

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*

Independent Auditor's Report

To Management and the Board of Trustees
Ohio University

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Ohio University (the "University") and its discretely presented component unit, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the University's financial statements, and have issued our report thereon dated October 6, 2016.

Internal Control Over Financial Reporting

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

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

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

To Management and the Board of Trustees
Ohio University

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ohio University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

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

Alante & Morex, PLLC

October 6, 2016

Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Trustees
Ohio University

Report on Compliance for Each Major Federal Program

We have audited Ohio University's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016. 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 requirements of laws, regulations, contracts, and grants applicable to each of 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* (the "Uniform Guidance"). Those standards and the 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.

To the Board of Trustees
Ohio University

Opinion on Each Major Federal Program

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, 2016.

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 the 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 the 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 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 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.

Plante & Moran, PLLC

October 6, 2016

Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
Federal Supplemental Educational Opportunity Grants	84.007	P007A153342/163342/173342	\$ -	\$ 1,065,863
Federal Work-Study Program	84.033	P033A153342	-	970,214
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	11,211,093
Federal Pell Grant Program	84.063	P063P150345/160345/170345	-	36,157,967
		P268K150345/160345/170345		
Federal Direct Student Loan	84.268	P268K156641/166641/176641	-	214,431,442
TEACH Grant	84.379	P379T150345/160345/170345	-	1,061,297
			-	264,897,876
Total Department of Education			-	264,897,876
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	1,877,504
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	2,650,624
Total Department of Health and Human Services			-	4,528,128
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				269,426,004
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
US Department of Agriculture	10.001	58-1230-3-500, 58-1230-4-010	-	10,150
US Department of Agriculture	10.001	58-8020-5-006	-	13,068
US Department of Agriculture	10.001	58-8040-5-006	-	38,410
US Department of Agriculture	10.XXX	15-JV-11242309-078	-	18,317
Total Department of Agriculture			-	79,945
DEPARTMENT OF DEFENSE				
Direct Programs:				
US Army:				
US Army Construction Engineering Research Laboratory	12.630	W9132T-12-2-0006	-	18,881
US Army Rdecom Acquisition Center	12.431	W911NF-11-1-0358	-	9,232
US Army Corp of Engineers	12.XXX	W912DR-14-P-0053	-	42,369
US Army Corp of Engineers	12.XXX	W912DR-16-2-0002	-	23,317
			-	93,799
Defense Advanced Research Projects Agency				
Space And Naval Warfare Systems Center	12.910	N66001-16-1-4040	-	28,991
Subtotal Direct Programs			-	122,790
Pass-Through Programs From:				
William Marsh Rice University	12.431	R17832	-	131,408
Ohio State University	12.XXX	60018316	-	2,933
Berriehill Research Corporation	12.XXX	OU-S2001	-	314,914
Subtotal Pass-Through Programs			-	449,255
Total Department of Defense			-	572,045
DEPARTMENT OF EDUCATION				
Direct Programs:				
US Department of Education	84.324A	R324A120272	30,306	70,573
US Department of Education	84.305A	R305A140356	359,331	752,886
Subtotal Direct Programs			389,637	823,459

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
DEPARTMENT OF EDUCATION (cont.)				
Pass-Through Programs From:				
University of South Carolina	84.324	R324A 120003	\$ -	\$ 23,520
Ohio State University	84.350C	R53291	-	21,901
Ohio Department of Education	84.395A	ARRA-PO 14666	-	(23)
Ohio State University	84.395A	ARRA-60035141-OU	-	69,001
Subtotal Pass-Through Programs			-	114,399
Total Department of Education			389,637	937,858
DEPARTMENT OF ENERGY				
Direct Programs:				
US Department of Energy	81.049	DE-FG02-93ER40756	-	370,207
US Department of Energy	81.049	DE-FG02-88ER40387	-	289,371
US Department of Energy	81.049	DE-FG02-02ER46012	-	4,656
US Department of Energy	81.049	DE-FG02-06ER46317	-	165,744
US Department of Energy	81.049	DE-SC0004084	-	4,543
US Department of Energy	81.049	DE-SC0014329	-	147,642
US Department of Energy	81.089	DE-FE0026315	66,980	204,736
US Department of Energy	81.112	DE-NA0001837	-	108,456
US Department of Energy	81.112	DE-NA0002905	-	117,066
US Department of Energy	81.XXX	UNKNOWN	-	112,154
US Department of Energy	81.135	UT19100	-	22,737
Subtotal Direct Programs			66,980	1,547,312
Pass-Through Programs From:				
Research Partnership to Secure Energy For America (RPSEA)	81.XXX	11122-60	-	467,978
Argonne National Laboratory	81.XXX	4F-31323	-	9,600
Argonne National Laboratory	81.XXX	6F-31462	-	1,666
Jefferson Science Associates, LLC	81.XXX	PO 16-P0303	-	38,267
Subtotal Pass-Through Programs			-	517,511
Total Department of Energy			66,980	2,064,823
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
National Institute of Health				
National Institute of Health	93.121	1R15DE023668-01A 1	-	188,498
National Institute of Health	93.173	R01DC010883	197,534	250,116
National Institute of Health	93.173	1R15DC014587-01	-	48,058
National Institute of Health	93.173	R03DC013388	-	58,884
National Institute of Health	93.213	R01AT006978	-	381,620
National Institute of Health	93.286	1R21EB022356-01A 1	-	39,504
National Institute of Health	93.393	R01CA086928	-	14,278
National Institute of Health	93.837	1R56HL119180-01A 1	23,304	295,239
National Institute of Health	93.837	1R01HL127766-01A 1	38,151	73,193
National Institute of Health	93.846	1R21AR063909-01A 1	-	154,750
National Institute of Health	93.846	1R21AR064430-01A 1	-	122,051
National Institute of Health	93.847	1R15DK102115-01	-	95,620
National Institute of Health	93.847	7R01DK101711-02	10,051	182,694
National Institute of Health	93.847	7R01DK089182-06	17,191	103,042
National Institute of Health	93.853	1R15NS081629-01A 1	-	199,415
National Institute of Health	93.855	1R15AH03887-01A 1	-	92,686
National Institute of Health	93.855	1R15AH05749-01A 1	32,888	76,575
National Institute of Health	93.855	1R15AH05721-01A 1	-	192,149
National Institute of Health	93.859	RGM116098A	-	85,330

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont.)				
National Institute of Health	93.866	1R01AG044424-01A1	\$ 27,787	\$ 300,912
National Institute of Health	93.879	G13LM010878	-	5,359
National Institute of Health	93.989	D43TW008261	55,491	99,873
			402,397	3,059,846
Health Resources and Services Administration				
Health Resources And Services Administration	93.912	D06RH26831-03-00	29,737	184,888
Health Resources And Services Administration	93.912	D04RH28409-01-00	4,078	200,714
			33,815	385,602
Subtotal Direct Programs			436,212	3,445,448
Pass-Through Programs From:				
National Rural Health Association	93.155	UA9RH19333	-	62,281
Brigham And Women's Hospital	93.837	107223	-	1,750
The Trustees of Indiana University	93.847	IN-4685559-OU	-	4,703
Boston University	93.847	4500002018.00	-	4,625
New Jersey Institute of Technology	93.853	NP9961095	-	64,964
Subtotal Pass-Through Programs			-	138,323
Total Department of Health and Human Services			436,212	3,583,771
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
Maryland Department of Natural Resources	15.XXX	UNKNOWN	-	6,609
Bowling Green State University	15.815	10009292-OU	-	14,150
Maryland Department of Natural Resources	15.634	KOOP6400413	-	8,818
Total Department of the Interior			-	29,577
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Federal Aviation Administration				
Federal Aviation Administration	20.108	10-G-018	-	77,328
Federal Aviation Administration	20.108	12-G-004	-	407
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	144,097
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	401
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	2,129
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	25,551
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	95,102
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	55,246
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	234,641
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	509,080
Federal Aviation Administration	20.XXX	DTFAWA-10-D-00020	-	277,495
			-	1,421,477
US Department of Transportation				
US Department of Transportation	20.724	DTPH56-13-H-CAAP08	-	29,223
Subtotal Direct Programs			-	1,450,700
Pass-Through Programs From:				
Tri Environmental	20.514	UNKNOWN	-	29,793
Total Department of Transportation			-	1,480,493

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Programs:				
NASA Shared Services Center	43.003	NNX15AJ69G	\$ 25,666	\$ 61,796
NASA Goddard Space Flight Center	43.001	SCEX22015D	-	35,310
NASA Shared Services Center	43.007	NNX13AR39G	-	21,915
NASA Langley Research Center	43.001	NNX12AP28A	109,096	156,935
NASA Shared Services Center	43.003	NNX13AM48G	31,609	195,920
NASA Shared Services Center	43.001	NNX16AB04G	-	18,477
Subtotal Direct Programs			166,371	490,353
Pass-Through Programs From:				
Ohio Aerospace Institute	43.008	UNKNOWN	-	7,000
Subtotal Pass-Through Programs			-	7,000
Total National Aeronautics and Space Administration			166,371	497,353
NATIONAL SCIENCE FOUNDATION				
Direct Programs:				
National Science Foundation	47.049	PHY-1308299	-	59,579
National Science Foundation	47.076	DGE-0947813	-	261,340
National Science Foundation	47.076	DGE-1060934	-	37,711
National Science Foundation	47.075	BCS-1010118	-	9,950
National Science Foundation	47.078	ANT-1043576	-	13,728
National Science Foundation	47.074	IOS-1050154	-	5,065
National Science Foundation	47.070	CCF-1054339	-	136,252
National Science Foundation	47.049	DMR-1056493	-	40,442
National Science Foundation	47.050	OCE-1061973	-	5,123
National Science Foundation	47.074	DBI-1062327	-	5,039
National Science Foundation	47.041	CBET-1106118	-	36,751
National Science Foundation	47.049	AST-1109576	-	3,939
National Science Foundation	47.070	IIS-1117489	-	75,609
National Science Foundation	47.049	CHE-1112250	-	4,452
National Science Foundation	47.075	BSC-1127164	-	1,842
National Science Foundation	47.041	CBET-1126350	-	11,343
National Science Foundation	47.041	ECCS-1129010	-	(2,002)
National Science Foundation	47.078	ANT-1142104	-	24,600
National Science Foundation	47.074	IOS-1145887	-	5,570
National Science Foundation	47.049	CHE-1149367	-	146,032
National Science Foundation	47.076	DUE-1154126	-	98,093
National Science Foundation	47.074	EF-1206750	8,922	42,671
National Science Foundation	47.049	DMR-1206636	-	85,065
National Science Foundation	47.049	PHY-1229373	-	68,784
National Science Foundation	47.075	BCS-1228258	4,417	40,045
National Science Foundation	47.049	CHE-1230961	-	11,256
National Science Foundation	47.041	EEC-1242154	-	37,499
National Science Foundation	47.XXX	MCB-1521664	-	11,987
National Science Foundation	47.075	BCS-125070	-	780
National Science Foundation	47.050	EAR-1305610	-	21,973
National Science Foundation	47.050	EAR-1305609	-	5,587
National Science Foundation	47.070	CNS-1318981	-	37,591
National Science Foundation	47.074	DBI-1337443	-	18,656
National Science Foundation	47.050	PLR-1341621	-	90,062
National Science Foundation	47.050	PLF-1341602	-	159,173
National Science Foundation	47.041	ECCS-1342657	-	33,705

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<u>RESEARCH AND DEVELOPMENT CLUSTER (cont.)</u>				
<u>NATIONAL SCIENCE FOUNDATION (cont.)</u>				
National Science Foundation	47.050	EAR-1349825	\$ -	\$ 62,059
National Science Foundation	47.049	DMS-1418787	-	75,958
National Science Foundation	47.070	CCF-1420718	-	34,498
National Science Foundation	47.049	PHY-1458244	-	172,627
National Science Foundation	47.076	DUE-1452606	-	12,603
National Science Foundation	47.074	DBI-1455554	-	71,437
National Science Foundation	47.074	IOS-1456810	-	15,349
National Science Foundation	47.074	IOS-1456503	-	49,737
National Science Foundation	47.049	DMR-1506836	-	22,088
National Science Foundation	47.049	DMR-1508325	-	116,552
National Science Foundation	47.049	DMR-1507670	-	127,761
National Science Foundation	47.049	CHE-1507321	-	66,296
National Science Foundation	47.070	CCF-1513606	-	40,241
National Science Foundation	47.075	SES1522924	-	34,030
National Science Foundation	47.049	PHY-1306137	-	101,388
National Science Foundation	47.049	PHY-1306376	-	170,668
National Science Foundation	47.049	DMR-1108285	-	6,302
National Science Foundation	47.074	IOS-1146789	-	55,336
National Science Foundation	47.041	IIP-1362075	-	96,731
National Science Foundation	47.041	CBET-0547165	-	588
National Science Foundation	47.049	PHY 1614479	-	2,002
Subtotal Direct Programs			13,339	2,979,543
Pass-Through Programs From:				
Norfolk State University	47.049	F1040050	-	16,141
Rochester Institute of Technology	47.076	PO 164785	-	745
Old Dominion University Research Foundation	47.075	16-218-100580-010	-	137,118
Subtotal Pass-Through Programs			-	154,004
Total National Science Foundation			13,339	3,133,547
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			1,072,539	12,379,412
<u>CHILD NUTRITION CLUSTER</u>				
DEPARTMENT OF AGRICULTURE				
Pass-Through Programs From:				
Ohio Department of Education	10.559	UNKNOWN	-	28,598
TOTAL CHILD NUTRITION CLUSTER			-	28,598
<u>ECONOMIC DEVELOPMENT CLUSTER</u>				
Pass-Through Programs From:				
Appalachian Partnership for Economic Growth	11.307	TECG20140295	-	1,143
TOTAL ECONOMIC DEVELOPMENT CLUSTER			-	1,143
<u>FISH AND WILDLIFE CLUSTER</u>				
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
Commonwealth of Kentucky Department of Fish And Wildlife Resources	15.605	UNKNOWN	-	880
TOTAL FISH AND WILDLIFE CLUSTER			-	880

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
DEPARTMENT OF TRANSPORTATION				
Pass-Through Programs From:				
Ohio Department of Transportation	20.205	27233	\$ -	\$ 31,592
Ohio Department of Transportation	20.205	19137	-	28,022
Ohio Department of Transportation	20.205	27225	-	27,445
Ohio Department of Transportation	20.205	27043	398	31,443
University of Akron	20.205	OU-01957	-	9,067
Ohio Department of Transportation	20.205	27236, 27236A	-	102,345
Ohio Department of Transportation	20.205	27234	16,049	33,005
University of Akron	20.205	02336-OU	-	7,647
Fayette County Engineer's Office	20.205	FAY-CR4-1.60	-	10,010
Ohio Department of Transportation	20.205	27231	-	45,304
Ohio Department of Transportation	20.205	25160	11,479	29,906
Ohio Department of Transportation	20.205	25364	97,265	143,140
Ohio Department of Transportation	20.205	26651	-	20,575
Ohio Department of Transportation	20.205	26656	-	214,584
Ohio Department of Transportation	20.205	26608	12,331	65,372
Ohio Department of Transportation	20.205	26620	-	122,995
Ohio Department of Transportation	20.205	26595	23,561	57,617
Ohio Department of Transportation	20.205	26597	25,752	87,689
Ohio Department of Transportation	20.205	26830	-	42,536
Texas A&M University	20.205	26923	-	52,001
Ohio Department of Transportation	20.205	27180	19,792	77,139
Ohio Department of Transportation	20.205	27695	-	9,696
low a State University	20.205	26586	-	3,063
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			206,627	1,252,193
SPECIAL EDUCATION (IDEA) CLUSTER				
DEPARTMENT OF EDUCATION				
Pass-Through Programs From:				
University of Dayton Research Institute	84.027	RSC15087	-	76,606
University of Dayton Research Institute	84.027	RSC16016	-	21,080
Ohio Department of Education	84.027A	PO 13944	-	13,944
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			-	111,630
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
US Department of Education	84.042A	F042A100511-14	-	21,927
US Department of Education	84.042A	F042A150073	-	271,622
US Department of Education	84.047A	F047A121446-15/16	-	348,769
TOTAL TRIO CLUSTER			-	642,318
TANF CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
Battelle For Kids	93.558	JFSFTF15	-	(96)
TOTAL TANF CLUSTER			-	(96)

Ohio University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
MEDICAID CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
Ohio State University	93.778	60051005	\$ -	\$ 210,000
Ohio State University	93.778	60051005	-	342,671
Ohio State University	93.778	60051005	-	93,071
Ohio Department of Jobs and Family Services	93.778	G1415-06-0354	-	33
Ohio Department of Jobs and Family Services	93.778	G1617-06-0273	-	862
Ohio State University	93.778	60051005	-	26,344
Northeast Ohio Medical University	93.778	60051005	-	5,749
TOTAL MEDICAID CLUSTER			-	678,730
OTHER PROGRAMS				
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Pass-Through Programs From:				
Ohio Commission on Service and Volunteerism	94.006	15AFH-1502-16-OC068	-	289,553
Ohio Commission on Service and Volunteerism	94.006	12AFH-1502-15-OC068	-	6,289
Rural Action Inc	94.006	UNKNOWN	-	1,100
Total Corporation for National and Community Service			-	296,942
DEPARTMENT OF AGRICULTURE				
Pass-Through Programs From:				
Ohio State University	10.500	2012-48703-20123	-	135,304
Appalachian Partnership for Economic Growth	10.773	TECG20140295	-	1,143
Total Department of Agriculture			-	136,447
DEPARTMENT OF COMMERCE				
Direct Programs:				
National Institute of Standards and Technology	11.609	70NANB14H052	17,117	144,730
			17,117	144,730
Pass-Through Programs From:				
Bowling Green State University	11.303	10008059-OU	-	66,514
Purdue University	11.303	4112-66291	-	5,938
Appalachian Partnership for Economic Growth	11.611	TECG20140295	-	3,497
Subtotal Pass-Through Programs			-	75,949
Total Department of Commerce			17,117	220,679
DEPARTMENT OF DEFENSE				
Direct Programs:				
National Security Agency	12.900	H98230-16-1-0139	-	3,564
			-	3,564
Pass-Through Programs From:				
Ohio Development Services Agency	12.002	UNKNOWN	-	308,742
Total Department of Defense			-	312,306

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
DEPARTMENT OF EDUCATION				
Direct Programs:				
US Department of Education	84.021A	P021A1550027	\$ -	\$ 44,000
Subtotal Direct Programs			-	44,000
Pass-Through Programs From:				
Southern Local School District (Perry County)	84.010	UNKNOWN	-	8,223
Southern Local School District (Perry County)	84.010	UNKNOWN	-	39,288
Western Local School District	84.010	UNKNOWN	-	3,064
Bellaire Local School District	84.215E	UNKNOWN	-	5,750
Federal Hocking Local School District	84.287	6630	-	130,833
Trimble Local School District	84.287	6934	-	186,130
Southern Local School District (Perry County)	84.287	8062	-	128,226
Southern Local School District (Perry County)	84.287	8998	-	174,656
Alexander Local School District	84.287	9027	-	181,161
Federal Hocking Local School District	84.287	9112	-	169,870
Athens City School District	84.287	6949	-	172,359
Gallia-Vinton Educational Service Center	84.366	UNKNOWN	-	5,646
Gallia-Vinton Educational Service Center	84.366B	UNKNOWN	-	21,689
Ohio Department of Higher Education	84.367	UNKNOWN	-	(230)
Ohio Department of Higher Education	84.367	UNKNOWN	-	143,894
Ohio Department of Higher Education	84.367	15.37	-	33,564
Ohio Department of Higher Education	84.367	14-16	-	30,535
Ohio Department of Higher Education	84.367B	15-38	-	2,410
National Writing Project Corporation	84.376D	UNKNOWN	-	(456)
Miami University	84.395	ARRA-GO2121-OU	-	14,063
Ohio Department of Higher Education	84.334	UNKNOWN	-	8,400
Subtotal Pass-Through Programs			-	1,459,075
Total Department of Education			-	1,503,075
DEPARTMENT OF ENERGY				
Direct Programs:				
US Department of Energy	81.214	DE-EM0000357	-	267,633
US Department of Energy	81.214	DE-EM0004147	-	715
Subtotal Direct Programs			-	268,348
Pass-Through Programs From:				
Pacific Northwest National Laboratory	81.XXX	236339 and 236340	-	16,381
Subtotal Pass-Through Programs			-	16,381
Total Department of Energy			-	284,729
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Centers for Disease Control				
Centers for Disease Control and Prevention	93.262	2T03OH009841-04	-	82,842
			-	82,842
Health Resources and Services Administration				
Health Resources and Services Administration	93.243	G02HP27951	15,000	110,074
Health Resources and Services Administration	93.358	A10HP25166	-	357,136
			-	467,210
Subtotal Direct Programs			15,000	550,052

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont.)				
Pass-Through Programs From:				
Ohio Department of Jobs and Family Services	93.086	C-1617-17-0531	\$ -	\$ 4,066
Ohio Department of Health	93.092	DOH01-0000043298	33,415	103,999
The University of Toledo	93.107	F2016-88	-	99,478
Ohio Department of Alcohol and Drug Addiction	93.243	UNKNOWN	-	38,931
Ohio Department of Health	93.243	H79SM059345	-	724
Ohio Department of Mental Health	93.243	99-60205-SSHS-P-15-1470/1547	3,686	63,454
Ohio Department of Mental Health	93.243	99-13510-SPFPFS-P-15-15151	-	403,572
Ohio Department of Mental Health	93.243	99-13510-PREV-P-16-162020	-	32,394
Fairfield County Family, Adult & Children First Council	93.276	UNKNOWN	-	4,022
University of South Carolina	93.283	15-2767	2,019	311,576
Ohio Department of Health	93.283	UNKNOWN	-	3,289
Ohio Department of Jobs And Family Services	93.590	G-1617-22-0501	-	4,294
Ohio Department of Jobs and Family Services	93.590	G-1617-22-0533	-	402
Ohio Department of Jobs and Family Services	93.645	G1415-06-0354	-	1,526
Ohio Department of Jobs and Family Services	93.645	G1617-06-0273	-	16,761
Ohio Department of Jobs and Family Services	93.658	G1415-06-0354	-	1,568
Ohio Department of Jobs and Family Services	93.658	G1617-06-0273	-	18,287
Ohio Department of Jobs and Family Services	93.659	G1415-06-0354	-	814
Ohio Department of Jobs and Family Services	93.659	G1617-06-0273	-	26,784
Ohio Department of Jobs and Family Services	93.667	G1617-06-0273	-	86
National AHEC Organization	93.733	UNKNOWN	-	12,286
Athens City-County Health Department	93.757	UNKNOWN	-	2,000
Washington County Health Department	93.757	UNKNOWN	-	2,000
Trinity Hospital Twin City	93.910	UNKNOWN	-	4,193
Trinity Hospital Twin City	93.912	UNKNOWN	-	(13)
Trinity Hospital Twin City	93.912	UNKNOWN	-	3,396
Ohio Department of Health	93.994	UNKNOWN	-	46,283
University of South Florida	93.XXX	175797	-	505
Subtotal Pass-Through Programs			39,120	1,206,677
Total Department of Health and Human Services			54,120	1,756,729
DEPARTMENT OF JUSTICE				
Direct Programs:				
US Department of Justice	16.525	2009-WA-AX-0003	-	17,041
Subtotal Direct Programs			-	17,041
Pass-Through Programs From:				
Ohio Attorney General's Office	16.575	UNKNOWN	-	126,469
Ohio Department of Youth Services	16.816	5AS3550	-	1,805
Turning Point Applied Learning Ctr	16.817	UNKNOWN	3,965	14,857
Subtotal Pass-Through Programs			3,965	143,131
Total Department of Justice			3,965	160,172
DEPARTMENT OF LABOR				
Direct Programs:				
US Department of Labor	17.268	HG-22714-12-60-A-39	-	1,394,399
Pass-Through Programs From:				
Appalachian Partnership for Economic Growth	17.268	TECG20140295	-	1,143
Total Department of Labor			-	1,395,542

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
STATE OCOG REVENUE				
Direct Programs:				
US Department of State	19.401	S-ECAGD-13-CA-100(CD)	\$ -	\$ 201,330
US Department of State	19.451	S-ECAGD-14-CA-1116	-	236,851
US Department of State	19.401	S-ECAGD-16-CA-1049	-	35,641
Subtotal Direct Programs			-	473,822
Pass-Through Programs From:				
Institute Of International Education	19.400	UNKNOWN	-	140,544
Total Department of State			-	614,366
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Federal Aviation Administration	20.106	3-39-0006-019-2014	-	19,434
Federal Aviation Administration	20.106	3-39-0006-020-2015	-	60,995
Total Department of Transportation			-	80,429
DEPARTMENT OF VETERANS AFFAIRS				
Direct Programs:				
Veterans Affairs Medical Center	64.XXX	UNKNOWN	12,690	12,690
Total Department of Veterans Affairs			12,690	12,690
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
Ohio Environmental Protection Agency	66.605	EPA01-000005312	-	39,829
Ohio Environmental Protection Agency	66.460	14(h)EPA-32	33,595	77,977
Total Environmental Protection Agency			33,595	117,806
NATIONAL ENDOWMENT FOR THE ARTS				
Pass-Through Programs From:				
Ohio Humanities Council	45.163	QU16-005	-	2,919
Total National Endow ment for the Arts			-	2,919
SMALL BUSINESS ADMINISTRATION				
Pass-Through Programs From:				
Ohio Development Services Agency	59.037	OSBG-16-324	-	94,262
Ohio Development Services Agency	59.037	OSBG-15-224C	-	41,412
Appalachian Partnership for Economic Growth	59.037	UNKNOWN	-	57,543
Ohio Development Services Agency	59.037	OSBG-16-324B/OSBG-16-324C	-	5,346
Total Small Business Administration			-	198,563
TOTAL OTHER PROGRAMS			121,487	7,093,394
GRAND TOTAL FEDERAL AWARDS			\$ 1,400,653	\$ 291,614,206

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Ohio University under programs of the federal government for the year ended June 30, 2016. The information in this 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 Ohio University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Ohio University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on 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 minimus* indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

Note 3 - Noncash Assistance

During the year ended June 30, 2016, Ohio University did not receive any nonmonetary assistance.

Note 4 - Catalog of Federal Domestic Assistance (CFDA) Numbers

All programs with identifiable CFDA numbers have been listed separately. Grant numbers have been provided for several programs for which CFDA numbers were not available.

Note 5 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, in the year ended June 30, 2016, the University expended \$129,556 of the 2014-2015 Federal Work Study (FWS) Program (84.033) award carried forward to the 2015-2016 award year. The University also carried forward \$102,939 of the 2015-2016 FWS Program (84.033) to be expended in the 2016-2017 award year.

Ohio University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Note 5 - Adjustments and Transfers (Continued)

During the year ended June 30, 2016, the University transferred \$314,533 of the 2015-2016 FWS Program (84.033) award to the Supplemental Educational Opportunity Grant (SEOG) Program (84.007). In addition, the University did not expend any of the 2014-2015 SEOG Program (84.007) award carried forward to the 2015-2016 award year. The University did not carry forward any of the 2015-2016 SEOG Program (84.007) to be expended in the 2016-2017 award year.

Note 6 - Loans 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, 2016 consist of the following:

<u>Cluster/Program Title</u>	<u>CFDA Number</u>	<u>Loan Balances</u>
Federal Perkins Loans Outstanding	84.038	\$ 9,618,658
Primary Care Loans (HPSL) Outstanding	93.342	1,711,401
Disadvantaged Student Loans Outstanding	93.342	<u>2,125,048</u>
	Total	<u>\$ 13,455,107</u>

Ohio University

Schedule of Findings and Questioned Costs Year Ended June 30, 2016

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 No

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

Type of auditor's report issued on compliance for major programs: Unmodified

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:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, and 93.342	Student Financial Assistance Cluster
Various	Research and Development Cluster
20.205	Highway Planning and Construction Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None