

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, 2017, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 5, 2017.

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 University'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.

Plante & Moran, PLLC

October 5, 2017

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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Ohio University's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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, 2017.

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.

Alente & Morse, PLLC

October 5, 2017

Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

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	\$ -	\$ 1,107,788
Federal Work-Study Program	84.033	P033A163342	-	1,233,081
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	10,881,387
Federal Pell Grant Program	84.063	P063P150345/160345/170345	-	34,703,910
		P268K160345/170345/180345		
Federal Direct Student Loan	84.268	P268K166641/176641/186641	-	219,738,476
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T150345/160345/170345	-	1,173,626
Total Department of Education			-	268,838,268
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	1,913,036
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	2,415,048
Total Department of Health and Human Services			-	4,328,084
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				273,166,352
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-5-006	-	23,645
U S DEPARTMENT OF AGRICULTURE	10.001	58-8040-5-006	-	16,195
U S DEPARTMENT OF AGRICULTURE	10.RD	15-JV-11242309-117	-	17,766
Subtotal Direct Programs			-	57,606
Pass-through Programs From:				
UNIVERSITY OF NEVADA RENO	10.320	R17832	-	28,428
OHIO DEPARTMENT OF NATURAL RESOURCES	10.680	60018316	-	1,723
Subtotal Pass-through Programs			-	30,151
Total Department of Agriculture				87,757
DEPARTMENT OF DEFENSE				
Direct Programs:				
U.S. Army - U.S. ARMY CORP OF ENGINEERS	12.RD	W912DR-16-2-0002	-	41,488
Defense Advanced Research Projects Agency - SPACE AND NAVAL WARFARE SYSTEMS CENTER	12.910	N66001-16-1-4040	-	92,580
Subtotal Direct Programs			-	134,068
Pass-through Programs From:				
WILLIAM MARSH RICE UNIVERSITY	12.431	R17832	-	145,032
BERRIEHILL RESEARCH CORPORATION	12.RD	OU-S2001	-	459,167
Subtotal Pass-through Programs			-	604,199
Total Department of Defense				738,267

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
DEPARTMENT OF EDUCATION				
Direct Programs:				
U.S. DEPARTMENT OF EDUCATION	84.305A	R305A140356	\$ 430,545	\$ 825,370
U.S. DEPARTMENT OF EDUCATION	84.324A	R324A120272	-	54
Subtotal Direct Programs			430,545	825,424
Pass-through Programs From:				
UNIVERSITY OF VIRGINIA	84.305	GM10155-150691	-	15,983
NORTHEASTERN UNIVERSITY	84.324A	503733-78050	-	69,352
UNIVERSITY OF BRITISH COLUMBIA	84.324A	12R73590	-	175,494
OHIO STATE UNIVERSITY	84.350C	R53291	-	1,400
OHIO STATE UNIVERSITY	84.367A	60035141-OU	-	8,631
Subtotal Pass-Through Programs			-	270,860
Total Department of Education			430,545	1,096,284
DEPARTMENT OF ENERGY				
Direct Programs:				
U.S. DEPARTMENT OF ENERGY	81.049	DE-FG02-93ER40756	-	372,465
U.S. DEPARTMENT OF ENERGY	81.049	DE-FG02-88ER40387	-	379,844
U.S. DEPARTMENT OF ENERGY	81.049	DE-FG02-02ER46012	-	136,718
U.S. DEPARTMENT OF ENERGY	81.049	DE-FG02-06ER46317	-	206,097
U.S. DEPARTMENT OF ENERGY	81.087	DE-EE0007105	3,411	186,275
U.S. DEPARTMENT OF ENERGY	81.049	DE-SC0014329	-	134,239
U.S. DEPARTMENT OF ENERGY	81.089	DE-FE0026315	143,030	364,227
U.S. DEPARTMENT OF ENERGY	81.112	DE-NA0002905	-	191,018
U.S. DEPARTMENT OF ENERGY	81.135	UT19100	-	157,637
U.S. DEPARTMENT OF ENERGY	81.RD	UNKNOWN	-	56,280
Subtotal Direct Programs			146,441	2,184,800
Pass-through Programs From:				
RESEARCH PARTNERSHIP TO SECURE ENERGY FOR AMERICA (RPSEA)	81.RD	11122-60	-	(19,303)
ARGONNE NATIONAL LABORATORY	81.RD	6F-31462	-	3,334
Subtotal Pass-through Programs			-	(15,969)
Total Department of Energy			146,441	2,168,831
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
National Institute of Health:				
NATIONAL INSTITUTE OF HEALTH	93.121	1R15DE023668-01A1	-	114,200
NATIONAL INSTITUTE OF HEALTH	93.173	R01DC010883	(2,083)	44,595
NATIONAL INSTITUTE OF HEALTH	93.173	1R15DC014587-01	-	177,943
NATIONAL INSTITUTE OF HEALTH	93.173	R03DC013388	-	142,601
NATIONAL INSTITUTE OF HEALTH	93.213	R01AT006978	-	466,987
NATIONAL INSTITUTE OF HEALTH	93.286	1R21EB022356-01A1	-	132,200
NATIONAL INSTITUTE OF HEALTH	93.213	1R21AT009339-01	-	21,753
NATIONAL INSTITUTE OF HEALTH	93.273	1R21AA024524-01A1	56,524	146,153
NATIONAL INSTITUTE OF HEALTH	93.273	1R21AA025182-01A1	-	19
NATIONAL INSTITUTE OF HEALTH	93.837	1R56HL119180-01A1	-	17,692
NATIONAL INSTITUTE OF HEALTH	93.837	1R01HL127766-01A1	91,226	706,115
NATIONAL INSTITUTE OF HEALTH	93.837	1R15HL133885-01A1	-	50,386
NATIONAL INSTITUTE OF HEALTH	93.837	7R01HL112248-06	-	7,102
NATIONAL INSTITUTE OF HEALTH	93.846	1R21AR063909-01A1	-	91,313

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

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.)				
Direct Programs (cont.):				
National Institute of Health (cont.):				
NATIONAL INSTITUTE OF HEALTH	93.846	1R21AR064430-01A1	\$ -	\$ 34,066
NATIONAL INSTITUTE OF HEALTH	93.847	1R15DK102115-01	-	103,319
NATIONAL INSTITUTE OF HEALTH	93.847	7R01DK101711-02	8,801	219,640
NATIONAL INSTITUTE OF HEALTH	93.847	7R01DK089182-06	-	84,061
NATIONAL INSTITUTE OF HEALTH	93.847	7R01DK054254-14	-	9,703
NATIONAL INSTITUTE OF HEALTH	93.853	1R15NS081629-01A1	-	39,565
NATIONAL INSTITUTE OF HEALTH	93.855	1R15AI103887-01A1	-	102,260
NATIONAL INSTITUTE OF HEALTH	93.855	1R15AI105749-01A1	36,456	52,459
NATIONAL INSTITUTE OF HEALTH	93.855	1R15AI105721-01A1	-	161,699
NATIONAL INSTITUTE OF HEALTH	93.855	1R21AI128376-01	-	37,235
NATIONAL INSTITUTE OF HEALTH	93.859	RGM116098A	-	139,986
NATIONAL INSTITUTE OF HEALTH	93.859	1R15GM110602-01A1	-	136,950
NATIONAL INSTITUTE OF HEALTH	93.866	1R01AG044424-01A1	31,405	252,610
NATIONAL INSTITUTE OF HEALTH	93.879	G13LM010878	-	1,712
NATIONAL INSTITUTE OF HEALTH	93.989	D43TW008261	66,651	66,775
			<u>288,980</u>	<u>3,561,099</u>
Health Resources and Services Administration:				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D06RH26831-03-00	105,938	311,135
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH28409-01-00	7,797	209,953
			<u>113,735</u>	<u>521,088</u>
Subtotal Direct Programs			402,715	4,082,187
Pass-through Programs From:				
UNIVERSITY OF SOUTH FLORIDA	93.RD	0000175797	-	200
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UA9RH19333	-	10,149
UNIVERSITY OF TEXAS AT DALLAS	93.279	1603594	-	30,960
UNIVERSITY OF SOUTH CAROLINA	93.283	15-2767	3,184	96,142
BRIGHAM AND WOMEN'S HOSPITAL	93.837	107223	-	5,673
THE TRUSTEES OF INDIANA UNIVERSITY	93.847	IN-4685559-OU	-	(53)
BOSTON UNIVERSITY	93.847	4500002018.00	-	15,495
SOUTHERN ILLINOIS UNIVERSITY	93.866	520446.00	-	21,375
OHIO STATE UNIVERSITY	93.213	R01AT006978	-	11,672
Subtotal Pass-through Programs			<u>3,184</u>	<u>191,613</u>
Total Department of Health and Human Services			<u>405,899</u>	<u>4,273,800</u>
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
U.S. OFFICE OF SURFACE MINING	15.255	S16AC20072	-	66,011
NATIONAL PARK SERVICE	15.945	P16AC01753	-	11,932
NATIONAL PARK SERVICE	15.945	P16AC01533	-	23,390
BUREAU OF LAND MANAGEMENT	15.236	L16AC00190	-	21,778
Subtotal Direct Programs			-	123,111
Pass-through Programs From:				
BOWLING GREEN STATE UNIVERSITY	15.815	10009292-OU	-	7,755
MARYLAND DEPARTMENT OF NATURAL RESOURCES	15.634	KOOP6400413	-	3,876
Subtotal Pass-through Programs			-	11,631
Total Department of the Interior			-	134,742

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
DEPARTMENT OF JUSTICE				
Direct Programs:				
U.S. DEPARTMENT OF JUSTICE	16.560	2016-R2-CX-0035	\$ -	\$ 14,268
U.S. DEPARTMENT OF JUSTICE	16.560	2016-R2-CX-0048	-	24,099
Subtotal Direct Programs			-	38,367
Total Department of Justice			-	38,367
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.108	10-G-018	-	4,307
FEDERAL AVIATION ADMINISTRATION	20.108	16-G-012	-	54,676
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	42,123
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-10-D-00020	-	46,885
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-10-D-00020	-	156,848
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-10-D-00020	-	5,183
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-10-D-00020	-	11,173
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-10-D-00020	-	(105,904)
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-10-D-00020	-	61,347
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	500,720
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	59,741
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	32,142
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	45,923
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	108,785
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	55,229
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	9,905
Subtotal Direct Programs			-	1,089,083
Pass-through Programs From:				
RENSELAER POLYTECHNIC INSTITUTE	20.RD	A12626	-	15,536
Total Department of Transportation			-	1,104,619
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Programs:				
NASA SHARED SERVICES CENTER	43.002	NNL16AA16C	56,544	189,057
NASA SHARED SERVICES CENTER	43.001	NNX16AB04G	-	20,069
NASA SHARED SERVICES CENTER	43.003	NNX15AJ69G	6,680	46,681
NASA SHARED SERVICES CENTER	43.003	NNX13AM48G	31,718	118,227
NASA SHARED SERVICES CENTER	43.007	NNX13AR39G	-	27,124
Subtotal Direct Programs			94,942	401,158
Pass-through Programs From:				
OHIO AEROSPACE INSTITUTE	43.008	UNKNOWN	-	13,232
OHIO AEROSPACE INSTITUTE	43.008	UNKNOWN	-	5,000
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	1,743
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	3,312
Subtotal Pass-through Programs			-	23,287
Total National Aeronautics and Space Administration			94,942	424,445

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
NATIONAL SCIENCE FOUNDATION				
Direct Programs:				
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1106118	\$ -	\$ 16,448
NATIONAL SCIENCE FOUNDATION	47.041	ECCS-1342657	-	5,251
NATIONAL SCIENCE FOUNDATION	47.041	IIP-1362075	-	131,323
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1554044	-	25,386
NATIONAL SCIENCE FOUNDATION	47.041	CMMI-1633500	-	36,206
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1308299	-	9,667
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1056493	-	98,912
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1149367	-	55,062
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1206636	-	7
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1418787	-	76,762
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1458244	-	27,533
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1506836	-	73,754
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1508325	-	149,699
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1507670	-	120,614
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1507321	-	145,122
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1520972	-	84,683
NATIONAL SCIENCE FOUNDATION	47.049	PHY 1614479	-	176,532
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1306137	-	69,624
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1306376	-	(4,112)
NATIONAL SCIENCE FOUNDATION	47.050	OCE-1061973	-	67
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1305610	-	6,082
NATIONAL SCIENCE FOUNDATION	47.050	PLR-1341621	-	39,017
NATIONAL SCIENCE FOUNDATION	47.050	PLF-1341602	-	165,824
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1349825	-	14,609
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1525915	-	15,633
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1054339	-	49,121
NATIONAL SCIENCE FOUNDATION	47.070	IIS-1117489	-	10,154
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1318981	-	44,612
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1420718	-	28,226
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1513606	-	94,353
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1657279	-	6,210
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1657358	-	14,948
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1703013	-	2,436
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1062327	-	37
NATIONAL SCIENCE FOUNDATION	47.074	EF-1206750	-	417
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1337443	-	1,576
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1455554	-	102,165
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456810	-	67,337
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456503	-	88,725
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1556316	-	2,730
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1655230	-	31,787
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1656765	-	6,567
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1228258	-	1,456
NATIONAL SCIENCE FOUNDATION	47.075	SES-1557082	-	31,166
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1638796	-	37,401
NATIONAL SCIENCE FOUNDATION	47.075	SES-1643084	-	2,928
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1644736	-	51,974
NATIONAL SCIENCE FOUNDATION	47.076	DUE-0833295	-	(22,000)
NATIONAL SCIENCE FOUNDATION	47.076	DGE-0947813	-	184,980

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

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>				
Direct Programs (cont.):				
NATIONAL SCIENCE FOUNDATION	47.076	DGE-1645419	\$ -	\$ 44,969
NATIONAL SCIENCE FOUNDATION	47.076	DUE-1154126	-	77,652
NATIONAL SCIENCE FOUNDATION	47.076	DUE-1452606	-	21,919
NATIONAL SCIENCE FOUNDATION	47.078	ANT-1043576	-	1,122
NATIONAL SCIENCE FOUNDATION	47.078	ANT-1142104	-	16,861
Subtotal Direct Programs			-	2,541,534
Pass-through Programs From:				
UNIVERSITY OF NEVADA RENO	47.050	PO116GC000066	-	60,151
UNIVERSITY OF CINCINNATI	47.076	L12-4500093879	-	7,708
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION	47.075	16-218-100580-010	-	118,849
Subtotal Pass-through Programs			-	186,708
Total National Science Foundation			-	2,728,242
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			1,077,827	12,795,354
<u>ECONOMIC DEVELOPMENT CLUSTER</u>				
Pass-through Programs From:				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-69-06035	-	18,514
TOTAL ECONOMIC DEVELOPMENT CLUSTER			-	18,514
<u>FISH AND WILDLIFE CLUSTER</u>				
<u>DEPARTMENT OF THE INTERIOR</u>				
Pass-through Programs From:				
COMMONWEALTH OF KENTUCKY DEPARTMENT OF FISH AND WILDLIFE RESOURCES	15.605	UNKNOWN	-	902
OHIO DEPARTMENT OF NATURAL RESOURCES	15.611	427	-	15,340
TOTAL FISH AND WILDLIFE CLUSTER			-	16,242
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>				
<u>DEPARTMENT OF TRANSPORTATION</u>				
Pass-through Programs From:				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	25160	55,080	54,988
OHIO DEPARTMENT OF TRANSPORTATION	20.205	25364	15,057	43,300
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27043	14,408	60,658
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27225	-	92,028
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27236, 27236A	-	54,251
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27234	15,646	50,790
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27231	8,987	95,174
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27233	78,879	190,330
OHIO DEPARTMENT OF TRANSPORTATION	20.205	19137	-	366
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27695	-	18,502
EL ROBINSON ENGINEERING	20.205	26869	-	44,423
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27897	-	33,203
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27831	13,797	79,054
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27833	6,025	21,376

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER (cont.)				
DEPARTMENT OF TRANSPORTATION (cont.)				
Pass-through Programs From:				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27838	\$ -	\$ 58,001
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27939	11,672	14,379
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30418	9,288	16,717
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27960	63,629	120,885
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30266	-	7,190
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30218	-	41,773
IOWA STATE UNIVERSITY	20.205	26586	-	24,059
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26656	-	69,179
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26608	32,566	51,100
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26620	-	116,734
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26595	31,934	53,170
TEXAS A&M UNIVERSITY	20.205	26923	-	17,390
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27180	-	(680)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30409	9,388	22,592
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			366,356	1,450,932
SPECIAL EDUCATION (IDEA) CLUSTER				
DEPARTMENT OF EDUCATION				
Pass-through Programs From:				
UNIVERSITY OF DAYTON RESEARCH INSTITUTE	84.027	RSC15087	-	125,011
UNIVERSITY OF DAYTON RESEARCH INSTITUTE	84.027	RSC16016	-	41,428
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			-	166,439
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
U.S. DEPARTMENT OF EDUCATION	84.042A	P042A150073	-	301,101
U.S. DEPARTMENT OF EDUCATION	84.047A	P047A121446-16	-	308,152
TOTAL TRIO CLUSTER			-	609,253
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	-	350,519
OHIO STATE UNIVERSITY	93.778	60051005	-	81,040
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.778	G1415-06-0354	-	30
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.778	G1617-06-0273	-	1,053
OHIO STATE UNIVERSITY	93.778	60051005	-	32,949
NORTHEAST OHIO MEDICAL UNIVERSITY	93.778	60051005	-	16,665
TOTAL MEDICAID CLUSTER			-	692,256

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS				
APPALACHIAN REGIONAL COMMISSION				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	23.001	PW-18610-IM-16	\$ 54,475	\$ 359,566
Total Appalachian Regional Commission			54,475	359,566
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Pass-through Programs From:				
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	15AFH-1502-16-OC068	-	6,132
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	15ACH-1502-17-OC068	-	294,436
Total Corporation for National and Community Service			-	300,568
DEPARTMENT OF COMMERCE				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	11.300	PW-18918-IM-17	-	11,979
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY	11.609	70NANB14H052	10,183	67,889
Subtotal Direct Programs			10,183	79,868
Pass-through Programs From:				
BOWLING GREEN STATE UNIVERSITY	11.303	10008059-OU	-	99,867
APPALACHIAN PARTNERSHIP FOR ECONOMIC GROWTH	11.611	TECG20140295	-	9,308
Subtotal Pass-through Programs			-	109,175
Total Department of Commerce			10,183	189,043
DEPARTMENT OF DEFENSE				
Direct Programs:				
NATIONAL SECURITY AGENCY	12.900	H98230-16-1-0139	-	46,136
NATIONAL SECURITY AGENCY	12.900	H98230-17-1-0039	-	10,464
			-	56,600
Pass-through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	12.002	UNKNOWN	-	253,521
Total Department of Defense			-	310,121
DEPARTMENT OF EDUCATION				
Direct Programs:				
U.S. DEPARTMENT OF EDUCATION	84.021A	P021A1550027	-	33,374
Pass-through Programs:				
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.010	UNKNOWN	-	5,460
WESTERN LOCAL SCHOOL DISTRICT	84.010	UNKNOWN	-	112
BELLAIRE LOCAL SCHOOL DISTRICT	84.215E	UNKNOWN	-	6,728
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	6630	-	89,830
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	6934	-	113,074
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	8062	-	124,656
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	8998	-	169,763

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
DEPARTMENT OF EDUCATION (cont.)				
Pass-through Programs (cont.):				
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	9027	\$ -	\$ 180,757
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	9112	-	174,749
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19612	-	153,210
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	UT19618	-	150,848
ATHENS CITY SCHOOL DISTRICT	84.287	6949	-	136,027
OHIO DEPARTMENT OF EDUCATION	84.323A	PO 15875	-	5,777
OHIO DEPARTMENT OF HIGHER EDUCATION	84.334	UNKNOWN	-	36,875
GALLIA-VINTON EDUCATIONAL SERVICE CENTER	84.366	UNKNOWN	-	10,966
GALLIA-VINTON EDUCATIONAL SERVICE CENTER	84.366B	UNKNOWN	-	14,588
OHIO DEPARTMENT OF HIGHER EDUCATION	84.367	UNKNOWN	-	(1,389)
OHIO DEPARTMENT OF HIGHER EDUCATION	84.367	15-37	-	168,672
OHIO DEPARTMENT OF HIGHER EDUCATION	83.647B	15-39	-	108,625
OHIO DEPARTMENT OF HIGHER EDUCATION	84.367B	15-38	-	39,050
NATIONAL WRITING PROJECT CORPORATION	84.376D	UNKNOWN	-	1,987
MIAMI UNIVERSITY	84.395A	ARRA-GO2121-OU	-	(63)
Subtotal Pass-through Programs			-	1,690,302
Total Department of Education			-	1,723,676
DEPARTMENT OF ENERGY				
Direct Programs:				
U.S. DEPARTMENT OF ENERGY	81.214	DE-EM0000357	-	32,226
U.S. DEPARTMENT OF ENERGY	81.214	DE-EM0004147	-	265,638
Subtotal Direct Programs			-	297,864
Pass-Through Programs -				
PACIFIC NORTHWEST NATIONAL LABORATORY	81.RD	236339 and 236340	-	20,380
Total Department of Energy			-	318,244
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Centers for Disease Control -				
CENTERS FOR DISEASE CONTROL AND PREVENTION	93.262	2T03OH009841-04	-	109,870
			-	109,870
Health Resources and Services Administration:				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.243	G02HP27951	15,000	163,762
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.358	A10HP25166	-	88,786
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.358	A10HP30065	-	349,617
			15,000	602,165
Subtotal Direct Programs			15,000	712,035
Pass-through Programs:				
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.086	C-1617-17-0531	-	55,722
OHIO DEPARTMENT OF HEALTH	93.092	DOH01-0000043298	16,565	88,921
THE UNIVERSITY OF TOLEDO	93.107	F2016-88	-	98,864
OHIO DEPARTMENT OF MENTAL HEALTH	93.243	99-60205-SSHS-P-15-1470/1547	-	56,632

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

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 (cont.):				
OHIO DEPARTMENT OF MENTAL HEALTH	93.243	99-13510-SPFPFS-P-15-15151	\$ 124,999	\$ 362,067
OHIO DEPARTMENT OF MENTAL HEALTH	93.243	99-13510-PREV-P-16-162020	-	10,694
AMERICAN INTERNATIONAL HEALTH ALLIANCE	93.266	HJ-FB-BOT-16-P-PTR-OHIV	-	15,000
FAIRFIELD COUNTY FAMILY, ADULT & CHILDREN FIRST COUNCIL	93.276	UNKNOWN	-	7,303
OHIO DEPARTMENT OF HEALTH	93.283	UNKNOWN	-	6,530
OHIO DEPARTMENT OF HEALTH	93.283	UNKNOWN	-	1,325
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-1617-22-0501	-	30,721
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-1617-22-0533	-	9,729
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G1415-06-0354	-	1,408
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G1617-06-0273	-	20,475
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G1415-06-0354	-	1,447
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G1617-06-0273	-	22,338
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.659	G1415-06-0354	-	751
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.659	G1617-06-0273	-	32,718
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.667	G1617-06-0273	-	105
NATIONAL AHEC ORGANIZATION	93.733	UNKNOWN	-	13,819
UNIVERSITY OF WASHINGTON	93.884	UWSC9343	-	97,628
TRINITY HOSPITAL TWIN CITY	93.910	UNKNOWN	-	9,515
TRINITY HOSPITAL TWIN CITY	93.912	UNKNOWN	-	935
OHIO DEPARTMENT OF MENTAL HEALTH	93.994	1700315.00	16,500	73,999
OHIO DEPARTMENT OF HEALTH	93.994	UNKNOWN	-	18,997
OHIO DEPARTMENT OF HEALTH	93.994	UNKNOWN	-	23,052
Subtotal Pass-through Programs			158,064	1,060,695
Total Department of Health and Human Services			173,064	1,772,730
DEPARTMENT OF THE INTERIOR				
Pass-through Programs From:				
RACCOON CREEK PARTNERSHIP	15.253	UNKNOWN	-	997
OHIO DEPARTMENT OF NATURAL RESOURCES	15.916	DNR01-0000035470	-	26,008
Total Department of the Interior			-	27,005
DEPARTMENT OF JUSTICE				
Pass-through Programs From:				
OHIO ATTORNEY GENERAL'S OFFICE	16.575	UNKNOWN	-	90,270
TURNING POINT APPLIED LEARNING CTR	16.816	UNKNOWN	-	11,174
Total Department of Justice			-	101,444

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
DEPARTMENT OF LABOR				
Direct Programs:				
U.S. DEPARTMENT OF LABOR	17.268	HG-22714-12-60-A-39	\$ -	\$ 626,851
APPALACHIAN PARTNERSHIP FOR ECONOMIC GROWTH	17.268	TECG20140295	-	22,359
Total Department of Labor			<u>-</u>	<u>649,210</u>
DEPARTMENT OF STATE				
Direct Programs:				
U.S. DEPARTMENT OF STATE	19.401	S-ECAGD-16-CA-1049	-	258,783
U.S. DEPARTMENT OF STATE	19.451	S-ECAGD-14-CA-1116	-	322,690
Subtotal Direct Programs			-	581,473
Pass-through Programs From:				
INSTITUTE OF INTERNATIONAL EDUCATION	19.400	3216 OU 3.15.2016	-	217,119
INSTITUTE OF INTERNATIONAL EDUCATION	19.400	0136 OU 3.15.2017	-	168
Subtotal Pass-Through Programs			-	217,287
Total Department of State			<u>-</u>	<u>798,760</u>
DEPARTMENT OF TRANSPORTATION				
Direct Programs -				
FEDERAL AVIATION ADMINISTRATION	20.106	3-39-0006-020-2015	-	2,010,541
Total Department of Transportation			<u>-</u>	<u>2,010,541</u>
ENVIRONMENTAL PROTECTION AGENCY				
Pass-through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	14(h)EPA-32	61,415	107,201
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.605	EPA01-000005312	-	52,243
RURAL ACTION	66.460	UNKNOWN	-	71,842
Total Environmental Protection Agency			<u>61,415</u>	<u>231,286</u>
SMALL BUSINESS ADMINISTRATION				
Pass-through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-16-324	-	171,509
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-15-224C	-	17,323
APPALACHIAN PARTNERSHIP FOR ECONOMIC GROWTH	59.037	UNKNOWN	-	98,898
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-16-324B/OSBG-16-324C	-	24,654
Total Small Business Administration			<u>-</u>	<u>312,384</u>
TOTAL OTHER PROGRAMS			<u>299,137</u>	<u>9,104,578</u>
GRAND TOTAL FEDERAL AWARDS			<u>\$ 1,743,320</u>	<u>\$ 298,019,920</u>

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

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, 2017. 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, 2017, 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, 2017, the University expended \$102,939 of the 2015-2016 and \$64,991 of the 2017-2018 Federal Work Study (FWS) Program (84.033) in 2016-2017.

During the year ended June 30, 2017, the University transferred \$355,035 of the 2016-2017 FWS Program (84.033) award to the Supplemental Educational Opportunity Grant (SEOG) Program (84.007). In addition, the University expended \$66,760 of the 2017-2018 Supplemental Educational Opportunity Grant (SEOG) Program (84.007) in 2016-2017.

Ohio University

Notes to Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Note 6 - 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, 2017 consist of the following:

<u>Cluster/Program Title</u>	<u>CFDA Number</u>	<u>Loan Balances</u>
Federal Perkins Loans Outstanding	84.038	\$ 9,474,733
Primary Care Loans (HPSL) Outstanding	93.342	1,682,892
Disadvantaged Student Loans Outstanding	93.342	<u>1,997,626</u>
	Total	<u>\$ 13,155,251</u>

Ohio University

Schedule of Findings and Questioned Costs Year Ended June 30, 2017

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 No

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

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 X 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
84.287	Twenty-First Century Community Learning Centers
20.106	Airport Improvement Program

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

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

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None