghouse to verify the accuracy of the report.

**4. PART IV—SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Number	Finding	Status	Contact
05-1	<p>In 9 of 21 selections the unbilled grants accounts receivable project balances contained errors. These errors were primarily the result of three issues that arose during the year:</p> <ol style="list-style-type: none"> <li>1. Grants and contract accounting originally recognized revenue on a cash basis under the old reporting standards and in the old accounting system (“CUFS”). After converting to Oracle, and operating still on a cash basis, it was decided that the University should defer revenue on an systematic basis. This process change occurred spring 2004. As a result of this change there were amounts that were inappropriately included within the June 30, 2005, unbilled accounts receivable balance.</li> <li>2. It was discovered after closing June 2005, that revenue was recognized on most payments with a PA Expenditure Item date before July 1, but incurred and paid after June 30. When an inquiry was made of Oracle of this process, Oracle confirmed that they use full accrual based on obligation date. Therefore, any purchase order, travel, or DP payments that originated before July 1 were recognized in June. While this was discovered during the close process, certain amounts were not appropriately reversed and recorded in the correct fiscal year.</li> <li>3. It was discovered that manual events (events maintenance for a single project) were created on some Letter of Credit (“LOC”) accounts, using the process from conversion of CUFS to Oracle. As a result, in certain cases, the unbilled accounts receivable and revenue were being recognized twice in both a systematic entry and in a manual entry.</li> <li>4. The combination of the items in 2 and 3 approximated \$3,134,054. In addition, to the specific items listed above, there was a lack of general review procedures surrounding accounts receivable. There is no review or sign off required on “manual events” within the Oracle system. As such, amounts were being inappropriately posted. In addition, there were no cut-off or reconciliation procedures in place at year-end to ensure account balances were appropriate.</li> </ol>	Corrected	Linda Shapiro
05-2	<p>Eight students out of 25 selected who withdrew from the University did not have their withdrawal reported to NSLDS.</p>	<p>This finding was not corrected and will be repeated in the current year as 06-1</p>	Debra M. Benton