

# The Ohio State University Research Foundation

(A Component Unit of The Ohio State University)

Financial Statements as of and for the  
Years Ended June 30, 2009 and 2008, and  
Independent Auditors' Reports





Mary Taylor, CPA  
Auditor of State

Board of Directors  
Ohio State University Research Foundation  
1960 Kenny Road  
Columbus, Ohio 43210

We have reviewed the *Independent Auditors' Report* of the Ohio State University Research Foundation, Franklin County, prepared by Deloitte & Touche LLP, for the audit period July 1, 2008 through June 30, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio State University Research Foundation is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

March 12, 2010

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**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
**(A Component Unit of The Ohio State University)**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
The Ohio State University Research Foundation  
Columbus, Ohio

We have audited the accompanying statements of net assets of The Ohio State University Research Foundation (the "Research Foundation"), a component unit of The Ohio State University, as of June 30, 2009 and 2008, and the related statements of revenues, expenses, and changes in net assets, and of cash flows for the years then ended. These financial statements are the responsibility of the Research Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Research Foundation's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the financial position of the Research Foundation as of June 30, 2009 and 2008, and its changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 3 through 9 is not a required part of the financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This supplementary information is the responsibility of the Research Foundation's management. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and we do not express an opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2009, on our consideration of internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Deloitte + Touche LLP*

December 14, 2009



# **THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION (A Component Unit of The Ohio State University)**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS AS OF AND FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

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The following Management's Discussion and Analysis, or MD&A, provides an overview of the financial position and the results of operations of The Ohio State University Research Foundation (the "Research Foundation") for the years ended June 30, 2009 and 2008. We encourage you to read this MD&A section in conjunction with the audited financial statements and footnotes appearing in this report.

### **ABOUT THE FINANCIAL STATEMENTS**

The Research Foundation has implemented a governmental financial reporting model, which is set forth in Governmental Accounting Standards Board ("GASB") Statement Nos. 34 and 35. Under these accounting standards, the Research Foundation will present its financial reports in a single-column "business-type activity" format. GASB Statement No. 35 defines business-type activities as those financed in whole or in part by fees charged to external parties for goods and services. Most public colleges and universities have elected to use the business-type activity format.

In addition to this MD&A section, the financial report includes a statement of net assets, a statement of revenues, expenses, and changes in net assets, statement of cash flows, and footnotes.

The statement of net assets is the Research Foundation's balance sheet. It reflects the total assets, liabilities, and net assets (equity) of the Research Foundation as of June 30, 2009, with comparative information as of June 30, 2008. Liabilities due within one year, and assets available to pay those liabilities, are classified as current. Other assets and liabilities are classified as noncurrent. Investment assets are carried at market value. Capital assets, which include the Research Foundation's furniture and equipment, are shown net of accumulated depreciation. Net assets are grouped in the following categories:

- Invested in capital assets, net of plant debt
- Restricted—Nonexpendable (endowment and annuity funds)
- Restricted—Expendable (primarily current restricted and loan funds)
- Unrestricted

The statement of revenues, expenses, and changes in net assets is the Research Foundation's income statement. It details how net assets have increased (or decreased) during the fiscal year that ended June 30, 2009, with comparative information for Fiscal Year 2008. Depreciation is provided for capital assets, and there are required subtotals for net operating income or loss and net income or loss before additions to nonexpendable funds.

It should be noted that the required subtotal for net operating income or loss will generally reflect a loss for the Research Foundation. This is primarily due to the way operating and nonoperating items are being reported. Operating expenses include virtually all Research Foundation expenses. Operating revenues, however, exclude certain significant revenue streams, including our corporate operating budget. Under this paradigm, our operating loss will increase or decrease based upon the amount of our corporate operating budget.

The statement of cash flows details how cash has increased (or decreased) during the year ended June 30, 2009, with comparative information for Fiscal Year 2008. It breaks out the sources and uses of Research Foundation cash into the following categories:

- Operating activities
- Noncapital financing activities
- Capital and related financing activities
- Investing activities

Cash flows associated with the Research Foundation's expendable net assets appear in the operating and noncapital financing categories. Capital financing activities include payments for capital assets, proceeds from long-term debt, and debt repayments. Purchases and sales of investments are reflected as investing activities.

The footnotes, which follow the financial statements, provide additional details on the numbers in the financial statements.

## **GENERAL**

The Ohio State University Research Foundation is a nonprofit corporation created as a vehicle to promote sponsored research at The Ohio State University (the "University").

In November 1936, the Ohio Secretary of State issued a charter to The Ohio State University Research Foundation as a nonprofit educational corporation. Incorporators of the Research Foundation included the renowned inventor Charles F. Kettering and James F. Lincoln, president of the Lincoln Electric Company. The Board of Directors consists of the following member directors:

Administration Members (3):

Vice President for Research, the Executive Vice President for Academic Affairs and Provost, and the Dean of the Graduate School, as designated by the Board of Trustees of the University.

Faculty Members (4):

Four Members of the faculty of the University elected by the principal faculty research committee or council of the University as designated by the President of the University.

Alumni Members (2):

Designated by The Ohio State University Alumni Association from alumni of the University.

At Large (1):

Designated by the President of the University from among members of national organizations of distinguished engineers, scientists, and scholars.

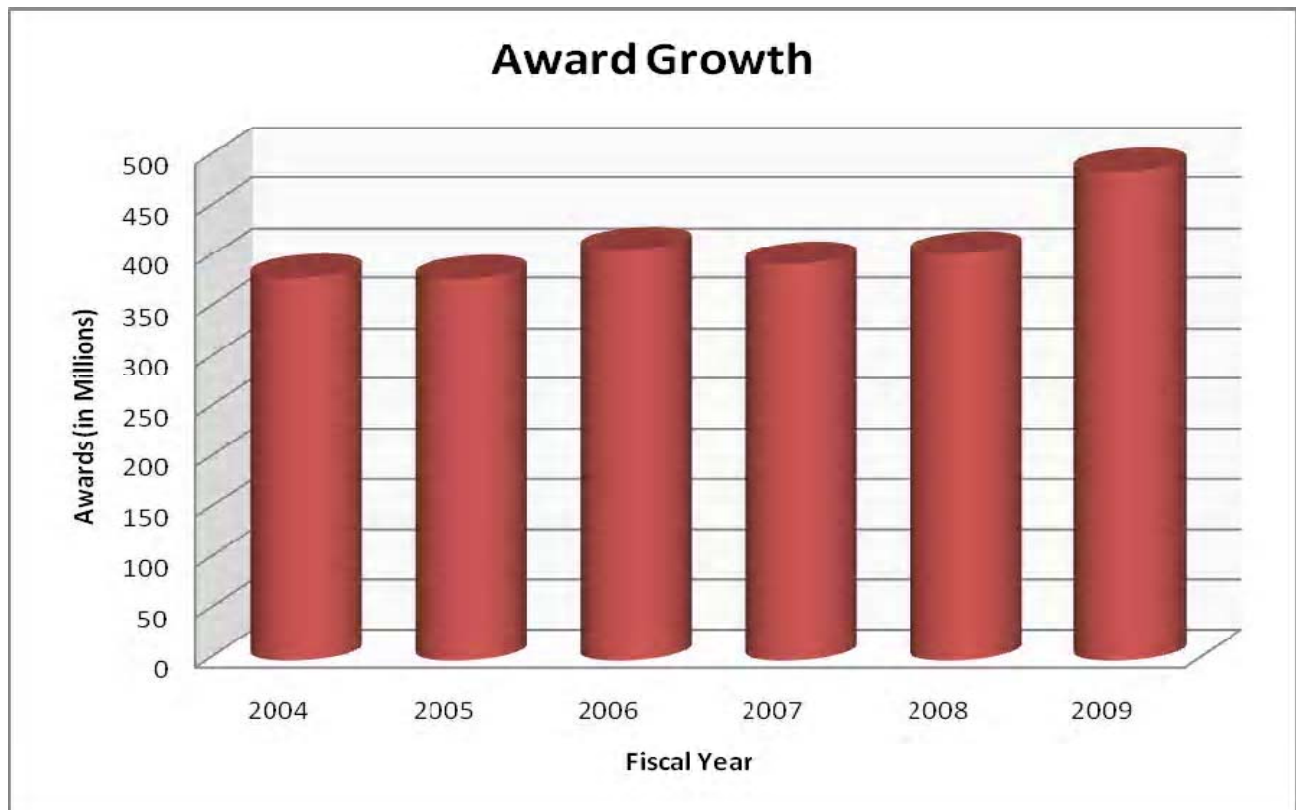
The Research Foundation Board of Directors elects officers during the regular annual meeting. The officers include the President, Vice President, Secretary, Assistant Secretary, Treasurer, and Executive Director of the Research Foundation. The Directors appoint an Executive Committee and other committees as needed.

The function of the Research Foundation has evolved over the years in response to the needs of the research community within the University. The Research Foundation began as an organization created to encourage industry sponsorship of University research. It now provides specialized integrated administrative and financial services for research and other activities supported by a wide range of external sponsors.

The Research Foundation does not own or operate research facilities but utilizes facilities provided by the University under an agreement between the Board of Trustees of the University and the Research Foundation. Personnel working on Research Foundation projects are appointed as University personnel and are paid through the University under provisions of the agreement. The Research Foundation Board of Directors approves the operating budget for the Research Foundation's administrative expenses.

### **FINANCIAL HIGHLIGHTS AND KEY TRENDS**

Awards totaled \$486 million in Fiscal Year 2009, an \$82 million (20%) increase from \$404 million received in Fiscal Year 2008. Awards funded under ARRA (the American Recovery and Reinvestment Act of 2009) accounted for \$7.5 million of the \$11.2 million overall increase in federal awards. The largest component of this year's award growth, \$63 million, was from the Ohio Research Scholars Program. \$26 million of the Ohio Research Scholars Program awards are in the form of endowments. The interest earned from the endowments is designated for the salary of research scholars. The endowment principal cannot be spent and the endowment principal may be reclaimed by the State of Ohio if circumstances warrant it.



## STATEMENT OF NET ASSETS

From June 30, 2008 to June 30, 2009, the cash balance increased by \$8.7 million (19%). This increase was due to continuing improvement within the billing teams and an increase in deferred revenue. The increase in deferred revenue was due to the amount of cash advanced from sponsors increasing by \$2 million during the year. The statement of cash flows, which is discussed in more detail below, provides additional detail on the sources and the uses of Research Foundation cash.

Following is a summary of the major components of the net assets of the Research Foundation for the years ended June 30, 2009, 2008 and 2007:

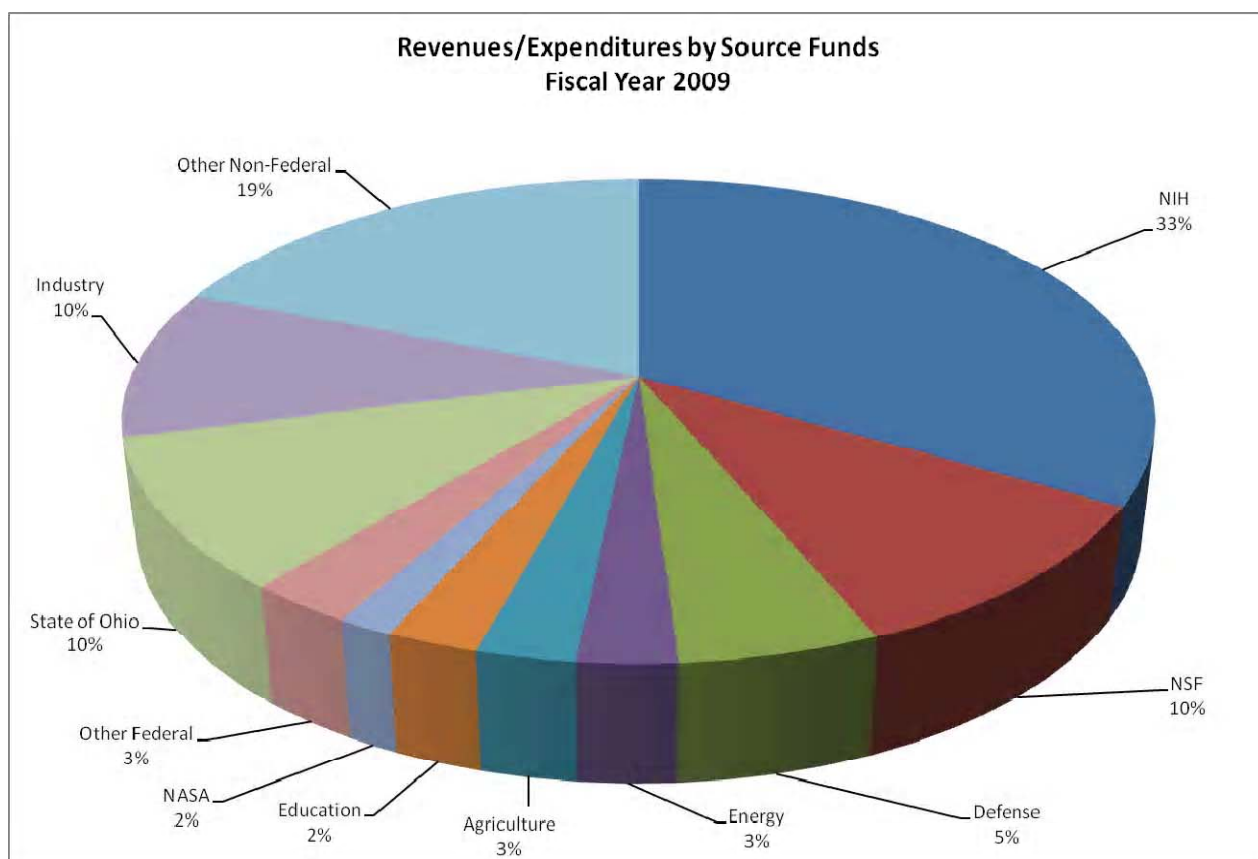
	<b>2009</b>	<b>2008</b>	<b>2007</b>
CURRENT ASSETS	\$ 104,284,674	\$ 100,580,263	\$ 92,915,432
CAPITAL ASSETS — Furniture and equipment	<u>325,796</u>	<u>592,787</u>	<u>826,724</u>
Total assets	<u>\$ 104,610,470</u>	<u>\$ 101,173,050</u>	<u>\$ 93,742,156</u>
CURRENT LIABILITIES	\$ 95,623,011	\$ 92,564,679	\$ 85,341,673
NONCURRENT LIABILITIES — Compensated absences	<u>360,418</u>	<u>355,250</u>	<u>349,676</u>
Total liabilities	<u>95,983,429</u>	<u>92,919,929</u>	<u>85,691,349</u>
NET ASSETS:			
Invested in capital assets	325,796	592,787	826,724
Unrestricted	<u>8,301,245</u>	<u>7,660,334</u>	<u>7,224,083</u>
Total net assets	<u>8,627,041</u>	<u>8,253,121</u>	<u>8,050,807</u>
Total liabilities and net assets	<u>\$ 104,610,470</u>	<u>\$ 101,173,050</u>	<u>\$ 93,742,156</u>

Accounts receivable and unbilled project costs decreased by \$5 million (9%) this year primarily due to improved billing, reporting, and collections processing. The Research Foundation worked with the University Payroll department to improve the timeliness of fringe benefit postings. The improvements to benefit processing made it possible to draw an additional \$4 million in fringe benefit costs by month end.

**2008–2007 Highlights** — From June 30, 2007 to June 30, 2008, the cash balance increased by \$9 million (25%). Improved billing, reporting, and collections processing resulted in a \$1.5 million decrease in accounts receivable and unbilled project costs while the amount of cash advanced from sponsors increased by \$5.8 million during the year.

## STATEMENT OF REVENUES EXPENSES AND CHANGES IN NET ASSETS

Our sponsored project revenue/expenditures increased by \$24.4 million over last fiscal year due mainly to increases for awards funded by the National Institutes of Health, the State of Ohio, other non-federal, and industry sponsors. The Colleges of Medicine and Engineering combined for 54% of the total sponsored project revenue in Fiscal Year 2009. Federal sponsors were the major source of revenue; NIH, our largest federal sponsor, accounted for 33% of the total.



Even though our average cash balances were higher than last year, net interest revenue dropped by \$355,000 due to historically low interest rates.

We recognize sponsored project revenue as sponsored project expenses are incurred. The excerpt below from our statement of revenues, expenses, and changes in net assets demonstrates this relationship.

	<b>2009</b>	<b>2008</b>	<b>2007</b>
SPONSOR PROJECT REVENUE	<u>\$403,315,006</u>	<u>\$378,917,953</u>	<u>\$ 377,114,762</u>
EXPENDITURES AND TRANSFERS:			
Sponsored project expenses:			
Personnel	\$193,560,924	\$186,025,878	\$ 175,463,288
Materials and services	100,551,632	89,266,449	98,034,949
Equipment	15,277,522	14,155,634	20,063,354
Travel	7,820,382	8,566,070	7,548,297
F&A charged by the University	<u>86,104,546</u>	<u>80,903,922</u>	<u>76,004,874</u>
Total Sponsored project expenses:	<u>\$403,315,006</u>	<u>\$378,917,953</u>	<u>\$ 377,114,762</u>

The University appropriation of nonoperating revenue of \$7.7 million represents the current year's Research Foundation operating budget. The Research administration expenditure line represents annual Research Foundation expenditures. The difference between these two line items is the budget surplus (deficit) for the fiscal year.

It is important to note that the Research Foundation did not overspend the available budget this year. The Research Foundation's available budget consists of the University appropriation and any unspent budget (budget carry forward) from prior years. For financial statement purposes, any noncapital spending from budget carry forward will flow through the income statement on the Research administration expenditure line and will therefore reduce net income in the year the spending takes place.

Additionally, for financial statement purposes, any noncapital spending from Net Assets will flow through the income statement as Other Operating Expense and will therefore reduce net income. In 2009, the Research Foundation funded the accounts receivable collection activity and the nonpersonnel operations budget with Board Designated funds in the amount of \$744,700.

**2008–2007 Highlights**— 2008 Sponsored project revenue/expenditures increased modestly by \$1.8 million from 2007.

## **THE STATEMENT OF CASH FLOWS**

The primary source of cash receipts for operating activities consists of payments from sponsors. Cash outlays represent payments for personnel, materials, services, equipment, and travel incurred for Sponsored Research activities.

It should be noted that our corporate expenditures are carried in Cash Flows from Operating Activities and our corporate operating budget is carried in Net Cash Provided by Noncapital Financing Activities. This results in a large positive cash flow from noncapital financing activities and a corresponding decrease in cash flow from operations.

Net cash provided by investing activities decreased by approximately \$355,000 due to lower interest rates.

## **FUTURE**

Historically, the Research Foundation accepted all extramural research awards on behalf of the University. The Research Foundation was the grantee. With the adoption of the PeopleSoft accounting suite, it became possible to incorporate the pre award and post award management of grants into the University accounting system thereby eliminating the need for the separate grants accounting system maintained by the Research Foundation.

As of October 1, 2009, the Research Foundation started to transition all awards to the University. The transition began by submitting new proposals and entering into new agreements with The Ohio State University as grantee. Existing agreements will transition from the Research Foundation to the University at an appropriate point in their life cycle, or will be allowed to run their course as Research Foundation awards. Over the next few years, the current functions of the Research Foundation will be completely integrated into the University and the Research Foundation will be used for a different purpose.

During this transition, the Research Foundation will continue to collaborate with the campus community to develop and implement simplified processes that decrease the administrative burden on University researchers while enhancing sponsored projects compliance.

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
**(A Component Unit of The Ohio State University)**

**STATEMENTS OF NET ASSETS**  
**AS OF JUNE 30, 2009 AND 2008**

	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 53,797,654	\$ 45,105,960
Accounts receivable and unbilled project costs	49,820,043	54,790,052
Other receivables	<u>666,977</u>	<u>684,251</u>
Total current assets	104,284,674	100,580,263
FURNITURE AND EQUIPMENT — Net of accumulated depreciation of approximately \$1,488,854 and \$1,221,863 in 2009 and 2008, respectively	<u>325,796</u>	<u>592,787</u>
TOTAL	<u>\$ 104,610,470</u>	<u>\$ 101,173,050</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES:		
Accounts payable:		
Trade	\$ 9,950,809	\$ 11,701,863
The Ohio State University	1,362,282	958,907
Accrued payroll	1,794,592	1,814,777
Compensated absences	29,989	31,175
Deferred revenue — sponsors	62,010,235	60,000,020
Facilities and administrative costs payable to University departments	<u>20,475,104</u>	<u>18,057,937</u>
Total current liabilities	95,623,011	92,564,679
COMPENSATED ABSENCES — Long-term	<u>360,418</u>	<u>355,250</u>
Total liabilities	<u>95,983,429</u>	<u>92,919,929</u>
NET ASSETS:		
Invested in capital assets	325,796	592,787
Unrestricted	<u>8,301,245</u>	<u>7,660,334</u>
Total net assets	<u>8,627,041</u>	<u>8,253,121</u>
TOTAL	<u>\$ 104,610,470</u>	<u>\$ 101,173,050</u>

See notes to financial statements.



**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
**(A Component Unit of The Ohio State University)**

**STATEMENTS OF REVENUES EXPENSES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30 2009 AND 2008**

	<b>2009</b>	<b>2008</b>
OPERATING REVENUE	<u>\$ 403,315,006</u>	<u>\$ 378,917,953</u>
OPERATING EXPENSES		
Personnel	193,560,924	186,025,878
Materials and services	100,551,632	89,266,449
Equipment	15,277,522	14,155,634
Travel	7,820,382	8,566,070
Facilities and administrative cost charged by the University	86,104,546	80,903,922
Research administration	7,140,997	6,957,862
Depreciation	266,991	267,986
Other operating expense	<u>744,700</u>	<u>671,564</u>
Total operating expenses	<u>411,467,694</u>	<u>386,815,365</u>
OPERATING LOSS	<u>(8,152,688)</u>	<u>(7,897,412)</u>
NONOPERATING REVENUES AND EXPENSES:		
University appropriation	7,718,673	7,312,808
Interest income	<u>807,935</u>	<u>1,163,080</u>
Net nonoperating revenues and expenses	<u>8,526,608</u>	<u>8,475,888</u>
INCOME BEFORE TRANSFERS	373,920	578,476
TRANSFERS TO THE UNIVERSITY	<u>                    </u>	<u>(376,162)</u>
INCREASE IN NET ASSETS	373,920	202,314
NET ASSETS — Beginning of year	<u>8,253,121</u>	<u>8,050,807</u>
NET ASSETS — End of year	<u>\$ 8,627,041</u>	<u>\$ 8,253,121</u>

See notes to financial statements.

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
**(A Component Unit of The Ohio State University)**

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

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	<b>2009</b>	<b>2008</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Received from sponsors	\$ 410,312,504	\$ 385,728,265
Payments to employees	(200,718,124)	(192,768,810)
Payments to suppliers	<u>(209,429,294)</u>	<u>(191,890,614)</u>
Net cash provided by operating activities	<u>165,086</u>	<u>1,068,841</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
University appropriations	7,718,673	7,312,808
Transfer to the University	<u>                                </u>	<u>(376,162)</u>
Net cash provided by noncapital financing activities	<u>7,718,673</u>	<u>6,936,646</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES — Purchases of furniture and equipment</b>		
	<u>                                </u>	<u>(34,049)</u>
Net cash used in capital and related financing activities	<u>-</u>	<u>(34,049)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES —</b>		
Interest on cash investments	<u>807,935</u>	<u>1,163,080</u>
Net cash provided by investing activities	<u>807,935</u>	<u>1,163,080</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>8,691,694</b>	<b>9,134,518</b>
<b>CASH AND CASH EQUIVALENTS — Beginning of year</b>	<b><u>45,105,960</u></b>	<b><u>35,971,442</u></b>
<b>CASH AND CASH EQUIVALENTS — End of year</b>	<b><u>\$ 53,797,654</u></b>	<b><u>\$ 45,105,960</u></b>

(Continued)

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
**(A Component Unit of The Ohio State University)**

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

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	<b>2009</b>	<b>2008</b>
OPERATING ACTIVITIES:		
Operating loss	\$ (8,152,688)	\$ (7,897,412)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	266,991	267,986
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:		
Accounts receivable and unbilled project costs	4,970,009	1,503,658
Other receivables	17,274	(33,971)
Accounts payable — trade	(1,751,054)	850,091
Accounts payable — The Ohio State University	403,375	521,692
Accrued payroll	(20,185)	206,390
Accrued vacation and sick leave	3,982	8,539
Deferred revenue — sponsors	2,010,215	5,807,103
Facilities and administrative costs payable to University departments	2,417,167	301,241
Designated funds for University departments	<u>                    </u>	<u>(466,476)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>\$ 165,086</u></b>	<b><u>\$ 1,068,841</u></b>

See notes to financial statements.

(Concluded)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION (A Component Unit of The Ohio State University)

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

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### 1. ORGANIZATION

The Ohio State University Research Foundation (the “Research Foundation”), a component unit of The Ohio State University (the “University”), is a nonprofit educational corporation created in 1936 as a vehicle to promote the development, implementation, and coordination of sponsored research at the University in the furtherance of the University’s educational objectives. The Research Foundation’s financial statements and accounts are consolidated with the University for purposes of complying with the University’s reporting requirements.

### 2. ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies followed in the preparation of the financial statements:

**Basis of Presentation** — The financial statements of the Research Foundation have been prepared on an accrual basis in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) including GASB Statement No. 34, *Basic Financial Statements — and Management’s Discussion and Analysis — for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements — and Management’s Discussion and Analysis — for Public Colleges and Universities (an amendment of GASB Statement No. 34)*. The presentation required by GASB Statement No. 34 and GASB Statement No. 35 provides a comprehensive, entity-wide perspective of the Research Foundation’s assets, liabilities, net assets, revenues, expenses, and changes in net assets, and cash flows.

The Research Foundation follows all GASB pronouncements as well as Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The Research Foundation has elected not to apply FASB Statements and Interpretations issued after November 30, 1989.

**Revenue Recognition** — Substantially, all of the Research Foundation’s revenues are derived from restricted grants and cost reimbursement contracts which provide for the recovery of direct and related facilities and administrative costs, subject to audit. The Research Foundation recognizes revenue associated with direct costs as the related costs are incurred. Recovery of related facilities and administrative costs is generally recorded at fixed rates negotiated with the Department of Health and Human Services, the cognizant federal audit agency.

Revenues derived from grants and contracts are reported as operating revenues. Transactions which are capital, finance, or investment related are reported as nonoperating revenues. University appropriations and interest earned on cash investments are reported as nonoperating revenues.

**Cash and Cash Equivalents** — Cash and cash equivalents consist of demand deposit accounts and certificates of deposit with original maturities of less than 90 days. The Research Foundation’s cash is in the University’s account and is commingled with other University-related entities and invested daily in overnight investment vehicles, which are considered cash equivalents. Investment income is allocated to the Research Foundation based on their ownership of the funds included in the University’s account.

**Accounts Receivable and Unbilled Project Costs** — Receivables are reported at their gross value when earned as the underlying exchange transaction occurs. An estimated receivable has been recorded for services rendered but not yet billed as of June 30, 2009. The receivable was arrived at primarily by taking the subsequent payments of expenses related to cost reimbursement contracts invoiced after year-end, and recording at year-end the portions incurred and reimbursable from sponsors as of year-end.

**Furniture and Equipment** — Furniture and equipment are recorded at cost and the capitalization threshold is \$3,000. Provision is made for depreciation of physical properties at rates calculated to absorb costs generally over the asset’s estimated useful life of five years. Depreciation is calculated using the straight-line method. Depreciation expense was \$266,991 and \$267,986 for the years ended June 30, 2009 and 2008, respectively.

Expenditures for maintenance and repairs are charged to operating expenses as incurred; major renewals and betterments are capitalized.

	June 30 □ 2008	Additions	Disposal	June 30 □ 2009
Capital assets:				
Furniture and equipment	\$ 1,814,650	\$ -	\$ -	\$ 1,814,650
Less accumulated depreciation	<u>1,221,863</u>	<u>266,991</u>	<u>          </u>	<u>1,488,854</u>
Net capital assets	<u>\$ 592,787</u>	<u>\$ (266,991)</u>	<u>\$ -</u>	<u>\$ 325,796</u>
	June 30 □ 2007	Additions	Disposal	June 30 □ 2008
Capital assets:				
Furniture and equipment	\$ 1,785,073	\$ 34,049	\$(4,472)	\$ 1,814,650
Less accumulated depreciation	<u>958,349</u>	<u>267,986</u>	<u>(4,472)</u>	<u>1,221,863</u>
Net capital assets	<u>\$ 826,724</u>	<u>\$ (233,937)</u>	<u>\$ -</u>	<u>\$ 592,787</u>

**Compensated Absences** — Research Foundation employees earn vacation and sick leave on a monthly basis. Classified civil service employees may accrue vacation benefits up to a maximum of three years credit. Administrative and professional staff and faculty may accrue vacation benefits up to a maximum of 240 hours. For all classes of employees, any earned but unused vacation benefit is payable upon termination.

Sick leave may be accrued without limit. However, earned but unused sick leave benefits are payable only upon retirement from the Research Foundation with 10 or more years of service with the State. The amount of sick leave benefit payable at retirement is one fourth of the value of the accrued but unused sick leave, up to a maximum of 240 hours.

Activity for the years ended June 30, 2009 and 2008, is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
Compensated absences — 2009	\$ 386,425	\$ 3,982	\$ -	\$ 390,407	\$ 29,989
Compensated absences — 2008	377,886	8,539		386,425	31,175

**In-Kind Income** — The Research Foundation is a component unit of the University. As part of the relationship, transfers of funds occur between the University and the Research Foundation for certain sponsored project expenditures and research administration.

**Estimates** — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Disclosure of contingent assets and liabilities at the date of the financial statements may also be affected. Actual results could differ from those estimates.

**New Accounting Pronouncements** — In June 2007, GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. This statement establishes standards for the capitalization, amortization, and financial reporting of intangible assets, including easements, water rights, timber rights, patents, trademarks, and computer software. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2009.

The Research Foundation management has not yet determined the impact that implementation of GASB Statement No. 51 will have on the Research Foundation's financial statements.

### 3. DESIGNATED FUNDS FOR UNIVERSITY DEPARTMENTS

Designated funds for University departments represent unrestricted funds resulting from residual amounts from certain completed projects that are for use at the discretion of University departments and funds payable to the University from royalties held by the Research Foundation.

### 4. TAX-EXEMPT STATUS

The Research Foundation is exempt from federal taxes on income under Section 501(c)(3) of the Internal Revenue Code.

### 5. RETIREMENT PLAN

All eligible University personnel assigned to the Research Foundation are covered by the Public Employees Retirement System of Ohio (OPERS). Employees may opt out of OPERS and participate in the Alternative Retirement Plan (ARP) if they meet certain eligibility requirements.

**Defined Benefit Plans** — OPERS offers statewide cost-sharing multiple-employer defined-benefit pension plans. OPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by state statute and are calculated using formulas that include years of service and final average salary as factors. OPERS issues a separate, publicly available financial report that includes financial statements and required supplemental information. The report may be obtained by contacting OPERS at 277 East Town Street, Columbus, OH 43215-4642, (614) 222-5601, (800) 222-PERS (7377), or [www.opers.org](http://www.opers.org).

In addition to the retirement benefits described above, OPERS provides postemployment health care benefits.

OPERS currently provides postemployment health care benefits to retirees with 10 or more years of qualifying service credit. These benefits are advance-funded on an actuarially determined basis and are financed through employer contributions and investment earnings. OPERS determines the amount, if any, of the associated health care costs that will be absorbed by OPERS. Under Ohio Revised Code (ORC), funding for medical costs paid from the funds of OPERS is included in the employer contribution rate. For the fiscal year ended December 31, 2008, OPERS allocated 7.0% of the employer contribution rate to fund the health care program for retirees.

The actuarial value of assets available for these benefits at December 31, 2007 (the date of the system's latest actuarial review), was \$12.8 billion. There were 363,503 active contributing participants in the OPERS Traditional Pension and Combined Pension Plans (i.e., OPERS plans with postemployment health coverage) as of December 31, 2008, and 364,076 active contributing participants used in the December 31, 2007, actuarial valuation.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. In response to skyrocketing health care costs, the HCPP restructured OPERS' health care coverage to improve the financial solvency of the fund by creating a separate investment tool for health care coverage.

Under the HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. HCPP incorporates a cafeteria approach, offering a broad range of health care options which allows benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses. Postemployment health care benefits are not guaranteed by ORC to be covered under OPERS defined benefit plans.

**Defined Contribution Plan** — ARP is a defined-contribution pension plan. Full-time administrative and professional staff and faculty may choose to enroll in ARP in lieu of OPERS. Classified civil service employees hired on or after August 1, 2005, are also eligible to participate in ARP. ARP does not provide disability benefits, annual cost-of-living adjustments, postretirement health care benefits, or death benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options.

OPERS also offers a defined-contribution plan, the Member-Directed Plan ("MD"). The MD does not provide disability benefits, annual cost-of-living adjustments, postretirement health care benefits, or death benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options.

**Combined Plans** — OPERS also offers a combined plan. This is a cost-sharing multiple-employer defined-benefit plan that has elements of both a defined-benefit and defined-contribution plan. In the combined plan, employee contributions are invested in self-directed investments, and the employer contribution is used to fund a reduced defined benefit. Employees electing the combined plan receive postretirement health care benefits. OPERS provides retirement, disability, survivor, and postretirement health care benefits to qualifying members of the combined plan.

**Funding Policy** — ORC provides OPERS statutory authority to set employee and employer contributions. Contributions equal to those required by OPERS are required for ARP. For employees enrolling in ARP, ORC requires a portion (which may be revised pursuant to periodic actuarial studies) of the employer contribution be contributed to OPERS to enhance the stability of these plans. For 2009, 2008, and 2007, the required contribution rates (as a percentage of covered payrolls) for plan members and the Research Foundation are as follows:

	<b>Employee Share</b>	<b>Employer Share</b>
July 1, 2007–December 31, 2007	9.50 %	13.77 %
January 1, 2008–June 30, 2008	10.00	14.00
July 1, 2008–June 30, 2009	10.00	14.00

For the years ended June 30, 2009, 2008, and 2007, the Research Foundation reimbursed the University for the following costs for contributions associated with the retirement plans:

<b>Years Ending</b>	<b>Contributions</b>	
	<b>OPERS</b>	<b>ARP</b>
2007	\$ 584,467	\$ 102,161
2008	580,093	95,423
2009	611,010	95,307

## 6. COMMITMENTS AND CONTINGENCIES

The Research Foundation, as an associated foundation, is covered under the University’s self-insurance arrangements and commercial insurance policies. The University is self-insured for employee health care benefits; and employee life, accidental death, and dismemberment benefits. The University also carries commercial insurance policies for various property, casualty, and excess liability risks. Over the past three years, settlement amounts related to these insured risks have not exceeded the University’s coverage amounts.

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. While questioned costs may occur, ultimate repayments required of the Research Foundation have been infrequent in prior years.



## 7. SUBSEQUENT EVENT

Beginning October 1, 2009, the Research Foundation and the University have started transitioning the Research Foundation into the Office of Sponsored Programs, a fully integrated department of the University. Over the next three years, the Research Foundation will be transitioning grants and contracts from their name into the University's name. At the end of the transition period, substantially all of the University's sponsored program activities will be accounted for directly by the University, and the 501(c)(3) entity will be used for other purposes.

\* \* \* \* \*

## **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 Directors of  
The Ohio State University Research Foundation  
Columbus, Ohio

We have audited the financial statements of The Ohio State University Research Foundation (the "Research Foundation"), a component unit of The Ohio State University, as of and for the years ended June 30, 2009 and 2008, and have issued our report thereon dated December 14, 2009. 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 *Governmental 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 Research Foundation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Research Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Research Foundation's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Research Foundation'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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Research Foundation in a separate letter dated December 14, 2009.

This report is intended solely for the information and use of the Board of Directors, management of the Research Foundation, 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.

Handwritten signature of Deloitte + Touche LLP in cursive script.

December 14, 2009

# The Ohio State University Research Foundation

(A Component Unit of The Ohio State University)

Report on Federal Awards in Accordance With OMB  
Circular A-133 for the Year Ended June 30, 2009

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
**(A Component Unit of The Ohio State University)**

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Research and Development Cluster — Pass-through from The Ohio State University	Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
Smithsonian Astrophysical Observatory		43.002	30060200	\$ 55,961
Appalachian Regional Commission		23.011	30070100	28,618
Veterans Affairs		64.30170000	30170000	43,489
Nuclear Regulatory Commission		77.006	30220000	179,160
Nuclear Regulatory Commission		77.008	30220000	297,268
Central Intelligence Agency		13.30350100	30350100	11,070
Federal Reserve Bank of Cleveland		0.31050100	31050100	1,005
Federal Reserve Bank of Boston		0.31050200	31050200	28,398
Environmental Protection Agency		66.202	32000000	45,906
Environmental Protection Agency		66.32000000	32000000	198,605
Environmental Protection Agency		66.469	32000000	377
Environmental Protection Agency		66.509	32000000	130,411
Environmental Protection Agency		66.510	32000000	(5,670)
Environmental Protection Agency		66.511	32000000	36,041
Environmental Protection Agency		66.512	32000000	54,023
Environmental Protection Agency		66.516	32000000	553
Environmental Protection Agency		66.808	32000000	39,970
Nat Aeronautics & Space Admin		43.001	33000000	163,870
Nat Aeronautics & Space Admin		43.002	33000000	348,188
Nat Aeronautics & Space Admin		43.AAA	33000000	12,564
Langley Research Center		43.002	33000102	272,544
John Glenn Research Center-Lewis Field		43.002	33000104	524,672
John Glenn Research Center-Lewis Field		43.33000104	33000104	392,203
John Glenn Research Center-Lewis Field		43.AAA	33000104	836,114
NASA Headquarters		43.001	33000105	80,237
NASA Headquarters		43.002	33000105	525,739
NASA Headquarters		43.AAA	33000105	328,081
Johnson Space Center		43.002	33000202	170,149
Goddard Space Flight Center		43.001	33000301	27,758
Goddard Space Flight Center		43.002	33000301	1,332,799
Goddard Space Flight Center		43.33000301	33000301	33,236
Goddard Space Flight Center		43.AAA	33000301	26,354
Jet Propulsion Lab		43.002	33000303	273,561
Jet Propulsion Lab		43.33000303	33000303	61,482
National Space Biomedical Research Inst		43.AAA	33000305	199,131

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
National Endowment For The Humanities	45.163	34000100	\$ 202,042
National Endowment For The Humanities	45.169	34000100	11,286
Nat Science Foundation	47.014	35000000	50,742
Nat Science Foundation	47.041	35000000	441,229
Nat Science Foundation	47.047	35000000	152,840
Nat Science Foundation	47.049	35000000	4,116,670
Nat Science Foundation	47.050	35000000	440,940
Nat Science Foundation	47.070	35000000	429,619
Nat Science Foundation	47.074	35000000	1,332,144
Nat Science Foundation	47.075	35000000	1,623
Nat Science Foundation	47.076	35000000	234,296
Nat Science Foundation	47.078	35000000	73,728
NSF Biological Sciences	47.074	35000100	905,668
NSF Biological Instrumentation & Resources	47.074	35000101	(13,463)
NSF Integrative Organismal Biology	47.074	35000102	925,084
ARRA - NSF Integrative Organismal Biology	47.082	35000102	5,250
NSF Molecular & Cellular Biosciences	47.074	35000103	1,000,735
ARRA - NSF Molecular & Cellular Biosciences	47.082	35000103	12,785
ARRA - National Science Foundation Div of Molecular & Cellular Biosciences	47.082	35000103	331
NSF Environmental Biology	47.074	35000104	641,248
NSF Div Biological & Neural Sciences	47.074	35000105	(745)
NSF Social & Economic Sciences	47.075	35000106	219,256
NSF Biological Infrastructure	47.074	35000107	1,122,243
NSF Div Emerging Frontiers	47.074	35000108	136,021
NSF Computer & Info Sciences & Eng	47.070	35000200	838,196
NSF Div Computer & Computation Research	47.070	35000202	12,807
NSF Div Info Robotics & Intelligent Systems	47.070	35000203	497,205
NSF Div Advanced Scientific Computing	47.070	35000205	45,366
NSF Div of Computer & Network Systems	47.070	35000207	928,141
NSF Div Computing & Communication Fdn	47.070	35000208	724,240
NSF Engineering	47.041	35000300	410,815
NSF Div Engineering Education & Centers	47.041	35000302	3,202,868
NSF Div Chemical & Transport Systems	47.041	35000303	408,750
NSF DIV Elect, Comm, & Cyber Systems	47.041	35000305	515,044
NSF Div Design & Manufacturing Innovation	47.041	35000306	249,339

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
NSF Div Bioengineering & Environmental	47.041	35000307	\$ 347,607
NSF Div Chem, Bioeng, Environ, & Trnsp	47.041	35000309	295,446
NSF Div Civil, Mechanical & Manfact Immv	47.041	35000310	330,876
NSF Industrial Innovation & Partnerships	47.041	35000311	46,519
NSF Div Atmospheric Sciences	47.050	35000401	629,850
NSF Div Earth Sciences	47.050	35000402	484,733
NSF Div Earth Sciences	47.070	35000402	7,011
NSF Div Earth Sciences	47.074	35000402	7,770
ARRA — National Science Foundation Div of Earth Sciences	47.082	35000402	838
NSF Div Ocean Sciences	47.050	35000403	42,176
NSF Office of Polar Programs	47.078	35000404	2,124,536
NSF Div Mathematical Sciences	47.049	35000501	3,404,490
NSF Div Physics	47.049	35000502	1,387,259
NSF Div Chemistry	47.049	35000503	1,582,530
NSF Div Chemistry	47.050	35000503	85,992
ARRA — NSF Div Chemistry	47.082	35000503	245
NSF Div Materials Research	47.049	35000504	2,295,057
NSF Div Astronomical Sciences	47.049	35000505	959,479
NSF Education & Human Resources	47.076	35000600	697,041
NSF Education & Human Resources	47.076	35000600	9,224
NSF Div of Research Career Development	47.070	35000604	51,483
NSF Div Undergraduate Education	47.076	35000605	1,370,896
NSF Div Human Resource Development	47.076	35000606	959,932
NSF Elementary, Secondary & Informal Educ	47.076	35000607	2,391
NSF Div Graduate Educ & Res Development	47.076	35000611	1,358,981
NSF Div Res, Evaluation & Communication	47.076	35000612	(69)
NSF Social, Behavioral & Economic Res	47.075	35000801	1,741,683
NSF Office of International Science & Eng	47.079	35000803	67,088
NSF Behavioral & Cognitive Sciences	47.075	35000804	129,561
NSF Office of Cyberinfrastructure	47.041	35001000	492,940
NSF Office of Cyberinfrastructure	47.080	35001000	255,433
US Department of Agriculture	10.219	40000000	71,986
USDA Forest Service	10.001	40020000	71,309
USDA Forest Service	10.40020000	40020000	110,110

(Continued)



# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
USDA Forest Service	10.652	40020000	\$ 205,128
USDA Forest Service	10.664	40020000	11,321
USDA Forest Service	10.673	40020000	8,736
USDA Forest Service	10.680	40020000	30,686
Agricultural Marketing Service	10.168	40030000	11,021
Coop State Res Educ & Extension Service	10.001	40040100	84,402
Coop State Res Educ & Extension Service	10.200	40040100	2,293,418
Coop State Res Educ & Extension Service	10.206	40040100	2,777,113
Coop State Res Educ & Extension Service	10.207	40040100	22,206
Coop State Res Educ & Extension Service	10.210	40040100	114,139
Coop State Res Educ & Extension Service	10.217	40040100	26,002
Coop State Res Educ & Extension Service	10.220	40040100	27,275
Coop State Res Educ & Extension Service	10.303	40040100	1,727,255
Coop State Res Educ & Extension Service	10.305	40040100	5,052
Coop State Res Educ & Extension Service	10.307	40040100	55,067
Coop State Res Educ & Extension Service	10.309	40040100	51,887
Coop State Res Educ & Extension Service	10.500	40040100	302,083
Coop State Res Educ & Extension Service	10.206	40040103	682,150
Nat Res Init Competitive Grants Program	10.001	40040200	1,084,896
USDA Agricultural Res Service	10.40040200	40040200	9,538
USDA Agricultural Res Service	10.001	40060000	16,556
Natural Resources Conservation Service	10.212	40060000	41,132
Natural Resources Conservation Service	10.902	40060000	28,974
Natural Resources Conservation Service	10.025	40070000	214,702
Animal & Plant Health Inspection Service	10.250	40120000	68,068
Economic Research Service	10.253	40120000	51,315
Economic Research Service	10.771	40190000	231,023
USDA Rural Development	10.960	40200000	39,713
USDA Foreign Ag Serv	10.961	40200000	44,080
USDA Foreign Ag Serv	10.962	40200000	64,209
USDA Foreign Ag Serv	11.417	42020000	1,456,455
Nat Oceanic & Atmospheric Admin	11.431	42020000	75,531
Nat Oceanic & Atmospheric Admin	11.432	42020000	21,567
Nat Oceanic & Atmospheric Admin	11.440	42020000	(55)

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
Nat Inst of Standards & Technology	11.609	42040000	\$ 22,290
US Department of Defense	12.420	50000000	621,054
US Department of Defense	12.50000000	50000000	16,906
Air Force	12.800	50010000	(26,393)
Air Force Materiel Command	12.50010100	50010100	603,337
Air Force Office of Scientific Research	12.300	50010105	437,358
Air Force Office of Scientific Research	12.50010105	50010105	13,054
Air Force Office of Scientific Research	12.630	50010105	1,552,010
Air Force Office of Scientific Research	12.800	50010105	4,738,208
Air Force Research Laboratory	12.50010126	50010126	1,599,698
Air Force Research Laboratory	12.800	50010126	46,067
Air Force Institute of Technology	12.50010201	50010201	163,214
Army	12.420	50020000	226,981
Army	12.50020000	50020000	17,570
Army Corps of Engineers	12.50020100	50020100	224,005
Army Corps of Engineers	84.031	50020100	100,955
Humphreys Engineer Ctr Support Activity	12.50020106	50020106	750,964
Army Research, Development and Eng Cmd	12.431	50020219	(13,005)
Army Research, Development and Eng Cmd	12.50020219	50020219	76,320
Army Medical Research & Materiel Command	12.420	50020301	836,597
Army Research Office	12.300	50020400	96,347
Army Research Office	12.431	50020400	1,360,154
Army Yuma Proving Ground	12.50022600	50022600	136,009
Army Medical Research Acquisition Activity	12.420	50022700	956,780
Navy	12.50040000	50040000	95,990
Naval Air Systems Command	12.50040101	50040101	(2,737)
Space & Naval Warfare Systems Center	12.50040110	50040110	(1,570)
Office of Naval Research	12.300	50040300	4,550,764
Naval Medical Center San Diego	12.50040600	50040600	111,314
Defense Advanced Res Projects Agency	12.431	50060000	131,666
Defense Advanced Res Projects Agency	12.910	50060000	58,085
Nat Geospatial-Intelligence Agency	12.50080000	50080000	30,793
Nat Geospatial-Intelligence Agency	12.630	50080000	836,475

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
Defense Logistics Agency	12.50130000	50130000	\$ 7,036
National Security Agency	12.50140000	50140000	193,403
National Security Agency	12.901	50140000	113,069
Uniformed Services Univ Health Sciences	12.50190000	50190000	140,464
National Reconnaissance Office	12.50200000	50200000	72,491
Defense Threat Reduction Agency	12.351	50220000	147,392
Counterintelligence Field Activity	12.50230000	50230000	42,616
US Department of Education	84.031	53000000	393,666
US Department of Education	84.047	53000000	627,403
US Department of Education	84.200	53000000	(1,447)
US Department of Education	84.224	53000000	517,649
US Department of Education	84.305	53000000	688,149
US Department of Education	84.324	53000000	865,556
US Department of Education	84.325	53000000	10,167
US Department of Education	84.327	53000000	268,207
Institute of Education Sciences	84.305	53020000	1,721,728
Institute of Education Sciences	84.324	53020000	36,064
Institute of Education Sciences	84.53020000	53020000	(135,369)
Office of Elementary & Secondary Education	84.350	53030000	18,224
Office of Postsecondary Education	84.015	53040000	663,612
Office of Postsecondary Education	84.047	53040000	265,701
Office of Postsecondary Education	84.220	53040000	354,674
Office of Postsecondary Education	84.229	53040000	259,070
Center for International Education	84.015	53040200	(4,469)
Office of Special Ed & Rehabilitative Svcs	84.325	53050000	185,993
Office of Special Ed & Rehabilitative Svcs	84.53050000	53050000	1,506
Office of Special Education Programs	84.324	53050100	91,063
Office of Special Education Programs	84.325	53050100	7,761
Nat Inst Disability & Rehabilitation Res	84.133	53050300	805,545
Nat Inst Disability & Rehabilitation Res	84.53050300	53050300	23,000
US Department of Energy	81.049	55000000	7,373,690
US Department of Energy	81.086	55000000	136,653
US Department of Energy	81.087	55000000	645,703
US Department of Energy	81.089	55000000	276,892

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
US Department of Energy	81.112	55000000	\$ 4,897
US Department of Energy	81.114	55000000	1,273
US Department of Energy	81.117	55000000	413,029
US Department of Energy	81.121	55000000	44,952
US Department of Energy	81.55000000	55000000	499,842
Oak Ridge National Lab	81.086	55110000	35,837
Nat Energy Tech Lab	81.057	55130000	3,649
Nat Energy Tech Lab	81.089	55130000	834,944
Nat Energy Tech Lab	81.117	55130000	103,923
Nat Energy Tech Lab	81.55130000	55130000	3,005
US Department of Health & Human Services	93.887	60000000	1,397,085
Agency for Healthcare Res & Quality	93.226	60041200	11,828
Food and Drug Administration	93.62000000	62000000	3,853
National Institutes of Health	93.113	64000000	246,366
National Institutes of Health	93.172	64000000	59,972
National Institutes of Health	93.173	64000000	136,852
National Institutes of Health	93.242	64000000	242,499
National Institutes of Health	93.395	64000000	33,526
National Institutes of Health	93.398	64000000	49,580
National Institutes of Health	93.64000000	64000000	3,263
National Institutes of Health	93.837	64000000	85,450
National Institutes of Health	93.853	64000000	(46,984)
National Institutes of Health	93.855	64000000	444,945
National Institutes of Health	93.856	64000000	217,915
National Institutes of Health	93.859	64000000	665,107
National Cancer Institute	93.393	64000002	8,876,291
National Cancer Institute	93.394	64000002	1,079,876
National Cancer Institute	93.395	64000002	15,082,862
National Cancer Institute	93.396	64000002	9,274,716
National Cancer Institute	93.397	64000002	5,267,441
National Cancer Institute	93.398	64000002	2,472,862
National Cancer Institute	93.399	64000002	1,463,363
National Cancer Institute	93.64000002	64000002	1,981,577
ARRA — National Cancer Institute	93.701	64000002	3,254

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
ARRA — National Cancer Institute	93.701	64000002	\$ 1,922
ARRA — National Cancer Institute	93.701	64000002	599
ARRA — National Cancer Institute	93.701	64000002	309
ARRA — National Cancer Institute	93.701	64000002	11,130
National Cancer Institute	93.941	64000002	186,435
National Cancer Institute	93.981	64000002	114,080
National Heart, Lung, and Blood Inst	93.64000003	64000003	2,010,283
ARRA — National Heart, Lung, and Blood Inst	93.701	64000003	5,606
ARRA — National Heart, Lung, and Blood Inst	93.701	64000003	4,115
ARRA — National Heart, Lung, and Blood Inst	93.837	64000003	7,174,085
National Heart, Lung, and Blood Inst	93.838	64000003	3,477,782
National Heart, Lung, and Blood Inst	93.839	64000003	1,179,172
National Heart, Lung, and Blood Inst	96.838	64000003	111,752
ARRA — Nat Inst of Allergy & Infectious Disease:	93.701	64000004	1,037
ARRA — Nat Inst of Allergy & Infectious Disease:	93.701	64000004	438
Nat Inst of Allergy & Infectious Disease:	93.855	64000004	9,502,295
Nat Inst of Allergy & Infectious Disease:	93.856	64000004	1,559,035
ARRA — National Institute of Diabetes and Digestive and Kidney Diseases	93.701	64000005	532
Nat In Diabetes & Digestive & Kidney Diseases	93.847	64000005	1,263,938
Nat In Diabetes & Digestive & Kidney Diseases	93.848	64000005	1,957,758
Nat In Diabetes & Digestive & Kidney Diseases	93.849	64000005	922,702
Nat Inst Child Health & HumanDevelopment	93.64000006	64000006	12,700
Nat Inst Child Health & HumanDevelopment	93.864	64000006	1,471,957
Nat Inst Child Health & HumanDevelopment	93.865	64000006	2,559,101
Nat Inst Child Health & HumanDevelopment	93.929	64000006	(1,974)
Nat Inst Gen Medical Sciences	93.821	64000007	245,512
Nat Inst Gen Medical Sciences	93.859	64000007	9,207,165
Nat Inst Gen Medical Sciences	93.862	64000007	527,701
Nat Inst Neurological Disorders & Stroke	93.310	64000008	32,790
Nat Inst Neurological Disorders & Stroke	93.64000008	64000008	686,371
ARRA — National Institute of Neurological Disorders and Stroke	93.701	64000008	622
Nat Inst Neurological Disorders & Stroke	93.853	64000008	6,549,336
Nat Inst Neurological Disorders & Stroke	95.853	64000008	42,386
ARRA — National Library of Medicine	93.701	64000009	542

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
Nat Center for Research Resources	93.306	64000010	\$ 113,695
Nat Center for Research Resources	93.389	64000010	7,788,209
ARRA — Nat Center for Research Resources	93.701	64000010	2,671
Nat Center for Research Resources	93.865	64000010	(9,007)
National Eye Institute	93.867	64000011	3,614,394
Nat Inst of Dental & Craniofacial Res	93.121	64000012	1,455,579
Nat Inst of Environ Health Scis	93.113	64000014	2,000,077
ARRA — National Institute on Aging	93.701	64000015	5,881
ARRA — National Institute on Aging	93.701	64000015	1,051
National Institute on Aging	93.866	64000015	2,662,007
John F Fogarty International Center	93.989	64000017	126,390
National Institute of Nursing Research	93.361	64000018	935,982
Nat In Arthritis & Musculoskeletal & Skin Diseases	93.846	64000019	3,093,215
Nat In Deafness & Other Communication Disorders	93.173	64000020	3,025,698
National Institute of Mental Health	93.242	64000021	3,941,444
National Institute of Mental Health	93.282	64000021	(1,667)
National Institute on Drug Abuse	93.278	64000022	9,545
National Institute on Drug Abuse	93.279	64000022	3,380,573
National Institute on Drug Abuse	93.64000022	64000022	1,040
ARRA — National Institute on Drug Abuse	93.701	64000022	13,605
Nat Inst on Alcohol Abuse & Alcoholism	93.273	64000023	90,746
Nat Ctr Complementary & Alternative Med	93.213	64000027	936,062
ARRA — Nat Ctr Complementary & Alternative Med	93.701	64000027	10,871
ARRA — National Center for Complementary and Alternative Medicine	93.701	64000027	712
ARRA — Nat Ctr Complementary & Alternative Med	93.701	64000027	981
Nat In Biomedical Imaging & Bioengineering	93.286	64000028	2,501,133
ARRA - Nat In Biomedical Imaging&Bioengineering	93.701	64000028	10,019
Nat Ctr Minority Hlth & Hlth Disparities	93.307	64000029	528,536
Health Resources & Services Admin	93.127	65000000	301,834
Health Resources & Services Admin	93.358	65000000	87,109
Health Resources & Services Admin	93.884	65000000	(2,721)
Health Resources & Services Admin	93.887	65000000	48,246
Bureau of Health Professions	93.964	65000001	10,496
Maternal & Child Health Bureau	93.110	65000005	318,506

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency	CFDA Number	Sponsor ID Number	Expenditures
Centers for Disease Control & Prevention	93.061	66000000	\$ 27,341
Centers for Disease Control & Prevention	93.262	66000000	405,971
Centers for Disease Control & Prevention	93.283	66000000	1,205,822
Nat Inst Occupational Safety & Health	93.262	66000001	336,340
Nat Inst Occupational Safety & Health	93.66000001	66000001	5,756
Nat Inst Occupational Safety & Health	93.956	66000001	36,760
Admin Developmental Disabilities	93.632	67000500	509,467
Dept of Housing & Urban Dev	14.506	70000000	16,798
Dept of Housing & Urban Dev	14.520	70000000	198
US Fish and Wildlife Service	15.228	72030000	40,836
US Fish and Wildlife Service	15.608	72030000	11,418
US Fish and Wildlife Service	15.642	72030000	21,550
US Geological Survey	15.805	72040000	75,682
National Park Service	15.923	72070000	4,192
National Institute of Justice	16.560	74040100	77,012
Bureau of Labor Statistics	17.76050000	76050000	565,954
US Department of Transportation	20.82000000	82000000	589,973
Federal Transit Administration	20.514	82020000	355,446
Federal Aviation Administration	20.108	82030000	646,324
Federal Aviation Administration	20.82030000	82030000	(16,320)
Nat Highway Traffic Safety Admin	20.82040000	82040000	189,194
Nat Highway Traffic Safety Admin	20.931	82040000	527,079
US Department of Homeland Security	97.077	86000000	77,353

Subtotal pass through from The Ohio State University

242,044,502

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Research and Development Cluster — Pass-through from other sources					
US Department of Energy	Eaton Corp	81.55000000	55000000	10010658	\$ 1,431
Nuclear Regulatory Commission	Edison Welding Inst Inc	77.006	30220000	10011218	92,279
DOE Nat Inst for Climatic Change Res	Edison Welding Inst Inc	81.55140000	55140000	10011218	39,214
Defense Advanced Res Projects Agency	AT&T Inc	12.910	50060000	10011298	50,500
Agency for International Development	Development Alternatives Inc	98.30300100	30300100	10011316	45,194
Air Force Research Laboratory	SAIC, Inc	12.50010126	50010126	10011324	68,464
Army	SAIC, Inc	12.50020000	50020000	10011324	102,650
National Cancer Institute	SAIC, Inc	93.64000002	64000002	10011324	1,385,302
US Department of Defense	General Dynamics Advanced Info Systems	12.50000000	50000000	10011383	12,675
Air Force	Universal Tech Corp	12.50010000	50010000	10011471	23,247
Air Force	Universal Tech Corp	12.800	50010000	10011471	1,961
Air Force Materiel Command	Universal Tech Corp	12.50010100	50010100	10011471	110,995
Army Aviation Applied Tech Directorate	Honeywell International Inc	12.630	50020218	10011512	316,803
US Department of Energy	Honeywell International Inc	81.55000000	55000000	10011512	175,848
US Department of Energy	Edison Materials Technology Center	81.087	55000000	10011518	150,038
US Department of Energy	Edison Materials Technology Center	81.55000000	55000000	10011518	51,788
Nat Inst Neurological Disorders & Stroke	Beth Israel Deaconess Medical Center	93.853	64000008	10011582	168
Air Force Research Laboratory	Northrop Grumman Corp	12.800	50010126	10011657	241,927
Nat Reconnaissance Office	Northrop Grumman Corp	12.50200000	50200000	10011657	63,425
Nat Inst of Standards & Technology	General Electric Global Research	11.42040000	42040000	10011744	111,537
Air Force	General Electric Aircraft Engines	12.50010000	50010000	10011756	193,098
Nat Inst Neurological Disorders & Stroke	Mount Sinai Medical Center	93.853	64000008	10011783	32,608
Nat Ctr Complementary & Alternative Med	Mount Sinai Medical Center	93.64000027	64000027	10011783	2,931
Air Force Research Laboratory	Infoscitex Corporation	12.50010126	50010126	10011833	25,526
Army	Infoscitex Corporation	12.50020000	50020000	10011833	94,628
Army Natick Res, Dev & Eng Ctr	Infoscitex Corporation	12.50020213	50020213	10011833	7,500
Navy	Infoscitex Corporation	12.50040000	50040000	10011833	415
Army	Raytheon Co	12.50020000	50020000	10011847	368,793
National Cancer Institute	Booz Allen Hamilton Inc	93.64000002	64000002	10011980	116,662
Navy	Andro Computational Solutions, LLC	12.50040000	50040000	10011996	24,576
Nat Inst of Allergy & Infectious Diseases	Social & Scientific Systems, Inc	93.64000004	64000004	10012044	54,074
Army	Southwest Sciences, Inc	12.50020000	50020000	10012061	4,266
US Department of Energy	US Automotive Material Partnership	81.55000000	55000000	10012073	59,487

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Defense Advanced Res Projects Agency	Celgene Corp	12.50060000	50060000	10012174	\$ 129,122
Air Force Office of Scientific Research	CFD Research Corp	12.630	50010105	10012258	39,289
Nat Science Foundation	OG Technologies, Inc	47.041	35000000	10012262	99,457
NSF Engineering	OG Technologies, Inc	47.041	35000300	10012262	(425)
US Department of Energy	Environ Energy	81.55000000	55000000	10012272	2,749
US Department of Defense	Advanced Tech Inst	12.50000000	50000000	10012322	100,365
Defense Logistics Agency	Advanced Tech Inst	12.50130000	50130000	10012322	148,210
US Department of Energy	Advanced Tech Inst	81.55000000	55000000	10012322	36,788
Nat Science Foundation	BBNT Solutions, LLC	47.070	35000000	10012357	101,294
Air Force Research Laboratory	Arinc Incorporated	12.50010126	50010126	10012359	7,335
US Department of Energy	Makel Engineering, Inc	81.55000000	55000000	10012377	1,657
Air Force Office of Scientific Research	Syntomics LLC	12.50010105	50010105	10012399	13,347
Air Force Research Laboratory	Syntomics LLC	12.50010126	50010126	10012399	6,413
Navy	Syntomics LLC	12.50040000	50040000	10012399	54,686
Naval Air Warfare Ctr Aircraft Div	Syntomics LLC	12.50041600	50041600	10012399	68,018
Air Force	General Dynamics Information Technology	12.50010000	50010000	10012402	270,000
Air Force Material Command	General Dynamics Information Technology	12.50010100	50010100	10012402	(685)
Air Force Research Laboratory	General Dynamics Information Technology	12.50010126	50010126	10012402	6,745
Air Force	Applied EM, Inc	12.50010000	50010000	10012411	92,396
Army	Applied EM, Inc	12.50020000	50020000	10012411	102,869
Navy	Applied EM, Inc	12.50040000	50040000	10012411	305,101
Naval Air Systems Cmd	Applied EM, Inc	12.50040101	50040101	10012411	339
Defense Advanced Res Projects Agency	Smart Transitions LLC	12.50060000	50060000	10012438	238,965
National Institute of Mental Health	Passive Motion Therapeutics Inc	93.242	64000021	10012485	(120)
Defense Advanced Res Projects Agency	RNET Technologies	12.50060000	50060000	10012505	(743)
Air Force Research Laboratory	Luna Innovations Inc	12.50010126	50010126	10012514	19,699
US Department of Energy	Luna Innovations Inc	81.049	55000000	10012514	179
Air Force Research Laboratory	SET Associates Corp	12.50010126	50010126	10012523	59,776
Navy	SET Associates Corp	12.50040000	50040000	10012523	33,254
National Institutes of Health	Lynntech, Inc	93.64000000	64000000	10012566	(116)
US Department of Energy	General Atomics	81.55000000	55000000	10012568	417,534
Air Force Research Laboratory	Kitware, Inc	81.049	50010126	10012569	8,717
Air Force Office of Scientific Research	Trilion Quality Systems	12.50010105	50010105	10012693	29,141
National Cancer Institute	Klein Buendel, Inc	93.393	64000002	10012707	18,914
National Institutes of Health	Fisher BioServices, Inc	93.64000000	64000000	10012728	41,722
National Eye Institute	The EMMES Corp	93.64000011	64000011	10012757	10,505

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Air Force Research Laboratory	SRA International, Inc	12.50010126	50010126	10012759	\$ 168,131
US Department of Defense	Impact Technologies LLC	12.50000000	50000000	10012771	28,673
Defense Advanced Res Projects Agency	Surmet Corporation	12.50060000	50060000	10012790	203,531
Army	Elintrix	12.50020000	50020000	10012795	53,822
Air Force	Intelligent Fiber Optic Systems	12.50010000	50010000	10012824	37,839
Army Space and Missile Def Cmd	Wang Electro-Opto Corporation	12.50022500	50022500	10012847	28,162
US Department of Energy	Robert C McCune and Associates, LLC	81.049	55000000	10012851	22,968
US Department of Energy	Robert C McCune and Associates, LLC	81.086	55000000	10012851	(5,154)
Nat Science Foundation	Interlaken Technology Corporation	47.35000000	35000000	10012853	34,993
Army Research Office	Alion Science and Technology Corporation	12.50020400	50020400	10012855	827,094
Air Force Research Laboratory	Jacobs Technology Inc	12.50010126	50010126	10012861	37,341
John Glenn Research Center-Lewis Field	ASRC Aerospace Corporation	43.33000104	33000104	10012863	40,313
Air Force	Mandaree Enterprise Corporation	12.50010000	50010000	10012865	291,872
Air Force Office of Scientific Research	Judd Strategic Technologies, LLC	12.50010105	50010105	10012879	108,809
US Department of Energy	SupraMagnetics, Inc	81.049	55000000	10012900	19,966
National Heart, Lung, and Blood Inst	New England Research Institutes	93.64000003	64000003	10012918	1,411
Navy	MARK Resources, Inc	12.50040000	50040000	10012927	2,129
Navy	Coalescent Technologies Corporation	12.50040000	50040000	10012933	43
Air Force	Mesoscribe Technologies, Inc.	12.50010000	50010000	10012940	23,838
National Academy of Sciences	Jacobs Consultancy	0.31020000	31020000	10012956	58,570
Army Natick Res, Dev & Eng Ctr	Appleton	12.50020213	50020213	10012985	17,710
Navy	ATI, Inc	12.50040000	50040000	10012989	25,954
United States Navy	Boulder Nonlinear Systems, Inc.	12.50040000	50040000	10013029	33
Nat Science Foundation	Bioprocessing Innovative Co Inc	47.041	35000000	10020039	(250)
NSF Industrial Innovation & Partnerships	Bioprocessing Innovative Co Inc	47.041	35000311	10020039	33,086
US Department of Agriculture	Bioprocessing Innovative Co Inc	10.40000000	40000000	10020039	(137)
Coop State Res Educ & Extension Service	Bioprocessing Innovative Co Inc	10.212	40040100	10020039	35,456
USDA Agricultural Res Service	Bioprocessing Innovative Co Inc	10.40040200	40040200	10020039	103
NASA Headquarters	Innovative Scientific Solutions Inc	43.33000105	33000105	10020096	15,813
Air Force	Innovative Scientific Solutions Inc	12.50010000	50010000	10020096	93,104
John Glenn Research Center-Lewis Field	Hyper Tech Res Inc	43.33000104	33000104	10020102	1,178
US Department of Energy	Hyper Tech Res Inc	81.049	55000000	10020102	115
US Department of Energy	Hyper Tech Res Inc	81.55000000	55000000	10020102	229,730
Nat In Biomedical Imaging & Bioengineering	Hyper Tech Res Inc	93.64000028	64000028	10020102	47,433
US Department of Energy	Global Res & Dev Inc	81.049	55000000	10020103	(662)
US Department of Energy	Global Res & Dev Inc	81.55000000	55000000	10020103	20,000

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Nat Inst Neurological Disorders & Stroke	Oncoimmune Ltd	93.853	64000008	10020111	\$ 55,811
Nat Science Foundation	Metamateria Partners, LLC	47.041	35000000	10020129	43,822
US Department of Energy	Metamateria Partners, LLC	81.55000000	55000000	10020129	47,500
Defense Advanced Res Projects Agency	Srco, Inc	12.50060000	50060000	10020134	1,418
US Department of Health & Human Services	EnteraTech, Inc	93.847	60000000	10020162	2,114
Nat Science Foundation	BioLOC, LLC	47.041	35000000	10020164	7,155
National Cancer Institute	Columbus NanoWorks, Inc	93.395	64000002	10020170	178,062
Air Force Research Laboratory	MacAulay-Brown, Inc	12.50010126	50010126	10020184	106,897
Air Force Research Laboratory	RBS Technologies, LLC	12.50010126	50010126	10020203	67,839
Air Force Research Laboratory	Spectral Energies, LLC	12.800	50010126	10020205	19,564
Defense Advanced Res Projects Agency	Arteriocyte, Inc	12.50060000	50060000	10020226	119,665
National Heart, Lung, and Blood Inst	Arteriocyte, Inc	93.839	64000003	10020226	86,254
Nat Energy Tech Lab	Tech4Imaging LLC	81.089	55130000	10020227	4,718
NASA Headquarters	BAE Systems	43.33000105	33000105	10030070	47,579
Nat Inst of Allergy & Infectious Diseases	EluSys Therapeutics, Inc.	93.64000004	64000004	10040143	274,532
National Institutes of Health	NanoMed Pharmaceuticals, Inc	93.213	64000000	10040148	90
Agency for Healthcare Res & Quality	Research Institute at Nationwide Childm	93.226	60041200	20010182	7,246
National Institutes of Health	Research Institute at Nationwide Childm	93.173	64000000	20010182	204,691
National Institutes of Health	Research Institute at Nationwide Childm	93.855	64000000	20010182	6,939
National Institutes of Health	Research Institute at Nationwide Childm	93.865	64000000	20010182	5,940
National Cancer Institute	Research Institute at Nationwide Childm	93.395	64000002	20010182	39,286
Nat Inst Child Health & Human Development	Research Institute at Nationwide Childm	93.865	64000006	20010182	8,928
Nat Inst Neurological Disorders & Stroke	Research Institute at Nationwide Childm	93.853	64000008	20010182	24,160
National Institute of Mental Health	Research Institute at Nationwide Childm	93.242	64000021	20010182	10,000
Centers for Disease Control & Prevention	Research Institute at Nationwide Childm	93.262	66000000	20010182	5,275
Nat Inst Occupational Safety & Health	Research Institute at Nationwide Childm	93.262	66000001	20010182	12,927
National Cancer Institute	Mayo Fdn for Medical Educ & Res	93.395	64000002	20010289	302,212
National Cancer Institute	Mayo Fdn for Medical Educ & Res	93.64000002	64000002	20010289	334
Nat Inst Neurological Disorders & Stroke	Mayo Fdn for Medical Educ & Res	93.853	64000008	20010289	288
Army Medical Res & Materiel Command	Mayo Fdn for Medical Educ & Res	12.420	50020301	20010421	(7,988)
National Institutes of Health	Cleveland Clinic Fdn	93.395	64000000	20010421	(8,172)
National Institutes of Health	Cleveland Clinic Fdn	93.855	64000000	20010421	253,930
National Cancer Institute	Cleveland Clinic Fdn	93.394	64000002	20010421	131,839
National Cancer Institute	Cleveland Clinic Fdn	93.396	64000002	20010421	28,995
Nat In Biomedical Imaging & Bioengineering	Cleveland Clinic Fdn	93.286	64000028	20010421	44,144
Army Medical Res Acquisition Activity	Henry M Jackson Fdn	12.50022700	50022700	20010473	11,071

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
National Cancer Institute	NSABP Fdn Inc	93.395	64000002	20010527	\$ 47,247
National Cancer Institute	Fdn for the Children's Oncology	93.395	64000002	20010553	84,930
Nat Science Foundation	The Shodor Educ Fdn, Inc	47.076	35000000	20012131	10,368
Army	Henry M Jackson Fdn for the Advn Mil Med	12.420	50020000	20012161	38,134
Uniformed Services Univ Health Sciences	Henry M Jackson Fdn for the Advn Mil Med	12.50190000	50190000	20012161	121,942
US Department of Defense	Battelle Memorial Inst	12.401	50000000	20020012	61,632
Army Tank Command	Battelle Memorial Inst	12.630	50020204	20020012	187,491
Navy	Battelle Memorial Inst	12.50040000	50040000	20020012	88,707
US Department of Energy	Battelle Memorial Inst	81.089	55000000	20020012	26,987
US Department of Energy	Battelle Memorial Inst	81.55000000	55000000	20020012	171,149
Nat Inst of Allergy & Infectious Diseases	Battelle Memorial Inst	93.855	64000004	20020012	45,475
National Cancer Institute	Gynecologic Oncology Group	93.395	64000002	20020024	101,603
National Heart, Lung, and Blood Inst	Am Lung Assn	93.838	64000003	20020041	190,509
US Election Assistance Commission	Research Triangle Inst	90.30540000	30540000	20020058	9,228
Small Business Administration	Ohio Business Dev Org	59.037	30140000	20020062	29,424
Agency for International Development	American Council on Education	98.012	30300100	20020078	55,177
Army Aviation Applied Tech Directorate	Ctr for Rotorcraft Innovation	12.300	50020218	20020103	187,861
Office of Naval Research	Woods Hole Oceanographic Inst	12.300	50040300	20020744	33,478
Environmental Protection Agency	Health Effects Institute	66.001	32000000	20020758	23,544
NSF Div Atmospheric Sciences	Univ Corp for Atmospheric Research	47.050	35000401	20020793	67,764
NSF Div Mathematical Sciences	Univ Corp for Atmospheric Research	47.049	35000501	20020793	31,958
US Department of Energy	Nat Renewable Energy Lab	81.55000000	55000000	20020800	48,599
National Cancer Institute	American College of Radiology	93.395	64000002	20020917	472
Bureau of Labor Statistics	Nat Opinion Research Center	17.76050000	76050000	20020932	5,625,752
Nat Aeronautics & Space Admin	Space Telescope Sci Inst	43.33000000	33000000	20021006	172,028
NASA Headquarters	Space Telescope Sci Inst	43.33000105	33000105	20021006	12,120
Maternal & Child Health Bureau	Hemophilia Fdn of Michigan	93.110	65000005	20021026	14,863
Centers for Disease Control & Prevention	Hemophilia Fdn of Michigan	93.283	66000000	20021026	24,998
US Department of Agriculture	Great Lakes Commission	10.902	40000000	20021027	16,780
Environmental Protection Agency	Consortium Plant Biotechnology Res Inc	66.500	32000000	20021036	2,110
US Department of Energy	Consortium Plant Biotechnology Res Inc	81.087	55000000	20021036	47,628
Navy	Ohio Aerospace Inst	12.50040000	50040000	20021048	100,231
US Department of Energy	Pacific Northwest National Laboratory	81.121	55000000	20021070	5,667
US Department of Energy	Pacific Northwest National Laboratory	81.55000000	55000000	20021070	101,715
Defense Advanced Res Projects Agency	American Museum of Natural History	12.431	50060000	20021138	349,062
Nat In Deafness & Other Commcnctn Disorders	Children's Hospital of Pittsburgh	93.173	64000020	20021140	101,783

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
National Institutes of Health	Brigham & Women's Hosp Inc	93.853	64000000	20021152	\$ 680
National Heart, Lung, and Blood Inst	Brigham & Women's Hosp Inc	93.837	64000003	20021152	(671)
National Eye Institute	Brigham & Women's Hosp Inc	93.867	64000011	20021152	34,209
US Department of Energy	Oak Ridge Associated Universities	81.55000000	55000000	20021205	15,028
Nat Inst Child Health & Human Development	Rand Corp	93.865	64000006	20021340	1,032,501
US Department of Education	Rehabilitation Institute Of Chicago	84.133	53000000	20021341	29,399
Centers for Disease Control & Prevention	Assn of Schools of Public Health	93.283	66000000	20021358	684
US Department of Education	Nat Writing Project Corp	84.928	53000000	20021378	78,129
National Eye Institute	Jaeb Center for Health Research	93.867	64000011	20021387	10,383
NSF Div of Research on Learning	Am Educ Res Assn	47.076	35000613	20021421	12,780
National Cancer Institute	Dana-Farber Cancer Inst	93.393	64000002	20021438	15,904
US Department of Education	Carolinas HealthCare System	84.53000000	53000000	20021451	42,959
US Department of Defense	Concurrent Technologies Corp	12.50000000	50000000	20021460	868
US Department of Energy	Universities Res Assn Inc	81.55000000	55000000	20021485	28,674
US Department of Energy	UT-Battelle LLC	81.121	55000000	20021486	7,500
Nat In Diabetes & Digestive & Kidney Diseases	Rhode Island Hosp	93.849	64000005	20021502	144,858
Nat In Arthritis & Musculoskeletal & Skin Diseases	Tufts-New England Medical Ctr	93.846	64000019	20021543	38,550
Nat Inst Disability & Rehabilitation Research	Institute for Rehabilitation & Research	84.224	53050300	20021559	10,094
National Cancer Institute	Roswell Park Cancer Institute	93.395	64000002	20021570	6,646
Public Health Service	Nat Marrow Donor Prog	93.839	60040000	20021576	6,604
Air Force	Wright Brothers Inst, Inc	12.800	50010000	20021585	(28)
Air Force Research Laboratory	Wright Brothers Inst, Inc	12.50010126	50010126	20021585	585,672
National Cancer Institute	Massachusetts General Hospital	93.395	64000002	20021587	311,027
Nat Inst Neurological Disorders & Stroke	Massachusetts General Hospital	93.853	64000008	20021587	200
Agency for Healthcare Res & Quality	Summa Health System	93.226	60041200	20021593	108,095
US Department of Energy	Brookhaven Sci Assoc, LLC	81.55000000	55000000	20021624	122,478
National Cancer Institute	Cincinnati Children's Hos Med Ctr	93.395	64000002	20021628	2,788
National Heart, Lung, and Blood Inst	Cincinnati Children's Hos Med Ctr	93.839	64000003	20021628	3,891
US Department of Energy	Battelle Energy Alliance, LLC	81.049	55000000	20021641	138,679
US Department of Energy	Battelle Energy Alliance, LLC	81.55000000	55000000	20021641	102,970
Air Force Office of Scientific Research	Advanced Virtual Engine Test Cell, Inc	12.50010105	50010105	20021654	(6,028)
Air Force Office of Scientific Research	Advanced Virtual Engine Test Cell, Inc	12.800	50010105	20021654	30,000
US Department of Defense	Institute of International Education	12.50000000	50000000	20021662	2,418,640
Agency for International Development	Higher Education for Development	98.012	30300100	20021686	54,469
Agency for Healthcare Res & Quality	Health Research & Educational Trust	93.60041200	60041200	20021687	28,845
Nat Science Foundation	UNA VCO, Inc	47.050	35000000	20021693	45,034

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
National Institutes of Health	Legacy Good Samaritan Devers Eye Inst	93.867	64000000	20021700	\$ 7,660
Nat Science Foundation	Association for Institutional Research	47.076	35000000	20021711	(65)
Nat Oceanic & Atmospheric Admin	Chagrin River Watershed Partners, Inc	11.419	42020000	20021715	22,952
US Department of Energy	Univ of Chicago Argonne, LLC	81.55000000	55000000	20021718	10,986
National Institutes of Health	Fred Hutchinson Cancer Research Center	93.172	64000000	20021734	4,902
National Institute of Mental Health	Sloan-Kettering Institute	93.242	64000021	20021747	68,278
National Park Service	Ohio Historical Society	19.504	72070000	20021752	7,751
US Department of Homeland Security	Battelle National Biodefense Institute	97.86000000	86000000	20021794	31,113
National Heart, Lung, and Blood Inst	Jewish General Hospital	93.837	64000003	20021801	196,535
Centers for Disease Control & Prevention	Assn of Public Health Laboratories	93.283	66000000	20021813	22,960
NSF Div of Research on Learning	The Algebra Project	47.076	35000613	20021829	17,139
US Department of Energy	Alliance for Sustainable Energy, LLC	81.55000000	55000000	20021831	38,956
National Cancer Institute	Weill Cornell Medical College	93.64000002	64000002	20021833	147,771
Nat Inst Gen Medical Scis	Univ of Kansas Center for Research, Inc	93.859	64000007	20021845	29,178
Army Research Office	Massachusetts Inst Tech	12.431	50020400	22000001	74,644
Army Research Office	Massachusetts Inst Tech	12.50020400	50020400	22000001	13,794
US Department of Energy	Massachusetts Inst Tech	81.121	55000000	22000001	229,799
Nat Science Foundation	Purdue Univ	47.070	35000000	22000002	66,092
NSF Div of Computer & Network Systems	Purdue Univ	47.070	35000207	22000002	37,135
US Department of Agriculture	Purdue Univ	10.206	40000000	22000002	(47)
US Department of Agriculture	Purdue Univ	10.217	40000000	22000002	10,213
Coop State Res Educ & Extension Service	Purdue Univ	10.206	40040100	22000002	56,823
Coop State Res Educ & Extension Service	Purdue Univ	10.500	40040100	22000002	(812)
USDA Agricultural Res Service	Purdue Univ	10.303	40040200	22000002	28,697
US Department of Energy	Purdue Univ	81.121	55000000	22000002	72,161
US Department of Energy	Purdue Univ	81.55000000	55000000	22000002	(193)
National Institutes of Health	Purdue Univ	93.173	64000000	22000002	107,464
National Cancer Institute	Purdue Univ	93.393	64000002	22000002	9,895
National Cancer Institute	Purdue Univ	93.399	64000002	22000002	142,282
US Department of Transportation	Purdue Univ	20.701	82000000	22000002	266,106
NSF Div Mathematical Sciences	Rutgers Univ	47.049	35000501	22000003	47,833
US Department of Agriculture	Rutgers Univ	10.303	40000000	22000003	27,310
National Cancer Institute	Rutgers Univ	93.399	64000002	22000003	(1,128)
National Institutes of Health	Univ of Medic & Dentistry of New Jersey	93.879	64000000	22000004	35,744
National Institute of Nursing Research	Univ of Medic & Dentistry of New Jersey	93.361	64000018	22000004	27,509
National Aeronautics and Space Administration	Univ of Michigan	43.002	33000000	22000005	(1,084)

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
NASA Headquarters	Univ of Michigan	43.002	33000105	22000005	\$ 95,486
Nat Science Foundation	Univ of Michigan	47.076	35000000	22000005	33,554
NSF Social, Behavioral & Economic Sci	Univ of Michigan	47.075	35000800	22000005	198
Nat Oceanic & Atmospheric Admin	Univ of Michigan	11.417	42020000	22000005	104,891
Nat Oceanic & Atmospheric Admin	Univ of Michigan	11.432	42020000	22000005	45,509
Air Force Research Laboratory	Univ of Michigan	12.800	50010126	22000005	53,099
Navy	Univ of Michigan	12.50040000	50040000	22000005	119,552
Office of Naval Research	Univ of Michigan	12.300	50040300	22000005	51,547
National Cancer Institute	Univ of Michigan	93.396	64000002	22000005	45,589
Nat In Biomedical Imaging & Bioengineering	Univ of Michigan	93.286	64000028	22000005	130,102
Environmental Protection Agency	Univ of Wisconsin	10.303	32000000	22000006	4,344
US Department of Agriculture	Univ of Wisconsin	10.303	40000000	22000006	66,418
Coop State Res Educ & Extension Service	Univ of Wisconsin	10.200	40040100	22000006	7,160
Coop State Res Educ & Extension Service	Univ of Wisconsin	10.500	40040100	22000006	379
National Institutes of Health	Univ of Wisconsin	93.865	64000000	22000006	131,970
Nat Inst Gen Medical Sciences	Univ of Wisconsin	93.859	64000007	22000006	444
Nat In Deafness & Other Commcnctn Disorders	Univ of Wisconsin	93.173	64000020	22000006	20,628
Coop State Res Educ & Extension Service	University of Illinois	10.303	40040100	22000009	10,505
USDA Agricultural Res Service	University of Illinois	15.625	40040200	22000009	10,596
Natural Resources Conservation Service	University of Illinois	10.902	40060000	22000009	30,248
Extension Service (USDA)	University of Illinois	10.217	40140000	22000009	1,256
Defense Threat Reduction Agency	University of Illinois	12.351	50220000	22000009	158,621
US Department of Energy	University of Illinois	81.086	55000000	22000009	31,513
National Institutes of Health	University of Illinois	93.859	64000000	22000009	27,092
National Institutes of Health	University of Illinois	93.865	64000000	22000009	15,412
National Cancer Institute	University of Illinois	93.393	64000002	22000009	208,556
Coop State Res Educ & Extension Service	Univ of Tennessee	10.206	40040100	22000010	50,914
National Institutes of Health	Univ of Tennessee	93.849	64000000	22000010	(1,542)
Nat Science Foundation	Univ of California	47.049	35000000	22000011	(14,089)
Office of Naval Research	Univ of California	12.300	50040300	22000011	115,657
US Department of Energy	Univ of California	81.049	55000000	22000011	38,703
US Department of Energy	Univ of California	81.55000000	55000000	22000011	14,260
Nat Inst of Allergy & Infectious Diseases	Univ of California	93.855	64000004	22000012	57,218
Nat Science Foundation	Indiana Univ	47.049	35000000	22000013	12,727
Nat Science Foundation	Univ of California-Davis	47.070	35000000	22000013	37,977
US Department of Agriculture	Univ of California-Davis	10.206	40000000	22000013	3,385

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Economic Research Service	Univ of California-Davis	10.250	40120000	22000013	\$ 23,649
Nat Science Foundation	Univ of Chicago	47.070	35000000	22000018	5,000
Institute of Education Sciences	Univ of Chicago	84.305	53020000	22000018	98,639
National Institutes of Health	Univ of Chicago	93.395	64000000	22000018	36,442
National Cancer Institute	Univ of Chicago	93.393	64000002	22000018	218
National Cancer Institute	Univ of Chicago	93.394	64000002	22000018	327,353
National Cancer Institute	Univ of Chicago	93.395	64000002	22000018	915,477
National Cancer Institute	Univ of Chicago	93.399	64000002	22000018	102,965
National Cancer Institute	Univ of Chicago	93.64000002	64000002	22000018	475,876
Nat Inst of Allergy & Infectious Diseases	Univ of Chicago	93.855	64000004	22000018	107,131
Nat Inst of Allergy & Infectious Diseases	Univ of Chicago	93.856	64000004	22000018	542,150
Agency for International Development	Virginia Polytechnic Inst	98.001	30300100	22000023	310,822
Agency for International Development	Virginia Polytechnic Inst	98.30300100	30300100	22000023	117
NSF Biological Instrumentation & Resources	Virginia Polytechnic Inst	47.074	35000101	22000023	26,619
Nat Inst Child Health & Human Development	George Washington Univ	93.64000006	64000006	22000025	88,300
Army Aviation Applied Tech Directorate	Pennsylvania State Univ	12.630	50020218	22000030	86,165
Army Research Office	Pennsylvania State Univ	12.431	50020400	22000030	76,572
Office of Naval Research	Pennsylvania State Univ	12.300	50040300	22000030	135,107
US Department of Energy	Pennsylvania State Univ	81.114	55000000	22000030	12,402
National Institutes of Health	Pennsylvania State Univ	93.172	64000000	22000030	13,534
National Institutes of Health	Pennsylvania State Univ	93.279	64000000	22000030	43,280
Nat Inst of Allergy & Infectious Diseases	Pennsylvania State Univ	93.856	64000004	22000030	26,000
Nat In Diabetes & Digestive & Kidney Diseases	Pennsylvania State Univ	93.847	64000005	22000030	5,252
National Cancer Institute	Wayne State Univ	93.64000002	64000002	22000034	144,119
National Institutes of Health	Univ of Pittsburgh	93.837	64000000	22000036	265
National Institutes of Health	Univ of Pittsburgh	93.848	64000000	22000036	68,752
National Heart, Lung, and Blood Inst	Univ of Pittsburgh	93.837	64000003	22000036	13,656
National Heart, Lung, and Blood Inst	Univ of Pittsburgh	93.849	64000003	22000036	35,645
Goddard Space Flight Center	University Of Colorado	43.002	33000301	22000039	1,069
NSF Ofc Polar Programs	University Of Colorado	47.078	35000404	22000039	30,030
US Department of Energy	University Of Colorado	81.049	55000000	22000039	22,648
National Institute of Nursing Research	University Of Colorado	93.361	64000018	22000039	136
Nat In Arthritis & Musculoskeletal & Skin Diseases	Northwestern University	93.846	64000019	22000041	81,263
US Department of Defense	The State University of New York	12.800	50000000	22000042	16,000
NSF Biological Instrumentation & Resources	Michigan State Univ	47.074	35000101	22000044	31,829
US Department of Agriculture	Michigan State Univ	10.200	40000000	22000044	87,255

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
US Department of Agriculture	Michigan State Univ	10.206	40000000	22000044	\$ 52,348
US Department of Agriculture	Michigan State Univ	10.217	40000000	22000044	30,443
Coop State Res Educ & Extension Service	Michigan State Univ	10.200	40040100	22000044	72,560
Coop State Res Educ & Extension Service	Michigan State Univ	10.206	40040100	22000044	121,814
Coop State Res Educ & Extension Service	Michigan State Univ	10.304	40040100	22000044	62,936
USDA Agricultural Res Service	Michigan State Univ	10.001	40040200	22000044	439
USDA Agricultural Res Service	Michigan State Univ	10.200	40040200	22000044	7,799
USDA Agricultural Res Service	Michigan State Univ	10.206	40040200	22000044	61,796
Risk Management Agency (USDA)	Michigan State Univ	10.547	40180000	22000044	7,692
National Institute of Mental Health	Michigan State Univ	93.242	64000021	22000044	5,247
US Department of Agriculture	Iowa State Univ	10.40000000	40000000	22000047	(5,131)
Coop State Res Educ & Extension Service	Iowa State Univ	10.200	40040100	22000047	(18,221)
Coop State Res Educ & Extension Service	Iowa State Univ	10.203	40040100	22000047	638
Coop State Res Educ & Extension Service	Iowa State Univ	10.206	40040100	22000047	12,824
USDA Agricultural Res Service	Iowa State Univ	10.203	40040200	22000047	(3)
Coop State Res Educ & Extension Service	Univ of Maine at Orono	10.200	40040100	22000048	2,369
NSF Integrative Organismal Biology	Miami Univ	47.074	35000102	22000049	12,621
USDA Agricultural Res Service	Miami Univ	10.206	40040200	22000049	(8,826)
Coop State Res Educ & Extension Service	Texas A & M Univ	10.40040100	40040100	22000053	4,130
Nat Oceanic & Atmospheric Admin	Texas A & M Univ	11.417	42020000	22000053	14,035
Nat Aeronautics & Space Admin	California Inst of Tech	43.33000000	33000000	22000054	61,195
Jet Propulsion Lab	California Inst of Tech	43.002	33000303	22000054	58,704
Jet Propulsion Lab	California Inst of Tech	43.33000303	33000303	22000054	52,515
Coop State Res Educ & Extension Service	Southern Illinois Univ	10.200	40040100	22000055	8,015
Coop State Res Educ & Extension Service	Kansas State Univ	10.206	40040100	22000062	13,312
Nat Inst of Allergy & Infectious Diseases	Kansas State Univ	93.855	64000004	22000062	34,687
Nat Science Foundation	Univ of Minnesota	47.041	35000000	22000067	13,317
NSF Div Res, Evaluation & Communication	Univ of Minnesota	47.076	35000612	22000067	3,078
Coop State Res Educ & Extension Service	Univ of Minnesota	10.200	40040100	22000067	66,778
Coop State Res Educ & Extension Service	Univ of Minnesota	10.215	40040100	22000067	31,866
National Institutes of Health	Univ of Minnesota	93.837	64000000	22000067	34,443
National Cancer Institute	Univ of Minnesota	93.395	64000002	22000067	3,550
Nat Inst of Allergy & Infectious Diseases	Univ of Minnesota	93.64000004	64000004	22000067	106,328
Nat In Diabetes & Digestive & Kidney Diseases	Univ of Minnesota	93.849	64000005	22000067	48,264
Nat Science Foundation	Univ of North Dakota	47.079	35000000	22000072	15,756
NSF Integrative Organismal Biology	Univ of Missouri	47.074	35000102	22000073	13,745

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Coop State Res Educ & Extension Service	Univ of Missouri	10.206	40040100	22000073	\$ 27,976
Coop State Res Educ & Extension Service	Univ of Missouri	10.303	40040100	22000073	17,799
Nat Inst Gen Medical Scis	Univ of Missouri	93.859	64000007	22000073	9,997
Institute Of Museum And Library Services	Univ of Cincinnati	45.310	30510000	22000074	(1,184)
Nat Inst Occupational Safety & Health	Univ of Cincinnati	93.262	66000001	22000074	5,819
Office of Naval Research	Univ of Connecticut	12.300	50040300	22000076	(7,290)
Coop State Res Educ & Extension Service	Cornell University	10.200	40040100	22000081	8,544
National Institutes of Health	Cornell University	93.64000000	64000000	22000081	35,771
Nat Inst Neurological Disorders & Stroke	Cornell University	93.853	64000008	22000081	24
US Department of Transportation	Cornell University	20.761	82000000	22000081	19,143
Agency for International Development	Univ of Nebraska	98.001	30300100	22000085	98,664
NSF Ofc Polar Programs	Univ of Nebraska	47.078	35000404	22000085	147,913
US Department of Agriculture	Univ of Nebraska	10.200	40000000	22000085	1,808
Coop State Res Educ & Extension Service	Univ of Nebraska	10.200	40040100	22000085	27,604
Nat Inst Occupational Safety & Health	Univ of Nebraska	93.262	66000001	22000085	19,848
NSF Div Undergraduate Education	Wright State Univ	47.076	35000605	22000087	18,876
US Department of Education	Wright State Univ	84.133	53000000	22000087	97,416
Nat Inst Neurological Disorders & Stroke	Yale Univ	93.853	64000008	22000088	603
NSF Ofc Polar Programs	Portland State University	47.078	35000404	22000089	203,224
Nat Science Foundation	Louisiana State University	47.35000000	35000000	22000091	10,491
Nat Science Foundation	University Of Houston	47.049	35000000	22000092	10,777
National Institutes of Health	Duke Univ	93.64000000	64000000	22000094	648
National Cancer Institute	Duke Univ	93.395	64000002	22000094	(16,544)
National Heart, Lung, and Blood Inst	Duke Univ	93.64000003	64000003	22000094	9,598
National Heart, Lung, and Blood Inst	Duke Univ	93.837	64000003	22000094	145,544
National Institute on Aging	Duke Univ	93.64000015	64000015	22000094	22,750
Agency for International Development	Oregon State Univ	10.965	30300100	22000103	(4,728)
National Cancer Institute	Oregon State Univ	93.393	64000002	22000103	79,355
National Institutes of Health	Univ of Florida	93.853	64000000	22000108	187
National Heart, Lung, and Blood Inst	Univ of Florida	93.837	64000003	22000108	22
National Eye Institute	Univ of Florida	93.867	64000011	22000108	30,315
US Department of Energy	Arizona State Univ	81.087	55000000	22000109	60,711
NSF Biological Sciences	Colorado State Univ	47.074	35000100	22000110	113,979
Coop State Res Educ & Extension Service	Colorado State Univ	10.217	40040100	22000110	25,470
Coop State Res Educ & Extension Service	Colorado State Univ	10.303	40040100	22000110	20,778
Nat Ctr Minority Hlth & Hlth Disparities	Central State University	93.307	64000029	22000111	46,403

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Nat Inst Neurological Disorders & Stroke	Loyola Univ of Chicago	93.853	64000008	22000115	\$ 32,347
Air Force Office of Scientific Research	Univ of Arizona	12.800	50010105	22000116	856
Nat Science Foundation	Univ of Maryland	47.074	35000000	22000120	71,370
Coop State Res Educ & Extension Service	Univ of Maryland	10.206	40040100	22000120	393,904
Extension Service (USDA)	Univ of Maryland	10.206	40140000	22000120	21,409
Army Research Office	Univ of Maryland	12.431	50020400	22000120	114,121
Office of Naval Research	Univ of Maryland	12.300	50040300	22000120	51,882
US Department of Energy	Univ of Maryland	81.55000000	55000000	22000120	686
Coop State Res Educ & Extension Service	Texas Tech Univ	10.303	40040100	22000122	8,737
Nat Inst Child Health & Human Development	Ohio University	93.865	64000006	22000130	(244)
Nat Inst Gen Medical Scis	Ohio University	93.859	64000007	22000130	104,978
US Department of Education	Johns Hopkins Univ	84.305	53000000	22000133	61,830
US Department of Energy	Johns Hopkins Univ	81.049	55000000	22000133	(1,092)
National Institutes of Health	Johns Hopkins Univ	93.242	64000000	22000133	(12)
National Institutes of Health	Johns Hopkins Univ	93.855	64000000	22000133	80,266
National Cancer Institute	Johns Hopkins Univ	93.64000000	64000002	22000133	14,474
National Heart, Lung, and Blood Inst	Johns Hopkins Univ	93.837	64000003	22000133	764,376
NSF Social, Behavioral & Economic Res	Columbia University	47.075	35000801	22000135	73,558
Nat Inst Child Health & Human Development	Columbia University	93.864	64000006	22000135	89,952
NSF Biological Infrastructure	North Carolina State Univ	47.074	35000107	22000136	124,837
NSF DIV Elect, Comm, & CyberSystems	North Carolina State Univ	47.041	35000305	22000136	1,498
US Department of Agriculture	North Carolina State Univ	10.303	40000000	22000136	(370)
Coop State Res Educ & Extension Service	North Carolina State Univ	10.206	40040100	22000136	46,956
Coop State Res Educ & Extension Service	North Carolina State Univ	10.500	40040100	22000136	45,022
Defense Threat Reduction Agency	North Carolina State Univ	12.351	50220000	22000136	19,173
Nat Inst of Dental & Craniofacial Res	Univ of Iowa	93.121	64000012	22000137	2,209
Nat Science Foundation	Univ of Delaware	47.074	35000000	22000138	242,101
NSF Biological Instrumentation & Resources	Univ of Delaware	47.074	35000101	22000138	577
National Institutes of Health	Stanford Univ	93.393	64000000	22000142	14,933
Nat Science Foundation	Univ of Kentucky	47.070	35000000	22000143	27,274
Coop State Res Educ & Extension Service	Univ of Georgia	10.206	40040100	22000144	3,068
US Department of Agriculture	Univ of North Carolina	10.206	40000000	22000146	11,748
National Heart, Lung, and Blood Inst	Univ of North Carolina	93.837	64000003	22000146	6,297
Nat Inst of Allergy & Infectious Diseases	Univ of North Carolina	93.855	64000004	22000146	68,648
Nat In Diabetes & Digestive & Kidney Diseases	Univ of North Carolina	93.848	64000005	22000146	2,959
Nat Inst Gen Medical Sciences	Univ of North Carolina	93.859	64000007	22000146	91,691

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Nat Inst Neurological Disorders & Stroke	Univ of North Carolina	93.853	64000008	22000146	\$ 29
National Institute of Dental and Craniofacial Research	Univ of North Carolina	93.121	64000012	22000146	398
National Institutes of Health	Harvard Univ	93.393	64000000	22000169	23,337
National Heart, Lung, and Blood Inst	Harvard Univ	93.837	64000003	22000169	244
NSF Div Info Robotics & Intelligent Systems	Georgia Inst of Technology	47.070	35000203	22000189	70,036
US Department of Energy	Univ of Rochester	81.55000000	55000000	22000193	98,984
National Institutes of Health	Univ of Rochester	93.172	64000000	22000193	7,543
National Heart, Lung, and Blood Inst	Univ of Rochester	93.837	64000003	22000193	685
National Institute of Neurological Disorders and Stroke	Univ of Rochester	93.853	64000008	22000193	166
NSF Div Civil, Mechanical & Manifact Invv	Univ of Pennsylvania	47.041	35000310	22000195	22,583
National Eye Institute	Univ of Pennsylvania	93.867	64000011	22000195	9,635
Coop State Res Educ & Extension Service	Mississippi State Univ	10.206	40040100	22000196	28,977
USDA Agricultural Res Service	Mississippi State Univ	10.206	40040200	22000196	17,460
US Department of Defense	Mississippi State Univ	12.50000000	50000000	22000196	2,025,812
US Department of Energy	Mississippi State Univ	81.049	55000000	22000196	61,404
US Department of Labor	Mississippi State Univ	17.261	76000000	22000196	9,394
Nat Science Foundation	Lorain County Community College	47.076	35000000	22000199	38,360
Nat Science Foundation	Univ of Virginia	47.049	35000000	22000203	35,498
US Department of Education	Univ of Virginia	84.305	53000000	22000203	17,784
National Cancer Institute	Univ of Virginia	93.393	64000002	22000203	6,038
Air Force Research Laboratory	Univ of Southern California	12.910	50010126	22000206	648,484
National Heart, Lung, and Blood Inst	Univ of Alabama at Birmingham	93.838	64000003	22000207	25,600
Nat Inst Child Health & HumanDevelopment	Univ of Alabama at Birmingham	93.865	64000006	22000207	(6,580)
Nat Inst Gen Medical Sciences	Univ of Alabama at Birmingham	93.859	64000007	22000207	305,124
Nat Inst Neurological Disorders & Stroke	Univ of Alabama at Birmingham	93.853	64000008	22000207	675
National Cancer Institute	Washington Univ	93.393	64000002	22000209	50,207
National Cancer Institute	Washington Univ	93.64000002	64000002	22000209	(7)
Nat Inst of Allergy & Infectious Diseases	Washington Univ	93.855	64000004	22000209	33,647
National Eye Institute	Washington Univ	93.867	64000011	22000209	2,874
NASA Headquarters	Univ of Washington	43.002	33000105	22000212	20,063
US Department of Energy	Univ of Washington	81.049	55000000	22000212	81,958
National Institutes of Health	Univ of Washington	93.846	64000000	22000212	68,053
Nat Inst Child Health & Human Development	Univ of Washington	93.846	64000006	22000212	(2,033)
National Institute on Drug Abuse	Univ of Washington	93.279	64000022	22000212	25,109
US Department of Energy	Michigan Technological Univ	81.049	55000000	22000214	26,243
Nat Science Foundation	University Of Kansas	47.078	35000000	22000219	353,187

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
US Department of Education	University Of Kansas	84.324	53000000	22000219	\$ 256,503
Air Force Research Laboratory	Rice University	12.50010126	50010126	22000231	38,120
Army Research Office	Rice University	12.431	50020400	22000231	131,805
US Department of Energy	Case Western Reserve Univ	81.000	55000000	22000238	60,298
National Cancer Institute	Case Western Reserve Univ	93.393	64000002	22000238	50,054
National Heart, Lung, and Blood Inst	Case Western Reserve Univ	93.64000003	64000003	22000238	821,220
National Heart, Lung, and Blood Inst	Case Western Reserve Univ	93.839	64000003	22000238	47,481
National Institute on Aging	Case Western Reserve Univ	93.866	64000015	22000238	2,195
Coop State Res Educ & Extension Service	Univ of Arkansas	10.206	40040100	22000239	75,386
National Institute on Aging	Univ of Arkansas	93.856	64000015	22000239	(4,315)
Goddard Space Flight Center	University at Buffalo	43.002	33000301	22000240	57,973
National Institutes of Health	Eastern Virginia Medical School	93.865	64000000	22000243	45,129
John Glenn Research Center-Lewis Field	Georgia Tech Research Inst	43.001	33000104	22000245	240,719
Nat In Diabetes & Digestive & Kidney Diseases	University of Miami	93.64000005	64000005	22000255	18,033
US Department of Energy	Brigham Young Univ	81.089	55000000	22000260	38,364
Coop State Res Educ & Extension Service	South Dakota State University	10.200	40040100	22000262	2,839
USDA Agricultural Res Service	South Dakota State University	10.203	40040200	22000262	1,001
Air Force Office of Scientific Research	North Dakota State University	12.800	50010105	22000263	(178)
NSF Mathematical & Physical Sciences	Univ of California at Los Angeles	47.049	35000500	22000269	264,509
Nat Inst Gen Medical Scis	Univ of California at Los Angeles	93.859	64000007	22000269	74,653
Nat Aeronautics & Space Admin	Research Corp of the Univ of Hawaii	43.33000000	33000000	22000271	35,037
Coop State Res Educ & Extension Service	Univ of Massachusetts - Amherst	10.206	40040100	22000274	18,850
Environmental Protection Agency	University Of Toledo	66.32000000	32000000	22000277	118
USDA Agricultural Res Service	University Of Toledo	10.254	40040200	22000277	16,872
Air Force Research Laboratory	University Of Toledo	12.50010126	50010126	22000277	84,938
National Heart, Lung, and Blood Inst	University Of Toledo	93.837	64000003	22000277	88
National Heart, Lung, and Blood Inst	Wake Forest Univ	93.64000003	64000003	22000286	4,228
Nat Inst of Allergy & Infectious Diseases	Wake Forest Univ	93.855	64000004	22000286	13,513
National Cancer Institute	Univ of California at San Diego	93.395	64000002	22000288	4,659
National Cancer Institute	Univ of California at San Diego	39.866	64000015	22000288	925,846
National Institute on Aging	Univ of California at San Diego	93.866	64000015	22000288	3,555
National Institute on Aging	Univ of California at San Diego	93.866	64000015	22000288	92,955
Nat Science Foundation	Princeton Univ	47.049	35000000	22000289	59,294
Nat Inst of Allergy & Infectious Diseases	Univ of California at Berkeley	93.855	64000004	22000294	21,872
Nat Inst Child Health & HumanDevelopment	Emory Univ	93.864	64000006	22000295	39,329
Air Force Office of Scientific Research	Vanderbilt Univ	12.630	50010105	22000296	(1,944)

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
Nat In Arthritis & Musculoskeletal & Skin Diseases	Vanderbilt Univ	93.846	64000019	22000296	\$ 3,930
NASA Headquarters	Rensselaer Polytechnic Inst	43.002	33000105	22000298	43,284
National Heart, Lung, and Blood Inst	Univ of Louisville	93.837	64000003	22000299	118,905
Coop State Res Educ & Extension Service	East Carolina Univ	10.303	40040100	22000304	(4,348)
US Department of Education	University of Oregon	84.327	53000000	22000308	9,333
Office of Naval Research	University of California, Santa Barbara	12.300	50040300	22000315	207,368
National Institutes of Health	UT Southwestern Medical Center At Dallas	93.853	64000000	22000316	(171)
National Institutes of Health	Univ of California San Francisco	93.286	64000000	22000317	54,016
Nat Inst of Allergy & Infectious Diseases	Univ of California San Francisco	93.64000004	64000004	22000317	22,027
Nat Inst Gen Medical Scis	Univ of California San Francisco	93.859	64000007	22000317	96,360
Nat In Arthritis & Musculoskeletal & Skin Diseases	Univ of California San Francisco	93.846	64000019	22000317	4,661
US Department of Education	Salus University	84.325	53000000	22000322	1,976
National Institutes of Health	University Of Memphis	93.279	64000000	22000325	59,161
Nat Center for Research Resources	Univ of Texas Medical Branch at Galvestn	93.389	64000010	22000327	57,767
Nat Science Foundation	Northeastern Univ	47.047	35000000	22000329	57,705
Nat Inst Neurological Disorders & Stroke	Univ Of Texas Hlth Sci Ctr - San Antonio	93.853	64000008	22000330	90,715
NSF Ofc Polar Programs	Northern Illinois Univ	47.078	35000404	22000333	55,181
Nat In Diabetes & Digestive & Kidney Diseases	Tufts University	93.849	64000005	22000343	5,355
Air Force Research Laboratory	Wichita State University	12.50010126	50010126	22000353	27,461
US Department of Energy	Carnegie Institution of Washington	81.049	55000000	22000354	31,687
Environmental Protection Agency	Buffalo State University	66.32000000	32000000	22000356	3,331
National Cancer Institute	East Tennessee State Univ	93.393	64000002	22010025	22,181
National Cancer Institute	Thomas Jefferson Univ	93.396	64000002	22010026	7,404
Nat Inst of Allergy & Infectious Diseases	Mount Sinai School of Medicine	93.64000004	64000004	22010031	80,458
US Department of Energy	South Carolina State Univ	81.114	55000000	22010036	12,490
US Department of Energy	Medical Univ of South Carolina	81.114	55000000	22010038	88,824
National Cancer Institute	Univ of Texas M D Anderson Cancer Center	93.393	64000002	22010039	1,420
National Cancer Institute	Univ of Texas M D Anderson Cancer Center	93.395	64000002	22010039	262,096
Kennedy (John F) Space Center	University of Central Florida	43.33000203	33000203	22010046	48,470
US Department of Agriculture	Morgan State University	20.514	40000000	22010050	2,884
Cooperative State Research, Education, and Ext Service	Heidelberg College	10.303	40040100	22010061	9,036
Nat In Diabetes & Digestive & Kidney Diseases	Cleveland Clinic Lerner College of Med	93.849	64000005	22010063	53,625
US Department of Education	California State University, Long Beach	84.116	53000000	22010066	5,547
NSF Education & Human Resources	Fayetteville State University	47.076	35000600	22010068	18,075
Agency for International Development	Calvin College	98.001	30300100	22010072	48,688
US Department of Education	Columbus Public Schools	84.336	53000000	24000022	416,341

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
US Department of Education	Florida Department of Education	84.027	53000000	24000215	\$ 339,751
Environmental Protection Agency	Champaign County Commissioners	66.460	32000000	24000428	(1,795)
Environmental Protection Agency	Miami Conservancy District	66.439	32000000	24000476	78,992
Centers for Disease Control & Prevention	Cleveland Department of Public Health	93.945	66000000	24000482	99,847
US Department of Transportation	OH Dept of Transportation	84.133	82000000	26010000	51,129
Federal Highway Administration	OH Dept of Transportation	20.205	82010000	26010000	110,801
US Department of Education	OH Board of Regents	84.002	53000000	26060000	22,682
US Department of Education	OH Board of Regents	84.215	53000000	26060000	249,151
US Department of Education	OH Board of Regents	84.305	53000000	26060000	67,138
US Department of Education	OH Board of Regents	84.367	53000000	26060000	10,056
US Department of Education	OH Board of Regents	84.53000000	53000000	26060000	(900)
Health Resources & Services Admin	OH Board of Regents	93.887	65000000	26060000	485,503
US Department of Labor	OH Board of Regents	17.267	76000000	26060000	78,298
US Department of Education	OH Dept of Educ	84.027	53000000	26080000	344,639
US Department of Education	OH Dept of Educ	84.051	53000000	26080000	38,120
US Department of Education	OH Dept of Educ	84.173	53000000	26080000	63,257
US Department of Education	OH Dept of Educ	84.213	53000000	26080000	26,079
US Department of Education	OH Dept of Educ	84.366	53000000	26080000	1,091,604
Ofc of Elementary & Secondary Education	OH Dept of Educ	84.298	53030000	26080000	1,203
US Department of Education	OH Div of Career Technical & Adult Ed	84.048	53000000	26080100	36,197
US Department of Education	OH Div of Career Technical & Adult Ed	84.243	53000000	26080100	300,487
Ofc Vocational & Adult Education Progrms	OH Div of Career Technical & Adult Ed	84.243	53060000	26080100	4,029
US Department of Education	OH Office of Exceptional Children	84.027	53000000	26080300	270,633
Maternal & Child Health Bureau	OH Dept of Health	93.994	65000005	26090000	56,099
Centers for Disease Control & Prevention	OH Dept of Health	93.069	66000000	26090000	188,797
Centers for Disease Control & Prevention	OH Dept of Health	93.283	66000000	26090000	3,187
US Fish and Wildlife Service	OH Division of Wildlife	15.605	72030000	26110100	1,427,124
US Fish and Wildlife Service	OH Division of Wildlife	15.611	72030000	26110100	281,015
US Department of Education	OH Rehabilitation Services Commission	84.126	53000000	26120000	2,969
Small Business Administration	OH Department of Development	59.037	30140000	26140000	93,660
US Department of Education	OH Dept Youth Services	84.371	53000000	26200000	293,615
Environmental Protection Agency	OH Environ Protection Agency	66.460	32000000	26340000	29,531
Coop State Res Educ & Extension Service	OH Department Of Agriculture	10.170	40040100	26390000	4,515
USDA Agricultural Res Service	OH Department Of Agriculture	10.156	40040200	26390000	30,434
US Department of Transportation	OH Dept of Public Safety	20.600	82000000	26400000	21,877
Substance Abuse & Mental Health Servs Admin	OH Dept of Mental Health	93.243	60041400	26420000	29,163

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass-Through I.D. Number	Expenses
US Department of Health & Human Services Extension Service (USDA)	OH Developmental Disabilities Png Cncl	93.630	600000000	26430100	\$ 8,046
US Department of Health & Human Services	OH Dept of Job & Family Services	10.561	401400000	26630000	(507)
US Department of Health & Human Services	OH Dept of Job & Family Services	93.558	600000000	26630000	233,684
US Department of Health & Human Services	OH Dept of Job & Family Services	93.575	600000000	26630000	138,081
Corp for Nat & Community Service	OH Community Service Council	94.006	310400001	26650000	182,176
Nat Aeronautics & Space Admin	Smithsonian Astrophysical Observatory	43.002	330000000	30060200	52,951
NASA Headquarters	Smithsonian Astrophysical Observatory	43.002	33000105	30060200	900
National Aeronautics and Space Administration	Jet Propulsion Lab	43.330000000	330000000	33000303	1,415
NASA Headquarters	Jet Propulsion Lab	43.002	33000105	33000303	92,601
NASA Headquarters	Jet Propulsion Lab	43.33000105	33000105	33000303	173,625
US Department of Defense	Army Medical Res Acquisition Activity	12.420	500000000	50022700	109,824
National Institutes of Health	Army Medical Res Acquisition Activity	12.420	640000000	50022700	546,320
US Department of Energy	Los Alamos Nat Lab	81.049	550000000	55050000	29,495
US Department of Energy	Los Alamos Nat Lab	81.500000000	550000000	55050000	51,366
US Department of Energy	Oak Ridge Nat Lab	81.500000000	550000000	55110000	62,471
US Department of Energy	SLAC Nat Accelerator Lab	81.500000000	550000000	55160000	74,393

Sub-total pass-through from other sources

54,949,819

Total Research and Development Cluster

296,994,321

(Continued)



# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	CFDA Number	Sponsor ID Number	Expenditures
Other Programs —			
Pass-through from The Ohio State University			
National Endowment For The Humanities	45.163	34000100	\$ 61,767
NSF Div Ocean Sciences	47.050	35000403	5,707
NSF Div Mathematical Sciences	47.049	35000501	1,096
NSF Social, Behavioral & Economic Res	47.075	35000801	53,047
Coop State Res Educ & Extension Service	10.40040100	40040100	17,043
Coop State Res Educ & Extension Service	10.500	40040100	40,593
Animal & Plant Health Inspection Service	10.025	40070000	2,131
USDA Rural Development	10.446	40190000	37,657
Air Force Institute of Technology	12.800	50010201	(2,355)
Nat Security Agency	12.50140000	50140000	2,649
Nat Security Agency	12.901	50140000	71,484
US Department of Education	84.015	53000000	277,359
US Department of Education	84.195	53000000	252,138
US Department of Education	84.350	53000000	1,201,071
Office of Postsecondary Education	84.015	53040000	568,962
Office of Postsecondary Education	84.016	53040000	53,751
Office of Special Ed & Rehabilitative Svcs	84.325	53050000	194,022
Substance Abuse & Mental Health Servs Admin	93.243	60041400	519,233
Health Resources & Services Admin	93.359	65000000	(1,166)
Health Resources & Services Admin	93.884	65000000	(6,130)
Centers for Disease Control & Prevention	93.283	66000000	58,051
Total pass-through from The Ohio State University			<u>3,408,110</u>

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor Number	Pass-Through I.D. Number	Expenditures
Other Programs — Pass-through from other sources					
Defense Advanced Res Projects Agency	Northrop Grumman Corp	12.50060000	50060000	10011657	\$ 28,147
Defense Advanced Res Projects Agency	Raytheon Co	12.50060000	50060000	10011847	4,753
Health Resources & Services Admin	Research Institute at Nationwide Childrn	93.153	65000000	20010182	47,296
Small Business Administration	Ohio Business Dev Org	59.037	30140000	20020062	9,484
Agency for International Development	American Council on Education	98.012	30300100	20020078	88,579
National Endowment For The Arts	Arts Midwest	45.025	34000200	20020844	5,000
Nat Aeronautics & Space Admin	Space Telescope Sci Institute	43.33000000	33000000	20021006	31
Health Resources & Services Admin	The Twin City Hospital Corporation	93.912	65000000	20021726	1,000
Coop State Res Educ & Extension Service	IPM Institute of North America, Inc.	10.303	40040100	20021802	4,522
Centers for Disease Control & Prevention	The Hospital Council of Northwest Ohio	93.069	66000000	20021851	63,501
Coop State Res Educ & Extension Service	University of Illinois	10.303	40040100	22000009	28,621
Agency for International Development	Indiana Univ	98.30300100	30300100	22000012	942,062
Health Resources & Services Admin	Univ of Pittsburgh	93.145	65000000	22000036	201,573
Health Resources & Services Admin	Univ of Pittsburgh	93.249	65000000	22000036	107,732
US Department of Agriculture	Michigan State Univ	10.303	40000000	22000044	35
Coop State Res Educ & Extension Service	Kansas State Univ	10.500	40040100	22000062	132,112
Coop State Res Educ & Extension Service	Univ of Minnesota	10.500	40040100	22000067	17,340
Coop State Res Educ & Extension Service	Univ of Nebraska	10.200	40040100	22000085	34,359
Coop State Res Educ & Extension Service	Univ of Nebraska	10.500	40040100	22000085	39,046
Nuclear Regulatory Commission	Wilberforce University	77.006	30220000	22000119	25,105
National Cancer Institute	Univ of Kentucky	93.393	64000002	22000143	235,156
Centers for Disease Control & Prevention	Univ of Louisville	93.66000000	66000000	22000299	74,207
US Department of Education	Sinclair Community College	84.002	53000000	22000358	1,933
Administration for Children and Families	Hamilton County Job & Family Services	93.674	67000000	24000387	3,391
Administration for Children and Families	Trumbull Co Job and Family Services	93.575	67000000	24000457	51,532
US Department of Health & Human Services	Defiance County Dept of Job & Family Ser	93.558	60000000	24000516	(273)
Centers for Disease Control & Prevention	Cuyahoga County Board of Health	93.069	66000000	24000524	6,368
Centers for Disease Control & Prevention	Cuyahoga County Board of Health	93.991	66000000	24000524	46,028
US Department of Health & Human Services	Jackson County Job & Family Services	93.558	60000000	24000527	6,589
Dept of Housing & Urban Dev	Cleveland Dept of Community Development	14.218	70000000	24000528	111,084
Dept of Housing & Urban Dev	Cleveland Dept of Community Development	14.70000000	70000000	24000528	78,155
Administration for Children and Families	Morgan County Job & Family Services	93.558	67000000	24000529	27,177
Centers for Disease Control & Prevention	Summit County Health District	93.069	66000000	24000535	25,476
US Department of Agriculture	OH Dept of Educ	10.40000000	40000000	26080000	2,493
US Department of Education	OH Div of Career Technical & Adult Ed	84.002	53000000	26080100	30,744
Environmental Protection Agency	OH Dept of Natural Resources	66.32000000	32000000	26110000	22,090
US Department of Education	OH Rehabilitation Services Commission	84.126	53000000	26120000	19,160
Office of Justice Programs	OH Dept Youth Services	16.540	74040000	26200000	51,418
Substance Abuse & Mental Health Servs Admin	OH Dept of Mental Health	93.958	60041400	26420000	442,010
US Department of Health & Human Services	OH Dept Alcohol & Drug Addiction Services	93.959	60000000	26530000	86,256

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor Number	Pass-Through I.D. Number	Expenditures
Substance Abuse & Mental Health Servs Admin	OH Dept Alcohol & Drug Addiction Services	93.959	60041400	26530000	\$ 24,223
US Department of Agriculture	OH Dept of Job & Family Services	10.561	40000000	26630000	2,634,644
Extension Service (USDA)	OH Dept of Job & Family Services	10.561	40140000	26630000	(202)
Corp for Nat & Community Service	OH Community Service Council	94.006	31040001	26650000	70,956
Total pass-through from other sources					<u>5,830,913</u>
TOTAL FEDERAL AWARDS					<u>\$306,233,344</u>

(Concluded)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION (A Component Unit of The Ohio State University)

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

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### 1. ORGANIZATION

The Ohio State University Research Foundation (the “Research Foundation”) is a nonprofit educational corporation created in 1936 as a vehicle to promote the development, implementation, and coordination of sponsored research at The Ohio State University (the “University”) in the furtherance of the University’s educational objectives. Accordingly, grants received for sponsored research are deemed to be pass-throughs from the University.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Presentation** — The accompanying schedule of expenditures of federal awards includes all the federal grant transactions of the Research Foundation recorded on the accrual basis of accounting.

**Subrecipients** — Certain funds are passed through to subgrantee organizations by the Research Foundation. Expenditures incurred by the subgrantees and reimbursed by the Research Foundation are presented in the schedule of expenditures of federal awards. The Research Foundation is also the subrecipient of federal funds, which are reported as expenditures and listed as federal pass-through funds.

### 3. REIMBURSEMENT OF FACILITIES AND ADMINISTRATIVE COSTS

U.S. Office of Management and Budget (OMB) Circular A-21 (“A-21”), *Costs Principles for Educational Institutions*, requires submission of a Certificate of Facilities and Administrative Costs (the “Certificate”) to an institution’s cognizant agency. The Certificate is prepared by the University and is used in negotiations with its cognizant agency, the Department of Health and Human Services (DHHS), in determining a rate at which the University and the Research Foundation will be reimbursed for the facilities and administrative costs associated with the completion of sponsored research.

The Research Foundation receives reimbursement of facilities and administrative costs as part of the granting agreement at either the rate negotiated with DHHS or at special rates negotiated with the granting agency. Facilities and administrative costs recovered by the Research Foundation are remitted to the University.

On April 26, 2006, DHHS approved facilities and administrative cost recovery rates effective from July 1, 2006 through June 30, 2009. The facilities and administrative cost rate structure, including the rates submitted within the Certificate, are as follows:

<b>Rate Type</b>	<b>Effective July 1, 2006 Through June 30, 2009</b>	
	<b>Rate as Submitted Within Certificate</b>	<b>Negotiated Rate</b>
Organized research:		
On-campus	55.3 %	50 %
Off-campus	26	26
Instruction:		
On-campus	57	49.5
Off-campus	26	26
Other sponsored activities:		
On-campus	40.1	33
Off-campus	26	24

Differences between the rates submitted within the Certificate and the rates negotiated with DHHS result from DHHS's review of the underlying support and assumptions used by the University in the preparation of the Certificate. Despite DHHS's approval, negotiated rates could be adjusted retroactively, and reimbursement to granting agencies could be required if costs identified as unallowable per A-21 were improperly included in amounts within the Certificate.

\* \* \* \* \*

## **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 Directors of  
The Ohio State University Research Foundation:

We have audited the financial statements of The Ohio State University Research Foundation (the "Research Foundation"), a component unit of The Ohio State University, as of and for the year ended June 30, 2009 and 2008, and have issued our report thereon dated December 14, 2009. We conducted our audits 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 Research Foundation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Research Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Research Foundation's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the Research Foundation'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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Research Foundation in a separate letter dated December 14, 2009.

This report is intended solely for the information and use of the Board of Directors, management of the Research Foundation, 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.

The image shows a handwritten signature in cursive script that reads "Deloitte + Touche LLP". The signature is written in dark ink and is positioned above the date.

December 14, 2009

## **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 AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Board of Directors of  
The Ohio State University Research Foundation:

### **Compliance**

We have audited the compliance of The Ohio State University Research Foundation (the "Research Foundation"), a component unit of The Ohio State 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 its major federal program for the year ended June 30, 2009. The Research Foundation's major federal program is 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 its major federal program is the responsibility of the Research Foundation's management. Our responsibility is to express an opinion on the Research Foundation's compliance based on our audit.

We conducted our audit 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 Research Foundation'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 Research Foundation's compliance with those requirements.

In our opinion, the Research Foundation complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 09-01, 09-02, 09-03, and 09-04.

### **Internal Control Over Compliance**

The management of the Research Foundation 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 Research Foundation'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, 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 Research Foundation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 09-01 to be a significant deficiency.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of these deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

The Research Foundation's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Research Foundation's responses and, accordingly, we express no opinion on them.

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

We have audited the financial statements of The Ohio State University Research Foundation as of and for the year ended June 30, 2009, and have issued our report thereon dated December 14, 2009. 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 Research Foundation's management. 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 Directors, management of the Research Foundation, 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.



December 14, 2009

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION  
(A Component Unit of The Ohio State University)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

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

*Financial Statements*

Type of auditor's report issued: Unqualified

*Internal control over financial reporting:*

1. Material weakness(es) identified: No
2. Significant deficiencies identified that are not considered to be material weaknesses? None reported
3. Noncompliance material to financial statements noted? No

*Federal Awards*

Internal control over major programs:

4. Material weaknesses identified? No
5. Significant deficiencies identified that are not considered to be material weaknesses? Yes

Type of auditor's report issued: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Title of Program</u>
Cluster	Research and Development

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

Auditee qualified as low-risk auditee? No

**PART II — FINANCIAL STATEMENT FINDINGS SECTION**

No matters are reportable.

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION  
(A Component Unit of The Ohio State University)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

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**PART III — FEDERAL AWARD FINDING AND QUESTIONED COST SECTION**

**09- 01 Payroll Control**

*Grantor* — All programs.

*Sponsor Identification Number* — All programs.

*Project Number* — All programs.

*Criteria* — OMB Circular A-133, Subpart C, § \_\_\_\_.300 states:

The auditee shall ... (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

*Observation* — The Ohio State University (the “University”) payroll internal control structure operates in a decentralized environment, with the majority of the responsibility surrounding the establishment and monitoring of the internal control environment residing at the individual college department. Central Payroll has established general procedures in the form of a checklist that each college or department is required to follow. The checklist identifies specific procedures that must be completed for each payroll distribution. The procedures are designed to ensure that all payroll expenditures are valid, complete, disbursed to the correct individual and reconciled to the PeopleSoft general ledger. This checklist was made mandatory starting in fiscal year 2008 for each pay period. Further, a payroll certification was made mandatory for all pay periods beginning in fiscal year 2007 wherein a manager asserts that all employees in their area of responsibility were valid employees who worked for that pay period and were paid a reasonable amount. The certification process was implemented as a control to determine that payroll payments are being made only to active employees. During fiscal year 2008, the Office of Human Resources implemented a quarterly department assessment that includes items such as retroactive job data actions, late terminations, direct deposit card, employees not paid in 90 days, off-cycle checks, returned checks, autosys approval of time cards, overpayment, and segregation of duties. Based on the assessments, all departments are ranked as blue, green, yellow, or red. The senior fiscal officer and the senior human resource official of the department are notified of the results.

During our testing we noted the following issues:

- Fifteen different organizational units were selected from different colleges or units with the University to observe the performance of payroll controls. Four units partially completed the payroll checklist. Five units either maintained no documentation or partial documentation of payroll checklist procedures.
- The Office of Business and Finance performed two reviews of payroll certifications and in one such review noted that 6 departments out of 200 tested needed to improve procedures to have valid certifications or did not complete the certification.

- A University Internal Audit report found that during calendar year 2008, there were 26,062 terminations processed in the Human Resources system. Based on analysis of these terminations, 6,051 (23%) of the terminations were processed a significant number of days ranging from 30 to 3,607 days after employment ended.
- Four user profiles were identified with having the ability to enter and approve time. Granting users the ability to perform all aspects of time reporting can potentially lead to the processing of unauthorized or fraudulent transactions. In addition, the lack of Row-Level security increases the risks associated with the excessive access rights, as not only do the individuals have access to sensitive functions within their respective department, they have access to all departments within the University.
- Twenty-two user profiles were identified with having access to human resource and payroll functionality. Granting numerous users the ability to perform HR and Payroll functions can potentially lead to the processing of unauthorized or fraudulent transactions. In addition, the lack of Row-Level security increases the risks associated with the excessive access rights, as not only do the individuals have access to sensitive functions within their respective department, they have access to all departments within the University.
- For the HCOSU (HR/Payroll) instance, it was identified that access to Process Scheduler has been granted to an excessive number of user profiles (97). The PeopleSoft Process Scheduler is a powerful tool used to create and/or modify processes (i.e. jobs). Some examples of these processes include calculating payroll deductions, initiating payroll printouts, or the generation and transferring of reports using such applications as FTP. Access to the PeopleSoft Process Scheduler should be highly restricted based on need.
- Nine hundred and ninety-three user profiles were identified with having correction mode access to selected sensitive pages. Correction access allows the operator to view, change, insert, and delete rows of data regardless of the effective date. Therefore, this level of access can be used to alter data leading to degradation of data integrity. This access should be restricted based on business need, as it can be used to change history and compromise audit trail.
- One graduate student employee was paid for three months after the position ended.
- The OSUMC Payroll Office staff reviews a printed BRIO Report, which is a summary of all new and revised employee records that were entered in the prior month to ensure that only authorized changes were made. Currently, this report is only printed and not reviewed. The Internal Auditors investigated this lack of review and held discussions with Campus Leadership to determine if other OSUMC processes in place would satisfy the Payroll Controls during fiscal year 2009. Internal Audit concluded that during fiscal year 2009, OSUMC did not have adequate processes in place that matched University policies.

The University's PeopleSoft payroll system has been customized extensively to respond to various requests for human resource capabilities since inception of the system and over the years and has taken a very "customer service" approach in the system design. Some of the consequences of this approach have been that automated controls built in PeopleSoft HR system are not enabled within the system. In response to control concerns over the years the University has added manual controls to the payroll process, which in essence resulted in a payroll process that has numerous "bolt-on" controls. However, these manual controls are difficult to monitor. In addition, the University operates in a decentralized environment with varying complexities and size of departments processing payroll, in an often cumbersome and time-consuming process. Fundamentally, the University relies on the knowledge and diligence of the department-level payroll personnel to ensure that payroll is processed correctly. This creates inconsistent application of controls and has the potential to cause financial misstatement without appropriate entity-level controls being implemented.

**Effect** — The inconsistent internal control structure could lead to the misuse of federal funds.

**Questioned Cost** — N/A

**Recommendation** — In order to effectively assess how to enhance the control environment or simplify the process without jeopardizing key components of the internal control structure, the University should perform an assessment of the entire payroll process including complete documentation of all manual and systematic controls that exist in the current PeopleSoft HRMS system. Since the current system has been so highly customized, upgrades are very complex and inherent systematic controls are not activated. A comprehensive understanding of the customized payroll process will enable better decision-making capabilities in determining process changes for either efficiencies, increased consistent sustainable process implementation across the University or future system upgrades.

**View of Responsible Officials** — University management agrees with these recommendations. In November 2009, the Payroll Office began reporting to the Office of the Controller. As part of this organizational change, the Controller, Business & Finance, and Office of Information Technology staff will be performing an end-to-end review of University payroll processes and will seek to significantly reduce the number of departmental users with direct access to the PeopleSoft HRMS system.

#### **09-02 Compilation of Schedule of Expenditures of Federal Awards**

**Grantor** — All programs.

**Sponsor Identification Number** — All programs.

**Project Number** — All programs.

**Criteria** — OMB Circular A-133, Subpart C, §\_\_.310 (b)(3) states:

“The auditee shall also prepare a schedule of expenditures of federal awards for the period covered by the auditee’s financial statements. At a minimum, the schedule shall...provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.”

**Observation** — The schedule of expenditures of federal awards contained 35 projects that were either overrun or closed projects, which will eventually be transferred back to departments for a total of \$122,575. This represents amounts that the schedule of expenditures of federal awards was overstated.

**Effect** — Expenditures on the schedule of expenditures of federal awards may not accurately reflect Federal expenditures of that particular fiscal year.

**Questioned Cost** — N/A

**Recommendation** — In order to comply with OMB circular A-133, the Research Foundation should review the schedule of expenditures of federal awards for projects that are overrun and will eventually be transferred back to departments to ensure they are in compliance with all A-133 Compliance requirements.

**Views of Responsible Officials** — We agree. For fiscal year 2010, we will post adjustments to the A-133 report.

## **09-03 Payroll Cutoff**

**Grantor** — All programs.

**Sponsor Identification Number** — All programs.

**Project Number** — All programs.

**Criteria** — OMB Circular A-110 defines internal control as it relates to the compliance requirement of Federal Programs as “a process-effected by an entity’s management and other personnel-designed to provide reasonable assurance regarding the achievement of the following objectives for Federal programs: (1) Transactions are properly recorded and accounted for to: (i) permit the preparation of reliable financial statements and Federal reports; (ii) Maintain accountability over assets; and (iii) Demonstrate compliance with law, regulations, and other compliance requirements.”

**Observation** — One of 32 payroll selections was not recorded in the proper period and was not certified. Upon further investigation, this was Quarter Off Duty (QOD) time for a professor which was erroneously recorded in June 2009 as opposed to July 2009. This resulted in a cutoff error of \$13,605 overstatement of payroll expense in fiscal year 2009 and the professor receiving his QOD pay a month in advance. A system query was run in order to determine if there were any other similar issues in FY 2009 and 1 other individual was identified with a similar issue. The total amount of this error was \$19,237.

**Effect** — Payroll expenditures may not be recorded in the correct accounting period which would lead to incorrect amounts being reported on the schedule of federal awards.

**Questioned Cost** — \$32,842 in expenses were charged to projects in the incorrect period.

**Recommendation** — We recommend that the University add an edit to the University payroll system, so that these “exceptions” can be detected and investigated each month to prevent similar errors from occurring in the future.

**Views of Responsible Officials** — We agree. We will work with the University to create the edit to prevent this error from happening in the future. Please note that we ran queries against University payroll data for the fiscal years 2009, 2008, and 2007. We found no instances of the error in 2007 and 2008. However, as mentioned above, we found one additional individual that was affected in 2009 in the amount of \$19,237 (not paid in error, but paid early). This brought the total questioned cost to \$32,842 out of \$193.5 million of total payroll. While the edit is being developed and tested, we will continue to run queries on a monthly basis and work with department HR personnel to monitor this process. Additionally, we have already retrained the two data entry personnel that posted the payroll entries in question.

## **09-04 Cost Share Calculation & Reporting**

**Grantor** — National Oceanic & Atmospheric Administration

**Sponsor Identification Number** — NA05NOS4201035

**Project Number** — 60004416

**Federal Award Year** — 2008

**Criteria** — OMB Circular A-110 defines internal control as it relates to the compliance requirement of Federal Programs as “a process-effected by an entity’s management and other personnel-designed to provide reasonable assurance regarding the achievement of the following objectives for Federal programs: (1) Transactions are properly recorded and accounted for to: (i) permit the preparation of reliable financial statements and Federal reports; (ii) Maintain accountability over assets; and (iii) Demonstrate compliance with law, regulations, and other compliance requirements.”

**Observation** — One of the 25 cost share selections tested related to a project (60004416) which was closed prior to year-end and the cost share expenses per Peoplesoft/PI Portal (\$14,682) were less than the cost share required under the award (\$25,716). These insufficient cost share expenses were reported to the sponsor at the end of the award period. After further investigation, it was determined that the F&A rate entered into the PI Portal was incorrect (the result of human error). Once entered correctly, the actual cost share (which should have been reported) was \$33,347. As this amount was above the requirement of \$25,716, the Research Foundation complied with the cost share requirement. However, the cost share amount erroneously reported to the sponsor (\$14,682) did not reflect correctly calculated cost sharing.

**Effect** — The report submitted to the sponsor included incorrect cost share amounts.

**Questioned Cost** — None.

**Recommendation** — Project information (e.g. budget, F&A rate, project period, etc.) should be reviewed when the project is set up in PeopleSoft to assure that the information is accurate.

**Views of Responsible Officials** — We agree. Currently, all new projects are reviewed and approved by the New Award Review Committee before the contract is activated for billing, revenue recognition, and receivables processing. This committee is comprised of senior-level staff in the Office of Grants and Contracts (“OGC”); oversight is provided by Associate Directors in OGC in conjunction with the Fiscal Services managers. Once the award setup is approved, the award is forwarded to staff in Fiscal Services for contract activation. This project was set up before the review committee was formed (in 2007).

It is incumbent on all Office of Sponsored Programs staff to review awards whenever a modification is made or a fiscal report is submitted. The program officers will be reminded that they should review cost-share activity, as well as sponsor activity, in the project budgets as awards are modified, regardless of the type of modification being made to the award.

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

Number	Finding	Status	Contact
08-1	<b>Asset Management</b> — The University has a total of \$845 million invested in movable equipment and furniture, with a net book value of \$279 million as of June 30, 2008. A subset of the above is attributable to equipment purchased on awards made to the Research Foundation. Proper stewardship of these assets is critical to the University, as they were purchased from numerous funding sources including federal, state, and private gifts, which may contain restrictions related to assets purchased with those funds.	Corrected.	Jeffrey H. Kemper, Director of Financial Services and Procurement

08-2	<b>Payroll</b> — The University payroll internal control structure operates in a decentralized environment, with the majority of the responsibility surrounding the establishment and monitoring of the internal control environment residing at the individual college department.	Repeated; See updated comment 09-01.	Jeffrey H. Kemper, Director of Financial Services and Procurement
08-3	<b>Compilation of the Schedule of Expenditures of Federal Awards</b> — The schedule of expenditures of federal awards contained 90 projects that were either overrun or closed projects which will eventually be transferred back to departments for a total of approximately \$926,000.	Repeated; See updated comment 09-02.	Jeffrey H. Kemper, Director of Financial Services and Procurement

\* \* \* \* \*





Mary Taylor, CPA  
Auditor of State

OHIO STATE UNIVERSITY RESEARCH FOUNDATION  
FRANKLIN COUNTY

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
MARCH 25, 2010