

The Ohio State University

(A Component Unit of the State of Ohio)

EIN: 31-6025986

Financial Statements as of and for the years ended June 30, 2023 and 2022 and Report on Federal Financial Assistance Programs in Accordance with the OMB Uniform Guidance for the year ended June 30, 2023

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We have reviewed the *Independent Auditors' Report* of The Ohio State University, Franklin County, prepared by KPMG LLP, for the audit period July 1, 2022 through June 30, 2023. 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 is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

February 23, 2024

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Independent Auditors' Report

The Board of Trustees
The Ohio State University:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of The Ohio State University (the University), a component unit of the State of Ohio, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the University, as of June 30, 2023 and 2022, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the University, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,



misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

U.S. generally accepted accounting principles require that the accompanying management's discussion and analysis, schedule of the University's proportionate shares of STRS-Ohio and OPERS net pension liabilities, schedule of the University pension contributions to STRS-Ohio and OPERS, and schedule of the University' proportionate shares of STRS-Ohio and OPERS net OPEB liabilities be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements for the years ended June 30, 2023 and 2022. The supplementary information on the long-term investment pool for the year ended June 30, 2023 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or any form of assurance thereon.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2023, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

KPMG LLP

Columbus, Ohio
November 15, 2023

Management's Discussion and Analysis (Unaudited)

The following Management's Discussion and Analysis, or MD&A, provides an overview of the financial position and activities of The Ohio State University (the "university") for the year ended June 30, 2023, with comparative information for the years ended June 30, 2022 and June 30, 2021. We encourage you to read this MD&A section in conjunction with the audited financial statements and footnotes appearing in this report.

About The Ohio State University

The Ohio State University is the State of Ohio's flagship research institution and one of the largest universities in the United States of America, with over 65,000 students, 8,100 faculty members and 27,000 staff members. Founded in 1870 under the Morrill Land Grant Act, the university – which was originally known as the Ohio Agricultural and Mechanical College -- has grown over the years into a comprehensive public institution of higher learning, with over 200 undergraduate majors, 172 master's degree programs, 106 doctoral programs and nine professional degree programs.

The university is governed by a board of trustees who are responsible for oversight of academic programs, budgets, general administration, and employment of faculty and staff. The university's 15 colleges, four regional campuses, the Wexner Medical Center and various academic support units operate largely on a decentralized basis. The Board approves annual budgets for university operations, but these budgets are managed at the college and department level.

The Ohio State University Wexner Medical Center ("the Medical Center") is one of the largest and most diverse academic medical centers in the country and the only academic medical center in central Ohio. As a part of the Wexner Medical Center, the Health System operates under the governance of The Ohio State University Board of Trustees and is comprised of seven hospitals and a network of ambulatory care locations. The Health System provides a full spectrum of services from primary to quaternary specialized care. Key clinical care locations and facilities of the Health System include:

- **University Hospital:** the Wexner Medical Center's flagship hospital is a leader in multiple specialties including organ and tissue transplantation, women and infants, digestive diseases, bariatric surgery and minimally invasive surgery. In addition to having a Level I Trauma Center as designated by the American College of Surgeons, University Hospital is also home to a Level III Neonatal Intensive Care Unit, central Ohio's only adult burn center and the only adult solid organ transplant program in central Ohio.
- **Arthur G. James Cancer Hospital and Solove Research Institute ("The James"):** the only free-standing cancer hospital in central Ohio and the first in the Midwest, the Arthur G. James Cancer Hospital and Richard J. Solove Research Institute is an international leader in cancer prevention, detection and treatment. The James is one of only 53 comprehensive cancer centers designated by the National Cancer Institute (NCI) and one of only a few institutions nationally funded by the NCI to conduct both phase I and phase II clinical trials on novel anticancer agents sponsored by the NCI.
- **Richard M. Ross Heart Hospital ("The Ross"):** is dedicated to advancing the field of cardiovascular medicine and surgery. The Ross Heart Hospital offers comprehensive heart and vascular care spanning every specialty from open heart surgery to electrophysiology, vascular surgery, advanced heart failure care and emergency cardiac care. The Ross is one of the nation's few free-standing facilities devoted entirely to the research of diseases affecting the heart, lungs and blood vessels.

Management's Discussion & Analysis (Unaudited) - continued

- **Harding Hospital:** offers counseling services along with the most comprehensive inpatient and outpatient mental health and behavioral health services in central Ohio. Programs are available for adolescents, adults and older adults with complex psychiatric disorders. Ohio State Harding Hospital's team includes psychiatrists, psychologists, social workers, registered nurses, occupational therapists, recreational therapists, chaplains and licensed counselors.
- **East Hospital:** blends academic medicine with a community-based setting. East Hospital offers renowned services in orthopedic care, emergency services, cancer care, addiction services, ear, nose and throat care, heart care, radiology and imaging services, rehabilitation and wound healing. Additionally, patients have access to central Ohio's leading alcohol and drug addiction recovery services, digestive disease treatment, a full range of diagnostic services, a sleep disorders center and outpatient oncology services.
- **Dodd Hall:** home to Ohio State's nationally recognized and accredited rehabilitation inpatient program, specializing in stroke, brain and spinal cord rehabilitation. The program was the first in Ohio and is dedicated to physical medicine and rehabilitation research, training and treatment.
- **Brain and Spine Hospital:** a leader in brain and spine treatment and research with dedicated units for stroke care, neurotrauma and traumatic brain injuries, spinal cord injuries and spine surgery, epilepsy, chronic pain, acute rehabilitation, neurosurgery and sleep medicine. Ohio State is one of the first medical centers in the country to combine five neuroscience-related specialties into a single, integrated program and is designed to rapidly unlock the mysteries of the brain and to pioneer therapies and technology on every neurological front.
- **Ambulatory Services:** offering primary care and many specialized health services in numerous convenient locations throughout Ohio. Primary care, sports medicine, orthopedics, mammography, imaging, wound care and other specialties are provided with the compassionate and nationally ranked expert care that is synonymous with The Ohio State University Wexner Medical Center.

In an effort to unify all faculty practices to create a fully integrated, high-performing practice plan (HP3), the faculty practices operated by the Health System moved to OSU Physicians (OSUP) in July 2022. The Health System practices included Anesthesiology, Maternal Fetal Medicine, Neurosurgery, Orthopedics, Sports Medicine, Family and Community Medicine.

The Health System provided services to approximately 60,700 inpatients and 1,773,000 outpatients during fiscal year 2023 and 58,300 inpatients and 2,255,000 outpatients during fiscal year 2022. The reduction to outpatients in 2023 is a result of the Health System physician practices moving to OSUP as a part of HP3.

The following financial statements reflect all assets, liabilities, deferred inflows/outflows and net position (equity) of the university, the Ohio State University Wexner Medical Center, the Ohio Agricultural Research and Development Center (OARDC) and the Ohio Technology Consortium (OH-TECH), which is an umbrella organization that includes the Ohio Academic Resources Network (OARnet), the Ohio Supercomputer Center and the Ohio Library and Information Network (OhioLINK). These entities constitute the "primary government" for financial reporting purposes. In addition, the financial statements include consolidated financial results for a number of "component units", which are legally separate entities that meet the financial accountability criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, and

Management's Discussion & Analysis (Unaudited) - continued

Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*.

The following component units are considered to “exclusively benefit” the university and are shown in a blended presentation with the primary government:

- The OSU Foundation (a fundraising foundation operating exclusively for the benefit of the university)
- OSU Health Plan (a non-profit organization that administers university health care benefits)
- Oval Limited (captive insurer that provides medical malpractice coverage to university hospitals and physicians)
- Pelotonia (a fundraising organization operating exclusively for the benefit of the university)

The GASB has indicated that, under the amended blending standards, the “exclusive benefit” criterion for blending is not met when a component unit provides services to parties external to the primary government. As a result, the university presents the following component units in a discrete presentation:

- OSU Physicians, Inc. (the practice group for physician faculty members of the Colleges of Medicine and Public Health)
- Campus Partners for Community Urban Redevelopment (a non-profit organization participating in the redevelopment of neighborhoods adjacent to the main Columbus campus)
- Transportation Research Center, Inc. (an automotive research and testing facility in East Liberty, Ohio)
- Dental Faculty Practice Association (the practice group for faculty members of the College of Dentistry)
- Science and Technology Campus Corporation (a non-profit organization established to further development of the university's Science and Technology Campus)

Condensed financial information for both blended and discretely presented component units is provided in the Notes to the Financial Statements. The university is considered a component unit of the State of Ohio and is included in the State of Ohio's Annual Comprehensive Financial Report.

About the Financial Statements

The university presents its financial statements in a “business type activity” format, in accordance with 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*. In addition to this MD&A section, the financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position, a Statement of Cash Flows and Notes to the Financial Statements. Separate columns are presented for the primary institution (which includes the primary government and the blended component units), discretely presented component units and the total university. Unless otherwise specified, the amounts presented in this MD&A are for the primary institution.

The **Statement of Net Position** is the university's balance sheet. It reflects the total assets, deferred outflows, liabilities, deferred inflows and net position (equity) of the university as of June 30, 2023, with comparative information as of June 30, 2022. Liabilities due within one year, and assets

Management's Discussion & Analysis (Unaudited) - continued

available to pay those liabilities, are classified as current. Other assets and liabilities are classified as non-current. Investment assets are carried at fair value or at Net Asset Value (NAV), as applicable.

Capital assets, which include the university's land, buildings, improvements, and equipment, are shown net of accumulated depreciation. Net position is grouped in the following categories:

- Net investment in capital assets
- Restricted – nonexpendable
- Restricted – expendable
- Unrestricted

In addition to assets, liabilities and net position, the university's balance sheet includes deferred outflows of resources and deferred inflows of resources. Deferred outflows are similar to assets and will be recognized as expense in future periods. Deferred inflows are similar to liabilities and will be recognized as revenue (or reductions of expense) in future periods.

The **Statement of Revenues, Expenses and Changes in Net Position** is the university's income statement. It details how net position has increased (or decreased) during the year ended June 30, 2023, with comparative information for the year ended June 30, 2022. Tuition revenue is shown net of scholarship allowances, patient care revenue is shown net of contractual allowances, charity care and bad debt expense, depreciation is provided for capital assets, and there are required subtotals for net operating income (loss) and net income (loss) before capital contributions and additions to permanent endowments.

It should be noted that the required subtotal for net operating income or loss generally will reflect a "loss" for state-supported colleges and universities. This is primarily due to the way operating and non-operating items are defined under GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*. Operating expenses include virtually all university expenses, except for interest on long-term debt and certain investment management expenses. Operating revenues, however, *exclude* certain significant revenue streams that the university and other public institutions have traditionally relied upon to fund current operations, including state instructional support, current-use gifts and investment income.

The **Statement of Cash Flows** details how cash has increased (or decreased) during the year ended June 30, 2023, with comparative information for the year ended June 30, 2022. It breaks out the sources and uses of university cash into the following categories:

- Operating activities
- Noncapital financing activities
- Capital financing activities
- Investing activities

Cash flows associated with the university's expendable net position 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.

Management's Discussion & Analysis (Unaudited) - continued

The **Notes to the Financial Statements**, which follow the financial statements, provide additional details on the numbers in the financial statements. Behind the notes is a section that provides required supplementary information related to pensions and other post-employment benefits and other information on the university's Long-Term Investment Pool.

Financial Highlights and Key Trends

The COVID-19 outbreak has altered the behavior of businesses and people in a manner that has had and is expected to continue to have effects on global and local economies, including the State of Ohio. The university's response to the COVID-19 pandemic evolved over time based on available data, public health authority guidance, the rate of infection and since vaccines were introduced, vaccination rates. The university has fully transitioned back to primarily in-person student instruction, in-person meetings and events, full capacity seating in on-campus dining areas and sporting events and unrestricted group activities at campus recreation centers.

The university's overall financial position remains strong, driven by the post-pandemic rebound. Financial results for 2023 reflect a return to normal university operations and a full college experience for our students. Total net position increased \$683 million, to \$10.01 billion at June 30, 2023. Operating revenues increased \$543 million, to \$7.14 billion, driven primarily by strong outpatient surgical activity and service mix at the Health System, increases in university grant and contract and tuition revenues, and increases in all major auxiliary enterprises. Operating expenses increased \$1.26 billion, to \$7.88 billion, primarily due to a combination of increases in non-cash pension and other post-employment benefit (OPEB) expenses and, for the Health System, rising costs related to labor shortages, inflationary pressure, and throughput challenges. Net investment income increased \$798 million, reflecting higher investment returns from the university's Long-Term Investment Pool (LTIP).

Demand for an Ohio State education and outcomes for students also remain strong. Total enrollment for Autumn 2022 was 65,795, down 1,977 students compared to Autumn 2021. The decrease relates primarily to undergraduate enrollments, which were down 983 students for the Columbus Campus and 829 students for the regional campuses. 93% of the freshmen enrolled in Autumn 2021 returned to OSU in Autumn 2022. 72% of students graduated within four years, and 88% graduated within six years.

In 2023, the university implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB 96 extends the right-of-use accounting concepts introduced in GASB Statement No. 87, *Leases* to subscription-based information technology arrangements, or SBITAs. Under GASB 96, governments are required to identify arrangements that qualify as SBITAs and recognize a right-to-use subscription asset, initially measured as the sum of the initial subscription liability amount, payments made to the vendor before commencement of the subscription term, and capitalizable implementation costs. The subscription asset is then amortized over the subscription term. The accompanying financial statements and MD&A information for the year ended June 30, 2022 have been restated to reflect the new accounting standard. MD&A information for the year ended June 30, 2021 has not been restated.

The following sections provide additional details on the university's 2023 financial results and a look ahead at significant economic conditions that are expected to affect the university in the future.

Management's Discussion & Analysis (Unaudited) - continued

Statement of Net Position

Summary Statement of Net Position <i>(in thousands)</i>	2023	2022	2021
Cash and temporary investments	\$ 2,720,003	\$ 2,850,835	\$ 3,371,175
Receivables, inventories, prepaids and other current assets	1,009,105	1,157,143	1,035,040
Total current assets	3,729,108	4,007,978	4,406,215
Unexpended bond proceeds	210,358	679,040	276,243
Noncurrent notes and pledges receivable, net	165,640	134,643	134,207
Net other post-employment benefit asset	128,942	441,127	275,182
Long-term investment pool	7,383,676	6,960,782	7,041,973
Other long-term investments	231,885	301,855	348,227
Other noncurrent assets	193,759	197,526	169,251
Capital assets, net of accumulated depreciation	7,981,204	7,241,381	6,408,423
Total noncurrent assets	16,295,464	15,956,354	14,653,506
Total assets	20,024,572	19,964,332	19,059,721
Deferred outflows	1,709,175	618,414	467,600
Total assets and deferred outflows	\$ 21,733,747	\$ 20,582,746	\$ 19,527,321
Accounts payable and accrued expenses	\$ 697,512	\$ 757,606	\$ 774,841
Medicare advance payment program	-	79,601	254,854
Deposits and advance payments for goods and services	442,713	447,404	371,040
Current portion of bonds, notes and lease obligations	720,885	401,629	359,963
Other current liabilities	(48,823)	184,394	90,028
Total current liabilities	1,812,287	1,870,634	1,850,726
Noncurrent portion of bonds, notes and lease obligations	2,946,617	3,379,010	2,736,441
Net pension liability	4,214,821	1,497,793	2,679,333
Net other post-employment benefit liability	92,020	15,661	22,683
Advance from concessionaire	958,816	963,663	980,953
Other noncurrent liabilities	795,866	831,855	760,142
Total noncurrent liabilities	9,008,140	6,687,982	7,179,551
Total liabilities	10,820,427	8,558,616	9,030,277
Deferred inflows	902,049	2,695,441	1,865,366
Net investment in capital assets	3,997,995	3,687,131	3,473,109
Restricted:			
Nonexpendable	1,942,078	1,870,686	1,789,304
Expendable	1,667,347	1,560,810	2,030,928
Unrestricted	2,403,851	2,210,062	1,338,337
Total net position	10,011,271	9,328,689	8,631,678
Total liabilities, deferred inflows and net position	\$ 21,733,747	\$ 20,582,746	\$ 19,527,321

During the year ended June 30, 2023, **cash and temporary investment** balances decreased \$131 million, to \$2.72 billion, primarily reflecting capital expenditures. **Unexpended bond proceeds** decreased \$469 million, to \$210 million at June 30, 2023, reflecting expenditures of the proceeds from the Series 2021A bonds for construction of the new inpatient hospital. The Statement of Cash Flows, which is discussed in more detail below, provides additional information on sources and uses of university cash.

Management's Discussion & Analysis (Unaudited) - continued

Accounts receivable, inventories, prepaids and other current assets decreased \$148 million, to \$1.01 billion at June 30, 2023. Current assets held as part of the university's securities lending program decreased \$202 million. The decrease in securities lending assets was partially offset by a \$44 million increase in inventories and prepaid expenses and a \$24 million increase in accounts receivable.

The fair value of the university's **long-term investment pool** (LTIP) increased \$423 million, to \$7.38 billion at June 30, 2023. The increase is primarily due to a \$370 million increase in the fair value of LTIP assets, \$257 million of principal additions and \$183 million of interest and dividend income, which were partially offset by \$289 million of distributions and \$98 million of expenses. The long-term investment pool operates like a mutual fund, in that each named fund is assigned a number of shares in the pool. It includes the gifted endowment funds of the university, gifted endowment funds of the OSU Foundation, and unrestricted funds that have been internally designated to function as endowments. The pool is invested in a diversified portfolio of equity and fixed-income securities, partnerships and hedge funds that is intended to provide the long-term growth necessary to preserve the value of these funds, adjusted for inflation, while making distributions to support the university's mission.

Other long-term investments are non-unitized investments that relate primarily to gift arrangements between donors and the OSU Foundation and long-term investments of operating funds. These investments decreased \$70 million, to \$232 million, at June 30, 2023, primarily due to unrealized losses in private equity funds.

Capital assets, which include the university's land, buildings, improvements, equipment and library books, net of depreciation, grew \$740 million, to \$7.98 billion at June 30, 2023. The university depreciates its capital assets on a straight-line basis, using estimated useful lives ranging from 5 years (for computer equipment and software) to 100 years (for certain building components such as foundations).

Additions to university capital assets totaled \$1.28 billion in 2023. The Health System accounted for \$797 million of the total and includes expenditures for facilities, infrastructure improvement, land, and equipment purchases. The remaining \$502 million of university capital additions include \$110 million of equipment and library books, \$99 million related to Comprehensive Energy Management Plan (CEMP) facility improvements and \$293 million related to improvements and renovations of various academic buildings, athletic facilities, student life facilities and other infrastructure.

Major Health System projects underway during 2023 include:

- Health System Outpatient Care West Campus – James Outpatient Care opened in July 2023 in its new 385,000 square foot cancer focused facility on West Campus. The \$356 million facility includes outpatient operating rooms, interventional radiology rooms, an extended recovery unit, a pre-anesthesia center, a diagnostic imaging center, pharmacy, hematology clinic, genitourinary (GU) clinic, infusion and medical office and support spaces. The outpatient facility also includes the region's first proton therapy facility, which is slated to open in October 2023.
- New Inpatient Hospital – Construction continues on a 1.9 million square foot, 24-story inpatient hospital east of Cannon Drive. Scheduled to open in early 2026, the \$1.79 billion hospital is the largest single facilities project ever undertaken at The Ohio State University.

Management's Discussion & Analysis (Unaudited) - continued

Major academic facility projects underway during 2023 include:

- Interdisciplinary Research Facility – The Pelotonia Research Center opened in June 2023 and offers an innovative and modern environment to serve multiple disciplines. The \$228 million project was one of the first buildings at Carmenton and houses approximately 305,000 new square feet. The facility will serve multiple research disciplines, including biomedical, life sciences, engineering and environmental sciences, among others. In addition, two floors are dedicated to The Ohio State University Comprehensive Cancer Center including its new Pelotonia Institute for Immuno-Oncology.
- Arts District – This \$165.3 million project included both renovation and expansion to the School of Music building and construction of a new Department of Theatre, Film, and Media Arts building. The Timashev Family Music Building was completed in March 2022 with classes and programming available in Autumn 2022, with theatre completing in Spring 2023 with classes and programming in Autumn 2023. The project also included work to enhance roadway and pedestrian access.
- The Interdisciplinary Health Sciences Center – Currently in progress, this project will renovate existing facilities and construct a new building for interprofessional education through the health sciences including the college of Medicine and Optometry. The final phase of the project is slated for completion in March 2024.
- The Energy Advancement and Innovation Center – Construction is nearing completion on a new facility that will be a hub for Ohio State faculty members, students, alumni, researchers, local entrepreneurs and industry experts to work together on the next generation of smart energy systems, renewable energy and green mobility solutions. The \$48 million project is slated for opening in November 2023.

The university's estimated future capital commitments, based on contracts and purchase orders, total approximately \$1.04 billion at June 30, 2023.

The Health System received \$275 million in 2020 under the **Medicare Accelerated and Advance Payment Program**. These amounts are considered short-term loans, and repayments began in 2021. The amounts were fully repaid in 2023. **Other current liabilities** decreased \$233 million, primarily reflecting the \$202 million decrease in securities lending assets and liabilities.

On April 10, 2017, the university entered into a 50-year agreement to lease the university's utility system to Ohio State Energy Partners (OSEP) and grant it the exclusive right to operate the utility system and provide utility services to the Columbus campus. On July 6, 2017, the university received an upfront payment of \$1.09 billion. The upfront payment is reported as an **advance from concessionaire** and is being amortized as a reduction to operating expense (Operation and Maintenance of Plant) on a straight-line basis over the term of the agreement.

Under the agreement, OSEP operates, maintains and makes capital investments in the utility system and charges the university a Utility Fee, which includes fixed, variable and operating and maintenance (O&M) components. OSEP capital investments in the utility system are recognized as capital assets and a related **long-term payable to the concessionaire**. The fixed and O&M components of the Utility Fee are recognized as operating expense. The variable component of the Utility Fee is recognized as a reduction in the long-term payable to the concessionaire and interest

Management's Discussion & Analysis (Unaudited) - continued

expense. The university paid \$66 million and \$62 million in total fixed and O&M utility fees for the years ended June 30, 2023 and 2022, respectively. The total amounts payable to the concessionaire increased \$80 million, to \$455 million at June 30, 2023. The \$23 million current portion of this liability is included in other current liabilities on the Statement of Net Position.

University debt, in the form of **bonds, notes and lease obligations**, decreased \$113 million, to \$3.67 billion at June 30, 2023, primarily reflecting repayment activity. In 2020, the university entered into forward-starting interest-rate swap agreements to advance refund its Series 2013A bonds. In April 2023, the university issued \$329 million in Series 2023A-1 and 2023A-2 variable rate bonds to complete the refunding of the Series 2013A bonds, recognizing a net accounting gain of \$22 million. The net accounting gain is recorded as a deferred inflow of resources and will be amortized over the remaining term of the debt. The swap agreements, which were effective June 2023, are considered effective hedges. The fair value of the swap agreements – which are reported as a noncurrent asset and offsetting deferred inflow of resources – was \$56 million and \$50 million at June 30, 2023 and 2022, respectively.

The university's plant debt includes variable rate demand bonds that mature at various dates through 2044. GASB Interpretation 1, *Demand Bonds Issued by State and Local Governmental Entities*, provides guidance on the statement of net position classification of these bonds. Under GASB Interpretation 1, outstanding principal balances on variable rate demand bonds may be classified as noncurrent liabilities if the issuer has entered into a "take-out agreement" to convert bonds "put" but not resold into some other form of long-term obligation. In the absence of such an agreement, the total outstanding principal balances for these bonds are required to be classified as current liabilities.

Although it is the university's intent to repay its variable rate demand bonds in accordance with the maturities set forth in the bond offering circulars, the university does not have "take-out agreements" in place per the GASB Interpretation 1 requirements. Accordingly, the university has classified the total outstanding principal balances on its variable rate demand bonds as current liabilities. These obligations totaled \$604 million and \$275 million at June 30, 2023 and 2022, respectively.

Subsequent to June 30, 2023, the university closed on four bond issues, Series 2023B, Series 2023C, Series 2023D-1 and Series 2023D-2. The university issued \$266 million of tax-exempt fixed rate General Receipts Bonds, Series 2023B, on September 26, 2023. The proceeds will be used to fund construction of the Wexner Medical Center's new Inpatient Hospital. On the same date, the university issued \$112 million of tax-exempt fixed rate General Receipts Refunding Bonds, Series 2023C. The proceeds of the 2023C Bonds were used to pay the purchase price of portions of certain maturities of the outstanding General Receipts Bonds, Series 2016A that were accepted for purchase and to pay the cost of issuance of the 2023C Bonds. On September 28, 2023, the university issued \$125 million of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-1, and \$150 million of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-2. The proceeds of the Series 2023D-1 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2010E, and to pay the cost of issuance of the 2023D-1 Bonds. The proceeds of the Series 2023D-2 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2014B, and to pay the cost of issuance of the 2023D-2 Bonds.

GASB Statement No. 68 requires governmental employers participating in defined benefit pension plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. These liabilities are referred to as net pension liabilities. A related accounting standard, GASB Statement

Management's Discussion & Analysis (Unaudited) - continued

No. 75, requires employers participating in other post-employment benefit (OPEB) plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. OPEB benefits consist primarily of post-retirement healthcare. The university participates in two multi-employer cost-sharing retirement systems, OPERS and STRS-Ohio, and is required to record a liability for its proportionate share of the net pension and OPEB liabilities of the retirement systems.

In 2023, the university's share of OPERS and STRS-Ohio **net pension liabilities** increased \$2.72 billion million, to \$4.22 billion at June 30, 2023. OPERS and STRS-Ohio net pension liabilities increased \$2.25 billion and \$468 million, respectively, reflecting negative investment returns for both retirement systems. OPERS realized a -12.03% return on defined benefit plan investments for calendar year 2022. STRS-Ohio realized a -3.73% return for the fiscal year ended June 30, 2022.

Deferred outflows related to pensions increased \$890 million, to \$1.47 billion at June 30, 2023, and deferred inflows related to pensions decreased \$1.57 billion, to \$109 million at June 30, 2023. The changes in pension deferrals relate primarily to OPERS and STRS-Ohio projected vs actual investment returns. These deferrals will be recognized as pension expense in future periods.

In 2023, the university's proportionate share of **net OPEB liabilities** for OPERS swung from a net OPEB asset of \$336 million to a net OPEB liability of \$68 million at June 30, 2023, reflecting a combination of negative investment returns and a reduction in the discount rate used to calculate the total OPEB liability. OPERS realized a -15.51% return on its health care investments for calendar year 2022. The university's proportionate share of STRS-Ohio net OPEB assets increased \$24 million to \$129 million at June 30, 2023, primarily reflecting changes in actuarial assumptions from the most recent 2016-2021 experience study.

Deferred outflows related to OPEB increased \$202 million, to \$214 million at June 30, 2023, and deferred inflows related to OPEB decreased \$324 million, to \$133 million at June 30, 2023. The changes in OPEB deferrals relate primarily to OPERS projected vs actual investment returns. These deferrals will be recognized as OPEB expense in future periods.

Total pension and OPEB expense includes employer contributions and (non-cash) expense accruals associated with the recognition of net pension and OPEB liabilities and deferrals. Total employer contributions were up \$34 million, to \$443 million in 2023. Pension and OPEB expense accruals went from a net credit of \$720 million in 2022 to a net debit of \$110 million in 2023.

It should be noted that, in Ohio, employer contributions to the state's cost-sharing multi-employer retirement systems are established by statute. These contributions, which are payable to the retirement systems one month in arrears, constitute the full legal claim on the university for pension and OPEB funding. Although the liabilities recognized under GASB 68 and GASB 75 meet the GASB's definition of a liability in its conceptual framework for accounting standards, they do not represent legal claims on the university's resources, and there are no cash flows associated with the recognition of net pension and OPEB liabilities, deferrals and related expense.

Deferred inflows primarily consist of changes to OPEB assets and pension liabilities as explained in the previous paragraphs, the unamortized proceeds of the parking service concession arrangement and deferred inflows related to leases. Total deferred inflows decreased \$1.79 billion, primarily due to decreases in deferred inflows for pensions (down \$1.57 billion) and deferred inflows for OPEB (down \$324 million). The parking deferred inflows, which totaled \$378 million and \$388 million at June 30, 2023 and June 30, 2022, respectively, are being amortized to operating revenue

Management's Discussion & Analysis (Unaudited) - continued

on a straight-line basis over the 50-year life of the agreement. Deferred inflows for leases totaled \$178 million and \$92 million at June 30, 2023 and 2022, respectively, and are being amortized to lease revenue on a straight-line basis over the terms of the leases. The remaining balance of deferred inflows relates to deferred gains on debt-related transactions and deferrals for irrevocable split-interest agreements.

Prior-Year Highlights: *In 2022*, the university's share of OPERS and STRS-Ohio net pension liabilities decreased \$1.18 billion million, to \$1.50 billion at June 30, 2022. OPERS and STRS-Ohio net pension liabilities decreased \$644 million and \$537 million, respectively, reflecting strong investment returns for both retirement systems. Capital assets grew \$786 million, to \$7.19 billion at June 30, 2022. On September 30, 2021, the University closed on \$600,000 in tax-exempt fixed rate General Receipts Bonds - Series 2021A. The \$715 million of net proceeds from the bond issue are being used to fund construction of the Wexner Medical Center's new Inpatient Hospital, scheduled to open in 2026. *In 2021*, the university's share of OPERS and STRS-Ohio net OPEB liabilities swung from a \$1.36 billion net liability to a \$275 million net asset at June 30, 2021, primarily due to changes in OPERS benefit terms. The fair value of the LTIP increased \$1.75 billion, to \$7.04 billion at June 30, 2021, primarily due to a \$1.69 billion increase in the fair value of LTIP assets, \$137 million of interest and dividend income and \$251 million of net principal additions.

Statement of Revenues, Expenses and Changes in Net Position

Summary of Revenues, Expenses and Changes in Net Position <i>(in thousands)</i>			
	2023	2022	2021
Operating Revenues:			
Tuition and fees, net	\$ 1,060,454	\$ 1,003,060	\$ 869,740
Grants and contracts	917,371	814,074	784,021
Auxiliary enterprises sales and services, net	394,835	364,308	175,961
OSU Health System sales and services, net	4,444,419	4,178,956	3,952,605
Departmental sales and other operating revenues	320,856	234,078	207,858
Total operating revenues	<u>7,137,935</u>	<u>6,594,476</u>	<u>5,990,185</u>
Operating Expenses:			
Educational and general	2,960,543	2,536,453	2,238,671
Auxiliary enterprises	410,383	351,168	205,928
OSU Health System	3,964,394	3,223,874	2,728,378
Depreciation	545,971	513,600	460,478
Total operating expenses	<u>7,881,291</u>	<u>6,625,095</u>	<u>5,633,456</u>
Net operating income (loss)	(743,356)	(30,619)	356,728
Non-operating revenues (expenses):			
State share of instruction and line-item appropriations	508,704	493,248	486,115
Gifts - current use	211,735	233,381	129,723
Net investment income	505,970	(292,335)	1,859,173
Federal COVID-19 assistance programs	70,792	168,967	150,037
Grants, interest expense and other non-operating	(46,973)	(49,835)	8,270
Net non-operating revenue	<u>1,250,228</u>	<u>553,426</u>	<u>2,633,318</u>
Income before other changes in net position	506,872	522,807	2,990,046
State capital appropriations	46,714	52,886	63,988
Private capital gifts	58,407	44,112	78,942
Additions to permanent endowments	70,589	77,206	63,157
Capital contributions and other changes in net position	-	-	6,923
Total changes in net position	<u>175,710</u>	<u>174,204</u>	<u>213,010</u>
Increase in net position	682,582	697,011	3,203,056
Net position - beginning of year	9,328,689	8,631,678	5,424,494
Cumulative effect of accounting change	-	-	4,128
Net position - end of year	<u>\$ 10,011,271</u>	<u>\$ 9,328,689</u>	<u>\$ 8,631,678</u>

Management's Discussion & Analysis (Unaudited) - continued

Net **tuition and fees** increased \$57 million, to \$1.06 billion in 2023, due primarily to an increase in gross tuition and other student fees of \$38 million and a decrease in scholarship allowances of \$19 million. While overall university enrollments declined by 1%, between fiscal year 2022 and fiscal year 2023, rate increases effective Autumn 2022 for the incoming (undergraduate) tuition guarantee cohort and graduate students, combined with an increasing share of non-resident students increased tuition \$35 million. Scholarship allowances decreased \$19 million primarily due to decreases in HEERF financial aid to students.

Operating **grant and contract revenues** increased \$103 million, to \$917 million, primarily reflecting an \$86 million increase in grants managed by the Office of Sponsored Programs. Federal grants increased \$38 million, led by increases in funding from the National Institutes of Health (up \$23 million) and the Department of Defense (up \$9 million). Private grants increased \$52 million. Colleges seeing significant increases in private grant revenue include Medicine, Engineering and Arts & Sciences.

Total **auxiliary revenues** increased \$31 million, to \$395 million, primarily due to an additional home football game and one additional premium game, housing and dining rate increases for new first-year students, the return to normal operations for Business Advancement, and increased revenues from on-campus events. **Auxiliary expenses** increased \$59 million, to \$410 million. Excluding pension and OPEB, auxiliary expenses increased \$23 million, due primarily to increased number of events and labor and supply costs. **Departmental sales and other operating revenues** increased \$87 million, to \$321 million, primarily reflecting increases in royalties and lease income.

Educational and General Expenses <i>(in thousands)</i>	2023	2022	2021
Instruction and departmental research	\$ 1,254,266	\$ 1,027,196	\$ 957,504
Separately budgeted research	601,981	502,475	436,886
Public service	145,356	147,900	139,565
Academic support	313,148	235,370	190,097
Student services	119,404	86,345	52,086
Institutional support	228,262	245,780	220,675
Operation and maintenance of plant	174,562	127,294	95,672
Scholarships and fellowships	123,564	164,093	146,187
Total	\$ 2,960,543	\$ 2,536,453	\$ 2,238,671

Educational and general expenses increased \$424 million to \$2.96 billion in 2023, primarily due to a \$364 million increase in pension and OPEB expense allocated across the appropriate E&G expense lines. Excluding pension and OPEB accruals, E&G expenses increased \$60 million, primarily reflecting increases in salaries and related benefit expenses. The university provided a 3% increase in faculty and staff salary guidelines and made additional investments in human capital related to research growth, faculty investment, staffing support returning to normal operations, and equity adjustments due to the current competitive workforce marketplace.

Health System operating revenues increased \$265 million, to \$4.44 billion in 2023, reflecting strong outpatient surgical activity and service mix. The Health System also experienced growth in oncology and non-oncology infusion volume and increased nuclear medicine treatments. Operating expenses (excluding depreciation, interest and transfers) increased \$741 million to \$3.96 billion, primarily due to a \$430 million increase in expenses associated with pension and OPEB accruals. Excluding

Management's Discussion & Analysis (Unaudited) - continued

pension and OPEB, Health System operating expenses increased \$311 million. An in-depth look at the Health System, as presented in their stand-alone financial statements, is provided below.

In total, the Health System operates nearly 1,500 inpatient beds and serves as a major tertiary and quaternary referral center for Ohio and the Midwest. The Medical Center delivers superior patient care, quality outcomes, and patient safety and has been recognized by US News and World Report for 31 consecutive years as one of "America's Best Hospitals" and has been consistently ranked first in Central Ohio. US News and World Report further recognized the Health System as a national leader in ten specialties including: Cancer, Cardiology & Heart Surgery, Diabetes & Endocrinology, Ear, Nose & Throat, Gastroenterology and GI Surgery, Gynecology, Neurology and Neurosurgery, Pulmonary and Lung Surgery, Rehabilitation, and Urology. The Medical Center is rated as high performing in 15 out of 21 common procedures and conditions.

In 2023, Forbes ranked The Ohio State University Wexner Medical Center as one of America's Best Employers for Diversity. This recognition means Americans who were surveyed see the medical center as a top employer for diversity, equity, and inclusion. The Medical Center has been recognized by Forbes list of America's Best Large Employers as one of the nation's Top 100 Great Hospitals for its history of innovation, top-notch patient care and leadership in clinical advancement which is backed by forward-thinking research. Hospitals on the list are also considered a vital part of the community.

The Health System is also proud to be the first in central Ohio to have a hospital achieve Magnet Recognition, one of the highest honors awarded for nursing excellence. The Ross Heart Hospital, University Hospital, Dodd Hall, the Brain and Spine Hospital, and The James are all designated Magnet hospitals.

The Medical Center has more "Top Doctors" than any other central Ohio hospital according to the August 2023 Columbus Monthly Health magazine in conjunction with Castle Connolly. Wexner Medical Center physicians were selected by Castle Connolly because they are among the very best in their specialties.

The healthcare industry continued to face challenges and while the Health System was not immune to these headwinds, the organization worked hard to overcome them. In 2023, Health System inpatient volumes ended the year higher than prior year by 4.1% in terms of patient admissions and by 3.1% for inpatient surgeries and length of stay improved by 4.5%. Outpatient surgeries were 12.3% ahead of prior year and imaging services increased 14.5% as the organization added capacity with the Health System's two newest ambulatory facilities in New Albany and Dublin. Oncology and non-oncology infusions experienced a 10.8% increase in outpatient volume in 2023 contributing to the positive results from operations for the system.

Approximately 84.6% of total operating revenues are from patient care activities. Total operating revenues grew \$245.1 million or 6.2% over the prior fiscal year. Inpatient surgical volume increased 3.1% while outpatient surgical volume increased 12.3% compared to 2022. The Health System's oncology and non-oncology infusion sites grew 10.8%. Outpatient Care Dublin recorded approximately 83,300 new visits in 2023. Operating revenues also included a \$24.6 million increase for the Specialty Retail Pharmacy from 2022 to 2023.

Other Operating Revenues include revenue from reference labs, cafeteria operations, rental agreements, and other non-patient services. In addition, the integration of HP3 created a leased

Management's Discussion & Analysis (Unaudited) - continued

staffing arrangement for salaries and benefits of Health System employees supporting the transitioned practices. OSUP reimbursed the Health System for these employee salaries and benefits which were recorded in Other Operating Revenues under the Health System. HP3 Revenue totaled \$75.5 million in 2023. Due to the increasing complexity and significantly growing number of specialty oral and self-administered pharmaceuticals available for cancer and non-cancer patients, the Health System operates a Specialty Retail Pharmacy dedicated to improving patient care by easing the challenges of managing medications. The Specialty Retail Pharmacy contributed \$273.7 million to Health System operating revenues in 2023 and \$249.1 million in 2022.

Other Operating Revenues also includes a portion of the revenue shared with Nationwide Children's Hospital for the management of the Neonatal Intensive Care Unit (NICU) located at the Health System. The goal of this managed unit is to standardize the care and quality outcomes of all the neonatal patients in Central Ohio. The NICU contributed \$17.5 million of operating revenues in 2023 and \$17.3 million in 2022. In 2019, the Health System enrolled in the Care Innovation and Community Improvement Program (CICIP). CICIP was developed to increase alignment of quality improvement strategies and goals between the State, Managed Care Organizations (MCO), and both public and nonprofit hospital agencies. The Health System recognized \$84.5 million in Other Operating Revenues related to CICIP in 2023 compared to \$89.1 million in 2022.

Operating expenses increased \$704.9 million or 21.2% from 2022 to 2023 as the healthcare industry continued to face rising costs related to labor shortages, inflationary pressure, and throughput challenges. The increase in operating expenses is primarily attributed to increases in medical supplies as well as salaries and benefits. Total pension and OPEB benefit recognized in 2023 by the Health System including employer contributions totaled \$217.3 million. Total pension and OPEB benefit included \$162.6 million of employer contributions, \$123.1 million pension expense related to GASB 68 accruals, and \$68.4 million OPEB benefit related to GASB 75 accruals.

Salaries and benefits grew \$75.2 million or 4.5% from 2022 to 2023 and includes significant costs for premium and incentive pay reflecting labor shortages and the challenging environment around hiring nursing and clinical care positions. Supplies and drugs increased \$128.4 million or 10.7%. The increase in supplies was a result of the growth in surgeries and outpatient procedural volumes as well as inflationary impacts felt across the Health System. The growth in drugs is due to increased volumes in chemotherapy at The James as well as increased volumes at Health System non-oncology infusion sites. Additionally, drug costs increased at the Specialty Retail Pharmacy as a result of higher volumes in 2023. Purchased services grew \$75.1 million or 15.9% in 2023 reflecting increased maintenance costs associated with information technology and clinical care systems. Additionally, the Health System transferred \$47.2 million to OSUP for Anesthesia practice support related to the HP3 transition.

Consolidated revenues for **OSU Physicians, Inc.** (OSUP), the University's central practice group for physician faculty members of the College of Medicine and Public Health, increased \$305 million, to \$1.01 billion in 2023, Consolidated OSUP operating expenses increased \$339 million, to \$1.02 billion. The increases in OSUP revenue and expense are due primarily to practice expansion and integration of the departments from the Health System to OSUP. OSUP balances are included in the Discretely Presented Component Units columns of the university's financial statements.

Total state operating support increased \$15 million, to \$509 million in 2023. Total **state share of instruction** (SSI) for 2023 was \$417 million, a 3% increase over final 2022 distributions. **State line-**

Management's Discussion & Analysis (Unaudited) - continued

item appropriations were stable, increasing \$2 million in 2023, to \$91 million. **State capital appropriations** decreased \$6 million, to \$47 million.

In response to the COVID-19 outbreak, the federal government has provided support to individuals, companies and non-profit institutions in the form of loans, grants, tax changes and other types of relief. Revenues from **federal COVID-19 assistance programs** decreased \$98 million, to \$71 million in 2023, primarily reflecting decreases in HEERF institutional grants (down \$64 million) and HEERF grants to students (down \$60 million), which were partially offset by a \$25 million increase in Provider Relief Funds. Amounts provided to the university under these grant programs are recognized as non-operating revenues in the Statement of Revenues, Expenses and Changes in Net Position as eligibility requirements are met.

Total **gifts** to the university decreased \$14 million, to \$341 million in 2023. Several colleges and support units received gifts in excess of \$1 million in 2023, including the Office of the President, the College of Food, Agricultural and Environmental Sciences, University Hospitals, the James Cancer Hospital and Research Institute, the Comprehensive Cancer Center, the College of Medicine, the College of Public Health, the College of Nursing, the College of Dentistry, the College of Pharmacy, Health Sciences, the College of Arts and Sciences, the College of Engineering, Fisher College of Business, Moritz College of Law, the College of Education and Human Ecology, WOSU, the College of Veterinary Medicine, the Department of Athletics, the Marion and Newark regional campuses, the Enterprise for Research, Innovation and Knowledge, and General University Scholarships. Support came from more than 226,000 alumni and friends.

University investments yielded \$506 million in **net investment income** in 2023, compared with a \$292 million net investment loss in 2022. For 2023, the LTIP returned +6.86% compared to +0.98% in 2022.

The LTIP outperformed its preliminary policy benchmark of +4.64% for 2023. During that period, Public Equity returned 15.51% (compared to the benchmark of 16.53%), Real Assets returned +8.07% (compared to the preliminary benchmark of +2.00%), Hedge Funds and Opportunistic Credit returned +6.60% (compared to the preliminary benchmark of +3.58%), Cash and High-Grade Bonds returned +0.06% (compared to the benchmark of -0.94%), Legacy Investments returned -0.75% (benchmark is return of actual underlying funds) and Private Equity returned -0.91% (compared to the benchmark of -7.44%).

Prior-Year Highlights: In 2022, total net position increased \$688 million, to \$9.32 billion at June 30, 2022. Total operating revenues increased \$604 million, to \$6.59 billion, reflecting strong growth in Health System patient volumes and the return of athletic events and in-person classes for students. Operating expenses increased \$1.00 billion, to \$6.63 billion, primarily due to an increase in non-cash pension and other post-employment benefit (OPEB) expenses, the return to in-person instruction, increased occupancy in student housing and dining, and at the Health System, increases in outpatient volumes, patient acuity and labor costs. **In 2021**, total net position increased \$3.20 billion, to \$8.63 billion at June 30, 2021, driven primarily by strong investment performance, continued positive momentum at the Health System, significant efficiency measures across the university and reductions in university net pension and other post-employment benefit liabilities. University investments yielded \$1.86 billion of net investment income in 2021, compared with \$231 million in 2020. The LTIP returned +29.2% compared to +1.1% in 2020. Total pension and OPEB expense recognized by the university decreased \$1.58 billion, to a negative (credit) of \$770 million in 2021.

Management's Discussion & Analysis (Unaudited) - continued

Statement of Cash Flows

University Cash Flows Summary <i>(in thousands)</i>	2023	2022	2021
Net cash flows used in operating activities	\$ (345,391)	\$ (504,391)	\$ (388,187)
Net cash flows from noncapital financing activities	943,984	1,060,459	889,559
Receipts for capital projects	31,420	56,061	145,499
Proceeds from capital debt	-	739,775	-
Payments for purchase or construction of capital assets	(1,072,766)	(1,055,311)	(891,524)
Principal and interest payments on capital debt and leases, net of federal Build America Bond interest subsidies	(311,098)	(247,347)	(198,820)
Net cash flows provided (used) in investing activities	1,590,813	(699,755)	(849,008)
Net increase (decrease) in cash and cash equivalents	<u>\$ 836,962</u>	<u>\$ (650,509)</u>	<u>\$ (1,292,481)</u>

University cash and cash equivalents increased \$837 million in 2023. Net cash used in operating activities was \$345 million, compared to \$504 million in 2022, primarily reflecting increases in sales and service, tuition, grant and contract and other operating receipts, which were partially offset by increases in payments for salaries, benefits and supplies and services. Net cash flows from noncapital financing activities decreased \$116 million, to \$944 million, reflecting decreases in receipts from federal COVID-19 assistance programs and decreases in gift receipts. Payments for purchase or construction of capital assets increased \$17 million, to \$1.07 billion, reflecting continued high levels of capital expenditures for Health System and other university projects. Cash provided by investing activities was \$1.59 million, primarily reflecting net sales of temporary investments.

Strategic Context

The fiscal year 2024 Financial Plan demonstrates Ohio State's firm footing. Due to strong investment performance, continued positive momentum at the Health System, a post-pandemic rebound and significant progress in achieving operational efficiencies, the university outperformed prior fiscal years in 2023. Looking ahead, the university's fiscal stability, strength and resiliency position us to further our continued commitment to enhancing academic excellence, advancing research and innovation, service to the state of Ohio, making Ohio State a workplace of choice, and financial and operational stewardship.

Academics

The university's Academic Plan, launched in November 2022, defines six areas of focus for transforming academic life at Ohio State: faculty eminence; student academic excellence; external engagement; inclusive excellence; technology and digital innovation and online learning; and operational effectiveness. Many of the plan's objectives are being advanced through investment in such initiatives as the new Office of Faculty Affairs and the Office of Strategic Enrollment Management, as well as the Office of Institutional Research and Planning. Additional programs provide strategic investments in elevating the impact of an Ohio State education. Ohio State's Good-to-Great Grants Program, for example, provides funding to tenure-initiating departments, schools or

Management's Discussion & Analysis (Unaudited) - continued

colleges committed to collaborations across disciplines, centers, institutes and external communities that align with national or international opportunities.

Advancing Research and Innovation

Ohio State's research and creative expression communities conduct more than \$1 billion in research and development expenditures annually. This past year, the university achieved a new institutional record of approximately \$1.38 billion in research expenditures. Federal expenditures totaled \$636.9 million, with growth observed across the portfolio of federal agencies, including the National Science Foundation, the National Institutes of Health, the Department of Defense and the Department of Energy. Ohio State has risen significantly in the research rankings of U.S. universities, to 12th from 24th, as part of the Higher Education Research and Development survey released by the National Science Foundation.

The university has 2.5 million square feet of assigned research space, which is growing through ongoing capital improvement plans. Faculty, staff and students work and learn in state-of-the-art laboratories, classrooms and performance spaces, while industries turn to Ohio State to help investigate new frontiers and apply groundbreaking research and knowledge to their sectors. Carmenton, the university's fast-growing innovation district, is bringing together private, public and academic sectors to exchange knowledge, understand problems that seem insurmountable, develop technologies, and accelerate delivering solutions to the market and the world. Ohio State also played an integral role in helping to attract a more than \$20 billion planned investment by Intel to build two new semiconductor factories in central Ohio — a partnership that involves research and education initiatives to grow and train tomorrow's workforce.

Ohio State as a Workplace of Choice

With an emphasis on professional development, the Office of Human Resources (OHR) works collaboratively to maintain and enhance our status as an employer of choice — a destination for teachers, scholars, artists and educational support and clinical professionals that prioritizes career growth as well as a safe and healthy environment.

In the coming fiscal year, OHR is focused on improving and enhancing HR Service Delivery and addressing equity and compensation concerns in faculty, staff and student pay. For HR Service Delivery, our work should recognize needed differences across the organization, while reinforcing necessary consistency and efficiency in practices, policies and resources. HR services must be delivered in a coordinated way while ensuring logical deployment of our people via a structure that serves the university and medical center.

Service to the State of Ohio

With six campuses across the state, growing online education offerings and a presence in each of Ohio's 88 counties, Ohio State is deeply committed to engaging people whether they live in rural, urban or suburban settings. Broadly, the university contributes over \$19 billion annually to Ohio's economy while supporting nearly 117,000 jobs. At the same time, Ohio State is focused on expanding statewide engagement into public health, engineering, business management, the arts and more through multiple pathways. These include regional campuses, extension offices, extensive public-private partnerships and, importantly, the Wexner Medical Center.

A workforce of approximately 25,000 provides care in seven medical center hospitals and an extensive network of ambulatory locations to nearly 60,000 adult inpatients and more than 2.2 million outpatient visits annually. It is a major tertiary and quaternary referral center for Ohio and the

Management's Discussion & Analysis (Unaudited) - continued

Midwest, offering healthcare services in virtually every adult specialty and subspecialty in medicine through a unified practice of more than 1,800 physicians. More than \$3 billion has been invested in capital in support of Ohio State's health enterprise, including a new 820-bed inpatient hospital; an interdisciplinary health sciences complex; an interdisciplinary research facility; three large suburban outpatient care centers; and an outpatient cancer care center.

Finally, service to our communities is exemplified through Ohio State's affordability efforts. The university's comprehensive focus on affordability includes locking in in-state tuition for each incoming undergraduate class, expanding financial aid to meet students' needs, enhancing student success programs and addressing student debt. These efforts include the Scarlet & Gray Advantage program, which will empower eligible Ohio State students to earn their bachelor's degree debt-free. During the coming year, the university budget will also include \$2 million for the Scarlet & Gray Advantage pilot program, an additional \$7 million in increased current use gift development funding for new student scholarships, as well as an increase of \$500 per student for the Ohio College Opportunity Grant program.

Financial and Operational Stewardship

Strategic benchmarking, revenue optimization and diligent efficiency initiatives are pillars of Ohio State's efforts to be a trusted steward of our resources. Comprehensive administrative efficiencies enable us to direct funds to our core mission and support excellence in the above areas and across the university and medical center. To continue safeguarding the university's resources during the pandemic and enable crucial investments in the future, the university set three efficiency savings goals for FY 2023.

- University - \$25 million of targeted savings across all colleges and support offices. \$31.5 million of savings were realized through June 30, 2023.
- Ohio State Wexner Medical Center - \$30 million of targeted savings. \$58.3 million of savings were realized through June 30, 2023.
- Capital - \$15 million of targeted savings. \$62.0 million of savings were realized through June 30, 2023.

Targets for FY 2024 efficiency savings total \$80 million: university, \$35 million; Ohio State University Wexner Medical Center, \$30 million; and capital, \$15 million.

Benchmarking

The university continues to partner with a third-party membership organization to benchmark administrative labor costs across a consortium of 80 higher education institutions. A Standard Activity Model (SAM) is applied to the data to allocate spend across nine key areas (communications, development, facilities, finance, general administration, human resources, information technology, research, and student services), and normalization factors are applied to account for differences in scale between institutions. This partnership provides access to an online platform for ad-hoc analysis with the ability to change peers and normalization factors. The Efficiency Committee will continue to utilize benchmarking information to identify future savings opportunities.

COVID-19 could potentially have an impact on university finances and operations in the future, depending on vaccination rates and whether the COVID-19 virus or variations of the virus continue to spread in the United States and around the world. Future adverse consequences may include, but are not limited to: a decline in enrollment (including a disproportional decline in enrollment by

Management's Discussion & Analysis (Unaudited) - continued

international students); a decline in demand for university housing; a decline in demand for university programs that involve travel or that have international connections; cancellation, postponement and/or reduced attendance for athletic events; and an increase in costs associated with purchasing of personal protective equipment and implementing community-wide testing programs.

Cautionary Note Regarding Forward-Looking Statements

Certain information provided by the university, including written as outlined above or oral statements made by its representatives, may contain forward-looking statements as defined in the Private Securities Litigation Reform Act of 1995.

All statements, other than statements of historical facts, which address activities, events or developments that the university expects or anticipates will or may occur in the future contain forward-looking information.

In reviewing such information, it should be kept in mind that actual results may differ materially from those projected or suggested in such forward-looking information. This forward-looking information is based upon various factors and was derived using various assumptions. The university does not undertake to update forward-looking information contained in this report or elsewhere to reflect actual results, changes in assumptions or changes in other factors affecting such forward-looking information.

THE OHIO STATE UNIVERSITY
STATEMENTS OF NET POSITION
June 30, 2023 and June 30, 2022
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
ASSETS AND DEFERRED OUTFLOWS:						
Current Assets:						
Cash and cash equivalents	\$ 1,140,082	\$ 303,120	\$ 99,478	\$ 176,481	\$ 1,239,560	\$ 479,601
Temporary investments	1,579,921	2,547,715	145,305	83,296	1,725,226	2,631,011
Accounts receivable, net	796,349	772,050	114,157	76,710	910,506	848,760
Notes receivable - current portion, net	6,387	25,231	-	-	6,387	25,231
Pledges receivable - current portion, net	73,297	61,395	-	-	73,297	61,395
Accrued interest receivable	22,065	23,109	-	-	22,065	23,109
Inventories and prepaid expenses	186,263	141,765	7,252	4,636	193,515	146,401
Investments held under securities lending program	-	201,994	-	-	-	201,994
Amounts due from (to) primary institution	(75,256)	(68,401)	75,256	68,401	-	-
Total Current Assets	3,729,108	4,007,978	441,448	409,524	4,170,556	4,417,502
Noncurrent Assets:						
Unexpended bond proceeds	210,358	679,040	-	-	210,358	679,040
Notes receivable, net	29,530	18,413	800	800	30,330	19,213
Pledges receivable, net	136,110	116,230	-	-	136,110	116,230
Net other post-employment benefit asset	128,942	441,127	-	-	128,942	441,127
Long-term investment pool	7,383,676	6,960,782	-	-	7,383,676	6,960,782
Other long-term investments	231,885	301,855	-	-	231,885	301,855
Leases receivable, net	20,049	38,136	29,080	17,136	49,129	55,272
Amounts due from (to) primary institution - leases	(92,425)	(67,181)	92,425	67,181	-	-
Other noncurrent assets	266,135	226,571	2,578	2,336	268,713	228,907
Capital assets, net	7,981,204	7,241,381	512,513	391,239	8,493,717	7,632,620
Total Noncurrent Assets	16,295,464	15,956,354	637,396	478,692	16,932,860	16,435,046
Total Assets	20,024,572	19,964,332	1,078,844	888,216	21,103,416	20,852,548
Deferred Outflows:						
Pension	1,474,386	584,364	-	-	1,474,386	584,364
Other post-employment benefits	213,518	11,545	-	-	213,518	11,545
Other deferred outflows	21,271	22,505	-	-	21,271	22,505
Total Deferred Outflows	1,709,175	618,414	-	-	1,709,175	618,414
Total Assets and Deferred Outflows	\$ 21,733,747	\$ 20,582,746	\$ 1,078,844	\$ 888,216	\$ 22,812,591	\$ 21,470,962
LIABILITIES, DEFERRED INFLOWS AND NET POSITION:						
Current Liabilities:						
Accounts payable and accrued expenses	\$ 697,512	\$ 757,606	\$ 85,612	\$ 25,595	\$ 783,124	\$ 783,201
Medicare advance payment program	-	79,601	-	-	-	79,601
Deposits and advance payments for goods and services	442,713	447,404	6,994	2,711	449,707	450,115
Current portion of bonds, notes and leases payable	117,065	126,629	4,886	4,519	121,951	131,148
Long-term bonds payable, subject to remarketing	603,820	275,000	-	-	603,820	275,000
Liability under securities lending program	-	201,994	-	-	-	201,994
Other current liabilities	77,215	101,989	14,982	37,336	92,197	139,325
Amounts due to (from) primary institution	(118,179)	(114,610)	118,179	114,610	-	-
Amounts due to (from) primary institution - leases	(7,859)	(4,979)	7,859	4,979	-	-
Total Current Liabilities	1,812,287	1,870,634	238,512	189,750	2,050,799	2,060,384
Noncurrent Liabilities:						
Bonds, notes and leases payable	2,946,617	3,379,010	42,392	32,811	2,989,009	3,411,821
Concessionaire payable	431,608	355,786	-	-	431,608	355,786
Net pension liability	4,214,821	1,497,793	-	-	4,214,821	1,497,793
Net other post-employment benefit liability	92,020	15,661	-	-	92,020	15,661
Compensated absences	213,689	203,505	-	-	213,689	203,505
Self-insurance accruals	84,980	100,497	-	-	84,980	100,497
Amounts due to third-party payors - Health System	74,697	87,306	-	-	74,697	87,306
Irrevocable split-interest agreements	33,008	32,324	-	-	33,008	32,324
Refundable advances for Federal Perkins loans	20,821	23,238	-	-	20,821	23,238
Advance from concessionaire	958,816	963,663	-	-	958,816	963,663
Other noncurrent liabilities	305,529	276,345	3,414	4,700	308,943	281,045
Amounts due to (from) primary institution	(211,017)	(192,948)	211,017	192,948	-	-
Amounts due to (from) primary institution - leases	(157,449)	(54,198)	157,449	54,198	-	-
Total Noncurrent Liabilities	9,008,140	6,687,982	414,272	284,657	9,422,412	6,972,639
Total Liabilities	10,820,427	8,558,616	652,784	474,407	11,473,211	9,033,023
Deferred Inflows:						
Parking service concession arrangement	378,021	387,652	-	-	378,021	387,652
Pension	109,418	1,681,316	-	-	109,418	1,681,316
Other post-employment benefits	133,209	456,823	-	-	133,209	456,823
Other deferred inflows	281,401	169,650	167,474	136,516	448,875	306,166
Total Deferred Inflows	902,049	2,695,441	167,474	136,516	1,069,523	2,831,957
Net Position:						
Net investment in capital assets	3,997,995	3,687,131	87,178	98,110	4,085,173	3,785,241
Restricted:						
Nonexpendable	1,942,078	1,870,686	-	-	1,942,078	1,870,686
Expendable	1,667,347	1,560,810	-	-	1,667,347	1,560,810
Unrestricted	2,403,851	2,210,062	171,408	179,183	2,575,259	2,389,245
Total Net Position	10,011,271	9,328,689	258,586	277,293	10,269,857	9,605,982
Total Liabilities, Deferred Inflows and Net Position	\$ 21,733,747	\$ 20,582,746	\$ 1,078,844	\$ 888,216	\$ 22,812,591	\$ 21,470,962

The accompanying notes are an integral part of these financial statements.

THE OHIO STATE UNIVERSITY
STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
Years ended June 30, 2023 and June 30, 2022
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
Operating Revenues:						
Student tuition and fees (net of scholarship allowances of \$249,555 and \$268,547, respectively)	\$ 1,060,454	\$ 1,003,060	\$ -	\$ -	\$ 1,060,454	\$ 1,003,060
Federal grants and contracts	463,777	426,216	21,551	18,735	485,328	444,951
State grants and contracts	102,699	85,976	-	-	102,699	85,976
Local grants and contracts	29,931	32,538	-	-	29,931	32,538
Private grants and contracts	320,964	269,344	63,030	55,721	383,994	325,065
Sales and services of educational departments	191,509	166,121	9,202	10,028	200,711	176,149
Sales and services of auxiliary enterprises (net of scholarship allowances of \$41,348 and \$42,872, respectively)	394,835	364,308	-	-	394,835	364,308
Sales and services of the OSU Health System, net	4,444,419	4,178,956	-	-	4,444,419	4,178,956
Sales and services of OSU Physicians, Inc., net	-	-	1,006,767	701,680	1,006,767	701,680
Other operating revenues	129,347	67,957	4,372	4,132	133,719	72,089
Total Operating Revenues	7,137,935	6,594,476	1,104,922	790,296	8,242,857	7,384,772
Operating Expenses:						
Educational and General:						
Instruction and departmental research	1,254,266	1,027,196	9,371	8,597	1,263,637	1,035,793
Separately budgeted research	601,981	502,475	26,533	22,769	628,514	525,244
Public service	145,356	147,900	13,068	9,950	158,424	157,850
Academic support	313,148	235,370	-	-	313,148	235,370
Student services	119,404	86,345	-	-	119,404	86,345
Institutional support	228,262	245,780	33,433	26,153	261,695	271,933
Operation and maintenance of plant	174,562	127,294	1,313	1,031	175,875	128,325
Scholarships and fellowships	123,564	164,093	-	-	123,564	164,093
Auxiliary enterprises	410,383	351,168	-	-	410,383	351,168
OSU Health System	3,964,394	3,223,874	-	-	3,964,394	3,223,874
OSU Physicians, Inc.	-	-	1,020,146	680,845	1,020,146	680,845
Depreciation and amortization	545,971	513,600	33,594	24,511	579,565	538,111
Total Operating Expenses	7,881,291	6,625,095	1,137,458	773,856	9,018,749	7,398,951
Net Operating Income (loss)	(743,356)	(30,619)	(32,536)	16,440	(775,892)	(14,179)
Non-operating Revenues (Expenses):						
State share of instruction and line-item appropriations	508,704	493,248	-	-	508,704	493,248
Federal subsidies for Build America Bonds interest	11,321	11,304	-	-	11,321	11,304
Federal non-exchange grants	63,059	64,077	-	-	63,059	64,077
Federal COVID-19 assistance programs	70,792	168,967	19,875	11,686	90,667	180,653
State non-exchange grants	25,757	34,591	-	-	25,757	34,591
Gifts	211,735	233,381	-	-	211,735	233,381
Net investment income (loss)	505,970	(292,335)	9,390	(8,379)	515,360	(300,714)
Interest expense on plant debt	(161,259)	(159,703)	(10,393)	(5,542)	(171,652)	(165,245)
Other non-operating revenues (expenses)	14,149	(104)	(5,903)	(5,655)	8,246	(5,759)
Net Non-operating Revenue (Expenses)	1,250,228	553,426	12,969	(7,890)	1,263,197	545,536
Income (loss) before Other Changes in Net Position	506,872	522,807	(19,567)	8,550	487,305	531,357
Other Changes in Net Position:						
State capital appropriations	46,714	52,886	-	-	46,714	52,886
Private capital gifts	58,407	44,112	-	-	58,407	44,112
Additions to permanent endowments	70,589	77,206	-	-	70,589	77,206
Capital contributions and changes in net position	-	-	860	1,182	860	1,182
Total Changes in Net Position	175,710	174,204	860	1,182	176,570	175,386
Increase (decrease) in Net Position	682,582	697,011	(18,707)	9,732	663,875	706,743
Net Position - Beginning of Year	9,328,689	8,631,678	277,293	267,561	9,605,982	8,899,239
Net Position - End of Year	\$ 10,011,271	\$ 9,328,689	\$ 258,586	\$ 277,293	\$ 10,269,857	\$ 9,605,982

The accompanying notes are an integral part of these financial statements.

THE OHIO STATE UNIVERSITY
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2023 and June 30, 2022
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
Cash Flows from Operating Activities:						
Tuition and fee receipts	\$ 928,631	\$ 868,342	\$ -	\$ -	\$ 928,631	\$ 868,342
Grant and contract receipts	897,175	814,127	72,994	69,443	970,169	883,570
Receipts for sales and services	4,941,910	4,556,007	969,045	708,039	5,910,955	5,264,046
Receipt from energy concessionaire	18,749	16,408	-	-	18,749	16,408
Payments to or on behalf of employees	(3,469,856)	(3,109,359)	(630,094)	(530,930)	(4,099,950)	(3,640,289)
University employee benefit payments	(867,181)	(790,577)	(151,945)	(113,828)	(1,019,126)	(904,405)
Payments to vendors for supplies and services	(2,836,688)	(2,728,458)	(256,023)	(135,783)	(3,092,711)	(2,864,241)
Payments to students and fellows	(109,243)	(151,727)	-	-	(109,243)	(151,727)
Student loans issued	(2,105)	(4,092)	-	-	(2,105)	(4,092)
Student loans collected	6,388	12,263	-	-	6,388	12,263
Student loan interest and fees collected	1,416	1,437	-	-	1,416	1,437
Other receipts (payments)	145,413	11,238	4,731	-	150,144	11,238
Net cash provided (used) by operating activities	<u>(345,391)</u>	<u>(504,391)</u>	<u>8,708</u>	<u>(3,059)</u>	<u>(336,683)</u>	<u>(507,450)</u>
Cash Flows from Noncapital Financing Activities:						
State share of instruction and line-item appropriations	508,704	493,248	-	-	508,704	493,248
Non-exchange grant receipts	88,816	98,668	10	2,098	88,826	100,766
Federal COVID-19 assistance programs	70,792	168,967	-	31,565	70,792	200,532
Gift receipts for current use	208,077	206,882	-	-	208,077	206,882
Additions to permanent endowments	70,589	77,206	-	-	70,589	77,206
Drawdowns of federal direct loan proceeds	319,127	320,043	-	-	319,127	320,043
Disbursements of federal direct loans to students	(317,565)	(317,934)	-	-	(317,565)	(317,934)
Amounts received from irrevocable split-interest agreements	1,153	750	-	-	1,153	750
Amounts paid to annuitants and life beneficiaries	(2,128)	(2,191)	-	-	(2,128)	(2,191)
Agency funds receipts	5,279	5,588	-	-	5,279	5,588
Agency funds disbursements	(5,588)	(5,051)	-	-	(5,588)	(5,051)
Other receipts (payments)	(3,272)	14,283	(581)	(7,562)	(3,853)	6,721
Net cash provided (used) by noncapital financing activities	<u>943,984</u>	<u>1,060,459</u>	<u>(571)</u>	<u>26,101</u>	<u>943,413</u>	<u>1,086,560</u>
Cash Flows from Capital Financing Activities:						
Proceeds from capital debt	-	739,775	21,348	29,478	21,348	769,253
Gift receipts for capital projects	31,420	56,061	-	-	31,420	56,061
Payments for purchase or construction of capital assets	(1,072,766)	(1,055,311)	(24,474)	(37,332)	(1,097,240)	(1,092,643)
Principal payments on capital debt and leases	(148,221)	(105,554)	(19,059)	(4,018)	(167,280)	(109,572)
Interest payments on capital debt and leases	(173,579)	(157,714)	(9,495)	(4,634)	(183,074)	(162,348)
Federal subsidies for Build America Bonds interest	10,702	15,921	-	-	10,702	15,921
Other capital financing receipts (payments)	-	-	6,793	-	6,793	-
Net cash (used) by capital financing activities	<u>(1,352,444)</u>	<u>(506,822)</u>	<u>(24,887)</u>	<u>(16,506)</u>	<u>(1,377,331)</u>	<u>(523,328)</u>
Cash Flows from Investing Activities:						
Purchases of investments	(8,496,321)	(8,034,259)	(112,720)	(81,916)	(8,609,041)	(8,116,175)
Proceeds from sales and maturities of investments	9,875,135	7,187,502	47,851	-	9,922,986	7,187,502
Investment income (loss), net of related expenses	211,999	147,002	4,616	(8,897)	216,615	138,105
Net cash provided (used) by investing activities	<u>1,590,813</u>	<u>(699,755)</u>	<u>(60,253)</u>	<u>(90,813)</u>	<u>1,530,560</u>	<u>(790,568)</u>
Net Increase (Decrease) in Cash	836,962	(650,509)	(77,003)	(84,277)	759,959	(734,786)
Cash and Cash Equivalents - Beginning of Year	303,120	953,629	176,481	260,758	479,601	1,214,387
Cash and Cash Equivalents - End of Year	<u>\$ 1,140,082</u>	<u>\$ 303,120</u>	<u>\$ 99,478</u>	<u>\$ 176,481</u>	<u>\$ 1,239,560</u>	<u>\$ 479,601</u>

THE OHIO STATE UNIVERSITY
STATEMENTS OF CASH FLOWS, Cont'd
Years Ended June 30, 2023 and June 30, 2022
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
Reconciliation of Net Operating Income (Loss) to Net Cash Used by Operating Activities:						
Operating income (loss)	\$ (743,356)	\$ (30,619)	\$ (32,536)	16,440	\$ (775,892)	(14,179)
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization expense	545,971	513,600	33,594	24,511	579,565	538,111
Changes in assets and liabilities:						
Accounts receivable, net	(25,464)	(41,927)	(38,941)	(9,298)	(64,405)	(51,225)
Leases receivable, net	18,087	(709)	-	(1,390)	18,087	(2,099)
Amounts due from (to) primary institution - leases	25,244	(3,905)	-	-	25,244	(3,905)
Notes receivable, net	10,999	4,070	-	-	10,999	4,070
Accrued interest receivable	(243)	(1,590)	-	-	(243)	(1,590)
Inventories and prepaid expenses	(44,498)	5,053	(3,000)	(13)	(47,498)	5,040
Amounts due to/from primary institution	(14,783)	(9,679)	52,026	(16,354)	37,243	(26,033)
Amounts due to (from) primary institution - leases	(106,131)	(25,522)	-	-	(106,131)	(25,522)
Net other post-employment benefit asset	312,185	(165,945)	-	-	312,185	(165,945)
Deferred outflows	(1,091,995)	(152,048)	-	-	(1,091,995)	(152,048)
Other noncurrent assets	(34,261)	14,521	(241)	(1,890)	(34,502)	12,631
Accounts payable and accrued liabilities	(70,567)	(54,431)	9,872	192	(60,695)	(54,239)
Medicare advance payment program	(79,601)	(175,253)	-	(10,191)	(79,601)	(185,444)
Self-insurance accruals	(15,517)	15,414	-	-	(15,517)	15,414
Amounts due to third-party payors - Health System	(12,609)	(3,097)	-	-	(12,609)	(3,097)
Deposits and advanced payments	(542)	79,826	(38)	1,245	(580)	81,071
Compensated absences	10,184	(10,923)	-	-	10,184	(10,923)
Refundable advances for Federal Perkins loans	(2,417)	(2,767)	-	-	(2,417)	(2,767)
Advance from concessionaire	(4,847)	(17,290)	-	-	(4,847)	(17,290)
Net pension liability	2,717,028	(1,181,540)	-	-	2,717,028	(1,181,540)
Net other post-employment benefit liability	76,359	(7,022)	-	-	76,359	(7,022)
Deferred inflows	(1,819,482)	770,320	(11,097)	(6,494)	(1,830,579)	763,826
Other liabilities	4,865	(22,928)	(931)	183	3,934	(22,745)
Net cash provided (used) by operating activities	\$ (345,391)	\$ (504,391)	\$ 8,708	\$ (3,059)	\$ (336,683)	\$ (507,450)
Non Cash Transactions:						
Construction in process in accounts payable	\$ 25,291	\$ 1,601	\$ 1,016	\$ 3,205	\$ 26,307	\$ 4,806
Construction in process in concessionaire payable	98,995	150,843	-	-	98,995	150,843
Stock gifts	18,603	19,583	-	-	18,603	19,583
Net increase (decrease) in fair value of investments	295,261	(441,354)	4,217	(8,899)	299,478	(450,253)
Forgiveness of debt	-	-	-	266	-	266
State capital appropriations	46,933	52,474	-	-	46,933	52,474
Refunding of Series 2013A Bonds	328,820	-	-	-	328,820	-

The accompanying notes are an integral part of these financial statements.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Organization

The Ohio State University (the “university”) is a land grant institution created in 1870 by the Ohio General Assembly under provisions of the Morrill Act. The university is one of several state-supported universities in Ohio. It is declared by statute to be a body politic and corporate and an instrumentality of the State.

The university is governed by a Board of Trustees, which is granted authority under Ohio law to do all things necessary for the proper maintenance and continual successful operation of the university. Trustees are appointed by the governor, with the advice and consent of the state Senate. In 2005, the Ohio General Assembly voted to expand the Board from 11 to 17 members. The standard term for voting members of the Board is nine years. The Board also includes two non-voting student trustees who are appointed to two-year terms.

In 2009, the Board appointed its first charter trustee, which expanded the Board to 18 members. A maximum of three charter trustees may be appointed and removed by a vote of the Board. Charter trustees, who must be non-Ohio residents, are appointed to three-year terms and do not have voting privileges.

The Board of Trustees has responsibility for all the university’s financial affairs and assets. The university operates largely on a decentralized basis by delegating this authority to its academic and support departments. The Board must approve the annual budgets for unrestricted academic and support functions, departmental earnings operations and restricted funds operations, but these budgets are managed at the department level.

Basis of Presentation

The accompanying financial statements present the accounts of the following, which constitute the primary government for financial reporting purposes:

- The Ohio State University and its hospitals and clinics
- Ohio Agricultural Research and Development Center
- The Ohio Technology Consortium (OH-TECH)

In addition, these financial statements include component units, i.e., legally separate organizations for which the university is financially accountable. Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, *The Financial Reporting Entity: Omnibus* and Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14.*, defines financial accountability.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The criteria for determining financial accountability include the following circumstances:

- Appointment of a voting majority of an organization's governing authority and the ability of the primary government (i.e., the university) to either impose its will on that organization or the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, or;
- An organization is fiscally dependent on the primary government and provides specific financial benefits to, or imposes specific financial burdens on, the primary government.
- The primary government is financially accountable for an organization if its holding of a majority equity interest in that organization does not meet the definition of an investment.

The university's blended component units and the reasons for their inclusion in the university's financial statements are described below:

- **The Ohio State University Foundation** – The fiscal dependency criteria apply to this not-for-profit fundraising organization, which operates exclusively for the benefit of The Ohio State University.
- **OSU Health Plan, Inc.** – The university appoints a voting majority of the board for this organization, which provides medical benefit plan administration services to the university and its faculty and staff.
- **Oval Limited** – The university holds all of the voting stock of this captive insurance entity, which was established by the university to provide medical malpractice coverage to physicians in the university's medical center.
- **Pelotonia** – The fiscal dependency criteria apply to this not-for-profit fundraising organization, which operates exclusively for the benefit of The Ohio State University.

The component units listed above provide services entirely, or almost entirely, to the university or otherwise exclusively, or almost exclusively, benefit the university. Therefore, the transactions and balances for these organizations have been blended with those of the primary government, collectively referred to as the primary institution.

In addition to the blended component units described above, the university's financial statements include the following discretely presented component units:

- **The Ohio State University Physicians, Inc.** – The university appoints a voting majority of the board of the medical practice group for physician faculty members in the Colleges of Medicine and Public Health.
- **Campus Partners for Community Urban Redevelopment, Inc.** – This non-profit organization, which participates in the redevelopment of neighborhoods adjacent to the Columbus campus, is fiscally dependent on the university.
- **Transportation Research Center of Ohio, Inc.** – The university appoints a voting majority of the board for this automotive research and testing facility in East Liberty, Ohio.
- **Dental Faculty Practice Association, Inc.** – The university appoints a voting majority of the board for the dental practice group for faculty in the College of Dentistry.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

- **Science and Technology Campus Corporation** (SciTech) – This non-profit organization, which was established for further development of the university's Science and Technology Campus, is fiscally dependent on the university.

Summary financial statement information for the university's blended and discretely presented component units is provided in Notes 20 and 21. Audited financial statements for the discretely presented component units considered to be material to the university may be obtained from the Office of the Controller. A total university column in the financial statements is provided as memorandum only for purposes of additional analysis by users.

The university, as a component unit of the State of Ohio, is included as a discretely presented entity in the State of Ohio's Annual Comprehensive Financial Report.

Basis of Accounting

The financial statements of the university have been prepared in accordance with U.S. generally accepted accounting principles, as prescribed by the GASB. The university is reported as a special-purpose government engaged in business-type activities (BTA) on the accrual basis. Business type activities are those that are financed in whole or in part by fees charged to external parties for goods and services. In accordance with BTA reporting, the university presents Statements of Net Position; Statements of Revenues, Expenses and Changes in Net Position; Statements of Cash Flows; and Notes to the Financial Statements. In the financial statements, separate columns are presented for the *primary institution* (which includes the primary government and the blended component units), *discretely presented component units*, and the *total university*. The Notes to the Financial Statements include separate disclosures for the primary institution and the discretely presented component units, where relevant and material.

The university's financial resources are classified for accounting and reporting purposes into the following four net position categories:

- **Net investment in capital assets:** Capital assets, net of accumulated depreciation, and related debt attributable to the acquisition, construction or improvement of those assets.
- **Restricted - nonexpendable:** Amounts subject to externally-imposed stipulations that they be maintained in perpetuity and invested for the purpose of generating present and future income, which may either be expended or added to principal by the university. These assets primarily consist of the original gift corpus of the university's permanent endowments.
- **Restricted - expendable:** Amounts whose use is subject to externally-imposed stipulations that can be fulfilled by actions of the university pursuant to those stipulations or that expire by the passage of time.
- **Unrestricted:** Amounts not subject to externally-imposed stipulations. Substantially all unrestricted balances are internally designated for use by university departments to support working capital needs, to fund related academic or research programs, and to provide for unanticipated shortfalls in revenues and deviations in enrollment.

The university first applies resources in restricted net position when an expense or outlay is incurred for purposes for which resources in both restricted and unrestricted net position are available.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

For internal financial management purposes, the university classifies financial resources into funds that reflect the specific activities, objectives or restrictions of the resources.

Cash and Investments

Cash and cash equivalents consist primarily of petty cash, demand deposit accounts, money market accounts, savings accounts, and investments with original maturities of ninety days or less. Such investments consist primarily of U.S. Government obligations, U.S. Agency obligations, repurchase agreements and money market funds.

Investments are reported at fair value. The average cost method is used for purposes of determining gains and losses on the sale of investments. The specific identification method is used for purposes of determining gains and losses on the sale of gifted securities.

The university holds investments in limited partnerships, private equity and other investments, which are generally reported at net asset value (NAV) of the university's interest used as a practical expedient to estimate fair value. NAVs are generally provided by the management of these limited partnerships. The purpose of this alternative investment class is to increase portfolio diversification and reduce risk due to the low correlation with other asset classes. Because these investments are not readily marketable, the estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for the investments existed, and such differences could be material. As of June 30, 2023, the university has made commitments to limited partnerships totaling \$1,358,008 that have not yet been funded. These commitments may extend for a maximum of twelve years.

Investment income is recognized on an accrual basis. Interest and dividend income is recorded when earned.

Endowment Policy

All endowments are invested in the university's Long-Term Investment Pool, which consists of 6,310 Board authorized funds and 218 pending funds. Each named fund is assigned a number of shares in the Long-Term Investment Pool based on the value of the gifts, income-to-principal transfers, or transfers of operating funds to that named fund. For donor restricted endowments, the Uniform Prudent Management of Institutional Funds Act (UPMIFA), as adopted in Ohio, permits the university's Board of Trustees to appropriate an amount of realized and unrealized endowment appreciation as the Board deems prudent. The UPMIFA, as adopted in Ohio, establishes a 5% safe harbor of prudence for funds appropriated for expenditure. Net realized and unrealized appreciation, after the spending rule distributions, is retained in the Long-Term Investment Pool, and the associated net position is generally classified as restricted-expendable.

Annual distributions to named funds in the Long-Term Investment Pool are computed using the share method of accounting for pooled investments. The annual distribution per share is 4.5% of the average fair value per share of the Long-Term Investment Pool over the most recent five year period.

At June 30, 2023, the fair value of the university and Foundation gifted endowments is \$2,742,619, which is \$701,767 above the historical dollar value of \$2,040,852. Although the fair value of the gifted endowments in total exceeds the historical cost at June 30, 2023, there are 431 named funds

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

that remain underwater (excluding income-to-principal transfers, or transfers of operating funds to that named fund). The fair value of these underwater funds at June 30, 2023 is \$159,623, which is \$10,649 below the historical dollar value of \$170,272.

At June 30, 2022, the fair value of the university and Foundation gifted endowments is \$2,605,928, which is \$641,551 above the historical dollar value of \$1,964,377. Although the fair value of the gifted endowments in total exceeds the historical cost at June 30, 2022, there are 553 named funds that remain underwater (excluding income-to-principal transfers, or transfers of operating funds to that named fund). The fair value of these underwater funds at June 30, 2022 is \$190,543, which is \$14,675 below the historical dollar value of \$205,218.

The depreciation on non-expendable endowment funds is recorded as a reduction to restricted non-expendable net position. Recovery on these funds is recorded as an increase in restricted non-expendable up to the historical value of each fund. Per UPMIFA (§ 1715.53(D)(C)), the reporting of such deficiencies does not create an obligation on the part of the endowment fund to restore the fair value of those funds.

Gift Pledges Receivable

The university receives pledges and bequests of financial support from corporations, foundations and individuals. Revenue is recognized when a pledge representing an unconditional promise to pay is received and all eligibility requirements have been met. In the absence of such promise, revenue is recognized when the gift is received. In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*, endowment pledges are not recorded as assets until the related gift is received.

An allowance for uncollectible pledges receivable is provided based on management's judgment of potential uncollectible amounts and includes such factors as prior collection history, type of gift and nature of fundraising.

Inventories

The university's inventories, which consist principally of publications, general stores and other goods for resale by earnings operations, are valued at the lower of moving average cost or market. The inventories of the Health System, which consist principally of pharmaceuticals and operating supplies, are valued at cost on a first-in, first-out basis.

Capital Assets and Collections

Capital assets are long-life assets in the service of the university and include land, buildings, improvements, equipment, software and library books. The university applies capitalization thresholds of \$5,000 for moveable equipment, \$100,000 for capital projects, and \$500,000 for software (actual dollar amounts shown). Capital assets are stated at cost or acquisition value at date of gift. Depreciation of capital assets (excluding land and construction in progress) is provided on a straight-line basis over the following estimated useful lives:

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Type of Asset	Estimated Useful Life
Improvements other than buildings	20 years
Buildings	10 to 100 years
Moveable equipment, software and furniture	5 to 15 years
Library books	10 years

The university does not capitalize works of art or historical treasures that are held for exhibition, education, research and public service. These collections are neither disposed of for financial gain nor encumbered in any way. Accordingly, such collections are not recognized or capitalized for financial statement purposes.

Advance Payments for Goods and Services

Advance payments for goods and services primarily consist of receipts relating to tuition, room, board, grants, contracts and athletic events received in advance of the services to be provided. Tuition and fees relating to the summer academic term are recorded as revenue in the year to which they pertain. The university will recognize revenue to the extent these services are provided over the coming fiscal year.

Derivative Instruments

Derivative instruments are reported at fair value in the Statements of Net Position. The university has entered into interest-rate swap agreements, which are considered effective hedging derivatives. Changes in the fair value of these instruments are reported as deferred outflows or deferred inflows in the Statements of Net Position. Additional information on derivative instruments is provided in Note 10.

Operating and Non-Operating Revenues and Expenses

The university defines operating activities, for purposes of reporting on the Statements of Revenues, Expenses, and Changes in Net Position, as those activities that generally result from exchange transactions, such as payments received for providing services and payments made for goods or services received. With the exception of interest expense on long-term indebtedness and certain expenses related to investments, substantially all university expenses are considered to be operating expenses. Certain significant revenue streams relied upon for operations are recorded as non-operating revenues, including state appropriations, current-use gifts and net investment income. In addition, amounts provided to the university under Federal COVID-19 assistance grant programs are recognized as non-operating revenues as eligibility requirements are met.

Tuition, Room and Board

Student tuition and residence hall fees are presented net of scholarships applied to student accounts. Stipends and other payments made directly to students are presented as scholarship and fellowship expense. Fee authorizations provided to graduate teaching, research and administrative associates as part of an employment arrangement are presented in instruction, research and other functional categories of operating expense.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

State Support

The university is a state-assisted institution of higher education which receives a student enrollment-based instructional subsidy from the State of Ohio. This subsidy, which is based upon a formula devised by the Ohio Board of Regents, is determined annually and is adjusted to state resources available.

The state also provides line-item appropriations which partially support the current operations of various activities, including clinical teaching expenditures incurred at The Ohio State University Health System and other health sciences teaching facilities, The Ohio State University Extension, the Ohio Agricultural Research and Development Center, and the Center for Labor Research.

In addition to current operating support, the State of Ohio provides funding for construction and renovation of major plant facilities on the university's campuses. This funding is reported as state capital appropriations, and the related facilities are reported as capital assets.

Government Grants and Contracts

Government grants and contracts normally provide for the recovery of direct and indirect costs and are subject to audit by the appropriate government agency. Federal funds are subject to an annual OMB Uniform Guidance audit. Recovery of related indirect costs is generally recorded at fixed rates negotiated for a period of one to three years.

The university generally considers grants and contracts to be operating revenues. Under these arrangements, the university provides a bargained-for benefit, typically in the form of instruction, research or public service programs, either directly to the funding entity or to its constituents. The overall scope and nature of these program activities is determined by the level of funding and the requirements set forth by these resource providers.

Federal COVID-19 Assistance Programs

In response to the COVID-19 outbreak, the federal government has provided support to individuals, companies and non-profit institutions in the form of loans, grants, tax changes and other types of relief. The university is a recipient of grant funds from several federal COVID-19 assistance programs, including Higher Education Emergency Relief Fund (HEERF) grants to students, HEERF institutional grants, Provider Relief Funds, FEMA Public Assistance funds, Shuttered Venue Operators grants and pass-through funding from the State of Ohio. Amounts provided to the university under these grant programs are recognized as non-operating revenues in the Statements of Revenues, Expenses and Changes in Net Position as eligibility requirements are met.

The university's Health System and OSU Physicians, a discretely presented component unit of the university, received advance payments under the Medicare Accelerated and Advance Payment program. These payments are considered short-term loans and are reported as current liabilities in the Statements of Net Position. Current liabilities for advance payments provided to the Health System totaled zero and \$79,601 at June 30, 2023 and 2022, respectively.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

OSU Health System Revenue

Net patient service revenue represents amounts received and the estimated realizable amounts due from patients and third-party payors for services rendered net of contractual allowances, charity care and bad debt expenses. Revenue received under third-party cost reimbursement agreements (primarily the federal Medicare and Medicaid programs) are subject to examination and retroactive adjustments by the agencies administering the programs. In the normal course of business, the Health System contests certain issues resulting from examination of prior years' reimbursement reports. The accompanying financial statements include provisions for estimated retroactive adjustments arising from such examinations and contested issues. The Health System recognizes settlements of protested adjustments or appeals upon resolution of the matters.

Health System patient service revenue amounts recognized from major payor sources (based on primary payor) for the years ended June 30, 2023 and 2022, respectively, are as follows:

Payor	Primary Institution	
	2023	2022
Medicare	\$ 1,089,511	\$ 1,055,544
Medicaid	561,840	553,121
Managed Care:		
Anthem	771,736	707,125
United Healthcare	472,839	474,790
MMO	222,748	265,950
Aetna	201,573	208,722
Other	449,088	433,522
Self Pay	7,043	4,678
Total net patient service revenue	3,776,378	3,703,452
Add: Other Health System sales and services revenue	668,041	475,504
Total Health System sales and services, net	\$ 4,444,419	\$ 4,178,956

OSU Physicians Revenue

Net patient service revenue represents amounts received and the estimated realizable amounts due from patients and third-party payors for services rendered net of contractual allowances, charity care, self-pay discounts and bad debt expenses.

OSU Physicians (OSUP), a discretely presented component unit of the university, provides care to patients under various reimbursable agreements, including governmental and commercial payors (third party payors). These arrangements provide for payment for covered services at agreed-upon rates and under certain fee schedules and various discounts from charges. Provisions have been made in the financial statements for estimated contractual adjustments, representing the difference between the customary charges for services rendered and related reimbursements, and for administrative adjustments.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Charity Care and Community Benefit

Care is provided to patients regardless of their ability to pay. A patient is classified as charity care in accordance with policies established by the OSU Health System and OSUP. Because collection of amounts determined to qualify as charity care are not pursued, such amounts are written off and not reported as gross patient service revenue. OSU Health System and OSUP maintain records to identify and monitor the level of charity care provided, including the amount of charges foregone for services rendered. Net charity care costs for the OSU Health System for the years ended June 30, 2023 and 2022 are \$61,096 and \$39,989, respectively, after applying a decrease of \$2,347 and \$15,370, respectively, for support received under the Health Care Assurance Program (HCAP). HCAP is administered by the State of Ohio to help hospitals cover a portion of the cost of providing charity care. Charity care costs for OSUP for the years ended June 30, 2023 and 2022 are \$23,033 and \$14,634, respectively.

Management Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses during the reporting periods. Disclosure of contingent assets and liabilities at the dates of the financial statements may also be affected. Actual results could differ from those estimates.

Newly Issued Accounting Pronouncements

In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. This Statement includes an extension of the use of LIBOR, clarifies provisions related to the new Statements for leases, public-private partnerships and subscription-based IT arrangements, and the classification and reporting of derivative instruments. The provisions related to LIBOR are effective upon issuance, the provisions related to leases, PPPs and SBITAs are effective for periods beginning after June 15, 2022 (FY2023), and the provisions related to derivatives are effective for periods beginning after June 15, 2023 (FY2024).

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an amendment to GASB Statement No. 62*. This Statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Statement also provides guidance on related note disclosures and addresses corrections to Required Supplementary Information and Supplementary Information. The Statement is effective for fiscal years beginning after June 15, 2023 (FY2024).

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The Statement is effective for fiscal years beginning after December 15, 2023 (FY2025).

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

University management is currently assessing the impact that implementation of GASB Statements Nos. 99, 100 and 101 will have on the university's financial statements.

Implementation of GASB Statement No. 94

In fiscal year 2023, the university implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement addresses PPPs and APAs and supersedes guidance in GASB 60, *Accounting and Financial Reporting for Service Concession Arrangements*. The Statement applies the right-of-use model set forth in GASB Statement No. 87, *Leases* to PPP arrangements and provides accounting and disclosure guidance for both transferors and operators of governmental assets. The adoption of the new standard resulted in no changes to university reporting.

Implementation of GASB Statement No. 96

In fiscal year 2023, the university implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB 96 extends the right-of-use accounting concepts introduced in GASB Statement No. 87 to subscription-based information technology arrangements, or SBITAs. Under GASB 96, governments are required to identify arrangements that qualify as SBITAs and recognize a right-to-use subscription asset, initially measured as the sum of the initial subscription liability amount, payments made to the vendor before commencement of the subscription term, and capitalizable implementation costs. The subscription asset is then amortized over the subscription term. The university adopted Statement No. 96 as of July 1, 2021, with no net impact on opening net position. The effects of adopting the new standard retroactively to the university's financial statements for the year ended June 30, 2022 were as follows:

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Net Position - Primary Institution			
Noncurrent Assets:			
Capital assets, net	\$ 7,194,565	\$ 46,816	\$ 7,241,381
Total noncurrent assets	15,909,538	46,816	15,956,354
Total assets	19,917,516	46,816	19,964,332
Current Liabilities:			
Current portion of bonds, notes and leases payable	109,458	17,171	126,629
Total current liabilities	1,853,463	17,171	1,870,634
Noncurrent Liabilities:			
Bonds, notes and leases payable	3,357,938	21,072	3,379,010
Total noncurrent liabilities	6,666,910	21,072	6,687,982
Total liabilities	8,520,373	38,243	8,558,616
Net Position:			
Net investment in capital assets	3,706,371	(19,240)	3,687,131
Unrestricted	2,182,249	27,813	2,210,062
Total net position	\$ 9,320,116	\$ 8,573	\$ 9,328,689

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Revenues, Expenses and Changes in Net Position - Primary Institution			
Operating Expenses:			
Institutional support	\$ 261,348	\$ (15,568)	\$ 245,780
Auxiliary enterprises	351,554	(386)	351,168
OSU Health System	3,236,935	(13,061)	3,223,874
Depreciation and amortization	494,360	19,240	513,600
Total operating expenses	6,634,870	(9,775)	6,625,095
Net operating income (loss)	(40,394)	9,775	(30,619)
Non-operating Revenues (Expenses):			
Interest expense	(158,501)	(1,202)	(159,703)
Net non-operating revenues (expenses)	554,628	(1,202)	553,426
Income (loss) before other changes in net position	514,234	8,573	522,807
Increase (decrease) in net position	\$ 688,438	\$ 8,573	\$ 697,011
2022 Statement of Cash Flows - Primary Institution			
Cash Flows from Operating Activities:			
Payments to vendors for supplies and services	\$ (2,757,473)	\$ 29,015	\$ (2,728,458)
Net cash provided (used) by operating activities	(533,406)	29,015	(504,391)
Cash Flows from Capital Financing Activities:			
Principal payments on capital debt and leases	(77,741)	(27,813)	(105,554)
Interest payments on capital debt and leases	(156,512)	(1,202)	(157,714)
Net cash provided (used) by capital financing activities	(477,807)	(29,015)	(506,822)
Reconciliation of Net Operating Income (Loss) to Net Cash Used by Operating Activities:			
Operating income (loss)	(40,394)	9,775	(30,619)
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	494,360	19,240	513,600
Net cash provided (used) by operating activities	\$ (533,406)	\$ 29,015	\$ (504,391)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Net Position - Discretely Presented Component Units			
Noncurrent Assets:			
Capital assets, net	\$ 388,582	\$ 2,657	\$ 391,239
Total noncurrent assets	476,035	2,657	478,692
Total assets	885,559	2,657	888,216
Current Liabilities:			
Current portion of bonds, notes and leases payable	3,479	1,040	4,519
Total current liabilities	188,710	1,040	189,750
Noncurrent Liabilities:			
Bonds, notes and leases payable	30,947	1,864	32,811
Total noncurrent liabilities	282,793	1,864	284,657
Total liabilities	471,503	2,904	474,407
Net Position:			
Net investment in capital assets	99,036	(926)	98,110
Unrestricted	178,504	679	179,183
Total net position	\$ 277,540	\$ (247)	\$ 277,293

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Revenues, Expenses and Changes in Net Position - Discretely Presented Component Units			
Operating Expenses:			
OSU Physicians, Inc.	\$ 681,610	\$ (765)	\$ 680,845
Depreciation and amortization	23,585	926	24,511
Total operating expenses	773,695	161	773,856
Net operating income (loss)	16,601	(161)	16,440
Non-operating Revenues (Expenses):			
Interest expense	(5,456)	(86)	(5,542)
Net non-operating revenues (expenses)	(7,804)	(86)	(7,890)
Income (loss) before other changes in net position	8,797	(247)	8,550
Increase (decrease) in net position	\$ 9,979	\$ (247)	\$ 9,732

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Cash Flows - Discretely Presented Component Units			
Cash Flows from Operating Activities:			
Payments to vendors for supplies and services	\$ (136,548)	\$ 765	\$ (135,783)
Net cash provided (used) by operating activities	(3,824)	765	(3,059)
Cash Flows from Capital Financing Activities:			
Principal payments on capital debt and leases	(3,339)	(679)	(4,018)
Interest payments on capital debt and leases	(4,548)	(86)	(4,634)
Net cash provided (used) by capital financing activities	(15,741)	(765)	(16,506)
Reconciliation of Net Operating Income (Loss) to Net Cash			
Used by Operating Activities:			
Operating income (loss)	16,601	(161)	16,440
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	23,585	926	24,511
Net cash provided (used) by operating activities	\$ (3,824)	\$ 765	\$ (3,059)

Income Tax Status

As an integral part of the State of Ohio, the university is generally exempt from Federal and state income tax. The university is subject to the unrelated business income tax for activities that are not related to its tax-exempt purposes.

Related Parties

Members of the Board of Trustees, officers, and employees are subject to the university's conflict of interest policies, under which business and financial relationships must be disclosed and are subject to review and approval. Disclosures about the university's related parties, including its discretely presented component units, are included in notes 1, 20, and 21 to the financial statements.

NOTE 2 — CASH AND CASH EQUIVALENTS

At June 30, 2023, the carrying amount of the primary institution's cash and cash equivalents is \$1,140,082 as compared to bank balances of \$1,170,227. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit.

Of the bank balances, \$3,456 is covered by federal deposit insurance and \$1,166,771 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

At June 30, 2022, the carrying amount of the primary institution's cash and cash equivalents is \$303,120 as compared to bank balances of \$362,460. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$3,105 is covered by federal deposit insurance and \$359,355 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

At June 30, 2023, the carrying amount of the discretely presented component units' cash, cash equivalents and restricted cash is \$99,478 as compared to bank balances of \$101,773. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$2,014 is covered by federal deposit insurance and \$99,759 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

At June 30, 2022, the carrying amount of the discretely presented component units' cash, cash equivalents and restricted cash is \$176,481 as compared to bank balances of \$174,704. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$2,007 is covered by federal deposit insurance and \$172,697 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

NOTE 3 — INVESTMENTS

University investments are grouped into three major categories for financial reporting purposes: Temporary Investments, the Long-Term Investment Pool and Other Long-Term Investments.

Temporary Investments are amounts available for current operations. The target is to maximize value while protecting the liquidity of the assets. Temporary Investments include the following instruments with varying maturities: obligations of the U. S. Treasury and other federal agencies and instrumentalities, municipal and state bonds, corporate bonds, certificates of deposit, commercial paper, repurchase agreements, money market funds and equity and bond funds.

The Long-Term Investment Pool is a unitized investment pool consisting of gifted endowment funds of the university, gifted endowment funds of the OSU Foundation, and quasi-endowment funds which are internally designated funds that are to function as endowments.

The Long-Term Investment Pool operates with a long-term investment goal of preserving and maintaining the real purchasing power of the principal while allowing for the generation of a predictable stream of annual distribution.

The university's Board of Trustees approved the following thematic asset classes, allocation ranges and benchmarks for the Long-Term Investment Pool:

Asset Class	Range	Benchmark
Public Equity	30-55%	MSCI All Country World Index (ACWI) – Net Dividend (ND)
Private Equity (Includes Buyouts, Growth & Venture Capital)	15-40%	MSCI ACWI ND - 1-Qtr. Lag
Real Estate & Infrastructure	5-15%	Cambridge Associates Real Estate (50%) & Infrastructure (50%) – 1 Qtr. Lag
Legacy Investments	N/A	Return of Actual Underlying Funds
Hedge Funds (Includes Opportunistic Credit)	0-25%	HFRI Fund of Funds Composite (Final)
Cash & High-Grade Bonds	0-25%	Bloomberg Barclays U.S. Aggregate Bond

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Other Long-Term Investments are non-unitized investments that relate primarily to gift arrangements between donors and the OSU Foundation. Included in this category are charitable remainder trust assets invested in equity and bond funds, OSU Foundation interests in unitrust, gift annuities, annuity trust and pooled income agreements, life insurance policies for which the OSU Foundation has been named owner and beneficiary, and certain real estate investments. Also included in this category are other private equity investments and investments in certain organizations that are affiliated with the OSU Health System.

U. S. Government and Agency securities are invested through trust agreements with banks who keep the securities in their safekeeping accounts at the Federal Reserve Bank in "book entry" form. The banks internally designate the securities as owned by or pledged to the university. Common stocks, corporate bonds and money market instruments are invested through trust agreements with banks who keep the investments in their safekeeping accounts at Northern Trust and BNY Mellon in "book entry" form. The banks internally designate the securities as owned by or pledged to the university.

The cash and cash equivalents amount represents cash held in the Long-Term Investment Pool by various investment managers. Such amounts were generated by gifts received throughout the fiscal year and sales of investments in the Long-Term Investment Pool. Subsequently, the cash and cash equivalents will be used to purchase long-term investments.

Total university investments by major category for the primary institution at June 30, 2023 and 2022 are as follows:

	Primary Institution	
	2023	2022
Temporary Investments (a)	\$ 1,790,279	\$ 3,226,755
Long-Term Investment Pool:		
Gifted Endowment - University	1,300,418	1,261,196
Gifted Endowment - OSU Foundation	1,442,201	1,344,732
Quasi Endowment - Operating	1,742,205	1,740,849
Quasi Endowment - Designated	2,898,852	2,614,005
Total Long-Term Investment Pool	<u>7,383,676</u>	<u>6,960,782</u>
Securities Lending Collateral Investments	-	201,994
Other Long-Term Investments	231,885	301,855
Total Investments	<u>\$ 9,405,840</u>	<u>\$ 10,691,386</u>

(a) At June 30, 2023, Temporary Investments included \$210,358 of unexpended bond proceeds. At June 30, 2022, Temporary Investments included \$679,040 of unexpended bond proceeds. Unexpended bond proceeds represent bond proceeds restricted for capital expenditures.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Total university investments by investment type for the primary institution at June 30, 2023 are as follows:

	Primary Institution					
	Temporary		Other	Securities		Total
	Investments	Long-Term		Long-Term	Lending Collateral	
	& Unexpended	Investment Pool	Investments	Investments		
Bond Proceeds						
U.S. equity	\$ -	\$ 1,123,252	\$ -	\$ -	\$ 1,123,252	
Equity funds	97,858	1,624,649	22,172	-	1,744,679	
U.S. government obligations	234,541	93,323	533	-	328,397	
U.S. government agency obligations	102,960	-	-	-	102,960	
Repurchase agreements	2,800	-	-	-	2,800	
Corporate bonds and notes	1,218,032	56,368	-	-	1,274,400	
Bond funds	57,492	337,309	43,722	-	438,523	
Foreign government bonds	6,170	-	-	-	6,170	
Real assets	3,555	727,404	30,096	-	761,055	
Hedge funds	-	795,560	-	-	795,560	
Private equity	-	2,354,977	112,164	-	2,467,141	
Commercial paper	57,905	-	-	-	57,905	
Cash equivalents	-	220,604	-	-	220,604	
Receivable for units sold and Subscriptions paid in advance	-	50,230	-	-	50,230	
Other	8,966	-	23,198	-	32,164	
	\$ 1,790,279	\$ 7,383,676	\$ 231,885	\$ -	\$ 9,405,840	

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Total university investments by investment type for the primary institution at June 30, 2022 are as follows:

	Primary Institution				
	Temporary Investments		Other	Securities	
	& Unexpended	Long-Term	Long-Term	Lending Collateral	Total
	Bond Proceeds	Investment Pool	Investments	Investments	
U.S. equity	\$ 5	\$ 1,084,100	\$ -	\$ -	\$ 1,084,105
International equity	-	227,665	-	-	227,665
Equity funds	89,406	1,107,523	21,637	-	1,218,566
U.S. government obligations	502,453	(740)	756	-	502,469
U.S. government agency obligations	178,298	-	-	-	178,298
Corporate bonds and notes	1,885,371	-	-	-	1,885,371
Bond funds	333,094	290,925	43,261	-	667,280
Foreign government bonds	40,629	-	-	-	40,629
Real assets	5	806,152	22,080	-	828,237
Hedge funds	-	688,079	-	-	688,079
Private equity	-	2,274,497	192,339	-	2,466,836
Commercial paper	146,685	-	-	-	146,685
Cash equivalents	-	322,061	-	-	322,061
Receivable for units sold and Subscriptions paid in advance		160,520			160,520
Certificates of deposit	13,056	-	-	-	13,056
Other	37,753	-	21,782	-	59,535
Securities Lending Collateral Assets:					
Repurchase agreements	-	-	-	51,173	51,173
Certificates of deposit	-	-	-	114,730	114,730
Cash and other adjustments	-	-	-	36,091	36,091
	<u>\$ 3,226,755</u>	<u>\$ 6,960,782</u>	<u>\$ 301,855</u>	<u>\$ 201,994</u>	<u>\$ 10,691,386</u>

The components of the net investment income and loss for the primary institution are as follows:

	2023	2022
Interest and dividends	\$ 284,872	\$ 219,884
Net increase (decrease) in fair value of investments	295,261	(441,354)
Investment expenses	(74,163)	(70,865)
Total	<u>\$ 505,970</u>	<u>\$ (292,335)</u>

Information on Fair Value of Investments

Fair value is defined in the accounting standards as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Assets and liabilities reported at fair value are organized into a hierarchy based on the levels of inputs observable in the marketplace that are used to measure fair value.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Inputs are used in applying the various valuation techniques and take into account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, liquidity statistics, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources. In contrast, unobservable inputs reflect the entity's assumptions about how market participants would value the financial instrument.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

Level 1 – Prices based on unadjusted quoted prices in active markets that are accessible for identical assets or liabilities are classified as Level 1. Directly held equity securities, registered bond and equity funds, and other miscellaneous investments classified in Level 1 are valued using prices quoted in active markets that the custodian and university have the ability to access.

Level 2 – Quoted prices in the markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly, are classified as Level 2. Level 2 investments include U.S. government agencies and obligations, corporate bonds, municipal bonds, foreign government bonds, repurchase agreements, commercial paper, and other debt related investments. The evaluated prices may be determined by factors which include, but are not limited to, market quotations, yields, maturities, call features, ratings, institutional size trading in similar groups of securities and developments related to specific securities.

Level 3 – Investments classified as Level 3 have significant unobservable inputs, as they trade infrequently or not at all. The inputs into the determination of fair value of these investments are based upon the best information in the circumstance and may require significant management judgment. Investments included in Level 3 consist primarily of the university's ownership in real estate, certain limited partnerships and equity positions in private companies.

Net Asset Value (NAV) – Investments whose fair value is measured at NAV are excluded from the fair value hierarchy. Investments in non-governmental entities that do not have a readily determinable fair value may be valued at NAV if the NAV is determined in accordance with the fair value measurement principles relevant to investment companies. Interests in investment funds with a NAV reported under an alternative basis or which meet the intent to sell criteria are reflected as Level 3 investments. As of June 30, 2023, the Long-Term Investment Pool does not have any funds held for secondary sale.

Investments measured at NAV consist mainly of non-publicly traded equity and bond funds, hedge funds, private equity, and other alternative funds. These assets are valued by the associated external investment manager/general partner and reviewed by the university using the most recent audited and unaudited financial statements available.

Not Leveled – Cash is not measured at fair value and, thus, is not subject to the fair value disclosure requirements. Cash not subject to such requirements amounted to \$52,858 and \$140,606 at June 30, 2023 and 2022, respectively.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Investments by fair value category for the primary institution at June 30, 2023 are as follows:

	Primary Institution				
	Quoted Prices	Significant	Significant	NAV as	Total
	in Active	Other Observable	Unobservable	Practical	
	Markets	Inputs	Inputs	Expedient	
(Level 1)	(Level 2)	(Level 3)	(NAV)		
U.S. equity	\$ 1,123,252	\$ -	\$ -	\$ -	\$ 1,123,252
Equity funds	221,612	-	-	1,523,067	1,744,679
U.S. government obligations	(1,443)	329,840	-	-	328,397
U.S. government agency obligations	-	102,960	-	-	102,960
Repurchase agreements	-	2,800	-	-	2,800
Corporate bonds and notes	273	1,274,127	-	-	1,274,400
Bond funds	280,041	-	-	158,482	438,523
Foreign government bonds	-	6,170	-	-	6,170
Real assets	116,370	-	36,517	608,168	761,055
Hedge funds	-	-	-	795,560	795,560
Private equity	-	-	137,772	2,329,369	2,467,141
Commercial paper	-	57,905	-	-	57,905
Cash equivalents	167,746	-	-	-	167,746
Receivable for units sold and Subscriptions paid in advance	50,230	-	-	-	50,230
Other	-	8,411	23,753	-	32,164
	<u>\$ 1,958,081</u>	<u>\$ 1,782,213</u>	<u>\$ 198,042</u>	<u>\$ 5,414,646</u>	<u>\$ 9,352,982</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Investments by fair value category for the primary institution at June 30, 2022 are as follows:

	Primary Institution				Total Fair Value		
	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV as Practical Expedient (NAV)			
	U.S. equity	\$ 1,084,105	\$ -	\$ -		\$ -	\$ 1,084,105
	International equity	227,665	-	-		-	227,665
Equity funds	244,466	-	-	974,100	1,218,566		
U.S. government obligations	(740)	503,209	-	-	502,469		
U.S. government agency obligations	-	178,298	-	-	178,298		
Corporate bonds and notes	-	1,885,371	-	-	1,885,371		
Bond funds	523,891	-	-	143,389	667,280		
Foreign government bonds	-	40,629	-	-	40,629		
Real assets	123,734	-	25,387	679,116	828,237		
Hedge funds	-	-	-	688,079	688,079		
Private equity	-	-	73,057	2,393,779	2,466,836		
Commercial paper	-	146,685	-	-	146,685		
Cash equivalents	181,455	-	-	-	181,455		
Receivable for units sold and Subscriptions paid in advance	160,520	-	-	-	160,520		
Certificates of deposit	-	13,056	-	-	13,056		
Other	-	37,208	22,327	-	59,535		
Securities Lending Collateral Assets:							
Repurchase agreements	-	51,173	-	-	51,173		
Certificates of deposit	-	114,730	-	-	114,730		
Cash and other adjustments	-	36,091	-	-	36,091		
	<u>\$ 2,545,096</u>	<u>\$ 3,006,450</u>	<u>\$ 120,771</u>	<u>\$ 4,878,463</u>	<u>\$ 10,550,780</u>		

Additional Information on Investments Measured at the NAV

Additional information on fair values, unfunded commitments, remaining life and redemption for investments measured at the NAV for the primary institution at June 30, 2023 is as follows:

	Fair Value	Unfunded Commitments	Remaining Life	Redemption Notice Period	Redemption Restrictions
Equity - public	\$ 1,681,549	\$ -	No limit	1 to 120 days	Lock-up provisions ranging from none to 2 years: investor level gates: side pockets on a few
Hedge Funds - absolute return, credit, long/short equities	795,560	25,126	No limit	30 to 180 day notice periods	Lock-up provisions ranging from none to 2 years: investor level gates: side pockets on a few
Private Equity - private credit, buyouts, venture, secondary	2,329,369	1,155,586	1-12 years	Partnerships ineligible for redemption	Not redeemable
Real Assets - natural resources, real estate, infrastructure	608,168	115,779	1-12 years	Partnerships ineligible for redemption	Not redeemable
Total Investments Measured at the NAV	<u>\$ 5,414,646</u>	<u>\$ 1,296,491</u>			

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Additional Risk Disclosures for Investments

GASB Statements No. 3 and 40 require certain additional disclosures related to the liquidity, interest-rate, custodial, credit and foreign currency risks associated with deposits and investments.

Liquidity risk – The university’s private equity and real asset investments in the Long-Term Investment Pool are illiquid and subject to redemption restrictions in accordance with their respective governing documents. The university’s Investment Policy defines Operating Funds available for liquidity to exclude funds invested in the LTIP, bond proceeds and certain other funds designated by leadership and requires a minimum of 90 days liquidity be maintained at all times (based on the most recent Board of Trustees’ approved budget for total expenditures).

Interest-rate risk – Interest-rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments with interest rates that are fixed for longer periods are likely to be subject to more variability in their fair values as a result of future changes in interest rates. University Operating Funds are used to maintain adequate liquidity within an appropriate risk profile. Under the university’s Investment Policy, the short-term working capital pool’s weighted average duration may not exceed one (1) year. The intermediate-term investment pool’s weighted average duration may not exceed five (5) years.

The maturities of the university’s interest-bearing investments for the primary institution at June 30, 2023 are as follows:

	Primary Institution				
	Fair Value	Investment Maturities (in years)			
		Less than 1	1 to 5	6 to 10	More than 10
U.S. government obligations	\$ 328,397	\$ 131,548	\$ 176,773	\$ 20,076	\$ -
U.S. government agency obligations (a)	102,383	6,046	30,908	15,544	49,885
Repurchase agreements	2,800	2,800	-	-	-
Corporate bonds	1,274,400	212,683	768,153	142,098	151,466
Bond funds	438,523	40,157	110,080	109,230	179,056
Foreign governmental bonds	6,170	3,813	2,052	305	-
Commercial paper	57,905	57,905	-	-	-
Other governmental bonds (b)	8,417	3,735	3,610	1,072	-
Total	<u>\$ 2,218,995</u>	<u>\$ 458,687</u>	<u>\$ 1,091,576</u>	<u>\$ 288,325</u>	<u>\$ 380,407</u>

(a) To Be Announced (TBA) investments are excluded from this caption as there are no maturities.

(b) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as there are no maturities.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The maturities of the university's interest-bearing investments for the primary institution at June 30, 2022 are as follows:

	Primary Institution				
	Fair Value	Investment Maturities (in years)			
		Less than 1	1 to 5	6 to 10	More than 10
U.S. government obligations	\$ 502,469	\$ 152,176	\$ 346,919	\$ 3,374	\$ -
U.S. government agency obligations (a)	133,701	14	42,366	9,793	81,528
Corporate bonds	1,885,371	422,836	1,157,479	155,660	149,396
Bond funds	667,280	184,396	231,999	106,518	144,367
Foreign governmental bonds	40,629	32,380	7,937	-	312
Commercial paper	146,685	146,685	-	-	-
Certificates of deposit	13,056	13,056	-	-	-
Other governmental bonds (b)	37,209	16,601	20,430	178	-
Securities Lending Collateral:					
Repurchase agreements	51,173	51,173	-	-	-
Certificates of deposit	114,730	114,730	-	-	-
Total	\$ 3,592,303	\$ 1,134,047	\$ 1,807,130	\$ 275,523	\$ 375,603

(a) TBA investments are excluded from this caption as there are no maturities.

(b) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as there are no maturities.

Custodial credit risk – Custodial credit risk is the risk that, in the event of the failure of the custodian, university investments may not be recovered. It is the policy of the university to hold investments in custodial accounts, and the securities are registered solely in the name of the university. All investments are transacted with nationally reputable brokerage firms offering protection by the Securities Investor Protection Corporation.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the holder of the investment. Credit quality information – as commonly expressed in terms of the credit ratings issued by nationally recognized statistical rating organizations such as Moody's Investors Service, Standard & Poor's, or Fitch Ratings – provides a current depiction of potential variable cash flows and credit risk. The university's Investment Policy requires Operating Funds to be invested in securities that, in aggregate, represent a credit quality of "A" or better (on a weighted average basis). Not more than five percent (5%) of operating funds will be invested in below investment grade securities.

Per GASB Statement No. 40, *Deposit and Investment Risk Disclosures, an amendment to GASB Statement No. 3*, securities with split ratings, or a different rating assignment, are disclosed using the rating indicative of the greatest degree of risk.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

The credit ratings of the university's interest-bearing investments for the primary institution at June 30, 2023 are as follows:

	Primary Institution											
	Total	AAA	AA	A	BBB	BB	B	CCC	CC	C	D	Not Rated
U.S. government obligations	\$ 328,397	\$ -	\$ 328,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. government agency obligations	102,960	5,814	92,639	-	50	-	-	-	-	-	-	4,457
Repurchase agreements	2,800	-	2,800	-	-	-	-	-	-	-	-	-
Corporate bonds	1,274,400	135,232	72,158	384,132	352,334	35,560	1,764	30	2	-	-	293,188
Bond funds	438,523	77,618	36,956	57,651	61,097	30,405	23,318	14,947	17,642	5,358	358	113,173
Foreign government bonds	6,170	546	2,753	766	305	-	-	-	-	-	-	1,800
Commercial paper	57,905	-	-	57,905	-	-	-	-	-	-	-	-
Other governmental bonds (a)	8,411	624	4,888	1,243	-	-	-	-	-	-	-	1,656
Securities Lending Collateral:												
Repurchase agreements	6	-	-	-	-	-	-	-	-	-	-	6
Total	\$ 2,219,572	\$ 219,834	\$ 540,591	\$ 501,697	\$ 413,786	\$ 65,965	\$ 25,082	\$ 14,977	\$ 17,644	\$ 5,358	\$ 358	\$ 414,280

(a) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as they do not have a credit rating.

The credit ratings of the university's interest-bearing investments for the primary institution at June 30, 2022 are as follows:

	Primary Institution											
	Total	AAA	AA	A	BBB	BB	B	CCC	CC	C	D	Not Rated
U.S. government obligations	\$ 502,469	\$ -	\$ 502,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. government agency obligations	178,297	3,275	91,903	77,258	2,673	-	-	-	-	-	-	3,188
Corporate bonds	1,885,371	171,241	116,673	592,039	656,678	29,977	7,080	-	-	-	-	311,683
Bond funds	667,280	116,283	79,439	115,267	142,641	24,895	26,323	16,887	24,412	5,460	266	115,407
Foreign government bonds	40,629	21,071	13,035	1,465	312	-	-	-	-	-	-	4,746
Commercial paper	146,685	-	7,949	87,040	-	-	-	-	-	-	-	51,696
Certificates of deposit	13,056	-	-	1,990	-	-	-	-	-	-	-	11,066
Other governmental bonds (a)	37,209	5,647	15,141	12,065	346	-	-	-	-	-	-	4,010
Securities Lending Collateral:												
Repurchase agreements	51,173	-	-	-	-	-	-	-	-	-	-	51,173
Certificates of deposit	114,730	-	-	105,750	-	-	-	-	-	-	-	8,980
Total	\$ 3,636,899	\$ 317,517	\$ 826,609	\$ 992,874	\$ 802,650	\$ 54,872	\$ 33,403	\$ 16,887	\$ 24,412	\$ 5,460	\$ 266	\$ 561,949

(a) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as they do not have a credit rating.

Concentration of credit risk – Concentration of credit risk is the risk associated with a lack of diversification, such as having substantial investments in a few individual issuers, thereby exposing the university to greater risks resulting from adverse economic, political, regulatory, geographic or credit developments.

There is no investment in issuers other than U. S. government guaranteed securities that represents five percent or more of investments held at June 30, 2023 and June 30, 2022.

Foreign currency risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. A portion of the university's investments in limited partnerships are held in Sterling, Euro, and Francs. The university is indirectly invested in additional foreign currencies through commingled funds. Commingled funds may hold a variety of international assets that align with the university's investment strategy. Currency risk can be managed by hedging the foreign currency, but many managers choose to go unhedged and accept the currency risk, which also presents an opportunity if the foreign currency becomes more valuable than the U.S. Dollar on a relative basis.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

At June 30, 2023, exposure to foreign currency risk for the primary institution is as follows:

	Primary Institution					
	Common	Equity	Bond	Corporate	Foreign	Partnerships
	Stock	Funds	Funds	Bonds and Notes	Government Bonds	and Hedge Funds
Argentine Peso	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Australian Dollar	-	56,080	117	13,343	-	-
Brazilian Real	-	9,328	713	-	-	-
Canadian Dollar	-	8,772	15	5,004	-	-
Cayman Islands Dollar	-	132	-	-	-	-
Chilean Peso	-	260	(322)	-	-	-
Chinese Yuan/Yuan Renminbi	-	84,950	310	-	-	-
Colombian Peso	-	2	54	-	-	-
Costa Rican Colon	-	580	-	-	-	-
Czech Koruna	-	3	662	-	-	-
Danish Krone	-	21,311	(1)	-	-	-
Egyptian Pound	-	173	-	-	-	-
Euro	-	281,674	425	9,432	-	281,788
Great Britain Pound Sterling	-	62,194	(732)	11,918	-	255,229
Hong Kong Dollar	-	26,070	89	-	-	-
Hungarian Forint	-	1,469	383	-	-	-
Indian Rupee	-	122,491	559	-	-	-
Indonesian Rupiah	-	9,069	771	-	-	-
Israeli Shekel	-	396	-	-	-	-
Japanese Yen	-	212,359	494	-	-	-
Kuwaiti Dinar	-	89	-	-	-	-
Malaysian Ringgit	-	660	72	-	-	-
Mexican Peso	-	3,104	2,274	-	-	-
Netherlands Antillean Guilder	-	199	-	-	-	-
New Taiwan Dollar	-	27,422	(180)	-	-	-
New Turkish Lira	-	92	18	-	-	-
New Zealand Dollar	-	97	(33)	-	-	-
Norwegian Krone	-	264	422	-	-	-
Peruvian Nuevo Sol	-	2	-	-	-	-
Philippine Peso	-	82	-	-	-	-
Polish Zloty	-	1,895	215	-	-	-
Qatar Rial	-	98	-	-	-	-
Russian Ruble	-	3,017	36	-	-	-
Saudi Riyal	-	1,134	-	-	-	-
Singapore Dollar	-	26,160	(18)	-	-	-
South African Rand	-	935	146	-	-	-
South Korean Won	-	17,193	178	-	-	-
Sri Lanka Rupee	-	-	36	-	-	-
Swedish Krona	-	11,186	(108)	-	-	-
Swiss Franc	-	28,648	179	-	-	33,269
Thai Baht	-	1,525	419	-	-	-
UAE dirham	-	832	-	-	-	-
Vietnamese Dong	-	439	-	-	-	-
Total	\$ -	\$ 1,022,386	\$ 7,194	\$ 39,697	\$ -	\$ 570,286

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

At June 30, 2022, exposure to foreign currency risk for the primary institution is as follows:

	Primary Institution					
	Common	Equity	Bond	Corporate	Foreign	Partnerships
	Stock	Funds	Funds	Bonds and Notes	Government Bonds	and Hedge Funds
Argentine Peso	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Australian Dollar	9,027	50,430	(26)	17,401	-	-
Brazilian Real	-	8,883	266	-	-	-
Canadian Dollar	9,592	28,833	59	7,540	-	-
Cayman Islands Dollar	-	1,617	-	-	-	-
Chilean Peso	42	61	23	-	-	-
Chinese Yuan/Yuan Renminbi	66,823	113,022	(329)	-	-	-
Colombian Peso	-	23	15	-	-	-
Costa Rican Colon	-	35	-	-	-	-
Czech Koruna	-	469	29	-	-	-
Danish Krone	1,693	21,373	(14)	-	-	-
Egyptian Pound	-	229	-	-	-	-
Euro	47,273	112,791	(3,545)	9,421	-	207,978
Great Britain Pound Sterling	13,475	31,819	(398)	18,300	-	215,642
Hong Kong Dollar	10,589	44,934	44	-	-	-
Hungarian Forint	-	682	14	-	-	-
Iceland Krona	-	-	1	-	-	-
Indian Rupee	-	70,900	45	-	-	-
Indonesian Rupiah	-	8,057	(74)	-	-	-
Israeli Shekel	-	(76)	(1)	-	1,199	-
Japanese Yen	58,087	42,458	295	-	-	-
Kenyan Shilling	-	361	-	-	-	-
Kuwaiti Dinar	-	83	-	-	-	-
Malaysian Ringgit	-	1,294	-	-	-	-
Mexican Peso	439	3,549	40	-	-	-
Netherlands Antillean Guilder	-	143	-	-	-	-
New Taiwan Dollar	759	26,643	-	-	-	-
New Turkish Lira	-	57	(44)	-	-	-
New Zealand Dollar	-	81	2	-	-	-
Norwegian Krone	332	304	533	-	-	-
Pakistan Rupee	-	6	-	-	-	-
Peruvian Nuevo Sol	-	2	(6)	-	-	-
Philippine Peso	-	3,188	-	-	-	-
Polish Zloty	-	764	59	-	-	-
Qatar Rial	-	113	-	-	-	-
Romanian New Leu	-	6	-	-	-	-
Russian Ruble	-	573	15	-	-	-
Saudi Riyal	-	3,350	-	-	-	-
Singapore Dollar	-	10,984	-	-	-	-
South African Rand	-	3,090	(52)	-	-	-
South Korean Won	822	21,094	15	-	-	-
Sri Lanka Rupee	-	-	15	-	-	-
Swedish Krona	410	9,439	59	-	-	-
Swiss Franc	8,302	14,704	880	-	-	27,782
Thai Baht	-	2,020	-	-	-	-
UAE dirham	-	1,483	-	-	-	-
Vietnamese Dong	-	2	-	-	-	-
Total	\$ 227,665	\$ 639,873	\$ (2,079)	\$ 52,662	\$ 1,199	\$ 451,402

Securities Lending

The university has engaged in a securities lending program through its custodian bank of the Long-Term Investment Pool. Securities loaned at June 30, 2022 were comprised completely of equities, and these loans were secured by collateral in the form of repurchase agreements, certificates of deposit, and cash and other adjustments. All loans must be secured by collateral amounting to no

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

less than 102% of the current fair value of domestic securities loaned and no less than 105% of the current fair value of foreign securities loaned.

There is no credit risk on securities loaned due to the fair value of the collateral held being greater than the fair value of securities on loan to each individual broker. The university, the custodian, and the borrower each maintain the right to terminate a loan. Upon maturity or termination of a loan agreement, the custodian is contractually obligated to indemnify the university if the borrowers fail to return loaned securities and if liquidation of the collateral is insufficient to replace the value of the securities loaned. Noncash collateral cannot be pledged or sold by the university without a borrower's default. While earning fees received by the university during the loan period, cash collateral is simultaneously invested in short term, highly liquid securities in order to further increase interest earned while also matching a weighted average maturity of loans which is not to exceed 60 days.

As of June 30, 2023, securities loaned by the university amounted to a fair value of \$40,933 and were secured by collateral in the amount of \$41,798. The portion of this collateral that was received in cash amounted to \$0 and is reflected within the university's Statement of Net Position as a current asset and a corresponding current liability.

As of June 30, 2022, securities loaned by the university amounted to a fair value of \$216,214 and were secured by collateral in the amount of \$222,411. The portion of this collateral that was received in cash amounted to \$201,994 and is reflected within the university's Statement of Net Position as a current asset and a corresponding current liability.

NOTE 4 — ACCOUNTS, NOTES AND PLEDGES RECEIVABLE

Accounts receivable for the primary institution at June 30, 2023 and 2022 consist of the following:

	Primary Institution	
	2023	2022
Patient and other receivables - OSU Health System	\$ 601,896	\$ 625,406
Grant and contract receivables	204,745	171,363
Tuition and fees receivable	25,868	18,273
Receivables for departmental and auxiliary sales and services	45,460	58,281
State and federal receivables	3,464	5,244
Other receivables	7,167	2,120
Total receivables	888,600	880,687
Less: Allowances for doubtful accounts	92,251	108,637
Total receivables, net	\$ 796,349	\$ 772,050

Notes receivable consist primarily of Perkins and health professions loans and are net of an allowance for doubtful accounts of \$10,100 and \$12,373 at June 30, 2023 and 2022, respectively. Federal capital contributions to the Perkins loan programs represent advances which are ultimately refundable to the federal government.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The university has recorded \$217,590 in non-endowment pledges receivable and a related allowance for doubtful accounts of \$8,183 at June 30, 2023. The university recorded \$187,043 in non-endowment pledges receivable and a related allowance for doubtful accounts of \$9,418 at June 30, 2022.

Accounts receivable for the discretely presented component units at June 30, 2023 and 2022 consist of the following:

	Discretely Presented Component Units	
	2023	2022
Patient and other receivables - OSU Physicians	\$ 116,278	\$ 72,694
Other receivables	12,234	14,732
Total receivables	128,512	87,426
Less: Allowances for doubtful accounts	14,355	10,716
Total receivables, net	<u>\$ 114,157</u>	<u>\$ 76,710</u>

NOTE 5 — CAPITAL ASSETS

Capital assets activity for the primary institution for the year ended June 30, 2023 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 138,314	\$ 12,149	\$ -	\$ 150,463
Intangibles	18,465	-	-	18,465
Construction in progress	1,853,910	1,162,115	827,919	2,188,106
Total non depreciable assets	2,010,689	1,174,264	827,919	2,357,034
Capital assets being depreciated:				
Improvements other than buildings	999,102	29,107	638	1,027,571
Buildings and fixed equipment	7,587,639	677,057	25,775	8,238,921
Movable equipment, furniture and software	1,870,759	168,486	87,653	1,951,592
Library books	202,901	4,525	729	206,697
Total depreciable assets	10,660,401	879,175	114,795	11,424,781
Less: Accumulated depreciation for				
Improvements other than buildings	479,840	41,136	132	520,844
Buildings and fixed equipment	3,731,296	270,905	20,604	3,981,597
Movable equipment, furniture and software	1,410,426	144,342	72,252	1,482,516
Library books	181,282	4,644	453	185,473
Total accumulated depreciation	5,802,844	461,027	93,441	6,170,430
Total depreciable assets, net	4,857,557	418,148	21,354	5,254,351
Capital assets, net excluding lease assets	<u>\$ 6,868,246</u>	<u>\$ 1,592,412</u>	<u>\$ 849,273</u>	<u>\$ 7,611,385</u>
Lease and subscription IT assets, net (Note 11)				369,819
Total capital assets, net as reported in statement of net position				<u>\$ 7,981,204</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Capital assets activity for the primary institution for the year ended June 30, 2022 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 110,207	\$ 28,107	\$ -	\$ 138,314
Intangibles	18,465	-	-	18,465
Construction in progress	1,021,812	1,088,759	256,661	1,853,910
Total non depreciable assets	1,150,484	1,116,866	256,661	2,010,689
Capital assets being depreciated:				
Improvements other than buildings	977,247	21,855	-	999,102
Buildings and fixed equipment	7,357,954	234,806	5,121	7,587,639
Movable equipment, furniture and software	1,798,585	159,177	87,003	1,870,759
Library books	200,191	2,710	-	202,901
Total depreciable assets	10,333,977	418,548	92,124	10,660,401
Less: Accumulated depreciation for				
Improvements other than buildings	432,068	47,772	-	479,840
Buildings and fixed equipment	3,488,749	243,503	956	3,731,296
Movable equipment, furniture and software	1,359,675	136,344	85,593	1,410,426
Library books	176,939	4,343	-	181,282
Total accumulated depreciation	5,457,431	431,962	86,549	5,802,844
Total depreciable assets, net	4,876,546	(13,414)	5,575	4,857,557
Capital assets, net excluding lease and subscription IT assets	\$ 6,027,030	\$ 1,103,452	\$ 262,236	\$ 6,868,246
Lease and subscription IT assets, net (Note 11)				373,135
Total capital assets, net as reported in statement of net position				\$ 7,241,381

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Capital assets activity for the discretely presented component units for the year ended June 30, 2023 is summarized as follows:

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 31,461	-	2,024	\$ 29,437
Intangibles	-	-	-	-
Construction in progress	66,023	19,999	78,042	7,980
Total non depreciable assets	97,484	19,999	80,066	37,417
Capital assets being depreciated:				
Improvements other than buildings	31,864	30,222	138	61,948
Buildings and fixed equipment	249,951	53,154	359	302,746
Movable equipment, furniture and software	40,367	7,719	229	47,857
Total depreciable assets	322,182	91,095	726	412,551
Less: Accumulated depreciation for				
Improvements other than buildings	19,009	1,886	123	20,772
Buildings and fixed equipment	63,567	8,644	61	72,150
Movable equipment, furniture and software	24,194	4,046	(2,202)	30,442
Total accumulated depreciation and amortization	106,770	14,576	(2,018)	123,364
Total depreciable assets, net	215,412	76,519	2,744	289,187
Capital assets, net	\$ 312,896	\$ 96,518	\$ 82,810	\$ 326,604
Lease and subscription IT assets, net (Note 11)				185,909
Total capital assets, net as reported in statement of net position				\$ 512,513

Capital assets activity for the discretely presented component units for the year ended June 30, 2022 is summarized as follows:

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 31,461	\$ -	\$ -	\$ 31,461
Intangibles	-	-	-	-
Construction in progress	50,159	36,752	20,888	66,023
Total non depreciable assets	81,620	36,752	20,888	97,484
Capital assets being depreciated:				
Improvements other than buildings	31,999	7,614	7,749	31,864
Buildings and fixed equipment	241,820	13,274	5,143	249,951
Movable equipment, furniture and software	35,282	22,303	17,218	40,367
Total depreciable assets	309,101	43,191	30,110	322,182
Less: Accumulated depreciation for				
Improvements other than buildings	18,203	3,355	2,549	19,009
Buildings and fixed equipment	53,561	12,301	2,295	63,567
Movable equipment, furniture and software	22,545	10,071	8,422	24,194
Total accumulated depreciation and amortization	94,309	25,727	13,266	106,770
Total depreciable assets, net	214,792	17,464	16,844	215,412
Capital assets, net	\$ 296,412	\$ 54,216	\$ 37,732	\$ 312,896
Lease and subscription IT assets, net (Note 11)				78,343
Total capital assets, net as reported in statement of net position				\$ 391,239

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The university recognized asset retirement obligations (AROs) of \$17,934 at both June 30, 2023 and 2022. Assets with AROs include university facilities in which radioactive materials are used, facilities handling hazardous chemicals or waste and fuel storage tanks, all of which are subject to regulation by the State of Ohio. Liability estimates are based on decommissioning funding plans (for facilities handling radioactive materials) and historical experience (for hazardous waste facilities and fuel storage tanks). The estimated remaining useful lives of these assets range from 0 to 26 years.

NOTE 6 — ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses for the primary institution at June 30, 2023 and 2022 consist of the following:

	Primary Institution	
	2023	2022
Payables to vendors for supplies and services	\$ 466,374	\$ 506,899
Accrued compensation and benefits	148,501	167,942
Retirement system contributions payable	69,665	69,575
Other accrued expenses	12,972	13,190
Total payables and accrued expenses	<u>\$ 697,512</u>	<u>\$ 757,606</u>

NOTE 7 — DEPOSITS AND ADVANCE PAYMENTS FOR GOODS AND SERVICES

Deposits and advance payments for goods and services for the primary institution at June 30, 2023 and 2022 consist of the following:

	Primary Institution	
	2023	2022
Current deposits and advance payments:		
Tuition and fees	\$ 41,878	\$ 88,233
Departmental and auxiliary sales and services	115,921	94,718
Affinity agreements	748	1,848
Advance from concessionaire	24,648	24,648
Grant and contract advances	179,073	166,601
Health system advances	43,414	24,964
Other deposits and advance payments	37,031	46,392
Total current deposits and advance payments	<u>\$ 442,713</u>	<u>\$ 447,404</u>
Noncurrent deposits and advance payments:		
Advance from concessionaire	\$ 958,816	\$ 963,663

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Deposits and advance payments for goods and services for the discretely presented component units at June 30, 2023 and 2022 consist of the following:

	Discretely Presented Component Units	
	2023	2022
Current deposits and advance payments:		
Unearned rental income and deposits - Campus Partners	\$ 762	\$ 127
Unearned revenues - Transportation Research Center	6,103	2,412
Unearned rental income - SciTech	129	172
Total current deposits and advance payments	<u>\$ 6,994</u>	<u>\$ 2,711</u>
Non-current deposits and advance payments:		
Unearned rental income and deposits - SciTech	\$ 3,414	\$ 4,701
Total (shown as other non-current liabilities)	<u>\$ 3,414</u>	<u>\$ 4,701</u>

NOTE 8 — SELF-INSURANCE ACCRUALS

The university maintains self-insurance programs for professional medical malpractice, employee health insurance and workers' compensation. Information on each of these programs is provided below.

Medical Malpractice

The university has established trustee self-insurance funds for professional medical malpractice liability claims with a \$4,000 limit per occurrence and \$18,000 annual aggregate. The university self-insurance funds have insurance in excess of \$4,000 per occurrence through Oval Limited, a blended component unit of the university. Effective July 1, 2022, Oval Limited provides coverage with limits of \$100,000 per occurrence and in the aggregate.

Previous coverage levels for Oval Limited are as follows:

Accident Period for Oval	Gross Oval Limit (Occurrence and Annual Aggregate)
7/1/22 – 6/30/23	\$100,000
7/1/21 – 6/30/22	\$85,000
7/1/20 – 6/30/21	\$80,000
7/1/16 – 6/30/20	\$85,000
7/1/15 – 6/30/16	\$75,000
7/1/08 – 6/30/15	\$55,000
7/1/06 – 6/30/08	\$40,000
7/1/05 – 6/30/06	\$35,000
7/1/02 – 6/30/05	\$25,000
7/1/97 – 6/30/02	\$15,000
9/30/94 – 6/30/97	\$10,000

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The limits are in excess of underlying policies with limits of \$4,000 per occurrence and \$18,000 in the aggregate. For the year ended June 30, 2023, Oval reinsured, in excess of the self-insured retention, 100% of the first \$15,000 of risk to Berkshire Hathaway Specialty Insurance. The next \$20,000 was fully ceded to The Medical Protective Company, then \$10,000 ceded to Arch Specialty Insurance Company, with the next \$10,000 ceded to Chubb, then \$10,000 was ceded to Bowhead Specialty Underwriters and above that the Company ceded \$10,000 of the risk to Markel, then \$15,000 was ceded to Liberty Specialty Markets Agency Limited, with the remaining \$10,000 of the risk to Ascot.

The estimated liability and the related contributions to the trustee fund are based upon an independent actuarial determination as of June 30, 2023. OSUP participates in the university self-insurance fund for professional medical malpractice liability claims.

The university's estimate of professional malpractice liability includes provisions for known claims and actuarially determined estimates of incurred but not reported claims and incidents. This liability at June 30, 2023 of the anticipated future payments on gross claims is estimated at its present value of \$51,490 discounted at an estimated rate of 3% (university funds) and an additional \$21,726 discounted at an estimated rate of 3% (Oval Limited).

Although actual experience upon the ultimate disposition of the claims may vary from this estimate, the self-insurance fund assets of \$177,942 (which primarily consist of bond and equity funds, money market funds and U.S. treasury notes) are more than the recorded liability at June 30, 2023, and the surplus of \$104,726 is included in unrestricted net position.

At June 30, 2022, the anticipated future payments on gross claims was estimated at its present value of \$65,019 discounted at an estimated rate of 3% (university funds) and an additional \$23,487 discounted at an estimated rate of 3% (Oval Limited). The self-insurance fund assets of \$197,629 (which primarily consist of bond and equity funds, money market funds and U.S. treasury notes) were more than the recorded liability at June 30, 2022, and the surplus of \$109,123 was included in unrestricted net position.

Employee Health Insurance

The university is also self-insured for employee health insurance. As of June 30, 2023 and 2022, \$39,000 and \$42,100, respectively is recorded as a liability relating to both claims received but not paid and estimates of claims incurred but not yet reported.

Workers' Compensation

Effective January 1, 2013, the university became self-insured for workers' compensation. As of June 30, 2023 and 2022, respectively, \$17,033 and \$17,073, are recorded as a liability relating to both claims received but not paid and estimates of claims incurred but not yet reported.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Self-insurance liability activity for the primary institution for the years ended June 30, 2023 and 2022 is as follows:

	Malpractice		Health		Workers' Compensation	
	2023	2022	2023	2022	2023	2022
Liability at beginning of fiscal year	\$ 88,505	\$ 74,297	\$ 42,100	\$ 46,332	\$ 17,073	\$ 17,122
Current year (recovery) provision for losses	(4,794)	18,683	454,461	419,002	5,322	5,026
Claim payments	(10,495)	(4,475)	(457,561)	(423,234)	(5,362)	(5,074)
Balance at fiscal year end	\$ 73,216	\$ 88,505	\$ 39,000	\$ 42,100	\$ 17,033	\$ 17,073

NOTE 9 — DEBT

The university may finance the construction, renovation and acquisition of certain facilities through the issuance of debt obligations, which include general receipts bonds, special purpose receipts bonds, capital lease obligations, and other borrowings.

Debt activity for the primary institution for the year ended June 30, 2023 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements - Notes:					
WOSU	\$ 1,349	\$ -	\$ 159	\$ 1,190	\$ 159
OH Air Quality Note Series A	898	-	445	453	453
OH Air Quality Note Series B	2,340	-	-	2,340	-
St. Stephens Church Note	2,308	-	97	2,211	102
Direct Borrowings and Direct Placements - Other:					
Ohio State Energy Partners	374,540	98,995	18,754	454,781	23,173
General Receipts Bonds - Fixed Rate:					
2010C, due 2040	654,785	-	-	654,785	-
2010D, due serially through 2032	68,315	-	9,640	58,675	4,985
2011, due 2111	500,000	-	-	500,000	-
2012A, due 2030	33,250	-	8,425	24,825	8,810
2012B, due serially through 2033	7,410	-	1,610	5,800	490
2014A, due serially through 2044	118,735	-	2,970	115,765	3,125
2016A, due in 2046 and 2056	600,000	-	-	600,000	-
2016B, due serially through 2030	14,665	-	1,550	13,115	1,620
2017, due serially through 2028	47,955	-	7,955	40,000	8,285
2020A, due serially through 2030	178,800	-	23,975	154,825	22,755
2021A, due serially through 2052	600,000	-	9,415	590,585	9,895
Special Purpose General Receipts Bonds - Fixed Rate:					
2013A, due 2043	337,955	-	337,955	-	-
General Receipts Bonds - Variable Rate:					
2010E, due serially through 2035	125,000	-	-	125,000	125,000
2014B, due serially through 2044	150,000	-	-	150,000	150,000
2023A1, due serially through 2043	-	164,410	-	164,410	164,410
2023A2, due serially through 2043	-	164,410	-	164,410	164,410
Unamortized Bond Premiums	211,293	-	40,513	170,780	-
Total outstanding debt, excluding lease liabilities	\$ 4,029,598	\$ 427,815	\$ 463,463	\$ 3,993,950	\$ 687,672
Lease and subscription IT liabilities with external parties (Note 11)				105,160	33,213
Total outstanding debt as reported in the statement of net position				\$ 4,099,110	\$ 720,885

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Debt activity for the primary institution for the year ended June 30, 2022 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements - Notes:					
WOSU	\$ 1,508	\$ -	\$ 159	\$ 1,349	\$ 159
OH Air Quality Note Series A	1,338	-	440	898	447
OH Air Quality Note Series B	2,340	-	-	2,340	-
St. Stephens Church Note	2,401	-	93	2,308	98
Direct Borrowings and Direct Placements - Other:					
Financed Equipment Purchases	1,115	-	1,115	-	-
Ohio State Energy Partners	235,869	150,843	12,172	374,540	18,754
General Receipts Bonds - Fixed Rate:					
2010C, due 2040	654,785	-	-	654,785	-
2010D, due serially through 2032	79,990	-	11,675	68,315	9,640
2011, due 2111	500,000	-	-	500,000	-
2012A, due 2030	41,440	-	8,190	33,250	8,425
2012B, due serially through 2033	8,985	-	1,575	7,410	1,610
2014A, due serially through 2044	121,560	-	2,825	118,735	2,970
2016A, due in 2046 and 2056	600,000	-	-	600,000	-
2016B, due serially through 2030	16,130	-	1,465	14,665	1,550
2017, due serially through 2028	55,595	-	7,640	47,955	7,955
2020A, due serially through 2030	185,995	-	7,195	178,800	23,975
2021A, due serially through 2052	-	600,000	-	600,000	9,415
Special Purpose General Receipts Bonds - Fixed Rate:					
2013A, due 2043	337,955	-	-	337,955	10,195
General Receipts Bonds - Variable Rate:					
1997, due serially through 2027	1,700	-	1,700	-	-
1999B1, due serially through 2029	820	-	820	-	-
2001, due serially through 2032	3,450	-	3,450	-	-
2008B, due serially through 2028	9,000	-	9,000	-	-
2010E, due serially through 2035	125,000	-	-	125,000	125,000
2014B, due serially through 2044	150,000	-	-	150,000	150,000
Unamortized Bond Premiums	105,130	118,541	12,378	211,293	-
Total outstanding debt, excluding lease liabilities	\$ 3,242,106	\$ 869,384	\$ 81,892	\$ 4,029,598	\$ 370,193
Lease and subscription IT liabilities with external parties (Note 11)				106,827	31,436
Total outstanding debt as reported in the statement of net position				\$ 4,136,425	\$ 401,629

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Debt activity for the discretely presented component units for the year ended June 30, 2023 is as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements:					
OSU Physicians - Series 2013 Health Care					
Facilities Revenue Bond, due through 2035	\$ 9,637	\$ -	\$ 677	\$ 8,960	\$ 619
OSU Physicians - Term Loan Payable, due 2023	274	-	274	-	-
TRC Ohio Development Service Agency Note Payable	3,898	-	322	3,576	324
SciTech - Credit Facility	84	-	84	-	-
Campus Partners PPP Loan	-	-	-	-	-
Campus Partners EIDL Loan	-	-	-	-	-
Campus Partners Finance Fund Loan	-	-	-	-	-
Financed Equipment Purchases	98	-	71	27	27
Total outstanding debt, excluding lease liabilities	<u>\$ 13,991</u>	<u>\$ -</u>	<u>\$ 1,428</u>	<u>\$ 12,563</u>	<u>\$ 970</u>
Lease and subscription IT liabilities with external parties (Note 11)				34,715	3,916
Total outstanding debt as reported in the statement of net position				<u>\$ 47,278</u>	<u>\$ 4,886</u>

Debt activity for the discretely presented component units for the year ended June 30, 2022 is as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements:					
OSU Physicians - Series 2013 Health Care					
Facilities Revenue Bond, due through 2035	\$ 10,754	\$ -	\$ 1,117	\$ 9,637	\$ 629
OSU Physicians - Term Loan Payable, due 2023	558	-	284	274	267
TRC Ohio Development Service Agency Note Payable	4,216	-	318	3,898	322
SciTech - Credit Facility	252	-	168	84	84
Campus Partners PPP Loan	276	-	276	-	-
Campus Partners EIDL Loan	150	-	150	-	-
Campus Partners Finance Fund Loan	44	-	44	-	-
Financed Equipment Purchases	115	-	17	98	51
Total outstanding debt, excluding lease liabilities	<u>\$ 16,365</u>	<u>\$ -</u>	<u>\$ 2,374</u>	<u>\$ 13,991</u>	<u>\$ 1,353</u>
Lease and subscription IT liabilities with external parties (Note 11)				23,339	3,166
Total outstanding debt as reported in the statement of net position				<u>\$ 37,330</u>	<u>\$ 4,519</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Debt obligations are generally callable by the university, bear interest at fixed and variable rates ranging from 0% to 6% and mature at various dates through 2111. Maturities and interest on debt obligations for the next five years and in five-year periods for the primary institution are as follows:

	Primary Institution				
	Bonds		Direct Borrowings and Direct Placements		Total
	Principal	Interest	Principal	Interest	
2024	\$ 663,785	\$ 145,828	\$ 23,887	\$ 34,191	\$ 867,691
2025	60,800	118,930	23,439	32,450	235,619
2026	47,780	116,065	23,444	30,712	218,001
2027	50,665	113,627	23,450	28,975	216,717
2028	53,680	111,048	25,796	27,196	217,720
2029-2033	188,485	522,556	109,261	110,433	930,735
2034-2038	117,190	489,194	102,629	71,125	780,138
2039-2043	800,925	363,792	87,853	33,920	1,286,490
2044-2048	501,535	249,560	41,216	7,461	799,772
2049-2053	127,350	177,304	-	-	304,654
2054-2058	250,000	155,420	-	-	405,420
2059-2063	-	120,000	-	-	120,000
2064-2068	-	120,000	-	-	120,000
2069-2073	-	120,000	-	-	120,000
2074-2078	-	120,000	-	-	120,000
2079-2083	-	120,000	-	-	120,000
2084-2088	-	120,000	-	-	120,000
2089-2093	-	120,000	-	-	120,000
2094-2098	-	120,000	-	-	120,000
2099-2103	-	120,000	-	-	120,000
2104-2108	-	120,000	-	-	120,000
2109-2113	500,000	72,000	-	-	572,000
	<u>\$ 3,362,195</u>	<u>\$ 3,835,324</u>	<u>\$ 460,975</u>	<u>\$ 376,463</u>	<u>\$ 8,034,957</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Maturities and interest on debt obligations for the next five years and in five-year periods for the discretely presented component units are as follows:

	Discretely Presented Component Units		
	Direct Borrowings and Direct Placements		Total
	Principal	Interest	
2024	\$ 970	\$ 206	\$ 1,176
2025	1,023	205	1,228
2026	1,041	187	1,228
2027	1,059	168	1,227
2028	1,078	150	1,228
2029-2033	5,685	454	6,139
2034-2038	1,707	71	1,778
	<u>\$ 12,563</u>	<u>\$ 1,441</u>	<u>\$ 14,004</u>

General receipts bonds are backed by the unrestricted receipts of the university, excluding certain items as described in the bond indentures.

University bond indentures include provisions for Events of Default and Remedies. In general, if the university fails to pay any interest or principal when it is due and payable, the Trustee may, upon the request of the holders of at least 25% of the outstanding principal on the bonds, declare the principal and any accrued interest as immediately due and payable.

The university's private and direct placement debt consists primarily of long-term payables to Ohio State Energy Partners (OSEP) for capital improvements. The university's Utility System Lease and Concession Agreement with OSEP includes Events of Default, including the failure to pay the Utility Fee. If the university fails to remedy the default as specified in the agreement, OSEP may terminate the agreement and require the university to pay OSEP the Utility System Concession Value as of the date of such termination. The Utility System Concession Value is defined as the fair market value of the Concessionaire Interest in the lease and concession agreement and would include principal and interest on any outstanding long-term payables to OSEP.

The outstanding bond indentures do not require mandatory reserves for future payment of principal and interest. However, the university has set aside \$398,603 for future debt service which is included in unrestricted net position.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The university has defeased various bonds by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds. The defeased bonds for the primary institution are as follows:

	Amount Defeased	Amount Outstanding at June 30, 2023
General Receipts Bonds:		
Series 2010D	3,710	2,575
	\$ <u>3,710</u>	\$ <u>2,575</u>

Neither the outstanding indebtedness nor the related trust account assets for the above bonds are included in the university's financial statements.

Special-Purpose General Receipts Bonds

In January 2013, the university issued \$337,955 of Special Purpose General Receipts Bonds, Series 2013A. These bonds are solely payable from, and secured by, a pledge of the gross revenues of Special Purpose Revenue Facilities. Special Purpose Revenue Facilities are defined in the Series 2013 Supplement as all housing and dining facilities and such auxiliary facilities as shall constitute recreation facilities owned by the university. The bond indenture agreement includes a debt covenant, requiring the university "to set rates, charges and fees in each Fiscal Year so as to cause Special Purpose Pledged Revenues to be in an amount not less than 1.10 times the aggregate debt service for the then-current Fiscal Year on all Special Purpose General Receipts Obligations." At June 30, 2022, the university was in compliance with this covenant.

In April 2023, the university issued \$329 million in Series 2023A-1 and 2023A-2 variable rate bonds and used \$16.0 million of existing resources to complete the refunding of the Series 2013A bonds, recognizing a net gain on early extinguishment of debt of \$22 million. The net gain is recorded as a deferred inflow of resources and will be amortized over the remaining term of the Series 2013A bonds. Condensed financial information for the Special Purpose Revenue Facilities for the year ended June 30, 2022 is provided in Note 22.

Variable Rate Demand Bonds

Series 2010E, 2014B and 2023A variable rate demand bonds bear interest at rates based upon yield evaluations at par of comparable securities. The maximum interest rate allowable and the effective average interest rate from issue date to June 30, 2023 are as follows:

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Series:	Interest Rate Not to Exceed	Effective Average Interest Rate
2010E	8%	0.604%
2014B1	8%	0.825%
2014B2	8%	0.835%
2023 A1	8%	3.280%
2023 A2	8%	3.279%

At the discretion of the university, the interest rate on the bonds can be converted to a fixed rate. The bonds may be redeemed by the university or sold by the bondholders to a remarketing agent appointed by the university at any time prior to conversion to a fixed rate at a price equal to the principal amount plus accrued interest.

The university's variable rate demand bonds mature at various dates through 2044. GASB Interpretation No. 1, *Demand Bonds Issued by State and Local Governmental Entities*, provides guidance on the statement of net position classification of these bonds. Under GASB Interpretation No. 1, outstanding principal balances on variable rate demand bonds may be classified as non-current liabilities if the issuer has entered into a "take-out agreement" to convert bonds "put" but not resold into some other form of long-term obligation. In the absence of such an agreement, the total outstanding principal balances for these bonds are required to be classified as current liabilities.

Although it is the university's intent to repay its variable rate demand bonds in accordance with the maturities set forth in the bond offering circulars, the university does not have "take-out agreements" in place per the GASB Interpretation No. 1 requirements. Accordingly, the university has classified the total outstanding principal balances on its variable rate demand bonds as current liabilities. The obligations totaled \$603,820 and \$275,000 at June 30, 2023 and 2022, respectively.

NOTE 10 – DERIVATIVE INSTRUMENTS

In connection with the June 2023 refunding of the university's Series 2013A Special Purpose General Receipts Bonds, the university issued the Series 2023A-1 and Series 2023A-2 variable rate refunding bonds (together, the Series 2023A Bonds) and entered into two pay fixed/receive floating interest rate swap agreements to convert the variable rates paid on the Series 2023A Bonds to synthetic fixed rates.

The terms of the two agreements are summarized below (\$ in 1,000s):

	Notional Amount	University Pays	University Receives	Effective Date	Termination Date	Par Cancellation Option	Counterparty Credit Rating
Swap Agreement 1	\$ 164,410	1.188% Fixed Rate	Variable Rate based on Securities Industry and Financial Markets (SIFMA) Municipal Swap Index	June 1, 2023	June 1, 2043	6/1/2035 at University's option	A1/A+
Swap Agreement 2	\$ 164,410	1.264% Fixed Rate	Variable Rate based on SIFMA Municipal Swap Index	June 1, 2023	June 1, 2043	6/1/2035 at University's option	Aa2/A+

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The forward-starting pay fixed/receive floating interest rate swap agreements are considered effective hedging derivatives as of June 30, 2023. The fair value of these swaps generally represents the estimated amount that the university would pay to terminate the swap agreements at the statement of net position date taking into account market interest rates as of June 30, 2023. The valuation inputs used to determine the fair value of these instruments are considered Level 2, as they rely on observable inputs other than quoted market prices. The notional amount represents the underlying reference of the instrument and does not represent the amount of the university's settlement obligations.

Fair values, changes in fair value and financial classification of the swap agreements are summarized below:

Effective hedging derivatives: floating-to-fixed interest rate swaps	Amount	Financial Statement Classification
Fair Value as of June 30, 2023	\$ 55,782	Other non-current assets
Change in Fair Value for Year Ended June 30, 2023	\$ 5,503	Deferred inflows - other

Effective Hedging derivatives: floating-to-fixed interest rate swaps	Amount	Financial Statement Classification
Fair Value as of June 30, 2022	\$ 50,479	Other non-current assets
Change in Fair Value for Year Ended June 30, 2022	\$ 38,181	Deferred inflows - other

Using rates in effect as of June 30, 2023, the projected cash flows for the pay fixed/receive floating interest rate swaps deemed effective cash flow hedges, along with the debt service requirements of the associated variable rate debt (anticipated June 2023), are summarized as follows:

Fiscal Years	Primary Institution			
	Variable Rate Bonds*		Swap	Total
	Principal	Interest	Payments, Net	Payments
2024	\$ -	\$ 13,186	\$ (8,990)	\$ 4,196
2025	-	13,186	(8,990)	4,196
2026	-	13,186	(8,990)	4,196
2027	-	13,186	(8,990)	4,196
2028	-	13,186	(8,990)	4,196
2029-2033	96,525	58,986	(40,219)	115,292
2034-2038	112,295	37,688	(25,697)	124,286
2039-2043	120,000	14,562	(9,930)	124,632
	\$ 328,820	\$ 177,166	\$ (120,796)	\$ 385,190

* Variable rate bond interest based on 6/30/2023 SIFMA rate of 4.01%

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Hedging Derivative Instrument Risk Factors

By using derivative financial instruments to hedge exposure to changes in interest rates, the university is exposed to certain risk factors. A discussion of the risk factors applicable to the university's swaps and the steps that have been taken to mitigate each risk factor is presented below.

Termination Risk

There is termination risk with pay fixed/receive floating interest rate swaps as the university or swap counterparty may terminate a swap if the other party fails to perform under the terms of the contract. The swaps also contain ratings-based termination provisions where a swap agreement may be terminated if the counterparty's or the university's General Receipts credit ratings fall below Baa2 or BBB. The university's swaps specify Market Quotation, Second Method as the method for determining the termination value. Additionally, the university holds a par cancellation option which enables the university to cancel the swap at no cost starting June 1, 2035. This option also acts to limit the calculation of negative fair value to just the years remaining between the termination date and the date of the par termination option, which in turn mitigates any potential termination payment which may be owed by the university.

Credit Risk

Contracts with positive fair values to the university expose the university to credit risk to the extent the counterparty is unable to pay the termination value upon a Termination Event or an Event of Default. As a mitigant to this risk, the university's swaps include non-parallel collateral posting thresholds under which the counterparties must post collateral if the counterparties' ratings fall to the A+/A1 ratings category for fair values in excess of \$75 million, with that threshold declining at each lower ratings category until reaching a threshold of \$5 million at BBB/Baa2. No collateral had been posted at June 30, 2023.

NOTE 11 — LEASES AND SUBSCRIPTION-BASED IT ARRANGEMENTS

University as Lessee and Subscription-Based IT Arrangements

The university is a lessee for various noncancellable leases of real estate and equipment. The university also has noncancellable subscription IT arrangements (similar to a lease) for the right-to-use information technology hardware and software (subscription IT arrangements). Lease and subscription IT assets are reported with capital assets. Lease and subscription IT liabilities are reported with long-term debt in the Statement of Net Position.

For leases between the primary institution and the university's discretely presented component units, the related lease receivables and payables are shown separately as amounts due to/from the primary institution in the Statement of Net Position. Transportation Research Center Inc., a discretely presented component unit of the university, entered into a Master Lease agreement and related subleases with Honda of America Manufacturing (HAM) and its affiliates which are considered lease-leaseback transactions under GASB Statement No. 87. In a lease-leaseback transaction, each party is both a lessor and lessee. Because each portion of the transaction is with the same counterparty, a right of offset exists. Lease receivables and deferred inflows associated with the HAM lease and subleases are netted against lease liabilities and lease assets for presentation in the Statement of Net Position.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Intangible right-of-use asset activity for the primary institution for the year ended June 30, 2023 is summarized as follows:

	Primary Institution				
	Beginning Balance	Additions	Remeasurements	Retirements	Ending Balance
Lease assets:					
Real estate	\$ 183,152	\$ 65,702	\$ (24,908)	\$ 3,745	\$ 220,201
Equipment	49,662	9,367	-	1,139	57,890
Total lease assets	232,814	75,069	(24,908)	4,884	278,091
Less accumulated amortization - lease assets:					
Real estate	20,035	13,859	-	983	32,911
Equipment	19,930	10,971	-	-	30,901
Total accumulated amortization	39,965	24,830	-	983	63,812
Total lease assets, net	192,849	50,239	(24,908)	3,901	214,279
Subscription IT assets	237,983	35,368	-	-	273,351
Less accumulated amortization	57,697	60,114	-	-	117,811
Subscription IT assets, net	180,286	(24,746)	-	-	155,540
Total lease and subscription IT assets, net	\$ 373,135	\$ 25,493	\$ (24,908)	\$ 3,901	\$ 369,819

Intangible right-of-use asset activity for the primary institution for the year ended June 30, 2022 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements	Ending Balance
Lease assets:				
Real estate	\$ 184,762	\$ -	\$ 1,610	\$ 183,152
Equipment	43,937	5,725	-	49,662
Total lease assets	228,699	5,725	1,610	232,814
Less accumulated amortization - lease assets:				
Real estate	9,550	12,104	1,619	20,035
Equipment	9,683	10,247	-	19,930
Total accumulated amortization	19,233	22,351	1,619	39,965
Total lease assets, net	209,466	(16,626)	(9)	192,849
Subscription IT assets	233,374	4,609	-	237,983
Less accumulated amortization	-	57,697	-	57,697
Subscription IT assets, net	233,374	(53,088)	-	180,286
Total lease and subscription IT assets, net	\$ 442,840	\$ (69,714)	\$ (9)	\$ 373,135

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Intangible right-of-use asset activity for the discretely presented component units for the year ended June 30, 2023 is summarized as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Remeasurements	Retirements	Ending Balance
Lease assets:					
Real estate	\$ 101,929	\$ 105,021	\$ 19,969	\$ 1,891	\$ 225,028
Equipment	861	369	-	189	1,041
Total lease assets	102,790	105,390	19,969	2,080	226,069
Less accumulated amortization:					
Real estate	13,639	19,610	(1,742)	-	31,507
Equipment	341	327	(104)	-	564
Total accumulated amortization	13,980	19,937	(1,846)	-	32,071
Total lease assets, net	88,810	85,453	21,815	2,080	193,998
Subscription IT assets	3,583	-	-	-	3,583
Less accumulated amortization	926	926	-	-	1,852
Subscription IT assets, net	2,657	(926)	-	-	1,731
Total lease and subscription IT assets, net	\$ 91,467	\$ 84,527	\$ 21,815	\$ 2,080	\$ 195,729
Less: Lease assets netted against deferred inflows for lease-leaseback					\$ 9,820
Total lease assets, net, as presented on Statement of Net Position					\$ 185,909

Intangible right-of-use asset activity for the discretely presented component units for the year ended June 30, 2022 is summarized as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Retirements	Ending Balance	
Lease assets:					
Real estate	\$ 67,201	\$ 34,728	\$ -	\$ 101,929	
Equipment	689	172	-	861	
Total lease assets	67,890	34,900	-	102,790	
Less accumulated amortization:					
Real estate	5,821	7,818	-	13,639	
Equipment	137	204	-	341	
Total accumulated amortization	5,958	8,022	-	13,980	
Total lease assets, net	61,932	26,878	-	88,810	
Subscription IT assets	3,583	-	-	3,583	
Less accumulated amortization	-	926	-	926	
Subscription IT assets, net	3,583	(926)	-	2,657	
Total lease and subscription IT assets, net	\$ 65,515	\$ 25,952	\$ -	\$ 91,467	
Less: Lease assets netted against deferred inflows for lease-leaseback					\$ 13,124
Total lease assets, net, as presented on Statement of Net Position					\$ 78,343

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Lease liability activity for the primary institution includes both leases with external parties and leases with discretely presented component units. Lease liability activity for the primary institution for the year ended June 30, 2023 is summarized as follows:

	Primary Institution					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 135,765	\$ 57,890	\$ (22,363)	\$ 20,833	\$ 150,459	\$ 12,685
Subscription IT liabilities	38,243	35,368	-	26,484	47,127	22,305
Subtotal - gross lease and subscription IT liability:	174,008	93,258	(22,363)	47,317	197,586	34,990
Less: Amounts due to discretely presented component units					(92,426)	
Lease and subscription IT liabilities with external parties (Note 9)					\$ 105,160	\$ 33,213

Lease liability activity for the primary institution for the year ended June 30, 2022 is summarized as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 149,105	\$ 3,447	\$ 16,787	\$ 135,765	\$ 16,377
Subscription IT liabilities	59,134	4,275	25,166	38,243	17,171
Subtotal - gross lease and subscription IT liability:	208,239	7,722	41,953	174,008	33,548
Less: Amounts due to discretely presented component units				(67,181)	
Lease and subscription IT liabilities with external parties (Note 9)				\$ 106,827	\$ 31,436

Lease liability activity for the discretely presented component units includes both leases with external parties and leases with the primary institution. Total lease liability activity for the discretely presented component units for the year ended June 30, 2023 is summarized as follows:

	Discretely Presented Component Units					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 93,427	\$ 107,229	\$ 21,053	\$ 13,113	\$ 208,596	\$ 10,514
Subscription IT liabilities	2,904	-	-	1,040	1,864	1,261
Subtotal - gross lease and subscription IT liability:	96,331	107,229	21,053	14,153	210,460	11,775
Less: Lease liabilities netted against receivables for lease-leaseback					(10,437)	
Less: Amounts due to primary institution					(165,308)	
Lease and subscription IT liabilities with external parties, net (Note 9)					\$ 34,715	\$ 3,916

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Lease liability activity for the discretely presented component units for the year ended June 30, 2022 is summarized as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 63,510	\$ 34,708	\$ 4,791	\$ 93,427	\$ 6,458
Subscription IT liabilities	3,583	-	679	2,904	1,040
Subtotal - gross lease and subscription IT liabilities:	67,093	34,708	5,470	96,331	7,498
Less: Lease liabilities netted against receivables for lease-leaseback				(13,815)	
Less: Amounts due to primary institution				(59,177)	
Lease liabilities with external parties, net (Note 9)				\$ 23,339	\$ 3,166

Future annual lease payments for the primary institution are as follows:

Year Ending June 30,	Primary Institution		
	Principal	Interest	Total
2024	\$ 12,685	\$ 6,423	\$ 19,108
2025	9,512	6,061	15,573
2026	5,602	5,792	11,394
2027	5,054	5,591	10,645
2028	4,346	5,408	9,754
2029-2033	12,863	25,131	37,994
2034-2038	14,510	22,004	36,514
2039-2043	19,154	18,182	37,336
2044-2048	28,697	12,547	41,244
2049-2053	33,092	4,789	37,881
2054-2058	3,125	651	3,776
2059-2063	1,061	307	1,368
2064-2068	758	53	811
	\$ 150,459	\$ 112,939	\$ 263,398

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Future annual subscription IT payments for the primary institution are as follows:

	Primary Institution		
	Principal	Interest	Total
Year Ending June 30,			
2024	\$ 22,305	\$ 1,039	\$ 23,344
2025	16,313	513	16,826
2026	4,177	238	4,415
2027	4,332	100	4,432
	<u>\$ 47,127</u>	<u>\$ 1,890</u>	<u>\$ 49,017</u>

Future annual lease payments for the discretely presented component units are as follows:

	Discretely Presented Component Units		
	Principal	Interest	Total
Year Ending June 30,			
2024	\$ 10,514	\$ 8,917	\$ 19,431
2025	11,569	8,473	20,042
2026	13,790	7,934	21,724
2027	14,675	7,338	22,013
2028	15,582	6,690	22,272
2029-2033	63,650	24,249	87,899
2034-2038	44,006	12,485	56,491
2039-2043	25,693	4,108	29,801
2044-2048	411	2,116	2,527
2049-2053	806	1,974	2,780
2054-2058	1,335	1,723	3,058
2059-2063	2,037	1,327	3,364
2064-2068	2,961	739	3,700
2069-2073	1,567	77	1,644
	<u>\$ 208,596</u>	<u>\$ 88,150</u>	<u>\$ 296,746</u>

Future annual subscription IT payments for the discretely presented component units are as follows:

	Discretely Presented Component Units		
	Principal	Interest	Total
Year Ending June 30,			
2024	\$ 1,261	\$ 32	\$ 1,293
2025	603	8	611
	<u>\$ 1,864</u>	<u>\$ 40</u>	<u>\$ 1,904</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

University as Lessor

The university is lessor for various noncancellable leases of real estate. Lease-related revenues recognized by the primary institution and the discretely presented component units for the years ended June 30, 2023 and 2022 are as follows:

	Discretely Presented Component			
	Primary Institution		Units	
	2023	2022	2023	2022
Lease revenue	\$ 16,064	\$ 9,550	\$ 13,204	\$ 13,057
Interest revenue	8,081	4,096	4,242	4,415
	<u>\$ 24,145</u>	<u>\$ 13,646</u>	<u>\$ 17,446</u>	<u>\$ 17,472</u>

NOTE 12 — COMPENSATED ABSENCES

University 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 university with ten 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.

The university accrues sick leave liability for those employees who are currently eligible to receive termination payments as well as other employees who are expected to become eligible to receive such payments. This liability is calculated using the “termination payment method” which is set forth in Appendix C, Example 4 of the GASB Statement No. 16, *Accounting for Compensated Absences*. Under the termination method, the university calculates a ratio, Sick Leave Termination Cost per Year Worked, that is based on the university’s actual historical experience of sick leave payouts to terminated employees. This ratio is then applied to the total years-of-service for current employees.

Certain employees of the university (mostly classified civil service employees) receive compensation time in lieu of overtime pay. Any unused compensation time must be paid to the employee at termination or retirement.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

NOTE 13 — OTHER LIABILITIES

Other liability activity for the primary institution for the year ended June 30, 2023 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Compensated absences	\$ 236,684	\$ 30,547	\$ 26,771	\$ 240,460	\$ 26,771
Self-insurance accruals	147,678	454,989	473,418	129,249	44,269
Amounts due to third party payors	105,659	734	28,352	78,041	3,344
Irrevocable split-interest agreements	35,588	2,281	2,131	35,738	2,730
Refundable advances for Federal Perkins loans	23,238	-	2,417	20,821	-
Other noncurrent liabilities	276,345	34,522	5,338	305,529	-
Other current liabilities	12	89	-	101	101
	<u>\$ 825,204</u>	<u>\$ 523,162</u>	<u>\$ 538,427</u>	<u>\$ 809,939</u>	<u>\$ 77,215</u>

Other liability activity for the primary institution for the year ended June 30, 2022 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Compensated absences	\$ 238,720	\$ 31,143	\$ 33,179	\$ 236,684	\$ 33,179
Self-insurance accruals	137,751	442,710	432,783	147,678	47,181
Amounts due to third party payors	119,790	3,052	17,183	105,659	18,353
Irrevocable split-interest agreements	39,592	1,415	5,419	35,588	3,264
Refundable advances for Federal Perkins loans	26,004	-	2,766	23,238	-
Other noncurrent liabilities	283,646	-	7,301	276,345	-
Other current liabilities	1,236	-	1,224	12	12
	<u>\$ 846,739</u>	<u>\$ 478,320</u>	<u>\$ 499,855</u>	<u>\$ 825,204</u>	<u>\$ 101,989</u>

NOTE 14 — OPERATING EXPENSES BY OBJECT

In accordance with requirements set forth by the Ohio Board of Regents, the university reports operating expenses by functional classification on the Statement of Revenues, Expenses and Changes in Net Position.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Operating expenses by object for the primary institution for the years ended June 30, 2023 and 2022 are summarized as follows:

Year Ended June 30, 2023

	Primary Institution				
	Compensation and Benefits	Supplies and Services	Scholarships and Fellowships	Depreciation	Total
Instruction	\$ 1,100,072	\$ 154,194	\$ -	\$ -	\$ 1,254,266
Separately budgeted research	369,197	232,784	-	-	601,981
Public service	97,049	48,307	-	-	145,356
Academic support	219,944	93,204	-	-	313,148
Student services	96,748	22,656	-	-	119,404
Institutional support	246,060	(17,798)	-	-	228,262
Operation and maintenance of plant	55,977	118,585	-	-	174,562
Scholarships and fellowships	11,749	2,572	109,243	-	123,564
Auxiliary enterprises	199,692	210,691	-	-	410,383
OSU Health System	2,163,728	1,800,666	-	-	3,964,394
Depreciation	-	-	-	545,971	545,971
Total operating expenses	\$ 4,560,216	\$ 2,665,861	\$ 109,243	\$ 545,971	\$ 7,881,291

Year Ended June 30, 2022

	Primary Institution				
	Compensation and Benefits	Supplies and Services	Scholarships and Fellowships	Depreciation	Total
Instruction	\$ 871,392	\$ 155,804	\$ -	\$ -	\$ 1,027,196
Separately budgeted research	286,814	215,661	-	-	502,475
Public service	73,334	74,566	-	-	147,900
Academic support	150,432	84,938	-	-	235,370
Student services	69,083	17,262	-	-	86,345
Institutional support	177,711	68,069	-	-	245,780
Operation and maintenance of plant	38,927	88,367	-	-	127,294
Scholarships and fellowships	9,685	2,681	151,727	-	164,093
Auxiliary enterprises	141,048	210,120	-	-	351,168
OSU Health System	1,466,813	1,757,061	-	-	3,223,874
Depreciation	-	-	-	513,600	513,600
Total operating expenses	\$ 3,285,239	\$ 2,674,529	\$ 151,727	\$ 513,600	\$ 6,625,095

NOTE 15 — RETIREMENT PLANS

University employees are covered by one of three retirement systems. The university faculty is covered by the State Teachers Retirement System of Ohio (STRS Ohio). Substantially all other employees are covered by the Public Employees Retirement System of Ohio (OPERS). Employees may opt out of STRS Ohio and OPERS and participate in the Alternative Retirement Plan (ARP) if they meet certain eligibility requirements.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

STRS Ohio and OPERS offer statewide cost-sharing multiple-employer defined benefit pension plans. STRS Ohio and OPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. In addition, the retirement systems provide other post-employment benefits (OPEB), consisting primarily of healthcare. Benefits are established by state statute and are calculated using formulas that include years of service and final average salary as factors.

In accordance with GASB Statements Nos. 68 and 75, employers participating in cost-sharing multiple-employer plans are required to recognize a proportionate share of the collective net pension and OPEB liabilities of the plans. Although changes in the net pension and OPEB liabilities generally are recognized as expense in the current period, certain items are deferred and recognized as expense in future periods. Deferrals for differences between projected and actual investment returns are amortized to pension expense over five years. Deferrals for employer contributions subsequent to the measurement date are amortized in the following period (one year). Other deferrals are amortized over the estimated remaining service lives of both active and inactive employees (amortization periods range from 2 to 11 years).

Defined Benefit Pension and OPEB Plans – Year Ended June 30, 2023

The collective net pension liabilities of the retirement systems and the university's proportionate share of these liabilities as of June 30, 2023 are as follows:

	STRS-Ohio	OPERS	Total
Net pension liability - all employers	\$ 22,230,126	\$ 29,296,534	
Proportion of the net pension liability - university	5.0%	10.6%	
Proportionate share of net pension liability	\$ 1,107,005	\$ 3,107,816	\$ 4,214,821

The collective net OPEB liabilities (assets) of the retirement systems and the university's proportionate share of these liabilities (assets) as of June 30, 2023 are as follows:

	STRS-Ohio	OPERS	Total
Net OPEB (asset) liability - all employers	\$ (2,589,333)	\$ 630,519	
Proportion of the net OPEB (asset) liability - university	5.0%	10.8%	
Proportionate share of net OPEB (asset) liability	\$ (128,942)	\$ 68,101	\$ (60,842)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Deferred outflows of resources and deferred inflows of resources for pensions were related to the following sources as of June 30, 2023:

	STRS-Ohio		OPERS		Total
Deferred Outflows of Resources:					
Differences between expected and actual experience	\$ 14,171	\$	109,052	\$	123,223
Changes in assumptions	131,980		35,116		167,096
Net difference between projected and actual earnings on pension plan investments	38,521		922,149		960,670
Changes in proportion of university contributions	1,689		239		1,928
University contributions subsequent to the measurement date	91,842		129,627		221,469
Total	\$ 278,203	\$	1,196,183	\$	1,474,386
Deferred Inflows of Resources:					
Differences between expected and actual experience	\$ 4,235	\$	4,734	\$	8,969
Changes of assumptions	99,220				99,220
Changes in proportion of university contributions	-		1,228		1,228
Total	\$ 103,455	\$	5,962	\$	109,417

Deferred outflows of resources and deferred inflows of resources for OPEB were related to the following sources as of June 30, 2023:

	STRS-Ohio		OPERS		Total
Deferred Outflows of Resources:					
Differences between expected and actual experience	\$ 1,869	\$	-	\$	1,869
Changes in assumptions	5,493		66,516		72,009
Net difference between projected and actual earnings on OPEB plan investments	2,245		137,288		139,533
Changes in proportion of university contributions	65		43		108
Total	\$ 9,672	\$	203,847	\$	213,519
Deferred Inflows of Resources:					
Differences between expected and actual experience	\$ 19,365	\$	16,974	\$	36,339
Changes in assumptions	91,432		5,433		96,865
Changes in proportion of university contributions	1		5		6
Total	\$ 110,798	\$	22,412	\$	133,210

Amounts reported as deferred outflows of resources related to pensions resulting from university contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

resources and deferred inflows of resources related to pensions will be recognized in pension expense during the years ending June 30 as follows:

	STRS-Ohio	OPERS	Total
2024	2,775	131,525	134,300
2025	(3,222)	214,469	211,247
2026	(29,245)	268,611	239,366
2027	112,599	444,216	556,815
2028	-	283	283
2029 and Thereafter	-	1,489	1,489
Total	\$ 82,907	\$ 1,060,593	\$ 1,143,500

Net deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense during the years ending June 30 as follows:

	STRS-Ohio	OPERS	Total
2024	\$ (29,075)	\$ 23,956	\$ (5,119)
2025	(28,654)	49,797	21,143
2026	(14,428)	42,345	27,917
2027	(6,177)	65,337	59,160
2028	(7,723)	-	(7,723)
2029 and Thereafter	(15,069)	-	(15,069)
Total	\$ (101,126)	\$ 181,435	\$ 80,309

The following table provides additional details on the benefit formulas, contribution requirements and significant assumptions used in the measurement of total pension and OPEB liabilities for the retirement systems for the year ended June 30, 2023 (information below applies to both pensions and OPEB unless otherwise indicated).

	STRS-Ohio	OPERS
Statutory Authority	Ohio Revised Code Chapter 3307	Ohio Revised Code Chapter 145

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Benefit Formula	<p>Pensions – The Define Benefit (DB) Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective Aug. 1, 2015, the calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit at any age. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.</p> <p>OPEB – Ohio law authorizes the State Teachers Retirement Board to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans and their eligible dependents.</p> <p>Coverage under the current program includes hospitalization, physicians’ fees and prescription drugs and partial reimbursement of the monthly Medicare Part B premiums. Pursuant to the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Benefit recipients contributed \$ 224.5 million or 54% of the total health care costs in fiscal 2022 (excluding deductibles, coinsurance and copayments).</p> <p>Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug</p>	<p>Pensions -- Benefits are calculated on the basis of age, final average salary (FAS), and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with five years of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement at age 57 with 25 years of service or at age 62 with five years of service. For Groups A and B, the annual benefit is based on 2.2% of FAS multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. FAS represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career. The base amount of a member’s pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.</p> <p>OPEB – The Ohio Revised Code permits, but does not require, OPERS to offer post-employment health care coverage. The ORC allows a portion of the employers’ contributions to be used to fund health care coverage. The health care portion of the employer contribution rate for the Traditional Pension Plan and Combined Plan is comparable, as the same coverage options are provided to participants in both plans. Beginning January 1, 2015, the service eligibility criteria for health care coverage increased from 10 years to 20 years with a minimum age of 60, or 30 years of qualifying service at any age. Beginning with January 2016 premiums, Medicare-eligible retirees could select supplemental coverage through the Connector, and may be eligible for monthly allowances deposited to an HRA to be used for reimbursement of eligible health care expenses. Effective January 1, 2022, eligible non-Medicare retirees are part of a Connector program and may be eligible for monthly allowances deposited to an HRA, similar to Medicare-enrolled retirees.</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS
	coverage. For the year ended June 30, 2022, STRS Ohio received \$ 97.7 million in Medicare Part D government reimbursements.	
Cost-of-Living Adjustments (COLAs)	Effective July 1, 2017, the COLA was reduced to 0%.	Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, current law provides for an annual COLA. The COLA is calculated on the member's base pension benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, current law provides for a 3% COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the adjustment will be based on the average percentage increase in the Consumer Price Index, capped at 3%.
Contribution Rates	Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The employer and member contribution rates are 14% of covered payroll. Under Ohio law, funds to pay health care costs may be deducted from employer contributions. For the year ended June 30, 2022, no employer allocation was made to the health care fund.	Employee and member contribution rates are established by the OPERS Board and limited by Chapter 145 of the Ohio Revised Code. For 2022, employer rates for the State and Local Divisions were 14% of covered payroll (and 18.1% for the Law Enforcement and Public Safety Divisions). Member rates for the State and Local Divisions were 10% of covered payroll (13% for Law Enforcement and 12% for Public Safety).
Measurement Date	June 30, 2022	December 31, 2022 (OPEB is rolled forward from December 31, 2021 actuarial valuation date)
Actuarial Assumptions	<p>Valuation Date: June 30, 2022 for pensions and OPEB</p> <p>Actuarial Cost Method: Individual entry age</p> <p>Investment Rate of Return: 7.00%</p> <p>Inflation: 2.50%</p> <p>Projected Salary Increases: Varies by service from 2.5% to 8.5%</p> <p>Cost-of-Living Adjustments: 0% effective July 1, 2017</p> <p>Payroll Increases: 3.00%</p> <p>Health Care Cost Trends: 7.50% to 9.00% initial; 3.94% ultimate</p>	<p>Valuation Date: December 31, 2022 for pensions; December 31, 2021 for OPEB</p> <p>Actuarial Cost Method: Individual entry age</p> <p>Investment Rate of Return: 6.9% for pensions; 6.0% for OPEB</p> <p>Inflation: 2.75%</p> <p>Projected Salary Increases: 2.75% - 10.75%</p> <p>Cost-of-Living Adjustments: Pre-1/7/2013 Retirees: 3.00% Simple Post-1/7/2013 Retirees: 3.00% Simple through 2023, then 2.05% Simple</p> <p>Health Care Cost Trends: 5.50% initial; 3.50% ultimate in 2036</p>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS
Mortality Rates	<p>For healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.</p>	<p>Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.</p>
Date of Last Experience Study	June 30, 2021	December 31, 2020

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	STRS-Ohio	OPERS																																																																											
Investment Return Assumptions	<p>The 10 year expected real rate of return on defined benefit pension and health care plan investments was determined by STRS Ohio's investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and long-term expected real rate of return for each major asset class are summarized as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Domestic Equity</td> <td style="text-align: center;">26.0%</td> <td style="text-align: center;">6.60%</td> </tr> <tr> <td>International Equity</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">6.80%</td> </tr> <tr> <td>Alternatives</td> <td style="text-align: center;">19.0%</td> <td style="text-align: center;">7.38%</td> </tr> <tr> <td>Fixed Income</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">1.75%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">10.0%</td> <td style="text-align: center;">5.75%</td> </tr> <tr> <td>Liquidity Reserves</td> <td style="text-align: center;">1.0%</td> <td style="text-align: center;">1.00%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">100%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Domestic Equity	26.0%	6.60%	International Equity	22.0%	6.80%	Alternatives	19.0%	7.38%	Fixed Income	22.0%	1.75%	Real Estate	10.0%	5.75%	Liquidity Reserves	1.0%	1.00%	Total	100%		<p>The long term expected rates of return on defined benefit pension and health care investment assets were determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.</p> <p>The following table displays the Board-approved asset allocation policy for defined benefit pension assets for 2022 and the long-term expected real rates of return:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">2.62%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">4.60%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">13.0%</td> <td style="text-align: center;">3.27%</td> </tr> <tr> <td>Private Equity</td> <td style="text-align: center;">15.0%</td> <td style="text-align: center;">7.53%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">21.0%</td> <td style="text-align: center;">5.51%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">2.0%</td> <td style="text-align: center;">4.37%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">5.0%</td> <td style="text-align: center;">3.27%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p> <p>The following table displays the Board-approved asset allocation policy for health care assets for 2022 and the long-term expected real rates of return:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">34.0%</td> <td style="text-align: center;">2.56%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">26.0%</td> <td style="text-align: center;">4.60%</td> </tr> <tr> <td>REITs</td> <td style="text-align: center;">7.0%</td> <td style="text-align: center;">4.70%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">25.0%</td> <td style="text-align: center;">5.51%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">2.0%</td> <td style="text-align: center;">4.37%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">6.0%</td> <td style="text-align: center;">1.84%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	22.0%	2.62%	Domestic Equities	22.0%	4.60%	Real Estate	13.0%	3.27%	Private Equity	15.0%	7.53%	International Equities	21.0%	5.51%	Risk Parity	2.0%	4.37%	Other Investments	5.0%	3.27%	Total	100.0%		Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	34.0%	2.56%	Domestic Equities	26.0%	4.60%	REITs	7.0%	4.70%	International Equities	25.0%	5.51%	Risk Parity	2.0%	4.37%	Other Investments	6.0%	1.84%	Total	100.0%	
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Total	100.0%																																																																												
Asset Class	Target Allocation	Long Term Expected Return*																																																																											
Fixed Income	34.0%	2.56%																																																																											
Domestic Equities	26.0%	4.60%																																																																											
REITs	7.0%	4.70%																																																																											
International Equities	25.0%	5.51%																																																																											
Risk Parity	2.0%	4.37%																																																																											
Other Investments	6.0%	1.84%																																																																											
Total	100.0%																																																																												

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

<p>Discount Rate</p>	<p>Pensions -- The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.</p> <p>OPEB -- The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.</p>	<p>Pensions -- The discount rate used to measure the total pension liability was 6.9% for the Traditional Pension Plan, the Combined Plan and the Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.</p> <p>OPEB – A single discount rate of 5.22% was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6.00%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the long-term expected rate of return on health care investments was</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS												
		applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.												
Changes in Assumptions Since the Prior Measurement Date	Pensions and OPEB – Demographic assumptions related to mortality, retirement, turnover, pension payment form election, OPEB participation and salary increases were updated based on the actuarial experience study for the period from July 1, 2015 through June 30, 2021.	Pensions – There were no changes in assumptions since the prior measurement date of December 31, 2021. OPEB – There were no changes in assumptions since the prior measurement date of December 31, 2020.												
Benefit Term Changes Since the Prior Measurement Date	Pensions – The pension plan was amended to implement one-time 3% COLA in fiscal year 2023 and to eliminate age 60 requirement for unreduced retirement effective August 1, 2026. OPEB – The health care program was amended for the 2023 plan year to increase subsidy level for health care premiums, modify Medicare Part B reimbursements and adjust certain co-pays and out-of-pocket limits.	Pensions – There were no changes in benefit terms since the prior measurement date of December 31, 2021. OPEB – On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.												
Sensitivity of Net Pension Liability to Changes in Discount Rate	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease (6.00%)</th> <th style="text-align: center;">Current Rate (7.00%)</th> <th style="text-align: center;">1% Increase (8.00%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 1,672,281</td> <td style="text-align: right;">\$ 1,107,005</td> <td style="text-align: right;">\$ 628,956</td> </tr> </tbody> </table>	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	\$ 1,672,281	\$ 1,107,005	\$ 628,956	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease (5.90%)</th> <th style="text-align: center;">Current Rate (6.90%)</th> <th style="text-align: center;">1% Increase (7.90%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 4,680,448</td> <td style="text-align: right;">\$ 3,107,816</td> <td style="text-align: right;">\$ 1,800,066</td> </tr> </tbody> </table>	1% Decrease (5.90%)	Current Rate (6.90%)	1% Increase (7.90%)	\$ 4,680,448	\$ 3,107,816	\$ 1,800,066
1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)												
\$ 1,672,281	\$ 1,107,005	\$ 628,956												
1% Decrease (5.90%)	Current Rate (6.90%)	1% Increase (7.90%)												
\$ 4,680,448	\$ 3,107,816	\$ 1,800,066												
Sensitivity of Net OPEB Liability (Asset) to Changes in Discount Rate	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease (6.00%)</th> <th style="text-align: center;">Current Rate (7.00%)</th> <th style="text-align: center;">1% Increase (8.00%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ (119,204)</td> <td style="text-align: right;">\$ (128,942)</td> <td style="text-align: right;">\$ (137,284)</td> </tr> </tbody> </table>	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	\$ (119,204)	\$ (128,942)	\$ (137,284)	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease (4.22%)</th> <th style="text-align: center;">Current Rate (5.22%)</th> <th style="text-align: center;">1% Increase (6.22%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 231,607</td> <td style="text-align: right;">\$ 68,101</td> <td style="text-align: right;">\$ (66,914)</td> </tr> </tbody> </table>	1% Decrease (4.22%)	Current Rate (5.22%)	1% Increase (6.22%)	\$ 231,607	\$ 68,101	\$ (66,914)
1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)												
\$ (119,204)	\$ (128,942)	\$ (137,284)												
1% Decrease (4.22%)	Current Rate (5.22%)	1% Increase (6.22%)												
\$ 231,607	\$ 68,101	\$ (66,914)												
Sensitivity of Net OPEB Liability (Asset) to Changes in Medical Trend Rate	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease in Trend Rate</th> <th style="text-align: center;">Current Trend Rate</th> <th style="text-align: center;">1% Increase in Trend Rate</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ (133,745)</td> <td style="text-align: right;">\$ (128,942)</td> <td style="text-align: right;">\$ (122,881)</td> </tr> </tbody> </table>	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	\$ (133,745)	\$ (128,942)	\$ (122,881)	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease in Trend Rate</th> <th style="text-align: center;">Current Trend Rate</th> <th style="text-align: center;">1% Increase in Trend Rate</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 63,784</td> <td style="text-align: right;">\$ 68,101</td> <td style="text-align: right;">\$ 72,849</td> </tr> </tbody> </table>	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	\$ 63,784	\$ 68,101	\$ 72,849
1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate												
\$ (133,745)	\$ (128,942)	\$ (122,881)												
1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate												
\$ 63,784	\$ 68,101	\$ 72,849												

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Defined Benefit Pension and OPEB Plans – Year Ended June 30, 2022

The collective net pension liabilities of the retirement systems and the university's proportionate share of these liabilities as of June 30, 2022 are as follows:

	STRS-Ohio		OPERS		Total
Net pension liability - all employers	\$ 12,785,899	\$	8,288,243		
Proportion of the net pension liability - university	5.0%		10.4%		
Proportionate share of net pension liability	\$ 638,605	\$	859,188	\$	1,497,793

The collective net OPEB assets of the retirement systems and the university's proportionate share of these assets as of June 30, 2022 are as follows:

	STRS-Ohio		OPERS		Total
Net OPEB (asset) liability - all employers	\$ (2,108,418)	\$	(3,132,153)		
Proportion of the net OPEB (asset) liability - university	5.0%		10.7%		
Proportionate share of net OPEB (asset) liability	\$ (105,307)	\$	(335,820)	\$	(441,127)

Deferred outflows of resources and deferred inflows of resources for pensions were related to the following sources as of June 30, 2022:

	STRS-Ohio		OPERS		Total
Deferred Outflows of Resources:					
Differences between expected and actual experience	\$ 19,730	\$	49,339	\$	69,069
Changes in assumptions	177,160		117,455		294,615
Changes in proportion of university contributions	2,429		2,254		4,683
University contributions subsequent to the measurement date	90,864		125,132		215,996
Total	\$ 290,183	\$	294,180	\$	584,363
Deferred Inflows of Resources:					
Differences between expected and actual experience	\$ 4,003	\$	26,144	\$	30,147
Net difference between projected and actual earnings on pension plan investments	550,355		1,100,745		1,651,100
Changes in proportion of university contributions	-		70		70
Total	\$ 554,358	\$	1,126,959	\$	1,681,317

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Deferred outflows of resources and deferred inflows of resources for OPEB were related to the following sources as of June 30, 2022:

	STRS-Ohio	OPERS	Total
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ 3,750	\$ -	\$ 3,750
Changes in assumptions	6,727	-	6,727
Changes in proportion of university contributions	94	974	1,068
Total	\$ 10,571	\$ 974	\$ 11,545
Deferred Inflows of Resources:			
Differences between expected and actual experience	\$ 19,294	\$ 50,642	\$ 69,936
Changes in assumptions	62,823	135,156	197,979
Net difference between projected and actual earnings on pension plan investments	29,189	159,719	188,908
Total	\$ 111,306	\$ 345,517	\$ 456,823

Amounts reported as deferred outflows of resources related to pensions resulting from university contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense during the years ending June 30 as follows:

	STRS-Ohio	OPERS	Total
2023	(88,300)	(150,384)	(238,684)
2024	(76,240)	(373,497)	(449,737)
2025	(82,238)	(258,778)	(341,016)
2026	(108,260)	(175,669)	(283,929)
2027	-	(63)	(63)
2028 and Thereafter	-	479	479
Total	\$ (355,038)	\$ (957,912)	\$ (1,312,950)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Net deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense during the years ending June 30 as follows:

	<u>STRS-Ohio</u>	<u>OPERS</u>	<u>Total</u>
2023	(28,266)	(213,312)	(241,578)
2024	(27,561)	(73,337)	(100,898)
2025	(27,140)	(34,902)	(62,042)
2026	(12,914)	(22,994)	(35,908)
2027	(4,664)	-	(4,664)
2028 and Thereafter	(188)	-	(188)
Total	\$ (100,733)	\$ (344,545)	\$ (445,278)

The following table provides additional details on the benefit formulas, contribution requirements and significant assumptions used in the measurement of total pension and OPEB liabilities for the retirement systems for the year ended June 30, 2022 (information below applies to both pensions and OPEB unless otherwise indicated).

	STRS-Ohio	OPERS
Statutory Authority	Ohio Revised Code Chapter 3307	Ohio Revised Code Chapter 145

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Benefit Formula	<p>Pensions -- The annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.</p> <p>OPEB – STRS Ohio provides access to health care coverage for eligible retirees who participated in the Defined Benefit or Combined Plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians’ fees and prescription drugs and partial reimbursement of the monthly Medicare Part B premiums. Pursuant to the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Benefit recipients contributed \$254.0 million or 58% of the total health care costs in fiscal 2021 (excluding deductibles, coinsurance and copayments).</p> <p>Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.</p> <p>For the year ended June 30, 2021, STRS Ohio received \$96.5 million in Medicare Part D reimbursements.</p>	<p>Pensions -- Benefits are calculated on the basis of age, final average salary (FAS), and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with five years of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement at age 57 with 25 years of service or at age 62 with five years of service. For Groups A and B, the annual benefit is based on 2.2% of FAS multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. FAS represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.</p> <p>The base amount of a member’s pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.</p> <p>OPEB – The Ohio Revised Code permits, but does not require, OPERS to offer post-employment health care coverage. The ORC allows a portion of the employers’ contributions to be used to fund health care coverage. The health care portion of the employer contribution rate for the Traditional Pension Plan and Combined Plan is comparable, as the same coverage options are provided to participants in both plans. Beginning January 1, 2015, the service eligibility criteria for health care coverage increased from 10 years to 20 years with a minimum age of 60, or 30 years of qualifying service at any age. Beginning with January 2016 premiums, Medicare-eligible retirees could select supplemental coverage through the Connector, and may be eligible for monthly allowances deposited to an HRA to be used for reimbursement of eligible health care expenses. Coverage for non-Medicare retirees included hospitalization, medical expenses and prescription drugs through December 31, 2021. The System determines the amount, if any, of the associated health care costs that will be absorbed by the</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS
		<p>System and attempted to control costs by using managed care, case management, and other programs. Effective January 1, 2022, eligible non-Medicare retirees are part of a Connector program, similar to Medicare-enrolled retirees. Additional details on health care coverage can be found in the Plan Statement in the annual report.</p> <p>OPERS no longer participates in the Medicare Part D program as of December 31, 2016.</p>
Cost-of-Living Adjustments (COLAs)	Effective July 1, 2017, the COLA was reduced to 0%.	Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, current law provides for an annual COLA. The COLA is calculated on the member's base pension benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, current law provides for a 3% COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the adjustment will be based on the average percentage increase in the Consumer Price Index, capped at 3%.
Contribution Rates	Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll. Under Ohio law, funds to pay health care costs may be deducted from employer contributions. For the year ended June 30, 2021, no employer allocation was made to the health care fund.	Employee and member contribution rates are established by the OPERS Board and limited by Chapter 145 of the Ohio Revised Code. For 2019, employer rates for the State and Local Divisions were 14% of covered payroll (and 18.1% for the Law Enforcement and Public Safety Divisions). Member rates for the State and Local Divisions were 10% of covered payroll (13% for Law Enforcement and 12% for Public Safety).
Measurement Date	June 30, 2021	December 31, 2021 (OPEB is rolled forward from December 31, 2020 actuarial valuation date)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS
Actuarial Assumptions	<p>Valuation Date: June 30, 2021 for pensions and OPEB Actuarial Cost Method: Individual entry age Investment Rate of Return: 7.00% Inflation: 2.50% Projected Salary Increases: 12.50% at age 20 to 2.50% at age 65 Cost-of-Living Adjustments: 0% effective July 1, 2017 Payroll Increases: 3.00% Health Care Cost Trends: 5.00% to 29.98% initial; 4% ultimate</p>	<p>Valuation Date: December 31, 2021 for pensions; December 31, 2020 for OPEB Actuarial Cost Method: Individual entry age Investment Rate of Return: 6.9% for pensions; 6.0% for OPEB Inflation: 2.75% Projected Salary Increases: 2.75% - 10.75% Cost-of-Living Adjustments: Pre-1/7/2013 Retirees: 3.00% Simple Post-1/7/2013 Retirees: 3.00% Simple through 2022, then 2.05% Simple Health Care Cost Trends: 5.50% initial; 3.50% ultimate in 2034</p>
Mortality Rates	<p>Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.</p>	<p>Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.</p>
Date of Last Experience Study	June 30, 2016	December 31, 2020

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	STRS-Ohio	OPERS																																																																											
Investment Return Assumptions	<p>The 10 year expected real rate of return on defined benefit pension and health care plan investments was determined by STRS Ohio's investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and long-term expected real rate of return for each major asset class are summarized as follows:</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">Asset Class</th> <th style="text-align: center;">Target Allocation</th> <th style="text-align: center;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Domestic Equity</td> <td style="text-align: center;">28.0%</td> <td style="text-align: center;">7.35%</td> </tr> <tr> <td>International Equity</td> <td style="text-align: center;">23.0%</td> <td style="text-align: center;">7.55%</td> </tr> <tr> <td>Alternatives</td> <td style="text-align: center;">17.0%</td> <td style="text-align: center;">7.09%</td> </tr> <tr> <td>Fixed Income</td> <td style="text-align: center;">21.0%</td> <td style="text-align: center;">3.00%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">10.0%</td> <td style="text-align: center;">6.00%</td> </tr> <tr> <td>Liquidity Reserves</td> <td style="text-align: center;">1.0%</td> <td style="text-align: center;">2.25%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">100%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Domestic Equity	28.0%	7.35%	International Equity	23.0%	7.55%	Alternatives	17.0%	7.09%	Fixed Income	21.0%	3.00%	Real Estate	10.0%	6.00%	Liquidity Reserves	1.0%	2.25%	Total	100%		<p>The long term expected rates of return on defined benefit pension and health care investment assets were determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.</p> <p>The following table displays the Board-approved asset allocation policy for defined benefit pension assets for 2021 and the long-term expected real rates of return:</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">Asset Class</th> <th style="text-align: center;">Target Allocation</th> <th style="text-align: center;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">24.0%</td> <td style="text-align: center;">1.03%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">21.0%</td> <td style="text-align: center;">3.78%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">11.0%</td> <td style="text-align: center;">3.66%</td> </tr> <tr> <td>Private Equity</td> <td style="text-align: center;">12.0%</td> <td style="text-align: center;">7.43%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">23.0%</td> <td style="text-align: center;">4.88%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">5.0%</td> <td style="text-align: center;">2.92%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">4.0%</td> <td style="text-align: center;">2.85%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p> <p>The following table displays the Board-approved asset allocation policy for health care assets for 2021 and the long-term expected real rates of return:</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">Asset Class</th> <th style="text-align: center;">Target Allocation</th> <th style="text-align: center;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">34.0%</td> <td style="text-align: center;">0.91%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">25.0%</td> <td style="text-align: center;">3.78%</td> </tr> <tr> <td>REITs</td> <td style="text-align: center;">7.0%</td> <td style="text-align: center;">3.71%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">25.0%</td> <td style="text-align: center;">4.88%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">2.0%</td> <td style="text-align: center;">2.92%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">7.0%</td> <td style="text-align: center;">1.93%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	24.0%	1.03%	Domestic Equities	21.0%	3.78%	Real Estate	11.0%	3.66%	Private Equity	12.0%	7.43%	International Equities	23.0%	4.88%	Risk Parity	5.0%	2.92%	Other Investments	4.0%	2.85%	Total	100.0%		Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	34.0%	0.91%	Domestic Equities	25.0%	3.78%	REITs	7.0%	3.71%	International Equities	25.0%	4.88%	Risk Parity	2.0%	2.92%	Other Investments	7.0%	1.93%	Total	100.0%	
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

<p>Discount Rate</p>	<p>Pensions -- The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.</p> <p>OPEB -- The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2021.</p>	<p>Pensions -- The discount rate used to measure the total pension liability was 6.9% for the Traditional Pension Plan, the Combined Plan and the Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.</p> <p>OPEB -- A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS												
Changes in Assumptions Since the Prior Measurement Date	<p>Pensions – The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.</p> <p>OPEB – The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.</p>	<p>Pensions – The discount rate was adjusted to 6.90% from 7.20% for the December 31, 2021 valuation.</p> <p>OPEB – There were no changes in assumptions since the prior measurement date of December 31, 2019.</p>												
Benefit Term Changes Since the Prior Measurement Date	<p>Pensions – There were no changes in benefit terms since the prior measurement date of June 30, 2020.</p> <p>OPEB – The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.</p>	<p>Pensions – There were no changes in benefit terms since the prior measurement date of December 31, 2020.</p> <p>OPEB – On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.</p>												
Sensitivity of Net Pension Liability to Changes in Discount Rate	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease (6.00%)</th> <th style="text-align: center;">Current Rate (7.00%)</th> <th style="text-align: center;">1% Increase (8.00%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 1,195,868</td> <td style="text-align: right;">\$ 638,605</td> <td style="text-align: right;">\$ 167,719</td> </tr> </tbody> </table>	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	\$ 1,195,868	\$ 638,605	\$ 167,719	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">1% Decrease (5.90%)</th> <th style="text-align: center;">Current Rate (6.90%)</th> <th style="text-align: center;">1% Increase (7.90%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 2,345,870</td> <td style="text-align: right;">\$ 859,188</td> <td style="text-align: right;">\$ (377,346)</td> </tr> </tbody> </table>	1% Decrease (5.90%)	Current Rate (6.90%)	1% Increase (7.90%)	\$ 2,345,870	\$ 859,188	\$ (377,346)
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Defined Contribution Plans

ARP is a defined contribution pension plan. Full-time administrative and professional staff and faculty may choose enrollment in ARP in lieu of OPERS or STRS Ohio. 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, post-retirement health care benefits or death

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

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 plan does not provide disability benefits, annual cost-of-living adjustments, post-retirement 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.

STRS Ohio also offers a defined contribution plan in addition to its long established defined benefit plan. All employee contributions and employer contributions at a rate of 9.53% are placed in an investment account directed by the employee. Disability benefits are limited to the employee's account balance. Employees electing the defined contribution plan receive no post-retirement health care benefits.

Combined Plans

STRS Ohio offers a combined plan with features of both a defined contribution plan and a defined benefit 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 post-retirement health care benefits.

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 post-retirement health care benefits. OPERS provides retirement, disability, survivor and post-retirement health benefits to qualifying members of the combined plan.

Summary of Employer Pension and OPEB Expense

Total employer contributions for pensions for the years ended June 30, 2023 and 2022 were \$442,794 and \$409,201, respectively. There were no contributions associated with OPEB. For the years ended June 30, 2023 and 2022, the university recognized pension and OPEB expense (benefit) of \$552,600 and (\$310,382), respectively. Pension and OPEB expenses are allocated to institutional functions on the Statement of Revenues, Expenses and Other Changes in Net Position.

Both STRS Ohio and OPERS issue separate, publicly available financial reports that include financial statements and required supplemental information. These reports may be obtained by contacting the two organizations.

STRS Ohio
275 East Broad Street
Columbus, OH 43215-3371
(614) 227-4090
(888) 227-7877
www.strsoh.org

OPERS
277 East Town Street
Columbus, OH 43215-4642
(614) 222-5601
(800) 222-7377
www.opers.org/investments/cafr.shtml

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

OSU Physicians Retirement Plan

Retirement benefits are provided for the employees of OSUP through a tax-sheltered 403(b) and 401(a) defined contribution plan administered by an insurance company. OSUP is required to make nondiscretionary contributions of no less than 7.5% under the Interim Retirement Plan; however, some subsidiaries make an additional discretionary contribution of up to 17.5%, for a range of total employer contributions of 7.5% to 25%. Employees are allowed, but not required, to make contributions to the 403(b) plan. OSUP's share of the cost of these benefits was \$9,300 and \$7,800 for the years ended June 30, 2023 and 2022, respectively. Employee contributions were \$4,800 and \$3,500 for the years ended June 30, 2023 and 2022, respectively.

415(m) Plans

The university maintains two supplemental 415(m) retirement plans. These plans are unfunded and constitute an unsecured promise by the university to make benefit payments in the future from its general assets. The university sets aside assets for the 415(m) plans, which are invested primarily in mutual funds. These assets totaled \$210,353 and \$176,092 at June 30, 2023 and 2022, respectively, and are reported as Other Noncurrent Assets and Other Noncurrent Liabilities in the Statement of Net Position.

NOTE 16 — CAPITAL PROJECT COMMITMENTS

At June 30, 2023, the university is committed to future contractual obligations for capital expenditures of approximately \$1,040,235 for the primary institution and \$4,300 for discretely presented component units. These projects are funded by the following sources:

	<u>Primary Institution</u>	<u>Discretely Presented Component Units</u>
State appropriations	\$ 24,236	\$ -
Internal and other sources	1,015,999	4,300
Total	<u>\$ 1,040,235</u>	<u>\$ 4,300</u>

The above Primary Institution total at June 30, 2023 includes approximately \$855,478 for the Health System.

NOTE 17 — CONTINGENCIES AND RISK MANAGEMENT

The university is a party in a number of legal actions. While the final outcome cannot be determined at this time, management is of the opinion that the liability, if any, for these legal actions will not have a material adverse effect on the university's financial position.

The university is self-insured for the Health System's professional malpractice liability, employee health benefits, workers' compensation and employee life, accidental death and dismemberment benefits. Additional details regarding these self-insurance arrangements are provided in Note 8. The university also carries commercial insurance policies for various property, casualty and excess

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

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 university have been infrequent in prior years.

The global outbreak of COVID-19, a new strain of coronavirus that can result in severe respiratory disease, was first detected in December of 2019 and subsequently spread across six continents impacting many countries, including the United States. The COVID-19 outbreak has altered the behavior of businesses and people in a manner that has had and is expected to continue to have effects on global and local economies, including the State of Ohio.

The university's response to the COVID-19 pandemic evolved over time based on available data, public health authority guidance, the rate of infection and since vaccines were introduced, vaccination rates. The university initially suspended face-to face instruction and declared a "University State of Emergency" that allowed flexibility for employees to continue to telework while enabling university senior leadership and college deans to make determinations of who may work on campus to maintain critical services and research. A weekly determination was made concerning the continuation of the declaration and based on those determinations the declaration remained in place from March 22, 2020 until the declaration was lifted effective July 1, 2021.

The university has fully transitioned back to primarily in-person student instruction, in-person meetings and events, full capacity seating in on-campus dining areas and sporting events and unrestricted group activities at campus recreation centers. Masks are currently optional in most indoor spaces on campus including residence halls, dining facilities, classroom facilities, offices, and the Ohio Union. Mandatory COVID testing is no longer required.

COVID-19 could potentially have an impact on university finances and operations in the future, depending on vaccination rates and whether the COVID-19 virus or variations of the virus continue to spread in the United States and around the world. Future adverse consequences may include, but are not limited to: a decline in enrollment (including a disproportional decline in enrollment by international students); a decline in demand for university housing; a decline in demand for university programs that involve travel or that have international connections; cancellation, postponement and/or reduced attendance for athletic events; and an increase in costs associated with purchasing of personal protective equipment and implementing community-wide testing programs.

NOTE 18 — PARKING LEASE AND CONCESSION AGREEMENT

On September 21, 2012, the university entered into a 50-year lease and concession agreement with QIC Global Infrastructure (QIC GI). CampusParc LP, a QIC GI affiliate, owns and operates the university's parking concession on QIC GI's behalf. Under the agreement, CampusParc operates, maintains and retains parking revenues from the university's parking lots and garages. This agreement also regulates the parking rates that may be charged and future increases in these rates. The university received lump-sum payments totaling \$483,000 from QIC GI and used the proceeds to establish endowment funds, with income distributions internally designated to support student

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

scholarships, faculty initiatives and research, transportation and sustainability and the university arts district.

The unamortized lump-sum payment under this service concession arrangement is reported as a deferred inflow of resources and is being amortized to operating revenue over the life of the agreement. Deferred inflows related to the parking agreement were \$378,021 and \$387,652 at June 30, 2023 and 2022, respectively. The university reports the parking lots and garages as capital assets with a carrying amount of \$122,938 and \$122,953 at June 30, 2023 and 2022, respectively.

NOTE 19 — UTILITY SYSTEM LEASE AND CONCESSION AGREEMENT

On April 10, 2017, the university entered into a 50-year agreement to lease the university's utility system to Ohio State Energy Partners (OSEP) and grant it the exclusive right to operate the utility system and provide utility services to the Columbus campus. On July 6, 2017, the university received an upfront payment of \$1,089,914. The upfront payment is reported as an Advance from Concessionaire and is being amortized as a reduction to operating expense (Operation and Maintenance of Plant) on a straight-line basis over the term of the agreement.

Under the agreement, OSEP operates, maintains and makes capital investments in the utility system and charges the university a Utility Fee, which includes fixed, variable and operating and maintenance (O&M) components. OSEP capital investments in the utility system are recognized as capital assets and a related long-term payable to the concessionaire. The fixed and O&M components of the Utility Fee are recognized as operating expense. The variable component of the Utility Fee will be recognized as a reduction in the long-term payable to the concessionaire and interest expense.

The university recognized fixed and O&M utility fees totaling \$65,533 and \$61,707, respectively for the years ended June 30, 2023 and 2022. The carrying amounts of OSEP capital investments and related payable to the concessionaire at June 30, 2023 and 2022 were \$454,781 and \$374,540, respectively.

NOTE 20 — COMBINING INFORMATION FOR BLENDED COMPONENT UNITS

As indicated in the Basis of Presentation in Note 1, the university consolidates certain component units in a blended presentation. Condensed combining financial information for the years ended June 30, 2023 and 2022 is presented below.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2023

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of net position:					
Current assets	\$ 75,329	\$ 3,497	\$ 51,547	\$ 26,772	\$ (12,734)
Capital assets, net	-	276	-	2,518	-
Other assets	1,681,663	651	-	100	(51,165)
Amounts receivable from the university	-	2,560	-	-	-
Total assets	<u>\$ 1,756,992</u>	<u>\$ 6,984</u>	<u>\$ 51,547</u>	<u>\$ 29,390</u>	<u>\$ (63,899)</u>
Current liabilities	\$ 2,730	\$ 932	\$ 35	\$ 995	\$ -
Noncurrent liabilities	43,600	659	21,726	63,899	(63,899)
Amounts payable to the university	18	2,560	-	-	-
Deferred inflows	8,481	-	-	-	-
Total liabilities and deferred inflows	<u>54,829</u>	<u>4,151</u>	<u>21,761</u>	<u>64,894</u>	<u>(63,899)</u>
Net investment in capital assets	-	-	-	4,033	-
Restricted:					
Nonexpendable	1,218,831	-	-	-	-
Expendable	466,425	-	-	26,772	(63,899)
Unrestricted	16,907	2,833	29,786	(66,309)	63,899
Total net position	<u>1,702,163</u>	<u>2,833</u>	<u>29,786</u>	<u>(35,504)</u>	<u>-</u>
Total liabilities, deferred inflows and net position	<u>\$ 1,756,992</u>	<u>\$ 6,984</u>	<u>\$ 51,547</u>	<u>\$ 29,390</u>	<u>\$ (63,899)</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of revenues, expenses and changes in net position:					
Operating revenues:					
Other sales, services and rental income	\$ 136	\$ 13,509	\$ (958)	\$ 1,284	\$ -
Total operating revenues	136	13,509	(958)	1,284	-
Operating expenses, excluding depreciation	5,477	13,781	(213)	13,090	-
Depreciation expense	-	89	-	1,515	-
Total operating expenses	5,477	13,870	(213)	14,605	-
Net operating income (loss)	(5,341)	(361)	(745)	(13,321)	-
Non-operating revenues and expenses:					
Gifts for current use	188,266	-	-	10,707	-
Net investment income (loss)	92,652	16	2,097	204	-
Other non-operating revenue (expense)	1,106	-	-	-	-
Net non-operating revenue (expense)	282,024	16	2,097	10,911	-
Capital contributions and additions to permanent endowments	128,996	-	-	-	-
Transfers from (to) the university	(280,198)	(750)	-	12,761	-
Change in net position	125,481	(1,095)	1,352	10,351	-
Beginning net position, as reported	1,576,682	3,928	28,434	(45,855)	-
Ending net position	\$ 1,702,163	\$ 2,833	\$ 29,786	\$ (35,504)	\$ -
Condensed statements of cash flows:					
Net cash provided (used) by:					
Operating activities	\$ (5,533)	\$ (4)	\$ (392)	\$ (11,948)	\$ -
Noncapital financing activities	(50,221)	(750)	-	17,317	-
Capital and related financing activities	58,407	-	-	-	-
Investing activities	(2,534)	757	3,959	204	-
Net increase (decrease) in cash	119	3	3,567	5,573	-
Beginning cash and cash equivalents	224	2,980	1,178	12,708	-
Ending cash and cash equivalents	\$ 343	\$ 2,983	\$ 4,745	\$ 18,281	\$ -

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2022

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of net position:					
Current assets	\$ 59,060	\$ 4,379	\$ 51,962	\$ 26,550	\$ (12,720)
Capital assets, net	-	365	-	4,033	-
Other assets	1,572,142	731	-	1,400	(63,940)
Amounts receivable from the university	-	4,248	-	-	-
Total assets	<u>\$ 1,631,202</u>	<u>\$ 9,723</u>	<u>\$ 51,962</u>	<u>\$ 31,983</u>	<u>\$ (76,660)</u>
Current liabilities	\$ 2,708	\$ 912	\$ 41	\$ 1,178	\$ -
Noncurrent liabilities	42,335	635	23,487	76,660	(76,660)
Amounts payable to the university	2	4,248	-	-	-
Deferred inflows	9,475	-	-	-	-
Total liabilities and deferred inflows	<u>54,520</u>	<u>5,795</u>	<u>23,528</u>	<u>77,838</u>	<u>(76,660)</u>
Net investment in capital assets	-	-	-	4,033	-
Restricted:					
Nonexpendable	1,150,341	-	-	-	-
Expendable	409,874	-	-	26,772	(76,660)
Unrestricted	16,467	3,928	28,434	(76,660)	76,660
Total net position	<u>1,576,682</u>	<u>3,928</u>	<u>28,434</u>	<u>(45,855)</u>	<u>-</u>
Total liabilities, deferred inflows and net position	<u>\$ 1,631,202</u>	<u>\$ 9,723</u>	<u>\$ 51,962</u>	<u>\$ 31,983</u>	<u>\$ (76,660)</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of revenues, expenses and changes in net position:					
Operating revenues:					
Other sales, services and rental income	\$ 385	\$ 12,947	\$ (3,223)	\$ 272	\$ -
Total operating revenues	385	12,947	(3,223)	272	-
Operating expenses, excluding depreciation					
Depreciation expense	7,168	12,936	(212)	21,778	-
Total operating expenses	-	51	-	1,677	-
	7,168	12,987	(212)	23,455	-
Net operating income (loss)	(6,783)	(40)	(3,011)	(23,183)	-
Non-operating revenues and expenses:					
Gifts for current use	198,839	-	-	29,510	-
Net investment income (loss)	(32,384)	14	(5,470)	40	-
Federal COVID-19 assistance programs	-	-	-	-	-
Other non-operating revenue (expense)	1,191	-	-	-	-
Net non-operating revenue (expense)	167,646	14	(5,470)	29,550	-
Capital contributions and additions to permanent endowments	136,982	-	-	-	-
Transfers from (to) the university	(293,217)	(84)	-	12,673	-
Change in net position	4,628	(110)	(8,481)	19,040	-
Beginning net position	1,572,054	4,038	36,915	(64,895)	-
Ending net position	\$ 1,576,682	\$ 3,928	\$ 28,434	\$ (45,855)	\$ -
Condensed statements of cash flows:					
Net cash provided (used) by:					
Operating activities	\$ (4,477)	\$ 39	\$ (1,108)	\$ (20,655)	\$ -
Noncapital financing activities	(40,255)	(872)	-	30,866	-
Capital and related financing activities	59,775	(375)	-	(3,667)	-
Investing activities	(14,026)	84	996	40	-
Net increase (decrease) in cash	1,017	(1,124)	(112)	6,584	-
Beginning cash and cash equivalents	217	4,104	1,290	6,124	-
Ending cash and cash equivalents	\$ 1,234	\$ 2,980	\$ 1,178	\$ 12,708	\$ -

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

NOTE 21 — COMBINING INFORMATION FOR DISCRETELY PRESENTED COMPONENT UNITS

As indicated in the Basis of Presentation in Note 1, the university consolidates certain component units in a discrete presentation. Condensed combining financial information for the years ended June 30, 2023 and 2022 is presented below.

Condensed Combining Information – Year Ended June 30, 2023

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of net position:						
Current assets	\$ 323,185	\$ 13,075	\$ 16,517	\$ 5,339	\$ 8,076	\$ 366,192
Capital assets, net	202,035	219,326	56,288	162	34,702	512,513
Other assets	20	16,846	8,348	-	7,244	32,458
Amounts receivable from the university	76,418	85,947	4,634	-	682	167,681
Total assets and deferred outflows	<u>\$ 601,658</u>	<u>\$ 335,194</u>	<u>\$ 85,787</u>	<u>\$ 5,501</u>	<u>\$ 50,704</u>	<u>\$ 1,078,844</u>
Current liabilities	\$ 92,089	\$ 5,859	\$ 11,143	\$ -	\$ 3,383	\$ 112,474
Noncurrent liabilities	28,075	-	14,316	-	3,415	45,806
Amounts payable to the university	273,555	190,797	15,212	-	14,940	494,504
Deferred inflows	5,618	146,225	8,431	-	7,200	167,474
Total liabilities and deferred inflows	<u>399,337</u>	<u>342,881</u>	<u>49,102</u>	<u>-</u>	<u>28,938</u>	<u>820,258</u>
Net investment in capital assets	11,228	28,528	26,436	162	20,824	87,178
Unrestricted	<u>191,093</u>	<u>(36,215)</u>	<u>10,249</u>	<u>5,339</u>	<u>942</u>	<u>171,408</u>
Total net position	<u>202,321</u>	<u>(7,687)</u>	<u>36,685</u>	<u>5,501</u>	<u>21,766</u>	<u>258,586</u>
Total liabilities, deferred inflows and net position	<u>\$ 601,658</u>	<u>\$ 335,194</u>	<u>\$ 85,787</u>	<u>\$ 5,501</u>	<u>\$ 50,704</u>	<u>\$ 1,078,844</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of revenues, expenses and changes in net position:						
Operating revenues:						
Grants and contracts	\$ -	\$ 12,132	\$ 64,854	\$ -	\$ 7,595	\$ 84,581
Sales and services of OSU Physicians	1,006,767	-	-	-	-	1,006,767
Other sales, services and rental income	-	4,150	-	9,424	-	13,574
Total operating revenues	1,006,767	16,282	64,854	9,424	7,595	1,104,922
Operating expenses, excluding depreciation	1,020,147	10,174	56,081	9,370	8,092	1,103,864
Depreciation expense	19,135	5,919	7,125	83	1,332	33,594
Total operating expenses	1,039,282	16,093	63,206	9,453	9,424	1,137,458
Net operating income (loss)	(32,515)	189	1,648	(29)	(1,829)	(32,536)
Non-operating revenues and expenses:						
CARES Assistance	19,875	-	-	-	-	19,875
Net investment income (loss)	8,544	192	452	154	48	9,390
Interest expense	(7,755)	(484)	(1,739)	(1)	(414)	(10,393)
Other non-operating revenue (expense)	(5,917)	(571)	585	-	-	(5,903)
Net non-operating revenue (expense)	14,747	(863)	(702)	153	(366)	12,969
Capital contributions and additions to permanent endowments	-	-	860	-	-	860
Change in net position	(17,768)	(674)	1,806	124	(2,195)	(18,707)
Beginning net position, as restated	220,089	(7,013)	34,879	5,377	23,961	277,293
Ending net position	\$ 202,321	\$ (7,687)	\$ 36,685	\$ 5,501	\$ 21,766	\$ 258,586
Condensed statements of cash flows:						
Net cash provided (used) by:						
Operating activities	\$ 1,949	\$ (945)	\$ 4,879	\$ 54	\$ 2,771	\$ 8,708
Noncapital financing activities	-	(571)	-	-	-	(571)
Capital and related financing activities	(26,241)	8,932	(1,353)	(57)	(6,168)	(24,887)
Investing activities	(57,662)	-	366	-	(2,957)	(60,253)
Net increase (decrease) in cash	(81,954)	7,416	3,892	(3)	(6,354)	(77,003)
Beginning cash and cash equivalents	151,453	4,093	3,342	3,813	13,780	176,481
Ending cash and cash equivalents	\$ 69,499	\$ 11,509	\$ 7,234	\$ 3,810	\$ 7,426	\$ 99,478

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2022

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of net position:						
Current assets	\$ 300,653	\$ 7,890	\$ 13,047	\$ 5,188	\$ 14,345	\$ 341,123
Capital assets, net	100,624	210,744	52,515	233	27,123	391,239
Other assets	149	16,223	1,713	-	2,187	20,272
Amounts receivable from the university	72,383	56,656	4,609	-	1,934	135,582
Total assets and deferred outflows	<u>\$ 473,809</u>	<u>\$ 291,513</u>	<u>\$ 71,884</u>	<u>\$ 5,421</u>	<u>\$ 45,589</u>	<u>\$ 888,216</u>
Current liabilities	\$ 53,527	\$ 6,327	\$ 7,341	\$ -	\$ 2,966	\$ 70,161
Noncurrent liabilities	22,989	-	9,822	-	4,700	37,511
Amounts payable to the university	168,377	171,204	18,134	44	8,976	366,735
Deferred inflows	8,827	120,995	1,708	-	4,986	136,516
Total liabilities and deferred inflows	<u>253,720</u>	<u>298,526</u>	<u>37,005</u>	<u>44</u>	<u>21,628</u>	<u>610,923</u>
Net investment in capital assets	13,971	36,112	29,731	233	18,063	98,110
Unrestricted	206,118	(43,125)	5,148	5,144	5,898	179,183
Total net position	<u>220,089</u>	<u>(7,013)</u>	<u>34,879</u>	<u>5,377</u>	<u>23,961</u>	<u>277,293</u>
Total liabilities, deferred inflows and net position	<u>\$ 473,809</u>	<u>\$ 291,513</u>	<u>\$ 71,884</u>	<u>\$ 5,421</u>	<u>\$ 45,589</u>	<u>\$ 888,216</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of revenues, expenses and changes in net position:						
Operating revenues:						
Grants and contracts	\$ -	\$ 12,844	\$ 53,989	\$ -	\$ 7,623	\$ 74,456
Sales and services of OSU Physicians	701,680	-	-	-	-	701,680
Other sales, services and rental income	2,079	1,423	252	10,027	379	14,160
Total operating revenues	703,759	14,267	54,241	10,027	8,002	790,296
Operating expenses, excluding depreciation						
Depreciation expense	680,846	9,950	46,210	8,596	3,743	749,345
Total operating expenses	10,714	5,381	6,982	102	1,332	24,511
Total operating expenses	691,560	15,331	53,192	8,698	5,075	773,856
Net operating income (loss)	12,199	(1,064)	1,049	1,329	2,927	16,440
Non-operating revenues and expenses:						
CARES Assistance	11,686	-	-	-	-	11,686
Net investment income (loss)	(8,440)	104	178	(234)	13	(8,379)
Interest expense	(3,273)	-	(1,802)	-	(467)	(5,542)
Other non-operating revenue (expense)	(6,606)	1,306	(357)	2	-	(5,655)
Net non-operating revenue (expense)	(6,633)	1,410	(1,981)	(232)	(454)	(7,890)
Capital contributions and additions to permanent endowments	-	-	1,182	-	-	1,182
Change in net position	5,566	346	250	1,097	2,473	9,732
Beginning net position, as restated	214,523	(7,359)	34,629	4,280	21,488	267,561
Ending net position	\$ 220,089	\$ (7,013)	\$ 34,879	\$ 5,377	\$ 23,961	\$ 277,293
Condensed statements of cash flows:						
Net cash provided (used) by:						
Operating activities	\$ (10,452)	\$ (739)	\$ 2,586	\$ 1,884	\$ 3,662	\$ (3,059)
Noncapital financing activities	25,067	2,068	-	-	(1,034)	26,101
Capital and related financing activities	(10,054)	(2,539)	(2,337)	(633)	(943)	(16,506)
Investing activities	(90,355)	(471)	-	-	13	(90,813)
Net increase (decrease) in cash	(85,794)	(1,681)	249	1,251	1,698	(84,277)
Beginning cash and cash equivalents	237,247	5,774	3,093	2,562	12,082	260,758
Ending cash and cash equivalents	\$ 151,453	\$ 4,093	\$ 3,342	\$ 3,813	\$ 13,780	\$ 176,481

NOTE 22 — SEGMENT INFORMATION

A segment is an identifiable activity for which one or more revenue bonds are outstanding. A segment has a specific identifiable revenue stream pledged in support of revenue bonds or other revenue-backed debt and has related expenses, gains, losses, assets and liabilities that can be identified. The university has one segment that meets the GASB reporting requirements.

The Office of Student Life operates student housing, dining and recreational sports facilities on the university's main and regional campuses. In January 2013, the university issued \$337,955 of Special Purpose General Receipts Bonds, Series 2013A. These bonds are solely payable from, and secured by, a pledge of the gross revenues of Special Purpose Revenue Facilities. Special Purpose Revenue Facilities are defined in the Series 2013 Supplement as all housing and dining facilities and such auxiliary facilities as shall constitute recreation facilities owned by the university. Special Purpose Pledged Revenues include all revenues, fees, rentals, rates, charges, insurance proceeds and other moneys derived from the ownership or operation of these facilities. Special Purpose Pledged

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Revenues totaled \$204,783 for the year ended June 30, 2022. The Series 2013A bonds were refunded in April 2023.

Condensed financial information for the Special Purpose Revenue Facilities, before the elimination of certain intra-university transactions, as of and for the year ended June 30, 2022 is as follows:

Segment Disclosure Information – Year Ended June 30, 2022

	<u>2022</u>
Condensed Statement of Net Position	
Assets and deferred outflows:	
Current assets	\$ 51,902
Capital assets	659,638
Total assets	<u>\$ 711,540</u>
Liabilities and deferred inflows:	
Current liabilities	\$ 9,664
Amounts payable to the university - Series 2013A Bonds	337,955
Total liabilities	<u>347,619</u>
Net position:	
Net investment in capital assets	321,683
Unrestricted	42,238
Total net position	<u>363,921</u>
Total liabilities and net position	<u>\$ 711,540</u>

	<u>2022</u>
Condensed Statement of Revenues, Expenses and Changes in Net Position	
Special-purpose pledged revenues - operating	\$ 204,783
Operating expenses, excluding depreciation	(117,919)
Depreciation expense	(34,594)
Operating income	<u>52,270</u>
Nonoperating revenues, net	(14,431)
Net income (loss) before transfers	<u>37,839</u>
Transfers from (to) other university units, net	(54,371)
Increase (decrease) in net position	<u>(16,532)</u>
Beginning net position	380,453
Ending net position	<u>\$ 363,921</u>

Condensed Statement of Cash Flows	
Net cash provided (used) by:	
Operating activities	\$ 83,986
Capital and related financing activities	(84,249)
Investing activities	<u>305</u>
Net increase (decrease) in cash	42
Beginning cash and cash equivalents	50,818
Ending cash and cash equivalents	<u>\$ 50,860</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

NOTE 23 — SUBSEQUENT EVENTS

Debt Issuance

The University issued \$265,570 of tax-exempt fixed rate General Receipts Bonds, Series 2023B on September 26, 2023. The Series 2023B bonds are structured with serial maturities due in 2024 through 2035. The interest rate coupons on the Series 2023B Bonds are 5.00%. The proceeds of the 2023B Bonds will be used to fund construction of the Wexner Medical Center's new Inpatient Hospital, scheduled to open in 2026, and to pay the costs of issuance of the 2023B Bonds.

The University issued \$111,885 of tax-exempt fixed rate General Receipts Refunding Bonds, Series 2023C on September 26, 2023. The Series 2023C bonds are structured with serial maturities due in 2046 and 2056. The interest rate coupons on the Series 2023C Bonds range from 4.25% to 5.25%. The proceeds of the 2023C Bonds were used to pay the purchase price of portions of certain maturities of the outstanding General Receipts Bonds, Series 2016A that were accepted for purchase and to pay the cost of issuance of the 2023C Bonds. Upon the issuance of the 2023C Bonds and the purchase of the 2016A Bonds accepted for purchase with the proceeds of the 2023C bonds, \$461,567 aggregate principal of the Series 2016A Bonds remains outstanding.

The University issued \$125,000 of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-1 on September 28, 2023. The Series 2023D-1 Bonds are structured with a final maturity due in 2035 and a mandatory sinking fund redemption in 2030 prior to maturity. The Series 2023D-1 Bonds will initially bear interest in the Weekly Mode. The proceeds of the Series 2023D-1 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2010E, and to pay the cost of issuance of the 2023D-1 Bonds.

The University issued \$150,000 of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-2 on September 28, 2023. The Series 2023D-2 Bonds are structured with serial maturities due in 2034, 2039, and 2044. The Series 2023D-2 Bonds will initially bear interest in the Weekly Mode. The proceeds of the Series 2023D-2 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2014B, and to pay the cost of issuance of the 2023D-2 Bonds.

The Ohio State University
Required Supplementary Information on GASB 68 Pension Liabilities (Unaudited)
Year Ended June 30, 2023

The schedule of the university's proportionate shares of STRS-Ohio and OPERS net pension liabilities are presented below:

<i>(dollars in thousands)</i>	2015	2016	2017	2018	2019	2020	2021	2022	2023
STRS-Ohio:									
University's proportion of the net pension liability	4.4%	4.5%	4.5%	4.6%	4.6%	4.7%	4.9%	5.0%	5.0%
University's proportionate share of the net pension liability	\$ 1,070,914	\$ 1,238,470	\$ 1,510,814	\$ 1,081,053	\$ 1,019,690	\$ 1,040,149	\$ 1,175,835	\$ 638,605	\$ 1,107,005
University's covered payroll	\$ 381,669	\$ 388,309	\$ 392,797	\$ 412,149	\$ 434,106	\$ 452,084	\$ 476,374	\$ 492,780	\$ 494,613
University's proportionate share of the net pension liability as a percentage of its covered payroll	281%	319%	385%	262%	235%	230%	247%	130%	224%
Plan fiduciary net position as a percentage of the total pension liability	74.7%	72.1%	66.8%	75.3%	77.3%	77.4%	75.5%	87.8%	78.9%
OPERS:									
University's proportion of the net pension liability	8.8%	9.0%	9.1%	9.4%	9.9%	10.2%	10.4%	10.4%	10.6%
University's proportionate share of the net pension liability	\$ 1,059,519	\$ 1,556,156	\$ 2,054,548	\$ 1,466,955	\$ 2,695,368	\$ 1,984,881	\$ 1,503,497	\$ 859,188	\$ 3,107,816
University's covered payroll	\$ 1,188,828	\$ 1,236,914	\$ 1,289,346	\$ 1,381,054	\$ 1,521,447	\$ 1,574,490	\$ 1,704,763	\$ 1,669,918	\$ 1,793,823
University's proportionate share of the net pension liability as a percentage of its covered payroll	89%	126%	159%	106%	177%	126%	88%	51%	173%
Plan fiduciary net position as a percentage of the total pension liability	86.5%	81.2%	77.4%	84.9%	74.9%	82.4%	87.2%	93.0%	76.1%

The schedule of the university's contributions to STRS-Ohio and OPERS are presented below:

<i>(dollars in thousands)</i>	2015	2016	2017	2018	2019	2020	2021	2022	2023
STRS-Ohio:									
Contractually required contribution	\$ 65,738	\$ 66,975	\$ 70,373	\$ 74,356	\$ 77,781	\$ 82,576	\$ 86,909	\$ 88,264	\$ 95,318
Contributions in relation to the contractually required	\$ 65,738	\$ 66,975	\$ 70,373	\$ 74,356	\$ 77,781	\$ 82,576	\$ 86,909	\$ 88,264	\$ 95,318
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University's covered payroll	\$ 388,309	\$ 392,797	\$ 412,149	\$ 434,106	\$ 452,084	\$ 476,374	\$ 498,344	\$ 494,613	\$ 535,500
Contributions as a percentage of covered payroll	16.9%	17.1%	17.1%	17.1%	17.2%	17.3%	17.4%	17.8%	17.8%
OPERS:									
Contractually required contribution	\$ 170,979	\$ 178,293	\$ 188,762	\$ 201,072	\$ 220,062	\$ 231,977	\$ 240,142	\$ 247,351	\$ 268,821
Contributions in relation to the contractually required	\$ 170,979	\$ 178,293	\$ 188,762	\$ 201,072	\$ 220,062	\$ 231,977	\$ 240,142	\$ 247,351	\$ 268,821
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University's covered payroll	\$ 1,208,710	\$ 1,260,366	\$ 1,334,350	\$ 1,421,367	\$ 1,525,502	\$ 1,607,469	\$ 1,664,980	\$ 1,714,708	\$ 1,864,293
Contributions as a percentage of covered payroll	14.1%	14.1%	14.1%	14.1%	14.4%	14.4%	14.4%	14.4%	14.4%

The Ohio State University
Required Supplementary Information on GASB 75 Net OPEB Liabilities (Unaudited)
Year Ended June 30, 2023

The schedule of the university's proportionate shares of STRS-Ohio and OPERS net OPEB liabilities (assets) are presented below:

<i>(dollars in thousands)</i>	2018	2019	2020	2021	2022	2023
STRS-Ohio:						
University's proportion of the net OPEB liability	4.6%	4.6%	4.7%	4.9%	5.0%	5.0%
University's proportionate share of the net OPEB liability	\$ 177,556	\$ (74,520)	\$ (77,901)	\$ (85,406)	\$ (105,307)	\$ (128,942)
University's covered payroll	\$ 412,149	\$ 434,106	\$ 452,084	\$ 452,084	\$ 492,780	\$ 494,613
University's proportionate share of the net OPEB liability as a percentage of its covered payroll	43%	-17%	-17%	-19%	-21%	-26%
Plan fiduciary net position as a percentage of the total OPEB liability	47.1%	176.0%	174.7%	182.1%	174.7%	230.7%
OPERS:						
University's proportion of the net OPEB liability	9.7%	10.1%	10.4%	10.7%	10.7%	10.8%
University's proportionate share of the net OPEB liability	\$ 1,055,239	\$ 1,321,019	\$ 1,436,889	\$ (189,776)	\$ (335,820)	\$ 68,101
University's covered payroll	\$ 1,381,054	\$ 1,521,447	\$ 1,574,490	\$ 1,704,763	\$ 1,669,918	\$ 1,793,823
University's proportionate share of the net OPEB liability as a percentage of its covered payroll	76%	87%	91%	-11%	-20%	4%
Plan fiduciary net position as a percentage of the total OPEB liability	54.1%	46.3%	47.8%	115.6%	128.2%	94.8%

The Ohio State University
Notes to Required Supplementary Information (Unaudited)
Year Ended June 30, 2023

STRS-Ohio - Pensions:

Changes of benefit terms. Amounts reported in 2023 reflect plan amendments to provide a one-time 3% COLA for fiscal year 2023 and to eliminate age 60 requirement for unreduced retirement effective August 1, 2026. Amounts reported in 2019 reflect a reduction in the COLA rate to 0%, effective July 1, 2017.

Changes of assumptions. Amounts reported in 2023 reflect updates to demographic assumptions related to mortality, retirement, turnover, pension payment form election and salary increases, based on the actuarial experience study for the period from July 1, 2015 through June 30, 2021. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.45% to 7.00%. Amounts reported in 2018 also reflect an adjustment of mortality assumptions based on the use of the RF-2014 Annuitant Mortality Table rather than the RP-2000 Combined Mortality Table. Amounts reported in 2017 reflect an adjustment of the discount rate from 7.75% to 7.45%.

OPERS – Pensions:

Changes of assumptions. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.20% to 6.90%. Amounts reported in 2019 reflect an adjustment of the discount rate from 7.50% to 7.20%. Amounts reported in 2017 reflect an adjustment of the discount rate from 8.00% to 7.50%. Amounts reported in 2017 also reflect an updated healthy and disabled mortality assumptions, based on the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

STRS-Ohio – OPEB:

Changes of benefit terms. Amounts reported in 2023 reflect health care program changes for the 2023 plan year to increase subsidy level for health care premiums, modify Medicare Part B reimbursements and adjust certain co-pays and out-of-pocket limits. Amounts reported in 2020 reflect postponement of the Medicare Part B monthly reimbursement elimination date to January 1, 2021. Amounts reported in 2019 reflect adoption of a new premium subsidy plan for 2019 and future years that is intended to extend the fund's solvency to 2047. Amounts reported in 2019 also reflect postponement of the Medicare Part B monthly reimbursement elimination date to January 1, 2020. Amounts reported in 2018 reflect discontinuation of Medicare Part B premium reimbursements for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements, beginning January 2019.

Changes of assumptions. Amounts reported in 2023 reflect updates to demographic assumptions related to mortality, retirement, turnover, pension payment form election, OPEB participation and salary increases, based on the actuarial experience study for the period from July 1, 2015 through June 30, 2021. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.45% to 7.00%. Amounts reported in 2019 reflect an adjustment of the discount rate from 4.13% to 7.45%. Amounts reported in 2018 reflect an adjustment of the discount rate from 3.26% to 4.13%. Amounts reported in 2018 also reflect an adjustment of mortality assumptions based on the use of the RF-2014 Annuitant Mortality Table rather than the RP-2000 Combined Mortality Table.

OPERS – OPEB:

Changes of benefit terms. Amounts reported in 2021 reflect several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes, which were approved by the OPERS Board on January 15, 2020, are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances.

Changes of assumptions. Amounts reported in 2023 reflect an adjustment of the discount rate from 6.00% to 5.22%. Amounts reported in 2021 reflect an adjustment of the discount rate from 3.16% to 6.00%. Amounts reported in 2020 reflect an adjustment of the discount rate from 3.96% to 3.16%. Amounts reported in 2019 reflect an adjustment of the discount rate from 3.85% to 3.96%.

The Ohio State University
Supplementary Information on the Long-Term Investment Pool
Year Ended June 30, 2023

The following section of the financial report provides additional information on the university's Long-Term Investment Pool, including a summary of changes in market value, investment returns and related expenses. Additional details on university investments, including asset allocations, endowment distribution policies, investment by type and risk disclosures, are provided in Notes 1 and 3 to the Financial Statements.

In 2023, the market value of the university's Long-Term Investment Pool – which includes gifted endowments, long-term investments of university operating funds and other funds internally designated to function as endowments – increased \$423 million, to \$7.38 billion at June 30, 2023. The Long-Term Investment Pool activity for 2023 is summarized below:

Long-Term Investment Pool Activity (in thousands)

	Gifted Endowments		Quasi-Endowments		Total
	University	Foundation	Operating	Designated	
Balance at June 30, 2022	\$ 1,261,196	\$ 1,344,732	\$ 1,740,849	\$ 2,614,005	\$ 6,960,782
Net Principal Additions (Withdrawals)	10,870	65,605	(36,659)	217,360	257,176
Change in Fair Value	65,260	71,717	88,367	144,217	369,561
Income Earned	32,502	35,320	44,250	70,861	182,933
Distributions	(51,435)	(55,639)	(70,130)	(111,933)	(289,137)
Expenses	(17,976)	(19,534)	(24,473)	(35,657)	(97,640)
Balance at June 30, 2023	<u>\$ 1,300,417</u>	<u>\$ 1,442,201</u>	<u>\$ 1,742,204</u>	<u>\$ 2,898,853</u>	<u>\$ 7,383,675</u>

Net principal additions (withdrawals) for gifted endowments include new endowment gifts and reinvestment of unused endowment distributions. **Change in fair value** includes realized gains and losses for assets sold during the year and unrealized gains and losses for assets held in the pool at June 30, 2023. **Income earned** includes interest and dividends and is used primarily to fund **distributions**. **Expenses** include investment management expenses (\$74 million), University Development related expenses (\$23 million) and other investment related expenses (\$0.8 million).

Investment Returns and Expenses:

The investment return for the Long-Term Investment Pool was 6.86% for fiscal year 2023. The annualized investment returns for the three-year and five-year periods were 11.7% and 7.4%, respectively. These returns -- which are net of investment management expenses as defined by Cambridge Associates in its annual survey -- are used for comparison purposes with other endowments and various benchmarks. In addition to the \$74 million of investment management expenses, which reduced the pool by 1.0% in fiscal year 2023, the \$23 million of University Development expenses and \$0.8 million of other investment related expenses further reduced the pool by 0.3%.

Additional Information:

For more information on how the Long-Term Investment Pool is invested, please visit the Office of Investments website at: investments.osu.edu.

Additional details on university and foundation endowments, including balances for individual funds, are available on the Office of the Controller's website at: go.osu.edu/EndowAdmin (click on the "Endowment Descriptions and Balances" link).

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
United States Department of Agriculture					
10.001	Agricultural Research_Basic And Applied Research		58-0206-0-180	\$ 125,443	\$ -
10.001	Agricultural Research_Basic And Applied Research		58-3060-2-016	41,080	-
10.001	Agricultural Research_Basic And Applied Research		58-5030-1-050	14,450	-
10.001	Agricultural Research_Basic And Applied Research		58-5080-1-002	431	-
10.001	Agricultural Research_Basic And Applied Research		58-5080-1-003	20,016	-
10.001	Agricultural Research_Basic And Applied Research		58-5080-2-002	18,227	-
10.001	Agricultural Research_Basic And Applied Research		58-5080-3-001	18,658	-
10.001	Agricultural Research_Basic And Applied Research		58-5080-9-004	205	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-0-006	74,385	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-0-009	63,550	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-0-010	5,735	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-0-011	68,965	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-0-013	26,588	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-0-015	25,006	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-1-010	2,905	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-1-014	9,113	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-1-017	21,778	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-001	10,961	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-002	1,489	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-004	20,326	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-006	10,005	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-008	17,518	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-009	1,896	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-012	17,224	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-013	29,371	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-014	24,363	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-2-015	7,265	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-3-002	2,133	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-3-003	102	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-3-005	38,183	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-3-006	1,429	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-3-007	25,670	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-7-014	43,568	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-8-006	22,668	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-8-010	283,255	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-8-018	123,894	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-8-020	161,536	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
10.001	Agricultural Research_Basic And Applied Research		58-5082-8-024	35,601	-
10.001	Agricultural Research_Basic And Applied Research		5850829009	21,465	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-9-013	88,368	-
10.001	Agricultural Research_Basic And Applied Research		58-5082-9-015	33,472	-
10.001	Agricultural Research_Basic And Applied Research		58-6028-2-007	609	-
10.001	Agricultural Research_Basic And Applied Research		58-6070-1-034	12,219	-
10.001	Agricultural Research_Basic And Applied Research		58-8040-2-018	40,376	-
10.001	Agricultural Research_Basic And Applied Research		58-8042-2-046	9,669	-
10.001	Agricultural Research_Basic And Applied Research		58-8042-2-092	1,567	-
10.001	Agricultural Research_Basic And Applied Research		59-0206-0-131	45,308	-
10.001	Agricultural Research_Basic And Applied Research		59-0206-0-149	(26,453)	-
10.001	Agricultural Research_Basic And Applied Research		59-0206-0-174	36,079	-
10.001	Agricultural Research_Basic And Applied Research		59-0206-2-132	70,595	-
10.001	Agricultural Research_Basic And Applied Research		59-0206-2-146	44,829	-
10.001	Agricultural Research_Basic And Applied Research		59-0206-2-149	201,630	-
10.001	Agricultural Research_Basic And Applied Research		59-0206-8-208	42	-
10.001	Agricultural Research_Basic And Applied Research		59-5082-1-001	40,759	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP21VSD&B000C127	77,802	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP21VSSP0000C019	94,244	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP21VSSP0000C021	7,924	2,400
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP21VSSP0000C024	92,162	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP21VSSP0000C033	10,446	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP22VSSP0000C030	32,999	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP23VSSP0000C029	4,934	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP23VSSP0000C038	3,261	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP23VSSP0000C043	1,584	-
10.025	COVID-19 Plant And Animal Disease, Pest Control, And Animal Care		AP22VSSP0000C061	960,845	-
10.069	Conservation Reserve Program		FBC22CPT0012683	105,103	-
10.164	Wholesale Farmers And Alternative Market Development		AM220300WAMSC006	241,468	47,808
10.167	Transportation Services		21-TMTSD-OH-0014	56,512	-
10.174	Acer Access Development Program		AM190100XXXXG074	90,941	56,372
10.174	Acer Access Development Program		AM200100XXXXG009	62,235	-
10.200	Grants For Agricultural Research, Special Research Grants		20217000734785	118,009	-
10.202	Cooperative Forestry Research			575,048	-
10.203	Payments To Agricultural Experiment Stations Under The Hatch			8,071,756	-
10.207	Animal Health And Disease Research		N121AHDRXXXXG012	14,154	-
10.207	Animal Health And Disease Research		N122AHDRXXXXG020	26,538	-
10.207	Animal Health And Disease Research			58,430	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
10.210	Higher Education D Graduate Fellowships Grant Program		20193842028968	60,453	-
10.210	Higher Education D Graduate Fellowships Grant Program		20203842030723	60,244	-
10.210	Higher Education D Graduate Fellowships Grant Program		2020-38420-30725	27,459	-
10.210	Higher Education D Graduate Fellowships Grant Program		20213842034068	32,351	-
10.217	Higher Education - Institution Challenge Grants Program		20167000324835	(37)	-
10.219	Biotechnology Risk Assessment Research		20223352237838	69,959	2,635
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations		58-3000-1-0067	104,403	-
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations		58-3000-1-0068	10,512	-
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations		58-3000-1-0095	16,127	-
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations		58-3000-1-0112	12,086	-
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations		58-3000-9-0049	17,388	-
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations		58-6000-0-0046	3,943	-
10.292	USDA Office of the Chief Economist		58-0111-22-020	39,631	-
10.307	Organic Agriculture Research And Extension Initiative		20195130030255	281,182	158,819
10.309	Specialty Crop Research Initiative		20225118138324	241,795	67,394
10.310	Agriculture And Food Research Initiative (Afri)		20156800423131	169,704	50,779
10.310	Agriculture And Food Research Initiative (Afri)		20156800632555	35,817	5,362
10.310	Agriculture And Food Research Initiative (Afri)		20166702124434	(474)	-
10.310	Agriculture And Food Research Initiative (Afri)		20176700926770	(6,009)	-
10.310	Agriculture And Food Research Initiative (Afri)		20176701526540	(4,765)	-
10.310	Agriculture And Food Research Initiative (Afri)		20176701726469	616	-
10.310	Agriculture And Food Research Initiative (Afri)		20176702126141	(1,981)	-
10.310	Agriculture And Food Research Initiative (Afri)		20176800126353	262,207	-
10.310	Agriculture And Food Research Initiative (Afri)		20186700128246	218,962	-
10.310	Agriculture And Food Research Initiative (Afri)		20186701327555	102,755	10,521
10.310	Agriculture And Food Research Initiative (Afri)		20186701727519	81,366	-
10.310	Agriculture And Food Research Initiative (Afri)		20186701727914	54,943	-
10.310	Agriculture And Food Research Initiative (Afri)		20186701927803	(11,693)	-
10.310	Agriculture And Food Research Initiative (Afri)		20186702327643	9,048	-
10.310	Agriculture And Food Research Initiative (Afri)		20186800227932	149,211	-
10.310	Agriculture And Food Research Initiative (Afri)		2018-68003-27466	289,712	193,362
10.310	Agriculture And Food Research Initiative (Afri)		20186800828356	9,711	6,801
10.310	Agriculture And Food Research Initiative (Afri)		20186801128370	859,034	75,835
10.310	Agriculture And Food Research Initiative (Afri)		20196701229652	9,394	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
10.310	Agriculture And Food Research Initiative (Afri)		20196701529574	203,774	30,886
10.310	Agriculture And Food Research Initiative (Afri)		20196701529815	251,580	98,933
10.310	Agriculture And Food Research Initiative (Afri)		20196701529843	35,683	-
10.310	Agriculture And Food Research Initiative (Afri)		20196701729259	13,334	-
10.310	Agriculture And Food Research Initiative (Afri)		20196701929310	164,541	-
10.310	Agriculture And Food Research Initiative (Afri)		20196702129944	78,547	-
10.310	Agriculture And Food Research Initiative (Afri)		20196800629681	107,192	16,101
10.310	Agriculture And Food Research Initiative (Afri)		20196801529229	267,451	-
10.310	Agriculture And Food Research Initiative (Afri)		2020-67013-30874	105,114	11,543
10.310	Agriculture And Food Research Initiative (Afri)		20206701330876	155,855	-
10.310	Agriculture And Food Research Initiative (Afri)		20206701531401	148,123	-
10.310	Agriculture And Food Research Initiative (Afri)		20206701531537	76,575	-
10.310	Agriculture And Food Research Initiative (Afri)		20206701531618	134,834	-
10.310	Agriculture And Food Research Initiative (Afri)		20206701531677	123,098	-
10.310	Agriculture And Food Research Initiative (Afri)		20206701730794	82,378	-
10.310	Agriculture And Food Research Initiative (Afri)		20206701731798	337,760	-
10.310	Agriculture And Food Research Initiative (Afri)		20206701931161	144,702	119,532
10.310	Agriculture And Food Research Initiative (Afri)		2020-67021-31142	123,142	-
10.310	Agriculture And Food Research Initiative (Afri)		20206703031338	48,421	-
10.310	Agriculture And Food Research Initiative (Afri)		20206703431885	2,932	-
10.310	Agriculture And Food Research Initiative (Afri)		20206703438066	16,768	-
10.310	Agriculture And Food Research Initiative (Afri)		20206801530856	153,534	17,757
10.310	Agriculture And Food Research Initiative (Afri)		2021-67013-33575	131,244	30,176
10.310	Agriculture And Food Research Initiative (Afri)		20216701333615	57,557	6,318
10.310	Agriculture And Food Research Initiative (Afri)		20216701533393	172,543	-
10.310	Agriculture And Food Research Initiative (Afri)		20216701533838	89,519	-
10.310	Agriculture And Food Research Initiative (Afri)		20216701534465	69,641	22,609
10.310	Agriculture And Food Research Initiative (Afri)		20216701733443	144,202	-
10.310	Agriculture And Food Research Initiative (Afri)		20216701933425	123,050	34,996
10.310	Agriculture And Food Research Initiative (Afri)		2021-67021-34147	166,052	-
10.310	Agriculture And Food Research Initiative (Afri)		20216702333820	127,054	125,428
10.310	Agriculture And Food Research Initiative (Afri)		20216703434974	41,018	-
10.310	Agriculture And Food Research Initiative (Afri)		20216703434977	55,409	-
10.310	Agriculture And Food Research Initiative (Afri)		20216703435008	72,304	-
10.310	Agriculture And Food Research Initiative (Afri)		2021-67034-35123	67,267	-
10.310	Agriculture And Food Research Initiative (Afri)		20216800634177	38,853	-
10.310	Agriculture And Food Research Initiative (Afri)		20216801434142	345,793	-
10.310	Agriculture And Food Research Initiative (Afri)		20216801834616	12,821	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701136575	56,968	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
10.310	Agriculture And Food Research Initiative (Afri)		20226701237750	64,247	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701237799	65,925	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701336489	147,455	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701337080	84,035	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701536348	50,987	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701536482	4,031	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701736290	167,488	58,455
10.310	Agriculture And Food Research Initiative (Afri)		20226701736559	59,047	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701737094	83,094	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701737187	152,615	-
10.310	Agriculture And Food Research Initiative (Afri)		20226701936437	90,238	-
10.310	Agriculture And Food Research Initiative (Afri)		2022-67019-36490	172,042	135,321
10.310	Agriculture And Food Research Initiative (Afri)		20226701936697	56,680	39,611
10.310	Agriculture And Food Research Initiative (Afri)		20226702337967	50,111	-
10.310	Agriculture And Food Research Initiative (Afri)		20226801337051	88,362	-
10.310	Agriculture And Food Research Initiative (Afri)		20226801536628	109,125	-
10.310	Agriculture And Food Research Initiative (Afri)		20226801536718	160,575	-
10.310	Agriculture And Food Research Initiative (Afri)		20236701140354	4,381	-
10.310	Agriculture And Food Research Initiative (Afri)		20236701140402	1,146	-
10.310	Agriculture And Food Research Initiative (Afri)		20236701339157	18,488	12,831
10.310	Agriculture And Food Research Initiative (Afri)		20236701339818	67	-
10.310	Agriculture And Food Research Initiative (Afri)		20236701339915	19,163	-
10.310	Agriculture And Food Research Initiative (Afri)		20236701340267	4,818	-
10.310	Agriculture And Food Research Initiative (Afri)		20236701739862	17,577	-
10.310	Agriculture And Food Research Initiative (Afri)		20236801339014	18,997	-
10.310	Agriculture And Food Research Initiative (Afri)		20236801439720	18,316	-
10.310	Agriculture And Food Research Initiative (Afri)		20237841339496	7,139	-
10.310	Agriculture And Food Research Initiative (Afri)		20226702137606	127,085	309
10.312	Biomass Research And Development Initiative Competitive Grants Program (Brdi)		20181000828571	204,604	81,061
10.318	Women And Minorities In Science, Technology, Engineering, And Mathematics Fields		2021-38503-34818	62,810	-
10.328	National Food Safety Training, Education, Extension, Outreach, And Technical Assistance Competitive Grants Program		20177002027260	8,558	-
10.329	Crop Protection And Pest Management Competitive Grants Program		20197000630447	99,117	27,505
10.329	Crop Protection And Pest Management Competitive Grants Program		20217000635319	97,794	29,098
10.330	Alfalfa And Forage Research Program		20227000538227	30,268	5,587
10.336	Veterinary Services Grant Program		2021-70024-35466	47,661	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
10.500	Cooperative Extension Service		20164871125897	(2,863)	-
10.500	Cooperative Extension Service		20184152028897	132,745	25,017
10.500	Cooperative Extension Service		20204871132407	2,119,248	-
10.500	Cooperative Extension Service		20214152135103	43,643	-
10.500	Cooperative Extension Service		20214152035339	182,523	76,135
10.515	Renewable Resources Extension Act And National Focus Fund Projects		20224640137742	9,804	-
10.519	Equipment Grants Program (Egp)		20227041038442	473,863	-
10.675	Urban And Community Forestry Program		19-DG-11132544-028	31,094	2,037
10.684	International Forestry Programs		19-DG-11132762-222	191,271	96,136
10.699	Partnership Agreements		17-CR-11242316-059	8,675	-
10.699	Partnership Agreements		18-JV-11242309-040	19,499	-
10.699	Partnership Agreements		19-CR-11242306-068	5,479	-
10.707	Research Joint Venture And Cost Reimbursable Agreements		19-JV-11242306-045	51,847	-
10.707	Research Joint Venture And Cost Reimbursable Agreements		21-JV-11242316-041	15,967	-
10.717	USDA Forest Service		22-CS-11242306-104	18,784	-
10.771	Rural Cooperative Development Grants		41066213647780	77,308	-
10.771	Rural Cooperative Development Grants		Award signed 11/3/2022	92,589	-
10.903	Soil Survey		NR203A750025C011	35,535	-
10.912	Environmental Quality Incentives Program		NR213A750013G036	65,161	6,912
10.912	Environmental Quality Incentives Program		NR223A750013G037	83,781	-
10.912	Environmental Quality Incentives Program		NR225E34XXXXG001	5,113	-
10.932	Regional Conservation Partnership Program		Supplemental-2603-A-0711	26,187	-
United States Department of Agriculture Total				26,574,907	1,788,382
Department of Commerce					
11.417	Sea Grant Support		NA18OAR4170100	966,898	360,097
11.417	Sea Grant Support		NA20OAR4170463	114,570	-
11.417	Sea Grant Support		NA22OAR4170099	924,692	173,356
11.420	Coastal Zone Management Estuarine Research Reserves		NA20NOS4200150	13,435	-
11.431	Climate And Atmospheric Research		NA22OAR4310194	14,916	-
11.478	Center For Sponsored Coastal Ocean Research_Coastal Ocean Program		NA17NOS4780186	17,126	11,663
11.999	Marine Debris Program		NA18NOS9990032	(20)	-
Department of Commerce Total				2,051,617	545,116
Department of Defense					

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
12.300	Basic And Applied Scientific Research		N00014-17-1-2034	(50,053)	-
12.300	Basic And Applied Scientific Research		N00014-17-1-2440	620,044	133,846
12.300	Basic And Applied Scientific Research		N00014-17-1-2928	(24,009)	-
12.300	Basic And Applied Scientific Research		N00014-18-1-2361	(253)	-
12.300	Basic And Applied Scientific Research		N00014-18-1-2581	(833)	-
12.300	Basic And Applied Scientific Research		N00014-18-1-2589	(14,216)	-
12.300	Basic And Applied Scientific Research		N00014-20-1-2100	246,909	-
12.300	Basic And Applied Scientific Research		N00014-20-1-2141	263,413	-
12.300	Basic And Applied Scientific Research		N00014-20-1-2163	1,273,019	911,326
12.300	Basic And Applied Scientific Research		N00014-20-1-2194	193,709	-
12.300	Basic And Applied Scientific Research		N00014-20-1-2663	130,776	-
12.300	Basic And Applied Scientific Research		N00014-20-1-2810	124,143	-
12.300	Basic And Applied Scientific Research		N00014-21-1-2108	117,035	-
12.300	Basic And Applied Scientific Research		N00014-21-1-2408	157,447	73,536
12.300	Basic And Applied Scientific Research		N00014-21-1-2461	94,083	-
12.300	Basic And Applied Scientific Research		N00014-21-1-2650	119,095	14,561
12.300	Basic And Applied Scientific Research		N00014-21-1-2668	76,796	-
12.300	Basic And Applied Scientific Research		N00014-21-1-2943	275,104	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2115	40,234	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2170	370,658	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2227	281,965	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2238	141,039	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2242	4,293	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2260	271,557	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2424	137,319	-
12.300	Basic And Applied Scientific Research		N00014-22-1-2708	79,763	-
12.300	Basic And Applied Scientific Research		N00014-23-1-2202	39,964	-
12.300	Basic And Applied Scientific Research		N00014-23-1-2295	24,540	-
12.300	Basic And Applied Scientific Research		N00014-23-1-2398	5,972	-
12.351	Basic Scientific Research - Combating Weapons Of Mass Destruction		HDTRA11710034	(32,167)	-
12.351	Basic Scientific Research - Combating Weapons Of Mass Destruction		HDTRA11910024	145,375	117,824
12.420	Military Medical Research And Development		HT9425-23-1-0582	11,288	-
12.420	Military Medical Research And Development		W81XWH-15-1-0074 P00001	29,961	-
12.420	Military Medical Research And Development		W81XWH-16-1-0036	444	-
12.420	Military Medical Research And Development		W81XWH-16-1-0291	(11,604)	-
12.420	Military Medical Research And Development		W81XWH-16-2-0062	35,000	-
12.420	Military Medical Research And Development		W81XWH-17-1-0025	5,690	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
12.420	Military Medical Research And Development		W81XWH-17-1-0519	(89)	-
12.420	Military Medical Research And Development		W81XWH1810059	153,318	58,318
12.420	Military Medical Research And Development		W81XWH1810787	687	-
12.420	Military Medical Research And Development		W81XWH1810805	442,314	9,481
12.420	Military Medical Research And Development		W81XWH1910088	193,541	-
12.420	Military Medical Research And Development		W81XWH1910210	550	-
12.420	Military Medical Research And Development		W81XWH1910233	640	-
12.420	Military Medical Research And Development		W81XWH1910309	5,321	-
12.420	Military Medical Research And Development		W81XWH1910732	21,023	-
12.420	Military Medical Research And Development		W81XWH1920003	421,983	-
12.420	Military Medical Research And Development		W81XWH1920065	745,880	104,941
12.420	Military Medical Research And Development		W81XWH2010046	(666)	-
12.420	Military Medical Research And Development		W81XWH2010047	600,454	-
12.420	Military Medical Research And Development		W81XWH2010065	238,119	-
12.420	Military Medical Research And Development		W81XWH2010361	(11,734)	-
12.420	Military Medical Research And Development		W81XWH2010373	212,434	89,073
12.420	Military Medical Research And Development		W81XWH2010788	24	-
12.420	Military Medical Research And Development		W81XWH2010828	244,382	-
12.420	Military Medical Research And Development		W81XWH2010868	92,000	16,127
12.420	Military Medical Research And Development		W81XWH2010933	176,479	101,454
12.420	Military Medical Research And Development		W81XWH2110021	598,465	-
12.420	Military Medical Research And Development		W81XWH2110066	31,513	-
12.420	Military Medical Research And Development		W81XWH2110287	291,610	-
12.420	Military Medical Research And Development		W81XWH2110318	114,550	-
12.420	Military Medical Research And Development		W81XWH2110319	32,636	-
12.420	Military Medical Research And Development		W81XWH2110427	368,554	-
12.420	Military Medical Research And Development		W81XWH2110554	120,165	-
12.420	Military Medical Research And Development		W81XWH2110636	211,187	-
12.420	Military Medical Research And Development		W81XWH2110675	412,741	28,488
12.420	Military Medical Research And Development		W81XWH2110874	268,235	-
12.420	Military Medical Research And Development		W81XWH2110946	422,118	106,408
12.420	Military Medical Research And Development		W81XWH2210019	144,267	-
12.420	Military Medical Research And Development		W81XWH2210212	264,534	-
12.420	Military Medical Research And Development		W81XWH2210248	120,515	-
12.420	Military Medical Research And Development		W81XWH2210371	162,395	-
12.420	Military Medical Research And Development		W81XWH2210392	369,782	-
12.420	Military Medical Research And Development		W81XWH2210393	59,466	-
12.420	Military Medical Research And Development		W81XWH2210530	399,960	-
12.420	Military Medical Research And Development		W81XWH2210531	69,193	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
12.420	Military Medical Research And Development		W81XWH2210647	386,192	-
12.420	Military Medical Research And Development		W81XWH2210656	194,792	-
12.420	Military Medical Research And Development		W81XWH2210840	25,429	-
12.420	Military Medical Research And Development		W81XWH2210867	1,191,758	123,702
12.420	Military Medical Research And Development		W81XWH2210989	138,167	-
12.420	Military Medical Research And Development		W81XWH2211083	60,396	-
12.420	Military Medical Research And Development		W81XWH2220072	765,549	87,410
12.431	Basic Scientific Research		W911NF-17-1-0140	521	-
12.431	Basic Scientific Research		W911NF-18-1-0086	153	-
12.431	Basic Scientific Research		W911NF1910359	85,365	58,400
12.431	Basic Scientific Research		W911NF1920032	246,235	-
12.431	Basic Scientific Research		W911NF2010152	173,811	36,112
12.431	Basic Scientific Research		W911NF2020063	169,669	-
12.431	Basic Scientific Research		W911NF2020238	82,484	-
12.431	Basic Scientific Research		W911NF2110081	85,580	-
12.431	Basic Scientific Research		W911NF-21-1-0244	123,186	46,424
12.431	Basic Scientific Research		W911NF2110356	158,037	-
12.431	Basic Scientific Research		W911NF2120089	132,639	-
12.431	Basic Scientific Research		W911NF-22-2-0140	1,302,689	140,399
12.431	Basic Scientific Research		W911NF2220144	40,900	-
12.431	Basic Scientific Research		W911NF2220163	389,137	220,241
12.431	Basic Scientific Research		W911NF2220174	45,940	-
12.431	Basic Scientific Research		W911NF2220178	60,633	-
12.431	Basic Scientific Research		W911NF-23-1-0126	484	-
12.617	Economic Adjustment Assistance For State Governments		HQ00052010025	(1,334)	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering		HM04761912013	335,775	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering		HM04762110004	66,662	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering		HM04762210005	92,610	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering		W912HZ2120012	234,775	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering		W912HZ2120013	409,987	48,268
12.630	Basic, Applied, And Advanced Research In Science And Engineering		W912HZ-22-2-0043	63,225	-
12.740	Past Conflict Accounting		HQ0761-19-2-0001	551,306	439,948
12.800	Air Force Defense Research Sciences Program		FA7000-18-2-0001	157,554	34,444
12.800	Air Force Defense Research Sciences Program		FA7000-19-2-0021	65,293	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
12.800	Air Force Defense Research Sciences Program		FA8650-18-2-5279	44,644	-
12.800	Air Force Defense Research Sciences Program		FA8650-18-2-5295	987,594	-
12.800	Air Force Defense Research Sciences Program		FA8650-19-1-5227	125,717	-
12.800	Air Force Defense Research Sciences Program		FA8650-19-2-2204	654,092	155,167
12.800	Air Force Defense Research Sciences Program		FA8650-20-2-5853	2,126,084	1,434,575
12.800	Air Force Defense Research Sciences Program		FA8650-23-2-2402	215,997	87,197
12.800	Air Force Defense Research Sciences Program		FA8651-13-2-0007	260,125	192,012
12.800	Air Force Defense Research Sciences Program		FA9550-16-1-0013	898	-
12.800	Air Force Defense Research Sciences Program		FA9550-16-1-0212	22,922	-
12.800	Air Force Defense Research Sciences Program		FA9550-17-1-0227	(3,155)	-
12.800	Air Force Defense Research Sciences Program		FA9550-18-1-0335	(3,675)	-
12.800	Air Force Defense Research Sciences Program		FA9550-19-1-0184	91,966	-
12.800	Air Force Defense Research Sciences Program		FA9550-19-1-0378	277,286	126,229
12.800	Air Force Defense Research Sciences Program		FA9550-20-1-0015	207,446	-
12.800	Air Force Defense Research Sciences Program		FA9550-20-1-0083	173,283	-
12.800	Air Force Defense Research Sciences Program		FA9550-20-1-0278	385,871	-
12.800	Air Force Defense Research Sciences Program		FA9550-21-1-0176	300,397	-
12.800	Air Force Defense Research Sciences Program		FA9550-21-1-0245	85,481	-
12.800	Air Force Defense Research Sciences Program		FA9550-21-1-0268	208,618	-
12.800	Air Force Defense Research Sciences Program		FA9550-21-1-0278	224,754	-
12.800	Air Force Defense Research Sciences Program		FA9550-21-1-0290	23,648	-
12.800	Air Force Defense Research Sciences Program		FA95502110415	231,699	-
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0011	180,743	-
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0063	381,807	155,786
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0074	67,692	-
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0103	126,419	58,840
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0187	144,530	-
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0232	99,452	-
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0527	132,411	-
12.800	Air Force Defense Research Sciences Program		FA9550-22-1-0549	33,814	-
12.800	Air Force Defense Research Sciences Program		FA9550-23-1-0002	606,544	-
12.800	Air Force Defense Research Sciences Program		FA9550-23-1-0130	30,580	-
12.800	Air Force Defense Research Sciences Program		FA9550-23-1-0142	28,916	-
12.800	Air Force Defense Research Sciences Program		FA9550-23-1-0155	232,748	-
12.800	Air Force Defense Research Sciences Program		FA9550-23-1-0268	1,293	-
12.800	Air Force Defense Research Sciences Program		FA9550-23-1-0326	4,349	-
12.905	Cybersecurity Core Curriculum		H98230-22-1-0333	163,949	-
12.910	Research And Technology Development		D18AP00008	(23,376)	-
12.910	Research And Technology Development		FA8650-19-1-1741	1,457,922	762,972

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Research and Development Cluster —					
Funds received directly from the following agencies					
12.910	Research And Technology Development		HR0011-21-2-0020	737,297	-
12.RD	Air Force Research Laboratory		FA8650-16-C-1729	(3,959)	-
12.RD	Air Force Research Laboratory		FA8650-21-C-1174	442,932	-
12.RD	Air Force Research Laboratory		FA8650-21-C-5256	71,534	-
12.RD	Army Medical Research Acquisition Activity		W81XWH21C0047	990,665	381,173
12.RD	United States Air Force		FA8240-23-C-6001	74,639	12,301
12.RD	US Department of Defense		Agreement signed 6/22/22	103,259	-
12.RD	National Geospatial-Intelligence Agency		HM157519C0012	133,335	-
12.RD	National Geospatial-Intelligence Agency		HM157522D0009	770,416	-
12.RD	National Geospatial-Intelligence Agency		HM157522D0009 / HM157522F0245	510,324	-
12.RD	Naval Medical Research Unit - Dayton		Agreement signed 5/17/23	11,932	-
12.RD	Naval Medical Research Unit - Dayton		N3239820P0600	(728)	-
12.RD	Naval Medical Research Unit - Dayton		N3239822P0600P00002	187,636	-
12.RD	National Reconnaissance Office		NRO000-21-C-0092	196	-
12.RD	Army Natick Research, Development and Engineering Center		W911QY22P0132	6,397	-
Department of Defense Total				35,365,005	6,366,983
Department of Housing and Urban Development					
14.900	Lead-Based Paint Hazard Control In Privately-Owned Housing		OHHHU0057-20	264,381	36,821
Department of Housing and Urban Development Total				264,381	36,821
Department of the Interior					
15.232	Wildland Fire Research And Studies Program		L21AC10266	157,857	14,323
15.232	Wildland Fire Research And Studies Program		L23AC00057	8,411	-
15.637	Migratory Bird Joint Ventures		F21AP04174	17,576	-
15.654	Visitor Facility Enhancements - Refuges And Wildlife		F22AC02477	81,301	-
15.662	Great Lakes Restoration		F20AP10641	84	-
15.678	Cooperative Ecosystem Studies Units		F16AC01281	80,976	-
15.805	Assistance To State Water Resources Research Institutes		G16AP00076	26	-
15.805	Assistance To State Water Resources Research Institutes		G21AP10593	69,226	28,772
15.944	Natural Resource Stewardship		P19AC00964	18,252	-
15.RD	Bureau of Ocean Energy Management		140M0122P0017	52,948	-
Department of the Interior Total				486,657	43,095
Department of Justice					

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Research and Development Cluster — Funds received directly from the following agencies					
16.560	National Institute Of Justice Research, Evaluation, And Development Project Grants		15PNIJ-21-GG-04708-NIJB	57,334	-
16.560	National Institute Of Justice Research, Evaluation, And Development Project Grants		2019-DU-BX-0040	139,649	17,589
Department of Justice Total				196,983	17,589
Department of Labor					
17.RD	Bureau of Labor Statistics		1625DC-19-C-0004	7,570,078	2,597,802
17.RD	Bureau of Labor Statistics		DOL-BLS-15-D-0005	(12,343)	-
Department of Labor Total				7,557,735	2,597,802
Department of Transportation					
20.106	COVID-19 Airport Improvement Program		3-39-0027-037-2021	61,478	-
20.108	Aviation Research Grants		692M152140002	108,962	-
20.108	Aviation Research Grants		692M152140008	232,311	-
20.108	Aviation Research Grants		692M152340001	71,406	45,240
20.109	Air Transportation Centers Of Excellence		12-C-GA-OSU	2,932	-
20.109	Air Transportation Centers Of Excellence		15-C-UAS-OSU-A	1,020,370	99,373
20.109	Air Transportation Centers Of Excellence		16-C-TTHP-OSU-A	106,264	-
20.514	Public Transportation Research		OH-2017-041-00	6,774	-
20.530	Public Transportation Innovation		OH-2019-009-00	151,095	-
20.530	Public Transportation Innovation		OH-2019-039-00	473,214	-
20.701	University Transportation Centers Program		Grant No. 69A3552047138	563,070	94,834
20.724	Pipeline Safety Research Competitive Academic Agreement Program (Caap)		693JK31850002CAAP	4,897	-
Department of Transportation Total				2,802,773	239,447
Library of Congress					
42.RD	Library of Congress		Award letter dated 7/8/2021	30,000	-
Library of Congress Total				30,000	-
National Aeronautics and Space Administration					
43.001	Science		80NSSC 20K1422	151,667	-
43.001	Science		80NSSC17K0200	27,271	-
43.001	Science		80NSSC18K0526	256	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
43.001	Science		80NSSC18K0703	(3,526)	-
43.001	Science		80NSSC18K0712	29,445	-
43.001	Science		80NSSC18K0748	(34,930)	-
43.001	Science		80NSSC18K0981	(2,144)	95
43.001	Science		80NSSC18K1014	71,070	-
43.001	Science		80NSSC18K1027	3,714	-
43.001	Science		80NSSC19K1250	13,802	-
43.001	Science		80NSSC19K1519	(215)	-
43.001	Science		80NSSC20K0128	56,273	-
43.001	Science		80NSSC20K0494	148,671	-
43.001	Science		80NSSC20K0531	54,338	-
43.001	Science		80NSSC20K0773	52,016	-
43.001	Science		80NSSC20K1009	5,747	-
43.001	Science		80NSSC20K1292	81,847	-
43.001	Science		80NSSC20K1339	156,983	-
43.001	Science		80NSSC20K1354	175,154	110,548
43.001	Science		80NSSC20K1658	7,881	-
43.001	Science		80NSSC20K1741	96,502	-
43.001	Science		80NSSC21K0613	439,687	92,395
43.001	Science		80NSSC21K0876	85,505	67,087
43.001	Science		80NSSC21K1010	177,534	20,181
43.001	Science		80NSSC21K1182	290,392	135,985
43.001	Science		80NSSC21K1761	45,189	-
43.001	Science		80NSSC21K1786	7,118	-
43.001	Science		80NSSC22K0128	80,384	-
43.001	Science		80NSSC22K0191	22,239	-
43.001	Science		80NSSC22K0496	125,411	-
43.001	Science		80NSSC22K0585	80,909	-
43.001	Science		80NSSC22K0965	92,695	6,886
43.001	Science		80NSSC22K1091	172,357	49,610
43.001	Science		80NSSC22K1093	96,140	-
43.001	Science		80NSSC22K1249	47,107	-
43.001	Science		80NSSC22K1527	35,700	-
43.001	Science		80NSSC22K1600	36,020	-
43.001	Science		80NSSC22K1829	41,125	-
43.001	Science		80NSSC23K0026	24,162	-
43.001	Science		80NSSC23K0069	2,778	-
43.001	Science		80NSSC23K0205	55,760	-
43.001	Science		80NSSC23K0320	9,858	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
43.001	Science		80NSSC23K0339	26,740	-
43.001	Science		80NSSC23K0342	8,118	-
43.001	Science		80NSSC23K0692	49,841	-
43.002	Aeronautics		NNX17AJ92A	551,859	249,458
43.003	Exploration		80NSSC18K1691	63,502	-
43.003	Exploration		80NSSC22M0209	20,566	-
43.007	Space Operations		80NSSC19K0429	7,733	-
43.009	Cross Agency Support		80NSSC22M0212	31,352	-
43.012	Space Technology		80NSSC18K1163	7,368	-
43.012	Space Technology		80NSSC18K1504	59,797	-
43.012	Space Technology		80NSSC19K0216	101,846	-
43.012	Space Technology		80NSSC21K0765	955,244	287,262
43.012	Space Technology		80NSSC21K1261	73,108	-
43.012	Space Technology		80NSSC22K1197	49,993	-
43.012	Space Technology		80NSSC22M0210	48,751	-
43.012	Space Technology		80NSSC23K0630	43,227	-
43.RD	National Aeronautics and Space Administration		4200769627	48,632	-
43.RD	National Aeronautics and Space Administration		80NSSC21P1558	18,409	-
43.RD	National Aeronautics and Space Administration		PO # 80NSSC20P0494	76	-
43.RD	National Aeronautics and Space Administration Headquarters		80NSSC22PB399	3,846	-
43.RD	John Glenn Research Center-Lewis Field		PO# 80NSSC22PB395	19,854	-
National Aeronautics and Space Administration Total				5,249,754	1,019,507
National Endowment for the Humanities					
45.024	COVID-19 Promotion Of The Arts_Grants To Organizations And Individuals		1891814-38-22	13,029	-
45.161	Promotion Of The Humanities_Research		RQ-50638-12	1,220	-
45.163	Promotion Of The Humanities_Professional Development		FS-272433-20	55,230	23,905
National Endowment for the Humanities Total				69,479	23,905
National Science Foundation					
47.041	Engineering		1531785	5,307	-
47.041	Engineering		1539992	(18,674)	-
47.041	Engineering		1548013	22,546	-
47.041	Engineering		1554063	1,175	-
47.041	Engineering		1554896	(457)	-
47.041	Engineering		1608058	136	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
47.041	Engineering		1635569	(407)	-
47.041	Engineering		1653587	120,367	-
47.041	Engineering		1708819	(16,466)	-
47.041	Engineering		1710598	645	-
47.041	Engineering		1711102	(19,635)	-
47.041	Engineering		1711733	(15)	-
47.041	Engineering		1727894	79,264	71,054
47.041	Engineering		1738723	195,882	-
47.041	Engineering		1741666	189,556	152,601
47.041	Engineering		1749701	130	-
47.041	Engineering		1752106	188,019	-
47.041	Engineering		1762918	63,894	-
47.041	Engineering		1763357	46,544	-
47.041	Engineering		1803022	30,758	-
47.041	Engineering		1804943	68,672	-
47.041	Engineering		1805047	56,862	-
47.041	Engineering		1808169	10,377	-
47.041	Engineering		1808932	17,942	-
47.041	Engineering		1809875	3,114	-
47.041	Engineering		1815930	(490)	-
47.041	Engineering		1822144	73,693	50,342
47.041	Engineering		1824617	3,152	-
47.041	Engineering		1826149	24,014	-
47.041	Engineering		1845370	(5,108)	-
47.041	Engineering		1848872	15,549	-
47.041	Engineering		1852298	99,904	-
47.041	Engineering		1853632	66,473	-
47.041	Engineering		1902408	157,231	-
47.041	Engineering		1916651	96,517	-
47.041	Engineering		1916740	10,789	-
47.041	Engineering		1919204	70,346	-
47.041	Engineering		1921881	299,847	-
47.041	Engineering		1929873	428	-
47.041	Engineering		1932638	107,766	-
47.041	Engineering		1933344	851,525	417,028
47.041	Engineering		1942501	70,344	-
47.041	Engineering		1943934	62,277	-
47.041	Engineering		2000156	11,308	-
47.041	Engineering		2000469	99,739	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
47.041	Engineering		2001127	107,430	-
47.041	Engineering		2011785	82,969	-
47.041	Engineering		2015669	45,656	-
47.041	Engineering		2016445	75,132	-
47.041	Engineering		2019238	87,906	-
47.041	Engineering		2019648	152,306	-
47.041	Engineering		2019753	68,160	-
47.041	Engineering		2020015	18,220	-
47.041	Engineering		2023857	115,167	-
47.041	Engineering		2024736	19,488	-
47.041	Engineering		2029282	318,451	-
47.041	Engineering		2029397	339,802	228,037
47.041	Engineering		2029461	46,839	-
47.041	Engineering		2029847	1,600	1,111
47.041	Engineering		2029905	95,202	-
47.041	Engineering		2030141	83,391	-
47.041	Engineering		2034140	247,912	-
47.041	Engineering		2036193	84,481	-
47.041	Engineering		2036982	111,488	-
47.041	Engineering		2037398	117,255	34,541
47.041	Engineering		2037707	72,417	-
47.041	Engineering		2038055	60,945	-
47.041	Engineering		2042354	44,890	-
47.041	Engineering		2044526	110,273	-
47.041	Engineering		2044601	177,276	-
47.041	Engineering		2044704	115,610	-
47.041	Engineering		2045999	59,800	-
47.041	Engineering		2052641	51,854	-
47.041	Engineering		2052747	238,384	61,108
47.041	Engineering		2053318	128,064	-
47.041	Engineering		2111412	160,579	-
47.041	Engineering		2113845	27,515	-
47.041	Engineering		2113860	17,748	-
47.041	Engineering		2117605	114,333	-
47.041	Engineering		2124604	145,134	-
47.041	Engineering		2125074	50,231	-
47.041	Engineering		2128567	95,064	-
47.041	Engineering		2128945	187,999	-
47.041	Engineering		2129308	9,419	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
47.041	Engineering		2133630	1,313,867	311,554
47.041	Engineering		2133718	112,760	-
47.041	Engineering		2140277	98,679	-
47.041	Engineering		2140523	105,781	-
47.041	Engineering		2143123	108,146	-
47.041	Engineering		2143779	77,111	-
47.041	Engineering		2143867	111,606	2,094
47.041	Engineering		2144375	172,667	-
47.041	Engineering		2209869	9,815	-
47.041	Engineering		2216394	66,950	-
47.041	Engineering		2223387	28,518	-
47.041	Engineering		2226740	120,261	-
47.041	Engineering		2227527	60,981	-
47.041	Engineering		2232811	149,755	-
47.041	Engineering		2234888	53,500	-
47.041	Engineering		2243796	6,927	-
47.041	Engineering		2244304	59,954	-
47.041	Engineering		2245141	18,414	-
47.041	Engineering		2246970	140,877	-
47.041	COVID-19 Engineering		2109938	67,538	8,710
47.049	Mathematical And Physical Sciences		1420451	1,684	-
47.049	Mathematical And Physical Sciences		1454289	2,006	-
47.049	Mathematical And Physical Sciences		1454343	(10,075)	-
47.049	Mathematical And Physical Sciences		1455162	(3,146)	-
47.049	Mathematical And Physical Sciences		1516967	9,910	-
47.049	Mathematical And Physical Sciences		1547357	196,494	-
47.049	Mathematical And Physical Sciences		1554896	(674)	-
47.049	Mathematical And Physical Sciences		1605042	9,043	-
47.049	Mathematical And Physical Sciences		1606404	1,071	-
47.049	Mathematical And Physical Sciences		1609142	596	-
47.049	Mathematical And Physical Sciences		1610254	800	-
47.049	Mathematical And Physical Sciences		1625349	141,167	-
47.049	Mathematical And Physical Sciences		1653300	167,625	-
47.049	Mathematical And Physical Sciences		1654159	53,833	-
47.049	Mathematical And Physical Sciences		1654656	266	-
47.049	Mathematical And Physical Sciences		1709236	6,547	-
47.049	Mathematical And Physical Sciences		1748837	66,505	-
47.049	Mathematical And Physical Sciences		1750666	185,805	-
47.049	Mathematical And Physical Sciences		1752345	83,252	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.049	Mathematical And Physical Sciences		1753581	90,683	-
47.049	Mathematical And Physical Sciences		1755479	138	-
47.049	Mathematical And Physical Sciences		1757423	(25,200)	-
47.049	Mathematical And Physical Sciences		1764170	1,008	-
47.049	Mathematical And Physical Sciences		1800130	(31)	-
47.049	Mathematical And Physical Sciences		1800239	649	-
47.049	Mathematical And Physical Sciences		1800414	138	-
47.049	Mathematical And Physical Sciences		1800777	22,945	-
47.049	Mathematical And Physical Sciences		1802432	319	-
47.049	Mathematical And Physical Sciences		1806923	9,520	-
47.049	Mathematical And Physical Sciences		1807922	17,207	-
47.049	Mathematical And Physical Sciences		1807928	1,853	-
47.049	Mathematical And Physical Sciences		1808145	4,102	-
47.049	Mathematical And Physical Sciences		1808704	35,836	-
47.049	Mathematical And Physical Sciences		1813071	30,648	-
47.049	Mathematical And Physical Sciences		1813628	40,120	-
47.049	Mathematical And Physical Sciences		1814440	12,311	-
47.049	Mathematical And Physical Sciences		1814737	36,042	-
47.049	Mathematical And Physical Sciences		1847964	135,498	-
47.049	Mathematical And Physical Sciences		1853561	67,142	-
47.049	Mathematical And Physical Sciences		1853587	102,743	-
47.049	Mathematical And Physical Sciences		1856442	78,104	-
47.049	Mathematical And Physical Sciences		1900064	56,971	-
47.049	Mathematical And Physical Sciences		1900141	199,803	-
47.049	Mathematical And Physical Sciences		1900271	2,028	-
47.049	Mathematical And Physical Sciences		1902199	34,527	-
47.049	Mathematical And Physical Sciences		1904560	17,210	-
47.049	Mathematical And Physical Sciences		1905748	86,396	-
47.049	Mathematical And Physical Sciences		1905835	45,396	-
47.049	Mathematical And Physical Sciences		1908570	95,630	-
47.049	Mathematical And Physical Sciences		1909841	23,141	-
47.049	Mathematical And Physical Sciences		1913069	96,253	-
47.049	Mathematical And Physical Sciences		1913261	13,066	-
47.049	Mathematical And Physical Sciences		1914741	7,845	-
47.049	Mathematical And Physical Sciences		1916231	11,027	-
47.049	Mathematical And Physical Sciences		1916446	8,755	-
47.049	Mathematical And Physical Sciences		1916547	475	-
47.049	Mathematical And Physical Sciences		1916606	64,249	-
47.049	Mathematical And Physical Sciences		1922076	79,028	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.049	Mathematical And Physical Sciences		1922239	420,182	-
47.049	Mathematical And Physical Sciences		1923929	67,985	-
47.049	Mathematical And Physical Sciences		1935885	1,509,346	3,588
47.049	Mathematical And Physical Sciences		1936219	534,746	207,367
47.049	Mathematical And Physical Sciences		1943870	122,480	-
47.049	Mathematical And Physical Sciences		1945212	68,548	-
47.049	Mathematical And Physical Sciences		1949369	11,642	-
47.049	Mathematical And Physical Sciences		1954163	55,219	-
47.049	Mathematical And Physical Sciences		1954463	86,771	-
47.049	Mathematical And Physical Sciences		1955282	245,674	-
47.049	Mathematical And Physical Sciences		1955564	73,208	-
47.049	Mathematical And Physical Sciences		2002781	182,056	-
47.049	Mathematical And Physical Sciences		2003648	94,644	-
47.049	Mathematical And Physical Sciences		2003793	95,235	-
47.049	Mathematical And Physical Sciences		2004801	157,892	-
47.049	Mathematical And Physical Sciences		2005297	34,185	-
47.049	Mathematical And Physical Sciences		2005630	35,310	-
47.049	Mathematical And Physical Sciences		2007023	24,346	-
47.049	Mathematical And Physical Sciences		2008110	78,822	-
47.049	Mathematical And Physical Sciences		2009735	24,481	-
47.049	Mathematical And Physical Sciences		2011876	3,057,988	145,259
47.049	Mathematical And Physical Sciences		2012955	201,251	-
47.049	Mathematical And Physical Sciences		2012980	34,969	-
47.049	Mathematical And Physical Sciences		2013134	125,365	21,544
47.049	Mathematical And Physical Sciences		2015226	22,599	-
47.049	Mathematical And Physical Sciences		2015490	58,889	-
47.049	Mathematical And Physical Sciences		2015552	69,054	-
47.049	Mathematical And Physical Sciences		2037839	4,639	-
47.049	Mathematical And Physical Sciences		2044648	196,861	-
47.049	Mathematical And Physical Sciences		2044904	79,823	-
47.049	Mathematical And Physical Sciences		2045742	124,594	-
47.049	Mathematical And Physical Sciences		2047308	127,608	-
47.049	Mathematical And Physical Sciences		2101002	165,343	-
47.049	Mathematical And Physical Sciences		2102313	98,290	-
47.049	Mathematical And Physical Sciences		2102508	295,544	175,227
47.049	Mathematical And Physical Sciences		2103725	70,568	-
47.049	Mathematical And Physical Sciences		2104724	159,003	-
47.049	Mathematical And Physical Sciences		2105028	156,400	-
47.049	Mathematical And Physical Sciences		2106924	152,929	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.049	Mathematical And Physical Sciences		2107636	59,104	-
47.049	Mathematical And Physical Sciences		2107791	169,709	-
47.049	Mathematical And Physical Sciences		2108684	77,626	-
47.049	Mathematical And Physical Sciences		2109222	138,370	18,938
47.049	Mathematical And Physical Sciences		2109683	109,639	-
47.049	Mathematical And Physical Sciences		2115518	27,020	-
47.049	Mathematical And Physical Sciences		2117225	145,573	-
47.049	Mathematical And Physical Sciences		2120325	60,110	-
47.049	Mathematical And Physical Sciences		2134145	42,802	-
47.049	Mathematical And Physical Sciences		2138905	149,953	-
47.049	Mathematical And Physical Sciences		2140211	54,752	-
47.049	Mathematical And Physical Sciences		2152182	25,875	-
47.049	Mathematical And Physical Sciences		2154086	36,778	-
47.049	Mathematical And Physical Sciences		2154389	56,478	-
47.049	Mathematical And Physical Sciences		2154416	129,057	-
47.049	Mathematical And Physical Sciences		2203429	19,940	-
47.049	Mathematical And Physical Sciences		2204787	41,728	-
47.049	Mathematical And Physical Sciences		2205628	53,712	-
47.049	Mathematical And Physical Sciences		2205817	7,947	-
47.049	Mathematical And Physical Sciences		2206241	24,565	-
47.049	Mathematical And Physical Sciences		2207439	116,946	-
47.049	Mathematical And Physical Sciences		2208040	55,047	-
47.049	Mathematical And Physical Sciences		2208237	11,243	-
47.049	Mathematical And Physical Sciences		2208855	19,184	-
47.049	Mathematical And Physical Sciences		2209442	57,286	-
47.049	Mathematical And Physical Sciences		2209588	85,608	-
47.049	Mathematical And Physical Sciences		2219048	57,665	-
47.049	Mathematical And Physical Sciences		2225646	72,127	-
47.049	Mathematical And Physical Sciences		2230199	35,785	-
47.049	Mathematical And Physical Sciences		2235617	97,730	-
47.049	Mathematical And Physical Sciences		2239737	21,644	-
47.049	Mathematical And Physical Sciences		2246440	21,454	-
47.049	Mathematical And Physical Sciences		2247346	14,872	-
47.049	Mathematical And Physical Sciences		2247732	20,508	-
47.049	Mathematical And Physical Sciences		2302532	14,864	-
47.049	Mathematical And Physical Sciences		2302536	2,227	-
47.049	Mathematical And Physical Sciences		2303539	108,518	-
47.049	Mathematical And Physical Sciences		2327018	20,651	-
47.049	COVID-19 Mathematical And Physical Sciences		2027001	47,890	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.049	COVID-19 Mathematical And Physical Sciences		2143400	124,975	-
47.049	COVID-19 Mathematical And Physical Sciences		2150102	84,989	-
47.049	COVID-19 Mathematical And Physical Sciences		2247019	18,316	-
47.050	Geosciences		1612741	1,341	-
47.050	Geosciences		1643713	47,772	13,986
47.050	Geosciences		1656907	114,862	-
47.050	Geosciences		1724693	39,230	-
47.050	Geosciences		1744961	255,326	-
47.050	Geosciences		1745074	668,234	74,332
47.050	Geosciences		1752882	85,825	-
47.050	Geosciences		1752995	192,942	-
47.050	Geosciences		1805819	171,538	-
47.050	Geosciences		1819086	(2,803)	-
47.050	Geosciences		1829640	93,395	-
47.050	Geosciences		1829831	38,258	-
47.050	Geosciences		1838401	55,050	-
47.050	Geosciences		1838667	143,568	-
47.050	Geosciences		1841228	33,796	-
47.050	Geosciences		1854991	104,077	-
47.050	Geosciences		1911482	39,594	-
47.050	Geosciences		1927920	20,089	-
47.050	Geosciences		1936585	68,010	-
47.050	Geosciences		1945543	48,759	-
47.050	Geosciences		2002506	34,723	-
47.050	Geosciences		2002521	142,141	-
47.050	Geosciences		2002539	165,743	-
47.050	Geosciences		2029804	9,136	-
47.050	Geosciences		2032559	84,202	-
47.050	Geosciences		2038207	9,853	-
47.050	Geosciences		2113155	61,135	-
47.050	Geosciences		2113863	4,380	-
47.050	Geosciences		2114028	110,539	-
47.050	Geosciences		2126798	22,772	-
47.050	Geosciences		2202851	1,614	-
47.050	Geosciences		2220837	10,616	-
47.050	Geosciences		2221962	106,747	-
47.050	Geosciences		2222051	73,239	-
47.050	Geosciences		2233182	52,272	-
47.050	Geosciences		2244884	26,366	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.050	COVID-19 Geosciences		2135767	43,205	-
47.070	Computer And Information Science And Engineering		1717060	44,377	-
47.070	Computer And Information Science And Engineering		1718450	39,413	-
47.070	Computer And Information Science And Engineering		1731698	(8,849)	-
47.070	Computer And Information Science And Engineering		1740761	45,915	-
47.070	Computer And Information Science And Engineering		1749501	2,547	-
47.070	Computer And Information Science And Engineering		1761506	43,939	-
47.070	Computer And Information Science And Engineering		1761969	44,186	-
47.070	Computer And Information Science And Engineering		1814923	10,973	-
47.070	Computer And Information Science And Engineering		1815674	174,052	-
47.070	Computer And Information Science And Engineering		1816891	91,227	-
47.070	Computer And Information Science And Engineering		1824337	18,406	-
47.070	Computer And Information Science And Engineering		1829717	92,223	76,019
47.070	Computer And Information Science And Engineering		1834213	(1,448)	-
47.070	Computer And Information Science And Engineering		1834215	29,342	-
47.070	Computer And Information Science And Engineering		1834216	31,911	-
47.070	Computer And Information Science And Engineering		1835725	732,052	328,740
47.070	Computer And Information Science And Engineering		1839252	21,262	-
47.070	Computer And Information Science And Engineering		1839356	29,097	-
47.070	Computer And Information Science And Engineering		1839358	28,009	-
47.070	Computer And Information Science And Engineering		1842531	12,764	-
47.070	Computer And Information Science And Engineering		1845122	153,214	-
47.070	Computer And Information Science And Engineering		1900145	56,470	-
47.070	Computer And Information Science And Engineering		1901057	168,608	-
47.070	Computer And Information Science And Engineering		1901360	110,980	-
47.070	Computer And Information Science And Engineering		1907715	149,834	-
47.070	Computer And Information Science And Engineering		1908020	96,171	-
47.070	Computer And Information Science And Engineering		1908281	41,447	-
47.070	Computer And Information Science And Engineering		1909291	74,660	-
47.070	Computer And Information Science And Engineering		1910356	177,822	-
47.070	Computer And Information Science And Engineering		1931537	562,851	-
47.070	Computer And Information Science And Engineering		1940168	17,372	-
47.070	Computer And Information Science And Engineering		1942980	72,518	-
47.070	Computer And Information Science And Engineering		1943201	(35,151)	-
47.070	Computer And Information Science And Engineering		1945347	57,785	-
47.070	Computer And Information Science And Engineering		1947546	109,005	-
47.070	Computer And Information Science And Engineering		1955535	129,406	-
47.070	Computer And Information Science And Engineering		1955587	123,170	-
47.070	Computer And Information Science And Engineering		1955764	95,997	3,693

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.070	Computer And Information Science And Engineering		2003747	57,314	-
47.070	Computer And Information Science And Engineering		2005012	150,048	-
47.070	Computer And Information Science And Engineering		2005884	220,219	-
47.070	Computer And Information Science And Engineering		2007231	147,087	-
47.070	Computer And Information Science And Engineering		2007581	182,366	-
47.070	Computer And Information Science And Engineering		2007991	75,268	-
47.070	Computer And Information Science And Engineering		2008043	192,634	-
47.070	Computer And Information Science And Engineering		2014506	341,513	24,613
47.070	Computer And Information Science And Engineering		2018627	185,648	-
47.070	Computer And Information Science And Engineering		2018912	196,375	-
47.070	Computer And Information Science And Engineering		2024588	78,588	11,050
47.070	Computer And Information Science And Engineering		2028944	117	-
47.070	Computer And Information Science And Engineering		2042644	90,300	-
47.070	Computer And Information Science And Engineering		2052743	1,575	-
47.070	Computer And Information Science And Engineering		2104729	54,096	-
47.070	Computer And Information Science And Engineering		2105872	38,182	-
47.070	Computer And Information Science And Engineering		2106117	235,689	-
47.070	Computer And Information Science And Engineering		2106679	59,974	-
47.070	Computer And Information Science And Engineering		2106932	28,194	-
47.070	Computer And Information Science And Engineering		2106933	173,099	-
47.070	Computer And Information Science And Engineering		2107077	65,640	-
47.070	Computer And Information Science And Engineering		2110252	(3,681)	-
47.070	Computer And Information Science And Engineering		2110259	55,709	-
47.070	Computer And Information Science And Engineering		2112471	3,448,820	1,620,065
47.070	Computer And Information Science And Engineering		2112606	3,457,692	1,937,428
47.070	Computer And Information Science And Engineering		2118240	2,299,304	1,039,950
47.070	Computer And Information Science And Engineering		2118250	158,788	-
47.070	Computer And Information Science And Engineering		2118491	4,728	-
47.070	Computer And Information Science And Engineering		2118745	91,068	-
47.070	Computer And Information Science And Engineering		2128947	2,999	-
47.070	Computer And Information Science And Engineering		2131531	29,043	-
47.070	Computer And Information Science And Engineering		2132798	182,118	-
47.070	Computer And Information Science And Engineering		2133650	151,536	-
47.070	Computer And Information Science And Engineering		2139584	7,427	-
47.070	Computer And Information Science And Engineering		2144156	167,311	-
47.070	Computer And Information Science And Engineering		2144283	58,394	-
47.070	Computer And Information Science And Engineering		2144532	65,807	-
47.070	Computer And Information Science And Engineering		2145625	38,890	-
47.070	Computer And Information Science And Engineering		2148253	212,221	153,323

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.070	Computer And Information Science And Engineering		2149533	55,159	-
47.070	Computer And Information Science And Engineering		2202699	27,325	-
47.070	Computer And Information Science And Engineering		2207202	17,133	-
47.070	Computer And Information Science And Engineering		2210753	52,096	-
47.070	Computer And Information Science And Engineering		2216903	7,133	-
47.070	Computer And Information Science And Engineering		2231825	10,262	-
47.070	Computer And Information Science And Engineering		2234376	11,997	-
47.070	Computer And Information Science And Engineering		2235228	112,517	-
47.070	Computer And Information Science And Engineering		2238402	31,373	-
47.070	Computer And Information Science And Engineering		2240512	22,889	-
47.070	Computer And Information Science And Engineering		2240708	55,454	-
47.070	Computer And Information Science And Engineering		2241298	78,917	-
47.070	Computer And Information Science And Engineering		2305246	29,536	-
47.074	Biological Sciences		1457009	128	-
47.074	Biological Sciences		1546781	6,667	-
47.074	Biological Sciences		1557836	92	-
47.074	Biological Sciences		1616105	(2,155)	-
47.074	Biological Sciences		1638872	56,823	-
47.074	Biological Sciences		1638999	215,269	140,932
47.074	Biological Sciences		1656542	63,728	-
47.074	Biological Sciences		1656784	88,712	-
47.074	Biological Sciences		1656786	11,895	-
47.074	Biological Sciences		1661029	(4,354)	-
47.074	Biological Sciences		1715174	18	-
47.074	Biological Sciences		1715321	(6,142)	-
47.074	Biological Sciences		1715375	158,693	-
47.074	Biological Sciences		1751113	107,437	-
47.074	Biological Sciences		1755318	70,851	-
47.074	Biological Sciences		1756219	40,355	-
47.074	Biological Sciences		1758912	109,609	22,574
47.074	Biological Sciences		1759874	98,978	6,048
47.074	Biological Sciences		1814936	73,595	-
47.074	Biological Sciences		1817835	77,155	-
47.074	Biological Sciences		1831319	48,731	-
47.074	Biological Sciences		1834786	11,076	-
47.074	Biological Sciences		1906060	444,227	328,475
47.074	Biological Sciences		1910623	132,866	-
47.074	Biological Sciences		1915909	33,653	-
47.074	Biological Sciences		1923094	(8,129)	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.074	Biological Sciences		1926598	107,838	-
47.074	Biological Sciences		1928379	(5,189)	-
47.074	Biological Sciences		1935913	6,088	-
47.074	Biological Sciences		1944324	86,011	-
47.074	Biological Sciences		1945971	83,243	-
47.074	Biological Sciences		1950769	170,116	-
47.074	Biological Sciences		1953509	334,133	162,234
47.074	Biological Sciences		2015928	252,573	-
47.074	Biological Sciences		2016189	108,445	-
47.074	Biological Sciences		2017439	140,348	-
47.074	Biological Sciences		2018939	170,832	11,365
47.074	Biological Sciences		2021932	66,783	-
47.074	Biological Sciences		2022070	2,745,103	1,881,132
47.074	Biological Sciences		2023348	295,160	-
47.074	Biological Sciences		2029502	269,086	-
47.074	Biological Sciences		2035041	105,802	-
47.074	Biological Sciences		2035537	74,448	-
47.074	Biological Sciences		2039489	138	-
47.074	Biological Sciences		2046863	289,015	-
47.074	Biological Sciences		2103637	272,575	-
47.074	Biological Sciences		2114381	60,896	-
47.074	Biological Sciences		2120969	77,222	11,120
47.074	Biological Sciences		2122274	132,720	-
47.074	Biological Sciences		2127521	219,345	21,982
47.074	Biological Sciences		2141330	186,249	-
47.074	Biological Sciences		2146104	178,212	-
47.074	Biological Sciences		2149419	37,917	-
47.074	Biological Sciences		2149505	173,254	-
47.074	Biological Sciences		2202203	35,905	-
47.074	Biological Sciences		2212951	298,601	-
47.074	Biological Sciences		2221747	89,379	-
47.074	Biological Sciences		2240972	114,968	-
47.075	Social, Behavioral, And Economic Sciences		1554837	41,911	-
47.075	Social, Behavioral, And Economic Sciences		1617185	76,843	17,430
47.075	Social, Behavioral, And Economic Sciences		1655014	(13,210)	-
47.075	Social, Behavioral, And Economic Sciences		1728865	1,031	-
47.075	Social, Behavioral, And Economic Sciences		1729482	24,153	-
47.075	Social, Behavioral, And Economic Sciences		1738502	68,743	33,204
47.075	Social, Behavioral, And Economic Sciences		1739909	146,115	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.075	Social, Behavioral, And Economic Sciences		1818597	40,037	-
47.075	Social, Behavioral, And Economic Sciences		1823381	46,240	-
47.075	Social, Behavioral, And Economic Sciences		1824332	(7,856)	-
47.075	Social, Behavioral, And Economic Sciences		1843454	24,543	-
47.075	Social, Behavioral, And Economic Sciences		1845107	96,338	-
47.075	Social, Behavioral, And Economic Sciences		1847603	161,787	-
47.075	Social, Behavioral, And Economic Sciences		1848939	80,674	-
47.075	Social, Behavioral, And Economic Sciences		1849418	38,482	-
47.075	Social, Behavioral, And Economic Sciences		1917256	1,569	-
47.075	Social, Behavioral, And Economic Sciences		1918324	80,131	-
47.075	Social, Behavioral, And Economic Sciences		1921523	130,715	-
47.075	Social, Behavioral, And Economic Sciences		1921592	96,178	42,129
47.075	Social, Behavioral, And Economic Sciences		1926528	34,585	-
47.075	Social, Behavioral, And Economic Sciences		1941662	66,180	-
47.075	Social, Behavioral, And Economic Sciences		1945008	21,634	-
47.075	Social, Behavioral, And Economic Sciences		1946258	17,581	-
47.075	Social, Behavioral, And Economic Sciences		1949037	117,043	21,174
47.075	Social, Behavioral, And Economic Sciences		2018152	68,089	-
47.075	Social, Behavioral, And Economic Sciences		2018704	53,091	-
47.075	Social, Behavioral, And Economic Sciences		2021038	114,836	-
47.075	Social, Behavioral, And Economic Sciences		2049476	152,577	-
47.075	Social, Behavioral, And Economic Sciences		2049749	22,464	-
47.075	Social, Behavioral, And Economic Sciences		2116856	96,035	-
47.075	Social, Behavioral, And Economic Sciences		2117433	104,917	-
47.075	Social, Behavioral, And Economic Sciences		2124995	14,356	-
47.075	Social, Behavioral, And Economic Sciences		2140708	34,840	-
47.075	Social, Behavioral, And Economic Sciences		2146474	115,236	-
47.075	Social, Behavioral, And Economic Sciences		2147716	5,159	-
47.075	Social, Behavioral, And Economic Sciences		2148982	83,120	-
47.075	Social, Behavioral, And Economic Sciences		2206292	60,290	-
47.075	Social, Behavioral, And Economic Sciences		2215165	85,910	-
47.075	Social, Behavioral, And Economic Sciences		2215227	14,305	-
47.075	Social, Behavioral, And Economic Sciences		2217554	25,140	-
47.075	Social, Behavioral, And Economic Sciences		2219196	74,494	-
47.075	Social, Behavioral, And Economic Sciences		2235935	725	-
47.075	Social, Behavioral, And Economic Sciences		2242082	18,862	-
47.075	Social, Behavioral, And Economic Sciences		2243093	46,418	-
47.075	COVID-19 Social, Behavioral, And Economic Sciences		2029043	(907)	-
47.075	COVID-19 Social, Behavioral, And Economic Sciences		2029857	4,201	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.075	COVID-19 Social, Behavioral, And Economic Sciences		2127062	4,681	-
47.076	Education And Human Resources		1735027	11,724	-
47.076	Education And Human Resources		1761158	7,321	-
47.076	Education And Human Resources		1811119	104,150	38,083
47.076	Education And Human Resources		1817314	764,177	423,540
47.076	Education And Human Resources		1821866	33,270	-
47.076	Education And Human Resources		1840280	1,193,866	-
47.076	Education And Human Resources		1906929	127,235	-
47.076	Education And Human Resources		1914709	80,179	-
47.076	Education And Human Resources		1915438	73,028	-
47.076	Education And Human Resources		1920421	69,131	-
47.076	Education And Human Resources		1922666	398,020	-
47.076	Education And Human Resources		1943208	75,467	-
47.076	Education And Human Resources		2000472	388,967	113,466
47.076	Education And Human Resources		2016580	10,260	-
47.076	Education And Human Resources		2043817	37,960	-
47.076	Education And Human Resources		2100234	278,908	-
47.076	Education And Human Resources		2110343	8,124	-
47.076	Education And Human Resources		2130281	199,463	-
47.076	Education And Human Resources		2151029	124,355	8,539
47.076	Education And Human Resources		2201102	135,428	-
47.076	Education And Human Resources		2213127	28,170	-
47.076	Education And Human Resources		2224769	51,441	-
47.078	Polar Programs		1838401	14,875	-
47.078	Polar Programs		1841228	27,562	-
47.078	Polar Programs		2137467	558,190	-
47.078	Polar Programs		2148068	3,432	-
47.078	Polar Programs		2205398	185,096	77,578
47.078	Polar Programs		2217574	39,933	-
47.078	Polar Programs		2224825	12,491	-
47.079	Office Of International Science And Engineering		1658243	19,167	-
47.079	Office Of International Science And Engineering		2201502	98,464	60,098
47.083	Integrative Activities		2040581	39,928	39,928
47.083	Integrative Activities		2134832	2,433,133	1,738,535
47.083	Integrative Activities		2137806	385,785	98,449
47.RD	National Science Foundation Div of Materials Research		2050332	20,421	-
47.RD	National Science Foundation Div of Behavioral & Cognitive		2038249	199,049	-
47.RD	National Science Foundation Div of Human Resource Development		2242427	223,557	-

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Research and Development Cluster — Funds received directly from the following agencies					
National Science Foundation Total				64,606,378	12,491,317
Small Business Administration					
59.065	Growth Accelerator Fund Competition		Award dated 9/16/2021	10,292	-
Small Business Administration Total				10,292	-
Veterans Affairs					
64.RD	Ralph H. Johnson VA Medical Center		award dated 9/4/18	(246)	-
64.RD	Veterans Affairs New Jersey Health Care System		36C24519C0224	83	-
64.RD	Veterans Affairs New Jersey Health Care System		36C24522C0051	498,138	-
64.RD	Veterans Affairs New Jersey Health Care System		Obligation No. 561-C26080	(695)	-
64.RD	Veterans Affairs New Jersey Health Care System		Obligation No. 561-C26081	(50)	-
Veterans Affairs Total				497,230	-
Environmental Protection Agency					
66.509	Science To Achieve Results (Star) Research Program		83926901	23,325	-
66.509	Science To Achieve Results (Star) Research Program		84024101	276,109	176,505
66.509	Science To Achieve Results (Star) Research Program		84047101	92,371	-
Environmental Protection Agency Total				391,805	176,505
Nuclear Regulatory Committee					
77.008	U.S. Nuclear Regulatory Commission Scholarship And Fellowship Program		31310018M0023	(64,964)	-
77.008	U.S. Nuclear Regulatory Commission Scholarship And Fellowship Program		31310023M0001	20,497	-
Nuclear Regulatory Committee Total				(44,467)	-
Department of Energy					
81.049	Office Of Science Financial Assistance Program		DE-FG02-04ER15614	399,980	-
81.049	Office Of Science Financial Assistance Program		DE-FG02-07ER15896	273,566	-
81.049	Office Of Science Financial Assistance Program		DE-FG02-07ER46423	(6,092)	-
81.049	Office Of Science Financial Assistance Program		DE-FG02-07ER46427	238,282	-
81.049	Office Of Science Financial Assistance Program		DE-FG02-91ER20042	114,282	-
81.049	Office Of Science Financial Assistance Program		DE-SC0001258	31,610	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
81.049	Office Of Science Financial Assistance Program		DE-SC0001304	174,694	-
81.049	Office Of Science Financial Assistance Program		DE-SC0004286	511,570	-
81.049	Office Of Science Financial Assistance Program		DE-SC0006878	79,421	-
81.049	Office Of Science Financial Assistance Program		DE-SC0008850	147,213	-
81.049	Office Of Science Financial Assistance Program		DE-SC0011721	238,914	-
81.049	Office Of Science Financial Assistance Program		DE-SC0011726	2,172,835	-
81.049	Office Of Science Financial Assistance Program		DE-SC0012483	12,197	-
81.049	Office Of Science Financial Assistance Program		DE-SC0014209	175,965	-
81.049	Office Of Science Financial Assistance Program		DE-SC0014562	3,508	-
81.049	Office Of Science Financial Assistance Program		DE-SC0016044	355	-
81.049	Office Of Science Financial Assistance Program		DE-SC0016379	483,701	64,116
81.049	Office Of Science Financial Assistance Program		DE-SC0016381	68,695	-
81.049	Office Of Science Financial Assistance Program		DE-SC0016584	367,003	301,548
81.049	Office Of Science Financial Assistance Program		DE-SC0017270	423,404	-
81.049	Office Of Science Financial Assistance Program		DE-SC0018020	197,494	-
81.049	Office Of Science Financial Assistance Program		DE-SC0019115	2,376	-
81.049	Office Of Science Financial Assistance Program		DE-SC0019179	122,836	-
81.049	Office Of Science Financial Assistance Program		DE-SC0019338	68,928	3,371
81.049	Office Of Science Financial Assistance Program		DE-SC0019340	131,858	50,109
81.049	Office Of Science Financial Assistance Program		DE-SC0019730	5,020	-
81.049	Office Of Science Financial Assistance Program		DE-SC0020173	833,379	340,100
81.049	Office Of Science Financial Assistance Program		DE-SC0020187	269,243	-
81.049	Office Of Science Financial Assistance Program		DE-SC0020233	677,080	442,855
81.049	Office Of Science Financial Assistance Program		DE-SC0020242	78,470	-
81.049	Office Of Science Financial Assistance Program		DE-SC0020243	113,521	-
81.049	Office Of Science Financial Assistance Program		DE-SC0020363	16	-
81.049	Office Of Science Financial Assistance Program		DE-SC0020651	388,845	-
81.049	Office Of Science Financial Assistance Program		DE-SC0020923	200,222	-
81.049	Office Of Science Financial Assistance Program		DE-SC0020977	230,063	-
81.049	Office Of Science Financial Assistance Program		DE-SC0021067	394,953	267,911
81.049	Office Of Science Financial Assistance Program		DE-SC0021192	105,705	-
81.049	Office Of Science Financial Assistance Program		DE-SC0021231	710,497	-
81.049	Office Of Science Financial Assistance Program		DE-SC0021360	117,489	-
81.049	Office Of Science Financial Assistance Program		DE-SC0021961	249,528	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022043	189,124	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022091	325,230	32,549
81.049	Office Of Science Financial Assistance Program		DE-SC0022092	202,299	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022093	63,921	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022094	67,892	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
81.049	Office Of Science Financial Assistance Program		DE-SC0022097	257,921	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022099	115,145	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022753	74,490	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022976	47,597	-
81.049	Office Of Science Financial Assistance Program		DE-SC0022982	91,825	23,653
81.049	Office Of Science Financial Assistance Program		DE-SC0023137	45,209	-
81.049	Office Of Science Financial Assistance Program		DE-SC0023193	94,746	-
81.049	Office Of Science Financial Assistance Program		DE-SC0023307	383,445	-
81.057	University Coal Research		DE-FE0031905	(25,729)	-
81.057	University Coal Research		DE-FE0032067	138,237	-
81.057	University Coal Research		DE-FE0032204	74,670	9,220
81.086	Conservation Research And Development		DE-EE0007813	(31,939)	-
81.086	Conservation Research And Development		DE-EE0008709	354,980	-
81.086	Conservation Research And Development		DE-EE0008718	38,765	18,967
81.086	Conservation Research And Development		DE-EE0009776	482,699	-
81.087	Renewable Energy Research And Development		DE-EE0008755	283,468	133,481
81.087	Renewable Energy Research And Development		DE-EE0009283	466,877	199,768
81.087	Renewable Energy Research And Development		DE-EE0010300	74,041	-
81.089	Fossil Energy Research And Development		DE-FE0031635	(344)	-
81.089	Fossil Energy Research And Development		DE-FE0031731	699,456	75,000
81.089	Fossil Energy Research And Development		DE-FE0032038	631,274	27,353
81.089	Fossil Energy Research And Development		DE-FE0032076	244,279	72,006
81.112	Stewardship Science Grant Program		DE-NA0003878	4,728	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0000110	60,760	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008574	(42)	(42)
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008765	16,909	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008766	(2,367)	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008810	73,522	10,971
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008811	12,688	6,536
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008881	146,093	146,093
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008948	129,937	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0008986	289,943	182,134
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0009072	137,013	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0009147	57,395	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0009161	252,534	76,517
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0009168	164,975	-
81.121	Nuclear Energy Research, Development And Demonstration		DE-NE0009264	79,852	-
81.135	Advanced Research Projects Agency - Energy		DE-AR0001036	231,570	93,857
81.135	Advanced Research Projects Agency - Energy		DE-AR0001110	369,425	83,821

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Research and Development Cluster — Funds received directly from the following agencies					
81.135	Advanced Research Projects Agency - Energy		DE-AR0001512	454,977	177,852
81.135	Advanced Research Projects Agency - Energy		DE-AR0001547	737,918	386,068
81.135	Advanced Research Projects Agency - Energy		DE-AR000794	1,485,493	441,118
Department of Energy Total				20,901,527	3,666,932
Department of Education					
84.116	Fund For The Improvement Of Postsecondary Education		P116Z220125	32,857	-
84.220	Centers For International Business Education		P220A220009	122,282	-
84.229	Language Resource Centers		P229A180020	74,211	-
84.305	Education Research, Development And Dissemination		R305A160261	129,901	33,731
84.305	Education Research, Development And Dissemination		R305A180004	452,538	-
84.305	Education Research, Development And Dissemination		R305A190029	384,920	107,069
84.305	Education Research, Development And Dissemination		R305A190302	257,161	-
84.305	Education Research, Development And Dissemination		R305A200364	375,563	-
84.305	Education Research, Development And Dissemination		R305B200024	223,340	34,255
84.305	Education Research, Development And Dissemination		R305N160024	138,089	-
84.324	Research In Special Education		R324A200110	609,821	-
84.324	Research In Special Education		R324A210205	304,027	44,558
84.365	English Language Acquisition State Grants		T365Z170048	174,041	94,072
84.411	Investing In Innovation (I3) Fund		U411B190019	1,058,507	365,316
Department of Education Total				4,337,258	679,001
Department of Health and Human Services					
93.059	Training In General, Pediatric, And Public Health Dentistry		D87HP32138-01-00	82,087	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		R00CA260718	198,094	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		R01CA229082	87,838	68,986
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		R01CA229306	83,216	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		R01CA255563	452,835	33,319
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		R01DA057327	39,767	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		R21DA046333	1	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		R21HL147401	32,061	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research		U01DA045537	48,301	48,362
93.086	Healthy Marriage Promotion And Responsible Fatherhood Grants		HHS-2020-ACF-OPRE-PR-1565	16,925	-
93.087	Enhance Safety Of Children Affected By Substance Abuse		90CU0083-01-00	599,952	143,384
93.103	Food And Drug Administration_Research		U18FD006667	84,367	-
93.103	Food And Drug Administration_Research		U18FD007232	38,563	-
93.103	Food And Drug Administration_Research		U18FD007715	37,808	-
93.103	Food And Drug Administration_Research		UC2FD007229	1,231,458	183,030
93.110	Maternal And Child Health Federal Consolidated Programs		T7324481	706,286	102,851
93.113	Environmental Health		R01ES012991	860	-
93.113	Environmental Health		R01ES028829	562,872	145,502
93.113	Environmental Health		R01ES031378	695,417	351,776
93.113	Environmental Health		R01ES032026	369,358	-
93.113	Environmental Health		R03ES029301	5,799	-
93.121	Oral Diseases And Disorders Research		F30DE029676	74,420	-
93.121	Oral Diseases And Disorders Research		F30DE030358	44,180	-
93.121	Oral Diseases And Disorders Research		F31DE029409	16,870	-
93.121	Oral Diseases And Disorders Research		R00DE027706	227,207	-
93.121	Oral Diseases And Disorders Research		R01DE023731	15	-
93.121	Oral Diseases And Disorders Research		R01DE025447	(7,390)	-
93.121	Oral Diseases And Disorders Research		R01DE027639	462,512	-
93.121	Oral Diseases And Disorders Research		R01DE027857	92,366	7,064
93.121	Oral Diseases And Disorders Research		R01DE028297	585,065	-
93.121	Oral Diseases And Disorders Research		R01DE028565	515,058	208,252
93.121	Oral Diseases And Disorders Research		R01DE032334	286,639	39,456
93.121	Oral Diseases And Disorders Research		R03DE028411	2,897	-
93.121	Oral Diseases And Disorders Research		R03DE029716	52,270	-
93.121	Oral Diseases And Disorders Research		R03DE031766	142,482	-
93.121	Oral Diseases And Disorders Research		R56DE030093	223,345	-
93.121	Oral Diseases And Disorders Research		T32DE014320	125,676	-
93.137	Community Programs To Improve Minority Health Grant Program		CPIMP181169	(14,153)	-
93.172	Human Genome Research		R01HG008759	26,245	-
93.172	Human Genome Research		R01HG010318	380,316	-
93.172	Human Genome Research		R01HG011469	479,449	127,538
93.172	Human Genome Research		R21HG012482	153,106	12,557
93.173	Research Related To Deafness And Communication Disorders		F32DC019314	10,150	-
93.173	Research Related To Deafness And Communication Disorders		K08DC020761	68,701	-
93.173	Research Related To Deafness And Communication Disorders		K99DC020759	47,151	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.173	Research Related To Deafness And Communication Disorders		R01DC008581	10,922	9,180
93.173	Research Related To Deafness And Communication Disorders		R01DC012048	132,629	-
93.173	Research Related To Deafness And Communication Disorders		R01DC012760	774,732	695,269
93.173	Research Related To Deafness And Communication Disorders		R01DC014498	279,635	164,446
93.173	Research Related To Deafness And Communication Disorders		R01DC014956	246,020	108,114
93.173	Research Related To Deafness And Communication Disorders		R01DC015271	431,779	-
93.173	Research Related To Deafness And Communication Disorders		R01DC015521	185,388	-
93.173	Research Related To Deafness And Communication Disorders		R01DC016037	57,987	-
93.173	Research Related To Deafness And Communication Disorders		R01DC016038	118,426	2,186
93.173	Research Related To Deafness And Communication Disorders		R01DC016112	95,358	-
93.173	Research Related To Deafness And Communication Disorders		R01DC017711	462,613	38,949
93.173	Research Related To Deafness And Communication Disorders		R01DC017846	365,572	64,449
93.173	Research Related To Deafness And Communication Disorders		R01DC017925	348,060	168,561
93.173	Research Related To Deafness And Communication Disorders		R01DC018009	794,037	-
93.173	Research Related To Deafness And Communication Disorders		R01DC019088	86,211	8,591
93.173	Research Related To Deafness And Communication Disorders		R01DC020302	111,781	-
93.173	Research Related To Deafness And Communication Disorders		R01DC020582	460,053	-
93.173	Research Related To Deafness And Communication Disorders		R01DC020737	130,607	-
93.173	Research Related To Deafness And Communication Disorders		R13DC017921	15,663	-
93.173	Research Related To Deafness And Communication Disorders		R21DC016980	26,305	-
93.173	Research Related To Deafness And Communication Disorders		R21DC018395	174,576	-
93.173	Research Related To Deafness And Communication Disorders		R21DC019382	20,428	-
93.173	Research Related To Deafness And Communication Disorders		R21DC019458	58,011	-
93.173	Research Related To Deafness And Communication Disorders		R21DC020654	83,274	7,250
93.173	Research Related To Deafness And Communication Disorders		R56DC017458	(900)	(900)
93.173	Research Related To Deafness And Communication Disorders		R56DC019093	(12,540)	-
93.173	Research Related To Deafness And Communication Disorders		U01DC018920	742,125	539,850
93.173	COVID-19 Research Related To Deafness And Communication Disorders		R01DC016112	69,104	-
93.184	Disabilities Prevention		NU27DD000015	242	-
93.213	Research And Training In Complementary And Integrative Health		R00AT011374	23,079	-
93.213	Research And Training In Complementary And Integrative Health		R03AT011872	52,030	-
93.213	Research And Training In Complementary And Integrative Health		R61AT009867	12,428	12,428
93.226	Research On Healthcare Costs, Quality And Outcomes		R01HS024958	89,783	-
93.226	Research On Healthcare Costs, Quality And Outcomes		R01HS027200	794,609	49,970
93.226	Research On Healthcare Costs, Quality And Outcomes		R01HS028822	296,770	18,345
93.226	Research On Healthcare Costs, Quality And Outcomes		R01HS029001	22,472	-
93.226	Research On Healthcare Costs, Quality And Outcomes		R18HS025915	300,999	18,425
93.233	National Center On Sleep Disorders Research		UH3HL140144	119,250	23,845
93.234	Traumatic Brain Injury State Demonstration Grant Program		90TBSG0045	38	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.242	Mental Health Research Grants		F30MH125524	77,543	-
93.242	Mental Health Research Grants		K08MH112892	(18,340)	-
93.242	Mental Health Research Grants		K23MH112852	116,961	-
93.242	Mental Health Research Grants		R01MH112758	488,348	81,221
93.242	Mental Health Research Grants		R01MH115917	361,676	-
93.242	Mental Health Research Grants		R01MH117600	266,449	17,032
93.242	Mental Health Research Grants		R01MH119670	603,257	-
93.242	Mental Health Research Grants		R01MH121246	652,814	520,755
93.242	Mental Health Research Grants		R01MH124870	425,165	-
93.242	Mental Health Research Grants		R01MH126116	659,050	-
93.242	Mental Health Research Grants		R01MH129589	647,228	90,670
93.242	Mental Health Research Grants		R21MH117482	105,025	-
93.242	Mental Health Research Grants		R21MH119090	34,987	357
93.242	Mental Health Research Grants		R21MH119531	142,133	-
93.242	Mental Health Research Grants		R21MH121744	13,462	-
93.242	Mental Health Research Grants		R21MH122674	72,529	7,341
93.242	Mental Health Research Grants		R21MH127007	143,786	-
93.242	Mental Health Research Grants		R34MH126008	56,131	-
93.242	Mental Health Research Grants		R56MH116670	(2,280)	-
93.242	Mental Health Research Grants		R61MH125759	226,511	56,841
93.242	Mental Health Research Grants		U01MH128677	391,255	-
93.262	Occupational Safety And Health Program		R01OH012224	108,316	9,440
93.262	Occupational Safety And Health Program		R21OH011271	4,767	-
93.262	Occupational Safety And Health Program		T03OH008847	26,860	-
93.262	Occupational Safety And Health Program		U01OH012056	33,358	21,913
93.273	Alcohol Research Programs		K23AA025111	(120)	-
93.273	Alcohol Research Programs		R00AA024810	79,164	-
93.273	Alcohol Research Programs		R01AA024769	242,361	-
93.273	Alcohol Research Programs		R01AA026664	427,304	40,783
93.273	Alcohol Research Programs		R01AA026850	61,757	42,027
93.273	Alcohol Research Programs		R01AA028225	711,778	31,402
93.273	Alcohol Research Programs		R21AA030097	95,909	-
93.279	Drug Abuse And Addiction Research Programs		DP1DA054344	223,386	-
93.279	Drug Abuse And Addiction Research Programs		F30DA050423	32,299	-
93.279	Drug Abuse And Addiction Research Programs		F31DA054752	21,069	-
93.279	Drug Abuse And Addiction Research Programs		K01DA046716	139,562	-
93.279	Drug Abuse And Addiction Research Programs		K01DA048174	153,209	-
93.279	Drug Abuse And Addiction Research Programs		K01DA050778	170,075	-
93.279	Drug Abuse And Addiction Research Programs		K01DA055696	64,751	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.279	Drug Abuse And Addiction Research Programs		K08DA049948	194,685	-
93.279	Drug Abuse And Addiction Research Programs		K24DA037109	143,523	-
93.279	Drug Abuse And Addiction Research Programs		R01DA023908	1,733	-
93.279	Drug Abuse And Addiction Research Programs		R01DA040395	(16)	-
93.279	Drug Abuse And Addiction Research Programs		R01DA042080	737,001	-
93.279	Drug Abuse And Addiction Research Programs		R01DA044051	458,253	115,677
93.279	Drug Abuse And Addiction Research Programs		R01DA047236	671,514	410,881
93.279	Drug Abuse And Addiction Research Programs		R01DA052294	307,124	113,723
93.279	Drug Abuse And Addiction Research Programs		R01DA053028	527,291	373,570
93.279	Drug Abuse And Addiction Research Programs		R01DA053294	486,198	16,780
93.279	Drug Abuse And Addiction Research Programs		R01DA057668	185,925	-
93.279	Drug Abuse And Addiction Research Programs		R03DA052651	87,534	-
93.279	Drug Abuse And Addiction Research Programs		R21DA044447	3,353	-
93.279	Drug Abuse And Addiction Research Programs		R21DA052444	126,289	-
93.279	Drug Abuse And Addiction Research Programs		R21DA053708	61,318	-
93.279	Drug Abuse And Addiction Research Programs		R34DA046913	230,300	77,386
93.279	Drug Abuse And Addiction Research Programs		U01DA045530	329,653	-
93.279	Drug Abuse And Addiction Research Programs		UH3DA044822	419,965	41,165
93.279	Drug Abuse And Addiction Research Programs		UH3DA050174	1,523,426	342,733
93.279	Drug Abuse And Addiction Research Programs		UM1DA049417	13,350,872	5,217,542
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		K99EB033857	6,543	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R01EB018363	398,612	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R01EB021926	1,973	23
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R01EB022591	146,113	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R01EB029957	558,943	82,984
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R01EB034086	88,994	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R03EB030286	(3,798)	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R03EB032927	56,503	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health		R21EB030294	108,562	-
93.307	Minority Health And Health Disparities Research		R01MD011307	4	101
93.307	Minority Health And Health Disparities Research		R01MD017619	158,177	-
93.307	Minority Health And Health Disparities Research		R21MD013681	84,944	-
93.310	Trans-Nih Research Support		DP2CA271361	813,199	-
93.310	Trans-Nih Research Support		DP2EB028110	587,066	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.310	Trans-Nih Research Support		DP5OD031864	276,160	-
93.310	Trans-Nih Research Support		R03TR003686	35,337	-
93.310	Trans-Nih Research Support		R03TR004178	78,068	-
93.310	Trans-Nih Research Support		R21HG010108	1,638	-
93.310	Trans-Nih Research Support		UG3TR002884	718,967	202,530
93.310	Trans-Nih Research Support		UH3NS115599	1,051,363	282,218
93.310	Trans-Nih Research Support		UL1TR002733	1,409,379	226,414
93.310	COVID-19 Trans-Nih Research Support		R01DC016112	45,423	-
93.310	COVID-19 Trans-Nih Research Support		U18TR003807	615,519	79,528
93.318	Protecting And Improving Health Globally: Building And Strengthening Public Health Impact, Systems, Capacity And		NU2GGH001752	(132)	-
93.321	Dietary Supplement Research Program		F30HD104379	21,280	-
93.350	National Center For Advancing Translational Sciences		KL2TR002734	572,121	-
93.350	National Center For Advancing Translational Sciences		R21TR0003191	102,270	35,013
93.350	National Center For Advancing Translational Sciences		TL1TR002735	308,593	121,914
93.350	National Center For Advancing Translational Sciences		UL1TR002733	3,114,519	-
93.350	COVID-19 National Center For Advancing Translational Sciences		UL1TR002733	1,691,854	615,478
93.351	Research Infrastructure Programs		K01OD021419	431	-
93.351	Research Infrastructure Programs		K01OD031811	27,010	-
93.351	Research Infrastructure Programs		R21OD030067	148,588	13,632
93.351	Research Infrastructure Programs		R21OD031965	210,666	-
93.351	Research Infrastructure Programs		T35OD010977	88,755	-
93.353	21St Century Cures Act - Beau Biden Cancer Moonshot		U24CA252977	609,741	81,993
93.359	Nurse Education, Practice Quality And Retention Grants		UK1HP31699	336,218	-
93.361	Nursing Research		F31NR020587	29,864	-
93.361	Nursing Research		F31NR020849	5,031	-
93.361	Nursing Research		K23NR020051	139,492	-
93.361	Nursing Research		R01NR016443	113,851	-
93.361	Nursing Research		R01NR018699	439,358	45,057
93.361	Nursing Research		R01NR019008	398,394	7,891
93.361	Nursing Research		T32NR014225	237,376	-
93.393	Cancer Cause And Prevention Research		F99CA253745	30,291	-
93.393	Cancer Cause And Prevention Research		P01CA229143	2,336,974	936,363
93.393	Cancer Cause And Prevention Research		R00CA207736	(26,991)	-
93.393	Cancer Cause And Prevention Research		R01CA067007	381,514	-
93.393	Cancer Cause And Prevention Research		R01CA166590	164,781	-
93.393	Cancer Cause And Prevention Research		R01CA193244	128	-
93.393	Cancer Cause And Prevention Research		R01CA196243	21	-
93.393	Cancer Cause And Prevention Research		R01CA204891	(61,473)	7,089

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.393	Cancer Cause And Prevention Research		R01CA211611	259,724	8,549
93.393	Cancer Cause And Prevention Research		R01CA213290	168,129	-
93.393	Cancer Cause And Prevention Research		R01CA213645	8,984	-
93.393	Cancer Cause And Prevention Research		R01CA215151	333,614	-
93.393	Cancer Cause And Prevention Research		R01CA217861	19,889	19,889
93.393	Cancer Cause And Prevention Research		R01CA227273	805,939	337,276
93.393	Cancer Cause And Prevention Research		R01CA237213	445,060	16,434
93.393	Cancer Cause And Prevention Research		R01CA248739	796,475	-
93.393	Cancer Cause And Prevention Research		R01CA255158	314,891	-
93.393	Cancer Cause And Prevention Research		R01CA255323	670,248	82,242
93.393	Cancer Cause And Prevention Research		R01CA258757	432,665	314,418
93.393	Cancer Cause And Prevention Research		R01CA266402	525,913	355,986
93.393	Cancer Cause And Prevention Research		R01CA270608	700,219	-
93.393	Cancer Cause And Prevention Research		R01CA280203	44,083	6,045
93.393	Cancer Cause And Prevention Research		R03CA245999	29,489	-
93.393	Cancer Cause And Prevention Research		R03CA252498	63,581	-
93.393	Cancer Cause And Prevention Research		R03CA259389	70,094	-
93.393	Cancer Cause And Prevention Research		R03CA270478	58,869	-
93.393	Cancer Cause And Prevention Research		R21CA209566	(3,723)	-
93.393	Cancer Cause And Prevention Research		R21CA219884	176	-
93.393	Cancer Cause And Prevention Research		R21CA249757	105,684	-
93.393	Cancer Cause And Prevention Research		R21CA271070	42,111	-
93.393	Cancer Cause And Prevention Research		R21CA281031	5,303	-
93.393	Cancer Cause And Prevention Research		R37CA226682	298,664	110,097
93.393	Cancer Cause And Prevention Research		R37CA248371	131,432	6,310
93.393	Cancer Cause And Prevention Research		R37CA259642	564,074	300,256
93.393	Cancer Cause And Prevention Research		R37CA266204	240,271	18,758
93.393	Cancer Cause And Prevention Research		U01CA274999	253,389	-
93.394	Cancer Detection And Diagnosis Research		R01CA223219	383,715	23,035
93.394	Cancer Detection And Diagnosis Research		R01CA237133	396,109	224,468
93.394	Cancer Detection And Diagnosis Research		R01CA270251	116,524	-
93.394	Cancer Detection And Diagnosis Research		R01CA279965	46,144	-
93.394	Cancer Detection And Diagnosis Research		R03CA230673	6,672	-
93.394	Cancer Detection And Diagnosis Research		R21CA270727	17,782	-
93.394	Cancer Detection And Diagnosis Research		R33CA258016	299,409	-
93.394	Cancer Detection And Diagnosis Research		U01CA207946	1,221	-
93.394	Cancer Detection And Diagnosis Research		UH2CA262220	228,443	-
93.394	Cancer Detection And Diagnosis Research		UH3CA202971	(94)	-
93.394	Cancer Detection And Diagnosis Research		UH3CA216432	5,245	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.394	Cancer Detection And Diagnosis Research		UM1CA239749	733,244	159,414
93.394	COVID-19 Cancer Detection And Diagnosis Research		U54CA260582	2,698,867	23,918
93.395	Cancer Treatment Research		P01CA125066	1,632,404	750,411
93.395	Cancer Treatment Research		R01CA138744	(37,115)	-
93.395	Cancer Treatment Research		R01CA177292	539,757	-
93.395	Cancer Treatment Research		R01CA193359	58,673	-
93.395	Cancer Treatment Research		R01CA197844	20,770	-
93.395	Cancer Treatment Research		R01CA201382	21,620	17,791
93.395	Cancer Treatment Research		R01CA211014	292,029	-
93.395	Cancer Treatment Research		R01CA211175	155,922	-
93.395	Cancer Treatment Research		R01CA211720	(2)	-
93.395	Cancer Treatment Research		R01CA212241	67,089	-
93.395	Cancer Treatment Research		R01CA214046	1,708	-
93.395	Cancer Treatment Research		R01CA215802	(1,582)	-
93.395	Cancer Treatment Research		R01CA216290	99,339	(3,065)
93.395	Cancer Treatment Research		R01CA223165	357,026	53,916
93.395	Cancer Treatment Research		R01CA226906	274,672	-
93.395	Cancer Treatment Research		R01CA229254	289,504	-
93.395	Cancer Treatment Research		R01CA234124	457,370	-
93.395	Cancer Treatment Research		R01CA238946	725,663	96,488
93.395	Cancer Treatment Research		R01CA240374	363,504	29,384
93.395	Cancer Treatment Research		R01CA240493	500,798	-
93.395	Cancer Treatment Research		R01CA240612	34,301	-
93.395	Cancer Treatment Research		R01CA248027	225,139	-
93.395	Cancer Treatment Research		R01CA248741	564,853	-
93.395	Cancer Treatment Research		R01CA249198	309,213	-
93.395	Cancer Treatment Research		R01CA252469	473,586	-
93.395	Cancer Treatment Research		R01CA255334	717,489	-
93.395	Cancer Treatment Research		R01CA257961	245,167	-
93.395	Cancer Treatment Research		R01CA262028	372,780	-
93.395	Cancer Treatment Research		R01CA262069	840,171	-
93.395	Cancer Treatment Research		R01CA262388	1,041,325	190,489
93.395	Cancer Treatment Research		R01CA262496	463,230	44,201
93.395	Cancer Treatment Research		R01CA266682	510,516	-
93.395	Cancer Treatment Research		R01CA270372	161,404	-
93.395	Cancer Treatment Research		R01CA273924	387,726	-
93.395	Cancer Treatment Research		R01CA276222	146,203	14,075
93.395	Cancer Treatment Research		R03CA226806	(9,138)	-
93.395	Cancer Treatment Research		R03CA256269	95,065	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.395	Cancer Treatment Research		R21CA216697	130	-
93.395	Cancer Treatment Research		R21CA226477	10	-
93.395	Cancer Treatment Research		R21CA237505	(5)	(28)
93.395	Cancer Treatment Research		R21CA241242	35,043	-
93.395	Cancer Treatment Research		R21CA245590	18,720	-
93.395	Cancer Treatment Research		R21CA259985	211,637	-
93.395	Cancer Treatment Research		R21CA263137	195,842	-
93.395	Cancer Treatment Research		R21CA274046	153,389	-
93.395	Cancer Treatment Research		R21CA277083	49,945	-
93.395	Cancer Treatment Research		R35CA197734	22,498	-
93.395	Cancer Treatment Research		R37CA233770	174,892	-
93.395	Cancer Treatment Research		R50CA243786	330,249	-
93.395	Cancer Treatment Research		U01CA248240	490,959	-
93.395	Cancer Treatment Research		U24CA246758	481,118	-
93.395	Cancer Treatment Research		UG1CA233331	1,100,398	-
93.395	Cancer Treatment Research		UG1CA233338	173	-
93.395	Cancer Treatment Research		UM1CA186712	2,310,834	524,341
93.396	Cancer Biology Research		P01CA100730	1,258,849	636,792
93.396	Cancer Biology Research		P01CA186866	189,024	188,981
93.396	Cancer Biology Research		R01CA109527	(4,895)	-
93.396	Cancer Biology Research		R01CA193167	245,240	-
93.396	Cancer Biology Research		R01CA193939	107,692	-
93.396	Cancer Biology Research		R01CA198117	22,162	-
93.396	Cancer Biology Research		R01CA203584	161,998	-
93.396	Cancer Biology Research		R01CA208063	266,879	-
93.396	Cancer Biology Research		R01CA208353	106,439	-
93.396	Cancer Biology Research		R01CA214865	4,966	-
93.396	Cancer Biology Research		R01CA215389	252,275	-
93.396	Cancer Biology Research		R01CA222148	422,273	-
93.396	Cancer Biology Research		R01CA223204	424,260	-
93.396	Cancer Biology Research		R01CA227847	277,125	51,129
93.396	Cancer Biology Research		R01CA227874	376,667	-
93.396	Cancer Biology Research		R01CA228083	505,632	80,327
93.396	Cancer Biology Research		R01CA231857	379,234	-
93.396	Cancer Biology Research		R01CA240302	558,903	-
93.396	Cancer Biology Research		R01CA240726	423,265	23,694
93.396	Cancer Biology Research		R01CA251753	418,330	-
93.396	Cancer Biology Research		R01CA255860	759,620	27,241
93.396	Cancer Biology Research		R01CA259182	340,615	3,710

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.396	Cancer Biology Research		R01CA260690	300,147	-
93.396	Cancer Biology Research		R01CA260858	405,349	-
93.396	Cancer Biology Research		R01CA270166	97,726	-
93.396	Cancer Biology Research		R01CA276474	44,992	-
93.396	Cancer Biology Research		R03CA262490	82,000	-
93.396	Cancer Biology Research		R03CA277217	8,846	-
93.396	Cancer Biology Research		R21CA250118	43,739	-
93.396	Cancer Biology Research		R21CA256409	164,758	-
93.396	Cancer Biology Research		R21CA259766	141,368	12,283
93.396	Cancer Biology Research		R35CA197706	31,124	-
93.396	Cancer Biology Research		R50CA243898	18	-
93.397	Cancer Centers Support Grants		P30CA016058	6,376,445	51,253
93.398	Cancer Research Manpower		F30CA225070	(2,347)	-
93.398	Cancer Research Manpower		F30CA250244	26,660	-
93.398	Cancer Research Manpower		F32CA261023	92,813	-
93.398	Cancer Research Manpower		F32CA265099	76,570	-
93.398	Cancer Research Manpower		K01CA207599	76,313	-
93.398	Cancer Research Manpower		K01CA218457	155,323	-
93.398	Cancer Research Manpower		K07CA215546	91,818	-
93.398	Cancer Research Manpower		K07CA216321	(794)	-
93.398	Cancer Research Manpower		K07CA222158	98,430	-
93.398	Cancer Research Manpower		K08CA226352	145,941	-
93.398	Cancer Research Manpower		K08CA245208	144,369	-
93.398	Cancer Research Manpower		K08CA263476	159,655	-
93.398	Cancer Research Manpower		K08CA263488	126,898	-
93.398	Cancer Research Manpower		K12CA133250	755,411	-
93.398	Cancer Research Manpower		K22CA218466	817	-
93.398	Cancer Research Manpower		K22CA241105	161,759	-
93.398	Cancer Research Manpower		K22CA241290	176,934	-
93.398	Cancer Research Manpower		K23CA208010	48	-
93.398	Cancer Research Manpower		K99CA246083	89	-
93.398	Cancer Research Manpower		K99CA260718	7,877	-
93.398	Cancer Research Manpower		T32CA090223	274,811	-
93.398	Cancer Research Manpower		T32CA229114	329,629	64,352
93.398	Cancer Research Manpower		T32CA247815	98,526	-
93.433	AcI National Institute On Disability, Independent Living, And Rehabilitation Research		90DPTB0001	228,632	43,885
93.433	AcI National Institute On Disability, Independent Living, And Rehabilitation Research		90DPTB0026	389,074	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research		90IFRE0067	123,450	-
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research		90RTHF0002	737,996	206,202
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research		90SI5020	27,314	8,997
93.464	Acl Assistive Technology		1901OHATSG	(969)	-
93.464	Acl Assistive Technology		2001OHATSG-03	16,615	-
93.464	Acl Assistive Technology		2101OHATSG-02	460,384	-
93.464	Acl Assistive Technology		2201OHATSG-02	188,336	-
93.632	University Centers For Excellence In Developmental Disabilities Education, Research, And Service		90DDTI0045	139,580	-
93.632	University Centers For Excellence In Developmental Disabilities Education, Research, And Service		90DDUC0038	8,186	4,086
93.632	University Centers For Excellence In Developmental Disabilities Education, Research, And Service		90DDUC0122	715,553	16,478
93.632	COVID-19 University Centers For Excellence In Developmental Disabilities Education, Research, And Service		90UCPH0033	13,944	-
93.837	Cardiovascular Diseases Research		F30HL142179	30,140	-
93.837	Cardiovascular Diseases Research		F30HL145955	71,288	-
93.837	Cardiovascular Diseases Research		F30HL160104	35,684	-
93.837	Cardiovascular Diseases Research		F31HL158234	33,879	-
93.837	Cardiovascular Diseases Research		F31HL162513	18,213	-
93.837	Cardiovascular Diseases Research		F31HL162547	31,745	-
93.837	Cardiovascular Diseases Research		F32HL160059	72,090	-
93.837	Cardiovascular Diseases Research		K22HL131869	36,189	-
93.837	Cardiovascular Diseases Research		K22HL135051	(1,422)	-
93.837	Cardiovascular Diseases Research		K23HL155890	248,821	-
93.837	Cardiovascular Diseases Research		K99HL155492	171,353	-
93.837	Cardiovascular Diseases Research		K99HL157684	112,033	-
93.837	Cardiovascular Diseases Research		R00HL127299	138	-
93.837	Cardiovascular Diseases Research		R00HL132123	11,573	-
93.837	Cardiovascular Diseases Research		R00HL146969	251,744	-
93.837	Cardiovascular Diseases Research		R01HL049244	(25)	-
93.837	Cardiovascular Diseases Research		R01HL063043	247,646	-
93.837	Cardiovascular Diseases Research		R01HL074045	480,436	-
93.837	Cardiovascular Diseases Research		R01HL094450	705,133	27,188
93.837	Cardiovascular Diseases Research		R01HL096962	260,008	-
93.837	Cardiovascular Diseases Research		R01HL097376	9,808	-
93.837	Cardiovascular Diseases Research		R01HL113084	443,402	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.837	Cardiovascular Diseases Research		R01HL114940	(2,080)	412
93.837	Cardiovascular Diseases Research		R01HL115580	275,386	23,366
93.837	Cardiovascular Diseases Research		R01HL116546	204,524	-
93.837	Cardiovascular Diseases Research		R01HL121796	199	-
93.837	Cardiovascular Diseases Research		R01HL127442	110,876	-
93.837	Cardiovascular Diseases Research		R01HL128857	(190,026)	25,471
93.837	Cardiovascular Diseases Research		R01HL131941	206,359	-
93.837	Cardiovascular Diseases Research		R01HL132520	416	-
93.837	Cardiovascular Diseases Research		R01HL132525	497,629	-
93.837	Cardiovascular Diseases Research		R01HL133050	857	-
93.837	Cardiovascular Diseases Research		R01HL134824	(1,916)	-
93.837	Cardiovascular Diseases Research		R01HL135096	(16,062)	-
93.837	Cardiovascular Diseases Research		R01HL135109	595,188	37,344
93.837	Cardiovascular Diseases Research		R01HL135489	265,700	-
93.837	Cardiovascular Diseases Research		R01HL135505	(2,546)	(2,546)
93.837	Cardiovascular Diseases Research		R01HL135622	34,108	-
93.837	Cardiovascular Diseases Research		R01HL135648	29,271	-
93.837	Cardiovascular Diseases Research		R01HL136232	93,960	-
93.837	Cardiovascular Diseases Research		R01HL136951	214,877	-
93.837	Cardiovascular Diseases Research		R01HL137015	260,402	-
93.837	Cardiovascular Diseases Research		R01HL138198	111,872	-
93.837	Cardiovascular Diseases Research		R01HL138570	231,160	70,406
93.837	Cardiovascular Diseases Research		R01HL138579	775,157	-
93.837	Cardiovascular Diseases Research		R01HL138738	6,747	12,465
93.837	Cardiovascular Diseases Research		R01HL139006	221,258	-
93.837	Cardiovascular Diseases Research		R01HL139348	(2,661)	-
93.837	Cardiovascular Diseases Research		R01HL141941	258,637	-
93.837	Cardiovascular Diseases Research		R01HL142588	450,627	110,440
93.837	Cardiovascular Diseases Research		R01HL146744	660,593	23,787
93.837	Cardiovascular Diseases Research		R01HL148103	388,064	125,461
93.837	Cardiovascular Diseases Research		R01HL148581	584,635	74,731
93.837	Cardiovascular Diseases Research		R01HL148736	428,959	1,888
93.837	Cardiovascular Diseases Research		R01HL149423	87,901	-
93.837	Cardiovascular Diseases Research		R01HL151697	587,984	12,134
93.837	Cardiovascular Diseases Research		R01HL153164	406,449	-
93.837	Cardiovascular Diseases Research		R01HL153876	401,033	-
93.837	Cardiovascular Diseases Research		R01HL154001	675,776	-
93.837	Cardiovascular Diseases Research		R01HL155378	396,013	-
93.837	Cardiovascular Diseases Research		R01HL156581	167,473	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.837	Cardiovascular Diseases Research		R01HL156652	388,649	-
93.837	Cardiovascular Diseases Research		R01HL156856	121,025	-
93.837	Cardiovascular Diseases Research		R01HL157453	550,920	-
93.837	Cardiovascular Diseases Research		R01HL158592	827,474	400,284
93.837	Cardiovascular Diseases Research		R01HL158971	300,877	-
93.837	Cardiovascular Diseases Research		R01HL160581	503,397	-
93.837	Cardiovascular Diseases Research		R01HL160590	553,616	-
93.837	Cardiovascular Diseases Research		R01HL160646	687,910	28,527
93.837	Cardiovascular Diseases Research		R01HL161618	579,898	35,493
93.837	Cardiovascular Diseases Research		R01HL162909	483,047	-
93.837	Cardiovascular Diseases Research		R01HL164290	89,076	-
93.837	Cardiovascular Diseases Research		R01HL164795	64,744	-
93.837	Cardiovascular Diseases Research		R01HL165751	22,248	-
93.837	Cardiovascular Diseases Research		R01HL168501	113,492	-
93.837	Cardiovascular Diseases Research		R01HL168728	47,670	-
93.837	Cardiovascular Diseases Research		R13HL164035	19,451	-
93.837	Cardiovascular Diseases Research		R35HL135754	487,333	-
93.837	Cardiovascular Diseases Research		T32HL134616	258,683	-
93.837	Cardiovascular Diseases Research		T32HL149637	324,311	-
93.837	Cardiovascular Diseases Research		UH3HL140131	48,652	33,362
93.838	Lung Diseases Research		F32HL164020	56,300	-
93.838	Lung Diseases Research		P01HL114453	2,265,606	1,536,076
93.838	Lung Diseases Research		R01HL076278	385	-
93.838	Lung Diseases Research		R01HL081784	513,730	-
93.838	Lung Diseases Research		R01HL096376	(14,054)	-
93.838	Lung Diseases Research		R01HL098174	420,319	-
93.838	Lung Diseases Research		R01HL131665	27,490	-
93.838	Lung Diseases Research		R01HL132355	(9,229)	-
93.838	Lung Diseases Research		R01HL134673	106,015	16,825
93.838	Lung Diseases Research		R01HL136294	147,316	-
93.838	Lung Diseases Research		R01HL137090	(937)	-
93.838	Lung Diseases Research		R01HL137224	655,763	33,565
93.838	Lung Diseases Research		R01HL139881	406,632	130,509
93.838	Lung Diseases Research		R01HL141195	355,846	-
93.838	Lung Diseases Research		R01HL141217	532,488	-
93.838	Lung Diseases Research		R01HL142767	489,371	32,280
93.838	Lung Diseases Research		R01HL143000	809,841	44,099
93.838	Lung Diseases Research		R01HL148347	440,699	-
93.838	Lung Diseases Research		R01HL149825	512,773	73,379

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.838	Lung Diseases Research		R01HL151513	459,882	-
93.838	Lung Diseases Research		R01HL157164	737,109	-
93.838	Lung Diseases Research		R01HL160947	434,837	-
93.838	Lung Diseases Research		R01HL164906	291,674	-
93.838	Lung Diseases Research		R33HL157877	430,978	-
93.838	Lung Diseases Research		R56HL142767	30	-
93.838	Lung Diseases Research		U01HL145550	619,264	102,800
93.838	Lung Diseases Research		UH3HL123502	130	-
93.839	Blood Diseases And Resources Research		K23HL141447	160,569	1,659
93.839	Blood Diseases And Resources Research		R01HL126945	(612)	-
93.839	Blood Diseases And Resources Research		R01HL131720	103,922	6,362
93.839	Blood Diseases And Resources Research		R01HL134544	(908)	-
93.839	Blood Diseases And Resources Research		R01HL136652	111,596	206,302
93.839	Blood Diseases And Resources Research		R01HL137799	141,209	-
93.839	Blood Diseases And Resources Research		R01HL138116	147,205	33,100
93.839	Blood Diseases And Resources Research		R01HL151195	748,109	-
93.839	Blood Diseases And Resources Research		R01HL153723	908,290	186,304
93.839	Blood Diseases And Resources Research		R01HL156526	674,238	244,087
93.839	Blood Diseases And Resources Research		R01HL159862	559,093	361,643
93.839	Blood Diseases And Resources Research		R01HL163849	198,830	-
93.839	Blood Diseases And Resources Research		UG1HL109322	164,527	43,161
93.840	Translation And Implementation Science Research For Heart, Lung, Blood Diseases, And Sleep Disorders		R01HL146781	181,073	133,079
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		F31AR080555	33,280	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		K23AR068450	86,374	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR059103	84,305	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR061385	80,389	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR067766	1,233	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR070486	(626)	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR070752	17,470	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR072574	194,179	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR075062	630,935	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR078231	395,084	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R01AR079485	423,290	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R21AR075318	3,616	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R21AR076611	40,981	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R21AR077809	36,642	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R21AR078022	92,521	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R21AR080628	73,051	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R21AR080810	51,973	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R33AR073049	191,887	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R56AR073805	80	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R56AR078800	153,442	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		R61AR076786	30,229	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research		UH2AR076729	1,476,497	97,582
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		DP1DK126199	7,027	3,104
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		K01DK125527	231,676	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		K08DK111920	185	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		K08DK123411	145,136	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		K23DK117041	194,997	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK101323	(69,990)	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK105033	(68)	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK106394	(466)	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK108969	6,793	6,793
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK109345	32,178	24,057
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK112930	33,631	(770)
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK113943	1,425	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK114320	920	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK117102	363,267	31,984
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK120108	420,338	132,706
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK123475	587,382	31,775
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK125809	500,976	20,268
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK126008	660,469	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK127444	335,328	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK128238	528,353	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK129435	85,622	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK131207	346,409	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK132230	408,711	138,637
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK132403	606,550	8,400
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R01DK134698	1,222	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R25DK126639	21,523	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		R56DK126856	24,708	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		U01DK108327	657,502	74,095
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research		U01DK127388	244,910	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F31NS115523	(1,943)	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F31NS117124	(32)	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F31NS122471	31,515	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F31NS124263	41,277	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F32NS119371	57,093	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F32NS119378	62,400	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F32NS126298	23,483	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F99NS118743	(657)	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		F99NS124174	16,497	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		P30NS104177	355	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS046072	533,857	433,361
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS074882	25,162	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS093073	381,162	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS094292	1,792,364	554,515
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS098780	(1,156)	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS100522	504,653	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS104332	468,618	34,654
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS105385	(61,862)	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS107550	734,086	692,634
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS109585	423,466	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS110681	317,193	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS110905	423,820	44,878

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS112805	481,050	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS112935	416,845	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS116059	309,335	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS118037	514,272	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS118200	447,029	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS119488	468,648	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS121234	327,980	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS123450	77,693	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS123687	427,903	18,946
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS123736	529,192	46,083
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS123887	345,982	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS124681	348,145	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS124714	249,170	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS124775	440,919	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS125589	587,617	177,004
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R01NS130517	59,162	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R03NS116303	7,404	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R03NS129526	22,372	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R03NS132095	13,715	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS084899	55	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS109787	42	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS113097	4,684	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS117852	72,980	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS121436	188,054	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS123797	221,019	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS125468	195,225	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R21NS130370	96,011	18,307
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R25NS120282	83,597	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		R35NS111582	951,136	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		RF1NS127413	476,362	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		T32NS105864	137,954	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		U01NS112101	125,305	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		U24NS107205	261,695	49,172
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders		UG3NS117844	2,030,082	1,493,307
93.855	Allergy, Immunology And Transplantation Research		DP2AI154451	562,633	-
93.855	Allergy, Immunology And Transplantation Research		F31AI167576	28,453	-
93.855	Allergy, Immunology And Transplantation Research		F32AI161844	56	-
93.855	Allergy, Immunology And Transplantation Research		K01AI146270	121,542	-
93.855	Allergy, Immunology And Transplantation Research		K08AI153550	145,409	-
93.855	Allergy, Immunology And Transplantation Research		K22AI146141	98,213	-
93.855	Allergy, Immunology And Transplantation Research		R00AI125136	(1,513)	-
93.855	Allergy, Immunology And Transplantation Research		R00AI151256	16,494	-
93.855	Allergy, Immunology And Transplantation Research		R01AI077283	319,590	-
93.855	Allergy, Immunology And Transplantation Research		R01AI084898	466,894	-
93.855	Allergy, Immunology And Transplantation Research		R01AI090060	421,844	165,550
93.855	Allergy, Immunology And Transplantation Research		R01AI107117	458,170	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.855	Allergy, Immunology And Transplantation Research		R01AI116770	(2,283)	-
93.855	Allergy, Immunology And Transplantation Research		R01AI118852	(240)	-
93.855	Allergy, Immunology And Transplantation Research		R01AI121124	37,812	-
93.855	Allergy, Immunology And Transplantation Research		R01AI121405	(16,539)	-
93.855	Allergy, Immunology And Transplantation Research		R01AI123661	31,755	(545)
93.855	Allergy, Immunology And Transplantation Research		R01AI124121	(28,073)	-
93.855	Allergy, Immunology And Transplantation Research		R01AI125560	(74,821)	-
93.855	Allergy, Immunology And Transplantation Research		R01AI126742	66,962	-
93.855	Allergy, Immunology And Transplantation Research		R01AI127863	200,055	57,635
93.855	Allergy, Immunology And Transplantation Research		R01AI130110	384,970	7,964
93.855	Allergy, Immunology And Transplantation Research		R01AI134895	440,585	193,968
93.855	Allergy, Immunology And Transplantation Research		R01AI134972	316,068	20,331
93.855	Allergy, Immunology And Transplantation Research		R01AI139913	516,429	31,532
93.855	Allergy, Immunology And Transplantation Research		R01AI140541	248,134	-
93.855	Allergy, Immunology And Transplantation Research		R01AI140741	431,185	-
93.855	Allergy, Immunology And Transplantation Research		R01AI143288	584,869	254,135
93.855	Allergy, Immunology And Transplantation Research		R01AI143809	177,483	13,291
93.855	Allergy, Immunology And Transplantation Research		R01AI145144	682,461	-
93.855	Allergy, Immunology And Transplantation Research		R01AI146252	475,630	-
93.855	Allergy, Immunology And Transplantation Research		R01AI148180	209,915	-
93.855	Allergy, Immunology And Transplantation Research		R01AI148561	439,765	84,578
93.855	Allergy, Immunology And Transplantation Research		R01AI148741	348,844	2,628
93.855	Allergy, Immunology And Transplantation Research		R01AI148788	447,383	85,851
93.855	Allergy, Immunology And Transplantation Research		R01AI150490	93,380	-
93.855	Allergy, Immunology And Transplantation Research		R01AI151065	517,673	-
93.855	Allergy, Immunology And Transplantation Research		R01AI152044	68,513	15,048
93.855	Allergy, Immunology And Transplantation Research		R01AI152223	312,736	-
93.855	Allergy, Immunology And Transplantation Research		R01AI152435	583,475	-
93.855	Allergy, Immunology And Transplantation Research		R01AI153216	453,206	-
93.855	Allergy, Immunology And Transplantation Research		R01AI153829	679,108	148,212
93.855	Allergy, Immunology And Transplantation Research		R01AI154456	302,913	-
93.855	Allergy, Immunology And Transplantation Research		R01AI157205	678,981	-
93.855	Allergy, Immunology And Transplantation Research		R01AI159452	730,835	-
93.855	Allergy, Immunology And Transplantation Research		R01AI162711	540,070	-
93.855	Allergy, Immunology And Transplantation Research		R01AI162779	560,210	-
93.855	Allergy, Immunology And Transplantation Research		R01AI169865	513,466	25,414
93.855	Allergy, Immunology And Transplantation Research		R01AI173072	200,381	-
93.855	Allergy, Immunology And Transplantation Research		R03AI144253	119,192	-
93.855	Allergy, Immunology And Transplantation Research		R03AI149371	2,785	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.855	Allergy, Immunology And Transplantation Research		R03AI151769	50,950	-
93.855	Allergy, Immunology And Transplantation Research		R03AI164337	45,598	-
93.855	Allergy, Immunology And Transplantation Research		R13AI169929	8,061	-
93.855	Allergy, Immunology And Transplantation Research		R21AI130485	42	-
93.855	Allergy, Immunology And Transplantation Research		R21AI137714	3,670	-
93.855	Allergy, Immunology And Transplantation Research		R21AI138555	(5,254)	-
93.855	Allergy, Immunology And Transplantation Research		R21AI139600	(899)	-
93.855	Allergy, Immunology And Transplantation Research		R21AI141037	41,242	-
93.855	Allergy, Immunology And Transplantation Research		R21AI142256	(571)	-
93.855	Allergy, Immunology And Transplantation Research		R21AI142794	(2,745)	-
93.855	Allergy, Immunology And Transplantation Research		R21AI146690	1,847	-
93.855	Allergy, Immunology And Transplantation Research		R21AI146736	47,155	-
93.855	Allergy, Immunology And Transplantation Research		R21AI148986	82,730	-
93.855	Allergy, Immunology And Transplantation Research		R21AI151230	174,513	-
93.855	Allergy, Immunology And Transplantation Research		R21AI151736	163,773	-
93.855	Allergy, Immunology And Transplantation Research		R21AI151867	102,299	-
93.855	Allergy, Immunology And Transplantation Research		R21AI156304	158,100	-
93.855	Allergy, Immunology And Transplantation Research		R21AI156379	131,800	-
93.855	Allergy, Immunology And Transplantation Research		R21AI156411	229,419	-
93.855	Allergy, Immunology And Transplantation Research		R21AI156441	197,088	-
93.855	Allergy, Immunology And Transplantation Research		R21AI156732	174,027	12,940
93.855	Allergy, Immunology And Transplantation Research		R21AI166273	83,857	-
93.855	Allergy, Immunology And Transplantation Research		R21AI168804	96,845	-
93.855	Allergy, Immunology And Transplantation Research		R21AI168817	39,915	8,100
93.855	Allergy, Immunology And Transplantation Research		R21AI174093	85,310	-
93.855	Allergy, Immunology And Transplantation Research		R21AI174866	59,130	8,436
93.855	Allergy, Immunology And Transplantation Research		R21AI178624	3,862	-
93.855	Allergy, Immunology And Transplantation Research		R33AI116180	138	-
93.855	Allergy, Immunology And Transplantation Research		R37AI118852	504,245	-
93.855	Allergy, Immunology And Transplantation Research		R56AI150496	73,979	-
93.855	Allergy, Immunology And Transplantation Research		R56AI157202	57,180	-
93.855	Allergy, Immunology And Transplantation Research		R56AI157872	99,717	-
93.855	Allergy, Immunology And Transplantation Research		R56AI158674	288,232	-
93.855	Allergy, Immunology And Transplantation Research		R56AI170880	28,718	-
93.855	Allergy, Immunology And Transplantation Research		R56AI172615	404,144	-
93.855	Allergy, Immunology And Transplantation Research		T32AI106704	352,668	-
93.855	Allergy, Immunology And Transplantation Research		T32AI165391	203,671	-
93.855	Allergy, Immunology And Transplantation Research		U01AI125859	50,856	-
93.855	Allergy, Immunology And Transplantation Research		U01AI167784	328,860	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.855	Allergy, Immunology And Transplantation Research		U01AI168619	229,451	105,373
93.855	Allergy, Immunology And Transplantation Research		U01AI168630	575,754	201,309
93.855	Allergy, Immunology And Transplantation Research		U01AI173348	27,722	-
93.855	Allergy, Immunology And Transplantation Research		UH2AI171611	3,602	-
93.859	Biomedical Research And Research Training		K08GM137078	162,433	-
93.859	Biomedical Research And Research Training		P41GM128577	1,273,540	273,994
93.859	Biomedical Research And Research Training		R00GM126064	63,279	-
93.859	Biomedical Research And Research Training		R00GM126810	(4,258)	-
93.859	Biomedical Research And Research Training		R00GM138896	129,426	-
93.859	Biomedical Research And Research Training		R01AI150448	138,337	-
93.859	Biomedical Research And Research Training		R01AI150473	75,567	-
93.859	Biomedical Research And Research Training		R01AI150493	382,281	59,449
93.859	Biomedical Research And Research Training		R01AI150496	(13,918)	-
93.859	Biomedical Research And Research Training		R01GM065183	(2,643)	-
93.859	Biomedical Research And Research Training		R01GM067153	233,956	-
93.859	Biomedical Research And Research Training		R01GM072528	213,726	-
93.859	Biomedical Research And Research Training		R01GM084065	116,912	-
93.859	Biomedical Research And Research Training		R01GM087543	521	521
93.859	Biomedical Research And Research Training		R01GM094357	261,970	160,013
93.859	Biomedical Research And Research Training		R01GM100951	327,409	-
93.859	Biomedical Research And Research Training		R01GM109988	511,386	2,088
93.859	Biomedical Research And Research Training		R01GM110406	455,627	-
93.859	Biomedical Research And Research Training		R01GM114666	391,534	-
93.859	Biomedical Research And Research Training		R01GM117964	389,834	-
93.859	Biomedical Research And Research Training		R01GM118746	203,068	-
93.859	Biomedical Research And Research Training		R01GM120209	227,879	-
93.859	Biomedical Research And Research Training		R01GM120496	30,345	-
93.859	Biomedical Research And Research Training		R01GM120582	212	-
93.859	Biomedical Research And Research Training		R01GM120923	82,860	3,598
93.859	Biomedical Research And Research Training		R01GM121966	92	-
93.859	Biomedical Research And Research Training		R01GM122078	60	-
93.859	Biomedical Research And Research Training		R01GM122884	345,471	-
93.859	Biomedical Research And Research Training		R01GM124320	533,674	-
93.859	Biomedical Research And Research Training		R01GM124436	289,157	58,306
93.859	Biomedical Research And Research Training		R01GM127526	173,608	-
93.859	Biomedical Research And Research Training		R01GM128440	78,676	-
93.859	Biomedical Research And Research Training		R01GM129764	224,205	-
93.859	Biomedical Research And Research Training		R01GM130135	183,505	51,669
93.859	Biomedical Research And Research Training		R01GM131399	244,364	80,910

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.859	Biomedical Research And Research Training		R01GM131626	16,898	-
93.859	Biomedical Research And Research Training		R01GM132651	477,102	-
93.859	Biomedical Research And Research Training		R01GM133032	357,720	-
93.859	Biomedical Research And Research Training		R01GM135234	271,337	-
93.859	Biomedical Research And Research Training		R01GM136886	198,651	32,048
93.859	Biomedical Research And Research Training		R01GM137135	290,608	-
93.859	Biomedical Research And Research Training		R01GM137203	33,347	-
93.859	Biomedical Research And Research Training		R01GM138997	449,032	-
93.859	Biomedical Research And Research Training		R01GM140281	241,430	14,183
93.859	Biomedical Research And Research Training		R01GM141279	481,039	30,996
93.859	Biomedical Research And Research Training		R01GM141280	437,653	-
93.859	Biomedical Research And Research Training		R01GM141394	508,728	-
93.859	Biomedical Research And Research Training		R01GM143217	352,628	-
93.859	Biomedical Research And Research Training		R01GM143414	376,458	-
93.859	Biomedical Research And Research Training		R01GM143539	356,815	-
93.859	Biomedical Research And Research Training		R01GM143543	332,426	-
93.859	Biomedical Research And Research Training		R01GM144601	362,311	4,565
93.859	Biomedical Research And Research Training		R01GM145746	329,129	-
93.859	Biomedical Research And Research Training		R01GM145813	208,890	-
93.859	Biomedical Research And Research Training		R01GM149080	120,437	-
93.859	Biomedical Research And Research Training		R01GM150003	713	-
93.859	Biomedical Research And Research Training		R21GM140382	146,842	-
93.859	Biomedical Research And Research Training		R25GM089571	226,649	-
93.859	Biomedical Research And Research Training		R35GM118332	37,487	-
93.859	Biomedical Research And Research Training		R35GM119617	239,856	-
93.859	Biomedical Research And Research Training		R35GM119679	(7,938)	-
93.859	Biomedical Research And Research Training		R35GM119812	509,556	-
93.859	Biomedical Research And Research Training		R35GM122459	488,946	-
93.859	Biomedical Research And Research Training		R35GM128852	298,195	-
93.859	Biomedical Research And Research Training		R35GM131760	322,467	-
93.859	Biomedical Research And Research Training		R35GM133510	610,857	-
93.859	Biomedical Research And Research Training		R35GM136400	401,959	-
93.859	Biomedical Research And Research Training		R35GM138373	435,570	-
93.859	Biomedical Research And Research Training		R35GM139482	304,854	-
93.859	Biomedical Research And Research Training		R35GM139545	431,107	-
93.859	Biomedical Research And Research Training		R35GM139564	548,530	62,067
93.859	Biomedical Research And Research Training		R35GM141880	510,275	-
93.859	Biomedical Research And Research Training		R35GM142580	343,321	-
93.859	Biomedical Research And Research Training		R35GM144047	385,631	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.859	Biomedical Research And Research Training		R35GM144117	121,117	-
93.859	Biomedical Research And Research Training		R35GM146924	300,859	-
93.859	Biomedical Research And Research Training		R35GM147465	199,804	-
93.859	Biomedical Research And Research Training		R35GM149298	54,114	-
93.859	Biomedical Research And Research Training		T32GM068412	(63)	-
93.859	Biomedical Research And Research Training		T32GM086252	(334)	-
93.859	Biomedical Research And Research Training		T32GM118291	11,992	-
93.859	Biomedical Research And Research Training		T32GM139784	705,280	-
93.859	Biomedical Research And Research Training		T32GM141955	301,086	-
93.859	Biomedical Research And Research Training		T32GM144293	131,416	-
93.865	Child Health And Human Development Extramural Research		F31HD107961	27,981	-
93.865	Child Health And Human Development Extramural Research		P01HD080679	7,985	-
93.865	Child Health And Human Development Extramural Research		P2CHD058484	512,891	-
93.865	Child Health And Human Development Extramural Research		R00HD090201	127,456	-
93.865	Child Health And Human Development Extramural Research		R01HD037078	211,941	-
93.865	Child Health And Human Development Extramural Research		R01HD060586	182,568	9,254
93.865	Child Health And Human Development Extramural Research		R01HD078545	585,563	-
93.865	Child Health And Human Development Extramural Research		R01HD083384	1	-
93.865	Child Health And Human Development Extramural Research		R01HD086227	360,952	214,610
93.865	Child Health And Human Development Extramural Research		R01HD091274	245,510	59,670
93.865	Child Health And Human Development Extramural Research		R01HD094634	813,962	292,068
93.865	Child Health And Human Development Extramural Research		R01HD095881	433,932	-
93.865	Child Health And Human Development Extramural Research		R01HD100455	752,731	304,783
93.865	Child Health And Human Development Extramural Research		R01HD104072	628,422	344,244
93.865	Child Health And Human Development Extramural Research		R01HD107730	138,316	-
93.865	Child Health And Human Development Extramural Research		R03HD096182	4,591	-
93.865	Child Health And Human Development Extramural Research		R03HD098420	(5)	-
93.865	Child Health And Human Development Extramural Research		R03HD100603	23,228	-
93.865	Child Health And Human Development Extramural Research		R03HD100924	22,478	-
93.865	Child Health And Human Development Extramural Research		R03HD101083	61,612	36,672
93.865	Child Health And Human Development Extramural Research		R03HD102740	103,696	79,154
93.865	Child Health And Human Development Extramural Research		R03HD103860	46,171	-
93.865	Child Health And Human Development Extramural Research		R03HD108552	6,337	-
93.865	Child Health And Human Development Extramural Research		R21HD095150	457	-
93.865	Child Health And Human Development Extramural Research		R21HD095179	55,988	-
93.865	Child Health And Human Development Extramural Research		R21HD099380	100,316	-
93.865	Child Health And Human Development Extramural Research		R21HD102897	126,676	-
93.865	Child Health And Human Development Extramural Research		R21HD108911	208,393	17,704
93.865	Child Health And Human Development Extramural Research		R21HD109618	16,135	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.865	Child Health And Human Development Extramural Research		UG1HD027915	298,996	-
93.866	Aging Research		DP2EB028110	334,112	-
93.866	Aging Research		F30AG072804	26,763	-
93.866	Aging Research		F30AG079573	30,611	-
93.866	Aging Research		F31AG084376	5,759	-
93.866	Aging Research		F99AG079815	16,890	-
93.866	Aging Research		K01AG056673	43	-
93.866	Aging Research		K01AG056848	99,654	-
93.866	Aging Research		K01AG070310	138,264	-
93.866	Aging Research		K23AG061284	222,769	-
93.866	Aging Research		K76AG054864	87,905	-
93.866	Aging Research		K76AG068435	190,690	-
93.866	Aging Research		K76AG074923	246,177	-
93.866	Aging Research		K76AG074941	90,378	-
93.866	Aging Research		R00AG054736	64,182	-
93.866	Aging Research		R00AG054760	(32,242)	-
93.866	Aging Research		R01AG041176	110,621	-
93.866	Aging Research		R01AG050725	130,804	36,989
93.866	Aging Research		R01AG050801	(46,607)	75,474
93.866	Aging Research		R01AG051902	(3,135)	-
93.866	Aging Research		R01AG054427	316,989	-
93.866	Aging Research		R01AG055059	37,036	-
93.866	Aging Research		R01AG055121	148,069	276,848
93.866	Aging Research		R01AG056469	333,522	82,288
93.866	Aging Research		R01AG056504	412,879	244,202
93.866	Aging Research		R01AG056919	253,905	145,849
93.866	Aging Research		R01AG057032	298,697	-
93.866	Aging Research		R01AG057046	146,068	83,041
93.866	Aging Research		R01AG057841	364,372	-
93.866	Aging Research		R01AG058822	298,050	170,952
93.866	Aging Research		R01AG059711	549,387	19,999
93.866	Aging Research		R01AG059861	502,241	66,145
93.866	Aging Research		R01AG059981	615,656	57,768
93.866	Aging Research		R01AG060542	337,854	-
93.866	Aging Research		R01AG062896	302,922	-
93.866	Aging Research		R01AG065830	544,772	-
93.866	Aging Research		R01AG068882	525,496	-
93.866	Aging Research		R01AG069138	832,393	-
93.866	Aging Research		R01AG070592	319,897	107,577

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.866	Aging Research		R01AG071018	575,924	165,052
93.866	Aging Research		R01AG071649	1,018,041	618,021
93.866	Aging Research		R01AG073113	712,940	54,827
93.866	Aging Research		R01AG073310	251,535	-
93.866	Aging Research		R01AG073442	391,557	69,447
93.866	Aging Research		R01AG075092	462,294	51,577
93.866	Aging Research		R01AG082113	83,615	-
93.866	Aging Research		R03AG063276	44,883	-
93.866	Aging Research		R03AG064374	4,384	-
93.866	Aging Research		R03AG064379	77,633	-
93.866	Aging Research		R03AG067061	3,385	-
93.866	Aging Research		R03AG067387	22,485	-
93.866	Aging Research		R03AG074072	165,093	-
93.866	Aging Research		R03AG078946	89,744	-
93.866	Aging Research		R03AG078979	55,229	-
93.866	Aging Research		R21AG060028	43,657	-
93.866	Aging Research		R21AG061496	39,992	-
93.866	Aging Research		R21AG064899	651	-
93.866	Aging Research		R21AG066037	72,121	(115)
93.866	Aging Research		R21AG066059	93,401	-
93.866	Aging Research		R21AG067755	5,416	-
93.866	Aging Research		R21AG068831	266,746	43,887
93.866	Aging Research		R21AG071133	94,159	11,189
93.866	Aging Research		R21AG073720	182,580	-
93.866	Aging Research		R21AG075875	115,098	-
93.866	Aging Research		R21AG077069	208,336	-
93.866	Aging Research		R21AG078258	6,345	-
93.866	Aging Research		R21AG080308	26,838	-
93.866	Aging Research		R21AG080407	61,462	6,797
93.866	Aging Research		R56AG066782	(8,416)	3,987
93.866	Aging Research		R56AG073310	207,532	-
93.866	Aging Research		RF1AG028271	588,946	121,518
93.866	Aging Research		RF1AG054018	265,471	35,702
93.866	Aging Research		U01AG054444	(1,951)	-
93.866	Aging Research		U01AG068822	571,831	-
93.866	Aging Research		U01AG076549	502,292	-
93.867	Vision Research		K08EY029362	164,407	-
93.867	Vision Research		P30EY032857	232,953	454
93.867	Vision Research		R01EY022030	183,571	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.867	Vision Research		R01EY022124	368,616	181,459
93.867	Vision Research		R01EY024590	242,834	78,357
93.867	Vision Research		R01EY025358	455	-
93.867	Vision Research		R01EY025648	366,852	-
93.867	Vision Research		R01EY025658	81,113	-
93.867	Vision Research		R01EY026910	38	-
93.867	Vision Research		R01EY027003	(826)	-
93.867	Vision Research		R01EY027399	45,265	-
93.867	Vision Research		R01EY028350	9,477	-
93.867	Vision Research		R01EY029159	86,428	-
93.867	Vision Research		R01EY029777	308,927	-
93.867	Vision Research		R01EY030060	408,858	38,410
93.867	Vision Research		R01EY030621	476,941	-
93.867	Vision Research		R01EY031098	560,911	226,285
93.867	Vision Research		R01EY032141	459,299	-
93.867	Vision Research		R01EY032573	568,322	-
93.867	Vision Research		R01EY032583	530,420	23,089
93.867	Vision Research		R01EY032621	130,737	2,697
93.867	Vision Research		R01EY033815	324,968	-
93.867	Vision Research		R21EY030651	14,891	-
93.867	Vision Research		R21EY032226	252,100	-
93.867	Vision Research		R34EY030582	177,488	80,464
93.867	Vision Research		R34EY033395	92,094	27,336
93.867	Vision Research		U01EY032973	367,968	78,105
93.867	Vision Research		UG1EY023206	250,058	-
93.867	Vision Research		UG1EY023208	129,370	-
93.867	Vision Research		UG1EY023210	565,474	-
93.867	Vision Research		5T35EY007151-22	43,047	-
93.876	Antimicrobial Resistance Surveillance In Retail Food Specimens		U01FD007130	162,341	-
93.879	Medical Library Assistance		R01LM013879	244,180	-
93.879	Medical Library Assistance		R01LM014199	6,568	-
93.879	Medical Library Assistance		R25LM014223	43,431	-
93.879	COVID-19 Medical Library Assistance		R21LM013678	159,426	55,646
93.978	Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, And Public Information And Education Grants		U01PS005170	1	-
93.989	International Research And Research Training		D43TW008650	246,671	-
93.989	International Research And Research Training		R21TW011131	54,081	-
93.RD	Centers for Disease Control and Prevention		21IPA2111834	37,199	-

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Research and Development Cluster — Funds received directly from the following agencies					
93.RD	Centers for Disease Control and Prevention		22IPA2215788	31,759	-
93.RD	Centers for Disease Control and Prevention		23IPA2313803	9,365	-
93.RD	Centers for Disease Control and Prevention		75D30120C08630	74,906	-
93.RD	Centers for Disease Control and Prevention		75D30120P09096	50,437	-
93.RD	Centers for Disease Control and Prevention		75D30120P09974	99,468	-
93.RD	Food and Drug Administration		75F40119P10227	192,409	-
93.RD	National Cancer Institute		17C0102	4,090	-
93.RD	National Cancer Institute		75N91021P00842	61,181	-
93.RD	National Heart, Lung, and Blood Institute		75N92021D00003	785,332	-
93.RD	National Institute of Nursing Research		75N98F22P00027	23,515	-
93.RD	National Institute for Occupational Safety and Health		22IPA2216242	39,999	-
Department of Health and Human Services Total Direct Awards				250,681,403	34,245,584
U.S. Agency for International Development					
98.001	Usaid Foreign Assistance For Programs Overseas		72038621CA00002	612,720	39,000
U.S. Agency for International Development Total Direct Awards				612,720	39,000
Subtotal of Research and Development Cluster funds received directly from federal agencies				\$ 422,643,437	\$ 63,976,986

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Research and Development Cluster — Pass-through from other sources:					
Central Intelligence Agency					
00.RD	Central Intelligence Agency	DefenseWerx	2021-21072100002	\$ 214,611	\$ -
Central Intelligence Agency Total Pass-Through Awards				214,611	-
United States Department of Agriculture					
10.001	Agricultural Research_Basic And Applied Research	Univ of Arkansas	58-8250-9-002	99,857	-
10.001	Agricultural Research_Basic And Applied Research	USDA Agricultural Research Service	59-6070-3-004	45,273	-
10.001	Agricultural Research_Basic And Applied Research	USDA Agricultural Research Service	NRC20IRA0010393	51,085	-
10.001	Agricultural Research_Basic And Applied Research	USDA Agricultural Research Service	NRC20IRA0010387	5,213	-
10.001	Agricultural Research_Basic And Applied Research	USDA Agricultural Research Service	NRC20IRA0010387	22,697	-
10.001	Agricultural Research_Basic And Applied Research	USDA Agricultural Research Service	2220-152-0112	17,107	-
10.001	Agricultural Research_Basic And Applied Research	USDA Agricultural Research Service	58-0210-9-226-F	35,701	-
10.001	Agricultural Research_Basic And Applied Research	USDA Agricultural Research Service	2220-172-0131	28,606	-
10.025	Plant And Animal Disease, Pest Control, And Animal Care	Univ of Minnesota	AP22VSD&B000C028	44,233	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Bowling Green State University	AM200100XXXXG067	20,547	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Cornell University	USDA-AMS-TM-SCBGP-G-21-0003	67,291	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	Award dated 10/19/2020	31,135	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	Award dated 10/29/2020	58,563	7,528
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	AM180100XXXXG033	7,686	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	n/a	3,635	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	AM190100XXXXG021	117,915	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	21SCBPOH1033-00	83,444	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	21SCBPOH1070	119,086	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	21SCBPOH1070-00	50,093	-
10.170	Specialty Crop Block Grant Program - Farm Bill	Ohio Department Of Agriculture	AM22SCBPOH1157	80,731	-
10.200	Grants For Agricultural Research, Special Research Grants	Iowa State Univ	20183850028887	12,273	-
10.200	Grants For Agricultural Research, Special Research Grants	Michigan State Univ	707877	69,161	-
10.200	Grants For Agricultural Research, Special Research Grants	Michigan State Univ	20193438329882	3,000	-
10.200	Grants For Agricultural Research, Special Research Grants	Michigan State Univ	20213438334848	10,219	-
10.200	Grants For Agricultural Research, Special Research Grants	Univ of Maine at Orono	20193414130285	263	-
10.200	Grants For Agricultural Research, Special Research Grants	Univ of Maine at Orono	20213414135448	24,846	-
10.212	Small Business Innovation Research	3Bar Biologics	2022-33610-37829	130,323	-
10.212	Small Business Innovation Research	Otisco Engineering	20223361037902	24,452	-
10.215	Sustainable Agriculture Research And Education	Purdue Univ	20213864034714	19,120	-
10.215	Sustainable Agriculture Research And Education	Univ of Minnesota	20163864025381	50	-
10.215	Sustainable Agriculture Research And Education	Univ of Minnesota	20183864028416	1,400	-

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Research and Development Cluster —					
Pass-through from other sources:					
10.215	Sustainable Agriculture Research And Education	Univ of Minnesota	20193864029879	67,239	-
10.215	Sustainable Agriculture Research And Education	Univ of Minnesota	20203864031522	95,677	19,801
10.215	Sustainable Agriculture Research And Education	Univ of Minnesota	20213864034714	61,441	-
10.216	1890 Institution Capacity Building Grants	Central State University	20173882126411	(11,641)	-
10.216	1890 Institution Capacity Building Grants	Central State University	20223882137398	34,229	-
10.216	1890 Institution Capacity Building Grants	Central State University	20213882134576	7,986	-
10.217	Higher Education - Institution Challenge Grants Program	Washington State Univ	20217000335431	45,693	-
10.229	Extension Collaborative On Immunization Teaching & Engagement	eXtension	20217704134831	10,000	-
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations	Arizona State Univ	58400010103	6,140	-
10.250	Agricultural And Rural Economic Research, Cooperative Agreements And Collaborations	Colby College	58-4000-1-0085	24,097	-
10.303	Integrated Programs	Purdue Univ	20225115036867	38,435	-
10.303	Integrated Programs	Purdue Univ	20215115035693	12,716	-
10.304	Homeland Security_Agricultural	Michigan State Univ	20213762135788	11,602	-
10.307	Organic Agriculture Research And Extension Initiative	Colorado State Univ	2022-51300-37880	24,540	-
10.309	Specialty Crop Research Initiative	Michigan State Univ	20195118130017	139,897	-
10.309	Specialty Crop Research Initiative	North Carolina State Univ	20165118125404	59	-
10.309	Specialty Crop Research Initiative	North Carolina State Univ	20215118135857	105,777	-
10.309	Specialty Crop Research Initiative	Oregon State Univ	20205118132154	104,965	-
10.309	Specialty Crop Research Initiative	Purdue Univ	20165118125410	14,918	-
10.309	Specialty Crop Research Initiative	Texas A & M Univ	20225118138330	188	-
10.309	Specialty Crop Research Initiative	Univ of Florida	20195118130010	73,416	-
10.309	Specialty Crop Research Initiative	Univ of Florida	20205118132157	73,249	-
10.309	Specialty Crop Research Initiative	Univ of Florida	20225118138242	74,330	-
10.309	Specialty Crop Research Initiative	Univ of Minnesota	20195118130025	129,132	-
10.309	Specialty Crop Research Initiative	Univ of Minnesota	2021-51181-35861	1,597	-
10.309	Specialty Crop Research Initiative	Washington State Univ	20185118128364	24,918	-
10.310	Agriculture And Food Research Initiative (Afri)	Colorado State Univ	20216800634029	23,250	-
10.310	Agriculture And Food Research Initiative (Afri)	Cornell University	20206703731036	25,332	-
10.310	Agriculture And Food Research Initiative (Afri)	Cornell University	20196801532341	64,149	-
10.310	Agriculture And Food Research Initiative (Afri)	Cornell University	20216702334437	27,178	-
10.310	Agriculture And Food Research Initiative (Afri)	Cornell University	20226701536349	19,007	-
10.310	Agriculture And Food Research Initiative (Afri)	Michigan State Univ	20206701530827	21,034	-
10.310	Agriculture And Food Research Initiative (Afri)	Michigan State Univ	20206801231822	64,226	-
10.310	Agriculture And Food Research Initiative (Afri)	North Carolina State Univ	20196801229818	28,770	-
10.310	Agriculture And Food Research Initiative (Afri)	North Carolina State Univ	20186701534033	11,601	-
10.310	Agriculture And Food Research Initiative (Afri)	Oregon State Univ	20216702134343	47,969	-
10.310	Agriculture And Food Research Initiative (Afri)	Pennsylvania State Univ	20196801229904	122,978	-

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Research and Development Cluster —					
Pass-through from other sources:					
10.310	Agriculture And Food Research Initiative (Afri)	Purdue Univ	20196701529814	83,561	-
10.310	Agriculture And Food Research Initiative (Afri)	Purdue Univ	20186701727825	772	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Delaware	20166701525027	2,099	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Delaware	20216701534543	26,191	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Florida	20176701726179	(27)	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Georgia	20176701526586	(84)	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Minnesota	20206801231934	84,968	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Tennessee	20226702137862	2,743	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Wisconsin	20196701329298	10,559	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Wisconsin	20216801235917	102,620	-
10.310	Agriculture And Food Research Initiative (Afri)	Univ of Wisconsin	20226701936413	8,705	-
10.310	Agriculture And Food Research Initiative (Afri)	Utah State University	20206701731193	310	-
10.310	Agriculture And Food Research Initiative (Afri)	Western Illinois University	20196901229851	111,711	-
10.320	Sun Grant Program	Oklahoma State University	20193850230120	7,666	-
10.320	Sun Grant Program	Oklahoma State University	20203850232916	18,096	-
10.328	National Food Safety Training, Education, Extension, Outreach, And Technical Assistance Competitive Grants Program	Iowa State Univ	20217002035732	2,233	-
10.329	Crop Protection And Pest Management Competitive Grants Program	Iowa State Univ	20195130030248	15,059	-
10.329	Crop Protection And Pest Management Competitive Grants Program	Michigan State Univ	2018-70006-28883	49,886	-
10.329	Crop Protection And Pest Management Competitive Grants Program	Michigan State Univ	20187000628883	49,198	-
10.329	Crop Protection And Pest Management Competitive Grants Program	Michigan State Univ	20207000633015	815	-
10.520	Agriculture Risk Management Education Partnerships Competitive Grants Program	Univ of Nebraska	20217002734694	12,686	-
10.525	Farm And Ranch Stress Assistance Network Competitive Grants Program (B)	University of Illinois	20207002832728	138,669	-
10.902	Soil And Water Conservation	Colorado State Univ	NR223A750008C011	12,462	-
United States Department of Agriculture Total Pass-Through Awards				3,651,997	27,329
Department of Commerce					
11.417	Sea Grant Support	North Carolina State Univ	NA22OAR4170155	46,842	-
11.417	Sea Grant Support	Purdue Univ	NA20OAR4170343	61,806	-
11.417	Sea Grant Support	Purdue Univ	NA23OAR4170128	1,966	-
11.417	Sea Grant Support	Southern Illinois Univ	NA18OAR4170082	27,714	-
11.417	Sea Grant Support	Univ of Connecticut	NA21OAR4170400	5,216	-
11.417	Sea Grant Support	Univ of Minnesota	NA19OAR4170388	1,405	-

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Research and Development Cluster —					
Pass-through from other sources:					
11.417	Sea Grant Support	University of Illinois	NA19OAR4170391	19,200	-
11.419	Coastal Zone Management Administration Awards	OH Dept of Natural Resources	NA20NOS4190086	1,997	1,844
11.419	Coastal Zone Management Administration Awards	OH Dept of Natural Resources	NA20NOS4190084	97,744	86,143
11.419	Coastal Zone Management Administration Awards	OH Dept of Natural Resources	NA22NOS4190092	100,985	-
11.431	Climate And Atmospheric Research	National Oceanic & Atmospheric Administration	NA20OAR4310403	47,021	-
11.431	Climate And Atmospheric Research	Univ Corp for Atmospheric Res	NA20OAR4310253C	6,186	-
11.431	Climate And Atmospheric Research	Univ Corp for Atmospheric Res	NA21OAR4310473	107,615	-
11.432	National Oceanic And Atmospheric Administration (Noaa) Cooperative Institutes	Univ of Michigan	NA17OAR4320152	50,388	-
11.478	Center For Sponsored Coastal Ocean Research_Coastal Ocean Program	Bowling Green State University	NA19NOS4780190	24,556	-
11.619	Arrangements For Interdisciplinary Research Infrastructure	Edison Welding Inst Inc	70NANB22H05	48,206	-
11.RD	National Oceanic & Atmospheric Administration	Univ of Michigan	PRELIMINARY AWARD	7,998	-
11.RD	US Department of Commerce	Parallax Advanced Research Corporation	ED19HDQ0200061	2	-
Department of Commerce Total Pass-Through Awards				656,847	87,987
Department of Defense					
12.300	Basic And Applied Scientific Research	Defense Associated Graduate Student Innovators	FA8650-19-2-9300	524,943	-
12.300	Basic And Applied Scientific Research	Florida State Univ	N00014-18-1-2506	6,054	-
12.300	Basic And Applied Scientific Research	Purdue Univ	N00014-17-1-2374	66,106	-
12.300	Basic And Applied Scientific Research	Terves Inc.	N00014-21-1-2458	57,401	-
12.300	Basic And Applied Scientific Research	Univ of Pennsylvania	N00014-17-1-2643	103	-
12.300	Basic And Applied Scientific Research	Univ of Tennessee	N00014-18-12794	198,607	-
12.300	Basic And Applied Scientific Research	Univ of Tennessee	N00164-20-1-2008	(16,497)	-
12.300	Basic And Applied Scientific Research	Univ of Texas at Austin	N00164-20-1-2003	19,806	-
12.300	Basic And Applied Scientific Research	Univ of Texas at Austin	N00014-1-1-2377	320,691	-
12.300	Basic And Applied Scientific Research	University of California-Irvine	N00014-19-1-2511	74,136	-
12.300	Basic And Applied Scientific Research	University Of Colorado	N00014-22-1-2661	79,888	-
12.300	Basic And Applied Scientific Research	University Of Notre Dame	N00014-21-1-2126	102,242	-
12.300	Basic And Applied Scientific Research	Virginia Polytechnic Inst	Subaward No. 450677-19074	229,351	-
12.351	Basic Scientific Research - Combating Weapons Of Mass Destruction	Collaborations Pharmaceuticals, Inc.	HDTRA11910020	78,561	-
12.351	Basic Scientific Research - Combating Weapons Of Mass Destruction	Univ of Michigan	HDTRA12110012	125,056	-
12.420	Military Medical Research And Development	Cedars-Sinai Medical Center	W81XWH1910888	145,354	-
12.420	Military Medical Research And Development	Children's Hospital Medical Center of Cincinnati	W81XWH1810269	(657)	-
12.420	Military Medical Research And Development	New York Medical College	W81XWH-21-1-0841	66,534	-
12.420	Military Medical Research And Development	Rutgers Univ	W81XWH2010194	131,736	-

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Research and Development Cluster —					
Pass-through from other sources:					
12.420	Military Medical Research And Development	Rutgers Univ	W81XWH-16-2-004/MSRC-FY20-01	645	-
12.420	Military Medical Research And Development	Stanford Univ	W81XWH1910683	2,870	-
12.420	Military Medical Research And Development	Univ of Arizona	W81XWH2210803	36,792	-
12.420	Military Medical Research And Development	Univ of California San Francisco	12281sc	25	-
12.420	Military Medical Research And Development	Univ of Missouri	W81XWH2110173	59,575	-
12.420	Military Medical Research And Development	Univ of North Carolina - Chapel Hill	W81XWH1910609	36,387	-
12.420	Military Medical Research And Development	Univ of North Carolina - Charlotte	W81XWH2210234	66,554	-
12.420	Military Medical Research And Development	Univ of Southern California	W81XWH-14-1-0462	12,722	-
12.420	Military Medical Research And Development	Univ of Utah	W81XWH1820064	217,942	-
12.420	Military Medical Research And Development	Univ of Utah	W81XWH1820022	343,490	-
12.420	Military Medical Research And Development	University Of Colorado	W81XWH1810727	42,201	-
12.420	Military Medical Research And Development	University of Saskatchewan	W81XWH2110014	42,519	-
12.420	Military Medical Research And Development	University of South Alabama	W81XWH2010618	7,230	-
12.420	Military Medical Research And Development	Washington Univ	W81XWH-15-1-0101	1,557	-
12.420	Military Medical Research And Development	WillowWood Global LLC.	W81XWH2210469	102,449	-
12.431	Basic Scientific Research	Iowa State Univ	W911NF1810412	8,689	-
12.431	Basic Scientific Research	Lehigh University	W911NF2220032	769,587	-
12.431	Basic Scientific Research	State University of New York Polytechnic Institute	W911NF1820136	18,948	-
12.431	Basic Scientific Research	VRC Metal Systems	W911NF2220005	85,090	-
12.600	Community Investment	Ohio Department of Development	OEA-20-F-0004	89,888	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering	Advanced Robotics for Manufacturing Institute	W911NF-17-3-0004	30,227	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering	Advanced Robotics for Manufacturing Institute	W911NF-17-3-0004	585,985	237,642
12.630	Basic, Applied, And Advanced Research In Science And Engineering	American Lightweight Materials Manufacturing Innovation Institute	N00014-14-2-0002	833	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering	Defense Associated Graduate Student Innovators	FA8650-12-2-7248	(3,855)	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering	Defense Associated Graduate Student Innovators	FA8650-19-2-9300	14,984	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering	Georgia Inst of Tech	W911W6-21-2-0001	85,574	-
12.630	Basic, Applied, And Advanced Research In Science And Engineering	University of Toledo	W912HZ2120015	10,430	-
12.750	Uniformed Services University Medical Research Projects	Henry M Jackson Fdn	HU001-17-2-0008	188	-
12.750	Uniformed Services University Medical Research Projects	Henry M Jackson Fdn	HU00012220016	17,228	-
12.750	Uniformed Services University Medical Research Projects	Henry M Jackson Fdn for the Advn Mil Med	HU00012120002	78,795	-
12.750	Uniformed Services University Medical Research Projects	Henry M Jackson Fdn for the Advn Mil Med	HU00012020050	38,045	-
12.750	Uniformed Services University Medical Research Projects	Henry M Jackson Fdn for the Advn Mil Med	HU00012120027	100,945	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Pass-through from other sources:					
12.800	Air Force Defense Research Sciences Program	Florida A&M Univ	FA9550-20-1-0199	58,213	-
12.800	Air Force Defense Research Sciences Program	Florida A&M Univ	FA9550-23-1-0288	7,105	-
12.800	Air Force Defense Research Sciences Program	Florida Institute for Human and Machine Cognition	FA8650-22-2-5410	444,315	-
12.800	Air Force Defense Research Sciences Program	Florida International University	FA9550-19-1-0349	132,560	-
12.800	Air Force Defense Research Sciences Program	Florida State Univ	FA9550-22-1-0399	108,870	-
12.800	Air Force Defense Research Sciences Program	Indiana Univ	FA95550-20-1-0027	(1)	-
12.800	Air Force Defense Research Sciences Program	Marotta Controls, Inc.	FA8650-20-2-5700	177,094	-
12.800	Air Force Defense Research Sciences Program	National Center for Defense Manufacturing and Machining	FA8650-16-2-5700	212	-
12.800	Air Force Defense Research Sciences Program	National Center for Defense Manufacturing and Machining	FA8650-20-2-5700	644,443	48,000
12.800	Air Force Defense Research Sciences Program	Princeton Univ	FA9550-20-1-0177	78,246	-
12.800	Air Force Defense Research Sciences Program	Princeton Univ	FA9550-22-1-0203	166,818	-
12.800	Air Force Defense Research Sciences Program	Syracuse University	FA9550-18-S-0003	17,301	-
12.800	Air Force Defense Research Sciences Program	Syracuse University	FA9550-23-1-0019	36,134	-
12.800	Air Force Defense Research Sciences Program	Univ of North Texas	FA9550-20-1-0169	243,115	-
12.800	Air Force Defense Research Sciences Program	Univ of Washington	FA9550-19-1-0390	251,474	-
12.800	Air Force Defense Research Sciences Program	University of California, Santa Barbara	FA9550-18-1-0479	867,109	-
12.800	Air Force Defense Research Sciences Program	University of Central Florida	FA95501910307	574,143	-
12.800	Air Force Defense Research Sciences Program	University Of Colorado	FA8650-20-2-6089_P00002	69,561	-
12.800	Air Force Defense Research Sciences Program	University of Oxford	FA9550-18-1-7000	80,836	-
12.800	Air Force Defense Research Sciences Program	Vanderbilt Univ	FA9550-22-1-0012	238,493	-
12.910	Research And Technology Development	Georgia Inst of Tech	D22AC00123-00	21,037	-
12.RD	Air Force Institute of Technology	Texas A & M Univ	HQ00342190007	80,755	-
12.RD	Air Force Office of Scientific Research	Innoveering, LLC.	FA9550-19-C-0007	351	-
12.RD	Air Force Office of Scientific Research	Srico, Inc	FA864920C0336	23	-
12.RD	Air Force Office of Scientific Research	Univ of Tennessee	FA9101-15-D-0002	19,730	-
12.RD	Air Force Research Laboratory	Addiguru, LLC	FA864922P0696	184,203	-
12.RD	Air Force Research Laboratory	Applied Research Solutions	FA8650-19-C-1692	56,795	-
12.RD	Air Force Research Laboratory	ARCTOS Technology Solutions, LLC	FA8650-21-D-2014	20,624	-
12.RD	Air Force Research Laboratory	Battle Sight Technologies LLC	FA8649-21-P-1606	142,450	-
12.RD	Air Force Research Laboratory	Bihrl Applied Research Inc.	FA864921P0125	43,491	-
12.RD	Air Force Research Laboratory	Bloodstone Division	FA864920P0982	23,634	-
12.RD	Air Force Research Laboratory	CAL Analytics, LLC	FA864921P1612	63,703	-
12.RD	Air Force Research Laboratory	Centauri, Inc	FA8650-18-D-1614	2,522	-
12.RD	Air Force Research Laboratory	Charles River Analytics Inc.	FA8650-22-C-6453	67,335	-
12.RD	Air Force Research Laboratory	Defense Engineering Corporation	FA8650-18-C-1681	62,986	-
12.RD	Air Force Research Laboratory	Edison Welding Inst Inc	Subcontract Number 221051; EWI Project # 59638GTH	141,924	-
12.RD	Air Force Research Laboratory	Infinity Labs LLC	FA864921P1622	91,259	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Pass-through from other sources:					
12.RD	Air Force Research Laboratory	Infinity Labs LLC	FA864921P1628	62,303	-
12.RD	Air Force Research Laboratory	Infocitex Corporation	ADMIRE / PO225784	68,550	-
12.RD	Air Force Research Laboratory	Kitware, Inc	FA8650-22-C-1009	144,535	-
12.RD	Air Force Research Laboratory	Massachusetts Inst Tech - Lincoln Lab	FA8702-15-D-0001	(691)	-
12.RD	Air Force Research Laboratory	Metron, Inc.	FA864921C0003	107,140	-
12.RD	Air Force Research Laboratory	MTI Systems Inc	FA864922P1008	201,105	-
12.RD	Air Force Research Laboratory	NEOEx	FA864921P1643	105,841	-
12.RD	Air Force Research Laboratory	Nimbis Services, Inc.	FA8650-20-F-1894	4,224	-
12.RD	Air Force Research Laboratory	Northrop Grumman Corp	FA8630-18-C-1020	1,005,760	-
12.RD	Air Force Research Laboratory	Ombra	FA864922P1187	23,533	-
12.RD	Air Force Research Laboratory	Open Additive, LLC	FA8649-22-P-0556	5,945	-
12.RD	Air Force Research Laboratory	Parallax Advanced Research Corporation	FA8650-15-D-6583	(2,974)	-
12.RD	Air Force Research Laboratory	Parallax Advanced Research Corporation	FA8650-22-D-6401	147,414	-
12.RD	Air Force Research Laboratory	Perduco Group Inc.	Subcontract No. 10060.2019.019	(59,112)	-
12.RD	Air Force Research Laboratory	Piasecki Aircraft Corporation	FA864922P0795	260,463	-
12.RD	Air Force Research Laboratory	PointPro, Inc	FA864922P0701	222,593	-
12.RD	Air Force Research Laboratory	Polaris Semiconductor	FA864923P0409	37,477	-
12.RD	Air Force Research Laboratory	SelectTech Services Corporation	FA8650-17-F-4116	38,713	-
12.RD	Air Force Research Laboratory	SenselCs Ltd.	WBI-IL- 2019-10-002	83,586	-
12.RD	Air Force Research Laboratory	SenselCs Ltd.	FA864922P0649	42,698	-
12.RD	Air Force Research Laboratory	Shepra, Inc	FA8649-22-P-0751, F2-14530	228,315	-
12.RD	Air Force Research Laboratory	Shepra, Inc	FA86499-22-P-1169, F2-	175,801	-
12.RD	Air Force Research Laboratory	Shepra, Inc	FA864923P0476	39,507	-
12.RD	Air Force Research Laboratory	SK Infrared	FA864920P0996	24,476	-
12.RD	Air Force Research Laboratory	SK Infrared	FA8650-23-P-1081	13,197	-
12.RD	Air Force Research Laboratory	SolAero Technologies, Corp.	FA9453-19-C-1001	82,491	-
12.RD	Air Force Research Laboratory	Tangram Flex, Inc.	FA864921P0206	107,656	-
12.RD	Air Force Research Laboratory	Terves Inc.	FA864921P0011	46	-
12.RD	Air Force Research Laboratory	Ubihere	FA864922P0011	168,810	-
12.RD	Air Force Research Laboratory	UES Inc	FA8650-15-D-5405	14,525	-
12.RD	Air Force Research Laboratory	UES Inc	FA8650-16-D-5851; FA865- 21-F-5803	209,494	-
12.RD	Air Force Research Laboratory	UES Inc	FA8650-21-C-6252	306,687	-
12.RD	Air Force Research Laboratory	United Aircraft Technologies, Inc	FA864922P0578	164,804	-
12.RD	Air Force Research Laboratory	Univ of Dayton	FA8650-20-D-5211	36,500	-
12.RD	Air Force Research Laboratory	Univ of Florida	FA8650-20-C-1719	113,826	-
12.RD	Air Force Research Laboratory	Univ of Florida	FA8650-21-F-1152	232,163	-
12.RD	Air Force Research Laboratory	West Virginia Univ	FA8075-16-D-0010	157,133	-

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Research and Development Cluster —					
Pass-through from other sources:					
12.RD	Air Force Research Laboratory	Wright State Univ	FA8650-19-C-1712	172,833	-
12.RD	Air Force Research Laboratory	Wyle Laboratories	FA8075-18-D-0015	129,901	-
12.RD	Army Contracting Command	MRIGlobal	W15QKN-16-9-1002	2,108,780	119,007
12.RD	Army Contracting Command	Potomac Research LLC	W31P4Q-21-C-0052	151,993	-
12.RD	Army Corps of Engineers	North Carolina State Univ	W912HQ21C0044	86,070	-
12.RD	Army Corps of Engineers	University of Maryland Center for Environmental Science	W912HQ22C0058	10,931	-
12.RD	Army Medical Research Acquisition Activity	Guild BioSciences	W81XWH22C0025	253,402	-
12.RD	Army Medical Research Acquisition Activity	Moffitt (H Lee) Cancer Center and Research Institute	W81XWH-16-1-0385	77,807	-
12.RD	Army Medical Research Acquisition Activity	Switchbox Inc.	W81XWH20C0045	91,312	-
12.RD	Army Medical Research Acquisition Activity	Univ of Pittsburgh	W81XWH-16-D-0024 - W81XWH18F0426	14,799	-
12.RD	Army Medical Research Acquisition Activity	University Of Colorado	W81XWH-21-9-0011	38,523	-
12.RD	Army Medical Research and Materiel Command	Switchbox Inc.	W81XWH20C0007	73,483	-
12.RD	Army Research, Development and Engineering Command	Terves Inc.	W911OX20C0001	16,059	-
12.RD	Defense Advanced Research Projects Agency	CACI Intl Inc	HR001121S0030	146,770	-
12.RD	Defense Advanced Research Projects Agency	Raytheon BBN Technologies	HR001123C0028	12,994	-
12.RD	Defense Advanced Research Projects Agency	Soterix Medical	W912CG21C0014	28,051	-
12.RD	Defense Advanced Research Projects Agency	Yale Univ	N66001-17-C-4012	17,466	-
12.RD	Defense Threat Reduction Agency	AwareAbility, LLC	HDTRA222C0006	114,843	-
12.RD	Naval Air Warfare Center Aircraft Division	Hepburn and Sons LLC	N6833520C0303	1,053	-
12.RD	Naval Air Warfare Center Aircraft Division	IXI Technologies	N6833522C0318	63,721	-
12.RD	Naval Air Warfare Center Aircraft Division	SenselCs Ltd.	N6833522C0045	3,517	-
12.RD	Office of Naval Research	ATC Materials	N00014-21-9-0006	52,247	-
12.RD	Office of Naval Research	Edison Welding Inst Inc	N00014-21-C-1074	133,108	-
12.RD	Office of Naval Research	SK Infrared	N6833522C0325	45,404	-
12.RD	Office of Naval Research	West Virginia Univ	N00014-19-C-2042	5,515	-
12.RD	United States Air Force	Lockheed Martin Corp	FA8650-21-C-7123	12,575	-
12.RD	United States Air Force	Massachusetts Inst Tech - Lincoln Lab	FA8702-15-D-0001	20,726	-
12.RD	United States Air Force	Parallax Advanced Research Corporation	FA8650-19-3-9341	5,000	5,000
12.RD	United States Air Force	Parallax Advanced Research Corporation	FA8650-19-3-9342	36,663	36,663
12.RD	United States Air Force	United Aircraft Technologies, Inc	FA864921P0157	(61)	-
12.RD	United States Army	Concepts to Systems Inc.	W911W6-18-C-0029	44	-
12.RD	United States Army	Lithium Battery Engineering, LLC	W56KGU22C0053	52,648	-
12.RD	United States Army	Purdue Univ	W52P1J-20-9-3009	99,222	-
12.RD	United States Army	SenselCs Ltd.	W911QX20C0007	7,921	-
12.RD	United States Army	SK Infrared	W909MY-20-C-0002	(129)	-
12.RD	United States Army	Triton Systems, Inc.	W81XWH-17-C-0131	(14)	-
12.RD	United States Army	Triton Systems, Inc.	W15QKN-22-C-0067	51,010	-
12.RD	United States Army	Univ of Massachusetts - Lowell	W50NH921C0015	18,899	-

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Research and Development Cluster —					
Pass-through from other sources:					
12.RD	United States Army	Wolfspeed	W9124P-19-9-0001	237,943	-
12.RD	United States Navy	Elementum 3D	N68335-22-C-0485	59,782	-
12.RD	United States Navy	Innoveering, LLC.	N68335-21-C-0070	3,802	-
12.RD	United States Navy	Soar Technology, Inc	N6833522C0403	42,045	-
12.RD	United States Navy	Triton Systems, Inc.	N68335-21-C-0515	5	-
12.RD	United States Navy	Univ of Maryland	N66001-23-9-4005	217,712	-
12.RD	United States Navy	Univ of North Carolina - Charlotte	NCRADA-NMCP-22-522	21	-
12.RD	US Department of Defense	Arizona State Univ	N6600120C4020	190,456	-
12.RD	US Department of Defense	BWX Technologies, Inc	OTA No. HQ00342090012	40,774	-
12.RD	US Department of Defense	Cellphire Therapeutics, Inc.	W81XWH20C0030	12,799	-
12.RD	US Department of Defense	GE Global Res	N00421-19-G-001	129,414	-
12.RD	US Department of Defense	Global Res & Dev Inc	W81XWH19C0040	151,727	-
12.RD	US Department of Defense	GonioTech LLC	W911NF22P0032	58,498	-
12.RD	US Department of Defense	Guild BioSciences	W81XWH19C0055	10,500	-
12.RD	US Department of Defense	Lockheed Martin Corp	N00014-21-C-2022	38,598	-
12.RD	US Department of Defense	National Center for Defense Manufacturing and Machining	W9124P-19-9-0001	20,001	-
12.RD	US Department of Defense	North Carolina Agricultural and Technical State University	HQ00342190007	186,430	-
12.RD	US Department of Defense	Steel Founders Society of America	SP4701-20-C-0076	169,369	-
12.RD	US Department of Defense	Steel Founders Society of America	SP4701-22-D-0120	48,936	-
12.RD	US Department of Defense	Stevens Institute of Technology	HQ003419D0003	33,980	-
12.RD	US Department of Defense	Univ of Virginia	HQ00342190007	76,998	-
12.RD	US Department of Defense	West Virginia Univ	H9240521C0004	160,120	-
Department of Defense Total Pass-Through Awards				20,952,347	446,312
Department of the Interior					
15.634	State Wildlife Grants	OH Division of Wildlife	T-2-15	(540)	-
15.634	State Wildlife Grants	OH Division of Wildlife	F19AF00433	104,691	-
15.634	State Wildlife Grants	OH Division of Wildlife	T-2-17	1,139,099	-
15.634	State Wildlife Grants	OH Division of Wildlife	F22AF02569	780,162	5,000
15.634	State Wildlife Grants	OH Division of Wildlife	F23AF00553	10,537	-
15.647	Migratory Bird Conservation	University of Illinois	F22AC00190	24,119	-
15.662	Great Lakes Restoration	Cleveland Metroparks	F18AP00637	42,000	-
15.662	Great Lakes Restoration	Univ of Wisconsin	F21AP00305	5,499	-
15.939	Heritage Partnership	Great Basin Heritage Area Partnership	Agreement dated 05/17/2021	7,475	3,059
15.945	Cooperative Research And Training Programs & Resources Of The National Park System	Colorado State Univ	P18AC01184	35,938	-
Department of the Interior Total Pass-Through Awards				2,148,980	8,059

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Pass-through from other sources:					
Department of Justice					
16.320	Services For Trafficking Victims	Salvation Army	15POVC-21-GG-04225-HT	6,894	-
16.575	Crime Victim Assistance	Ohio Office of Attorney General	2016-VA-GX-0050	(1,624)	-
16.575	Crime Victim Assistance	Ohio Office of Attorney General	2020V2GX0008	(645)	-
16.575	Crime Victim Assistance	Ohio Office of Attorney General	2018V2GX0039	(22,457)	-
16.575	Crime Victim Assistance	Ohio Office of Attorney General	2019V2GX0042	(7)	-
16.585	Drug Court Discretionary Grant Program	Montgomery County Board of Commissioners	2016DCBX0038	9,184	-
16.590	Grants To Encourage Arrest Policies And Enforcement Of Protection Orders Program	Franklin County Board of Commissioners	15JOVW21GK04700HOMI	8,149	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Univ of Cincinnati	2019-JG-E01-V6077	13,755	-
Department of Justice Total Pass-Through Awards				13,249	-
Department of Labor					
17.RD	Bureau of Labor Statistics	Nat Opinion Res Ctr	1605C5-21-C-0001	1,158,669	-
17.RD	Bureau of Labor Statistics	Nat Opinion Res Ctr	1605C5-21-P-00020	161,833	-
17.RD	Bureau of Labor Statistics	Nat Opinion Res Ctr	GS00Q14OADU213 / 1605C5-22-F-00043	75,969	-
Department of Labor Total Pass-Through Awards				1,396,471	-
Department of State					
19.019	International Programs To Combat Human Trafficking	Univ of Georgia	SSJTIP19CA0032	25,551	-
19.040	Public Diplomacy Programs	Wilson Center	SCH50022GR0068	25,569	-
Department of State Total Pass-Through Awards				51,120	-
Department of Transportation					
20.025	Federal Highway Administration	OH Dept of Transportation	34877	4,305	-
20.200	Highway Research And Development Program	Oklahoma State University	693JJ31950018	50,766	-
20.200	Highway Research And Development Program	South Dakota School of Mines & Technology	DTFH61-13-H-00024	11,550	-
20.205	Highway Planning And Construction	ms consultants		92,276	-
20.205	Highway Planning And Construction	ms consultants	36497	77,101	-
20.205	Highway Planning And Construction	OH Dept of Transportation	Agreement #34657	83,476	40,987
20.205	Highway Planning And Construction	OH Dept of Transportation	E180649	986,662	909,421
20.205	Highway Planning And Construction	OH Dept of Transportation	E1800651	157,372	-
20.205	Highway Planning And Construction	OH Dept of Transportation	E180652	81,910	-
20.205	Highway Planning And Construction	OH Dept of Transportation	E190480	119,669	-

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Research and Development Cluster —					
Pass-through from other sources:					
20.205	Highway Planning And Construction	OH Dept of Transportation	E230244	4,867	-
20.205	Highway Planning And Construction	Ohio University	E180338	(992)	-
20.205	Highway Planning And Construction	Univ of Cincinnati	014527-00008	22,464	-
20.701	University Transportation Centers Program	Carnegie-Mellon Univ	69A3551747111	94,802	-
20.703	Interagency Hazardous Materials Public Sector Training And Planning Grants	Defiance County Board of Commissioners	693JK31940044HMEP	5,943	-
20.RD	Federal Aviation Administration	Univ of Maryland	693KA9-20-D00004	54,988	-
20.RD	Federal Highway Administration	Alaska Department of Transportation and Public Facilities	Federal Project No: 4000(216)	12,924	-
20.RD	Federal Transit Administration	National Aging and Disability Transportation Center	IL-202106-00	5,304	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	69JJ918D000019	103,703	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	693JJ918D000019	1,687,731	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	693JJ9918D000019	(608)	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	693JJ918D000019 Task order 693JJ921F000036	100,365	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	693JJ918D000019. Task Order #: 693JJ920F000084	178,159	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	Contract 693JJ918D000019 Task Order 693JJ921F000036	106,918	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	693HH918D000019 Task Order 693JJ920F000084	139,676	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	693JJ921D000018	50,934	-
20.RD	US Department of Transportation	Carnegie-Mellon Univ	PRELIMINARY AWARD	6,212	-
Department of Transportation Total Pass-Through Awards				4,238,477	950,408
Department of the Treasury					
21.019	Coronavirus Relief Fund	OH Dept of Health	Contract 45502	(109,730)	-
21.019	Coronavirus Relief Fund	OH Environ Protection Agency	SLT0234	27,346	27,311
21.027	Coronavirus State And Local Fiscal Recovery Funds	Ohio Child Care Resource & Referral Association	SLFRP1055	(130)	-
Department of the Treasury Total Pass-Through Awards				(82,514)	27,311
General Services Administration					
39.RD	General Services Administration	Perduco Group Inc.	47QFLA19D0003	199,529	-
General Services Administration Total Pass-Through Awards				199,529	-
National Aeronautics and Space Administration					
43.001	Science	Iowa State Univ	80NSSC20K1789	32,898	-
43.001	Science	Iowa State Univ	80NSSC23K0307	4,788	-

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Research and Development Cluster —					
Pass-through from other sources:					
43.001	Science	Jet Propulsion Lab	Subcontract 1692939	32,557	-
43.001	Science	Jet Propulsion Lab		59,476	-
43.001	Science	Jet Propulsion Lab	NNN12AA01C	87,977	-
43.001	Science	Jet Propulsion Lab	80NM0018D0004	20,876	-
43.001	Science	Planetary Science Institute	80NSSC20K0771	58,076	-
43.001	Science	Smithsonian Astrophysical Observatory	NAS8-03060	73,454	-
43.001	Science	Univ of Arizona	80NSSC22K0040	75,062	-
43.001	Science	Univ of Chicago	80NSSC20K1840	74,524	-
43.001	Science	Univ of Chicago	80NSSC21M0116	537,075	-
43.001	Science	Univ of Chicago	80NSSC23K0278	157,162	-
43.001	Science	Univ of North Carolina - Chapel Hill	80NSSC18K1322	8,953	-
43.001	Science	Univ of Washington	80NSSC18M0078	31,401	-
43.001	Science	University of Hawaii	80NSSC19K0597	(350)	-
43.001	Science	University of Hawaii	80NSSC22K0851	88,874	-
43.002	Aeronautics	University of Illinois	80NSSC19M0125	15,272	-
43.003	Exploration	National Space Grant Foundation	52-2288711	5,248	-
43.007	Space Operations	University of Illinois	80NSSC20K0629	71,192	-
43.RD	Langley Research Center	Mosaic ATM	80NSSC22PB098	41,030	-
43.RD	National Aeronautics and Space Administration	Hyper Tech Res Inc	80NSSC21C0540	115,918	-
43.RD	National Aeronautics and Space Administration	Hyper Tech Res Inc	80NSSC22PB042	15,977	-
43.RD	National Aeronautics and Space Administration	Nanoracks	PRELIMINARY AWARD	661	-
43.RD	National Aeronautics and Space Administration	Srico, Inc	80NSSC22PB197	55,981	-
43.RD	National Aeronautics and Space Administration	Univ of Michigan	NNL13AQ00C	(1,263)	-
43.RD	National Aeronautics and Space Administration	Univ of Michigan	80LARC21DA003	676,229	-
43.RD	National Aeronautics and Space Administration Headquarters	Astrobotic Technology, Inc.	80NSSC20C0146	(8,292)	-
43.RD	National Aeronautics and Space Administration Headquarters	HX5, LLC	80GRC020D0003	280,125	-
43.RD	National Aeronautics and Space Administration Headquarters	Space Telescope Sci Inst	NAS5-26555	8,535	-
43.RD	National Aeronautics and Space Administration Headquarters	Space Telescope Sci Inst	NAS5- 26555	136,565	-
43.RD	National Aeronautics and Space Administration Headquarters	Space Telescope Sci Inst	NAS5-03127	17,189	-
National Aeronautics and Space Administration Total Pass-Through Awards				2,773,170	-
National Endowment for the Humanities					
45.024	Promotion Of The Arts_Grants To Organizations And Individuals	University of Illinois	1891787-38-22	16,901	-
45.162	Promotion Of The Humanities_Teaching And Learning Resources And Curriculum Development	Teagle Foundation	AH-274009-20	(242)	-
National Endowment for the Humanities Total Pass-Through Awards				16,659	-

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Research and Development Cluster —					
Pass-through from other sources:					
National Science Foundation					
47.041	Engineering	American University	2115405	298,745	-
47.041	Engineering	AwareAbility, LLC	1853115	24,190	-
47.041	Engineering	Campbell University	2025093	10,922	-
47.041	Engineering	Carnegie-Mellon Univ	1952907	47,136	-
47.041	Engineering	Iowa State Univ	1826388	8,051	-
47.041	Engineering	New Mexico State University	2124189	6,598	-
47.041	Engineering	North Carolina State Univ	2029974	49,594	-
47.041	Engineering	Polaris Semiconductor	1936401	(2,627)	-
47.041	Engineering	Univ of Florida	1933054	35,754	-
47.041	Engineering	Univ of New Hampshire	1727490	(10,859)	-
47.041	Engineering	University at Buffalo	ECCS2231026	1,142	-
47.041	Engineering	University-Industry Demonstration Partnership	2048419	11,040	-
47.041	Engineering	Yale Univ	2129963	59,035	-
47.049	Mathematical And Physical Sciences	Cornell University	1946735	139,358	-
47.049	Mathematical And Physical Sciences	Indiana Univ	1920077	(211)	-
47.049	Mathematical And Physical Sciences	Nat Radio Astronomy Observatory	1519126	4,553	-
47.049	Mathematical And Physical Sciences	New Jersey Institute of Technology	2203284	17,526	-
47.049	Mathematical And Physical Sciences	Univ of Nebraska	2121686	118,714	-
47.049	Mathematical And Physical Sciences	Univ of Utah	2117641	61,860	-
47.049	Mathematical And Physical Sciences	University of California at San Diego	1807971	119,063	-
47.049	Mathematical And Physical Sciences	University of Kansas Center for Research, Inc	2306424	59,818	-
47.049	Mathematical And Physical Sciences	University Of Notre Dame	2108603	108,606	-
47.049	COVID-19 Mathematical And Physical Sciences	California State University - Long Beach	2122199	22,042	-
47.050	Geosciences	Bowling Green State University	1840715	57,526	-
47.050	Geosciences	Columbia University	OCE-1450528	125,935	-
47.050	Geosciences	Univ of Connecticut	2108917	45,734	-
47.050	Geosciences	Univ of Idaho	2109005	2,167	-
47.050	Geosciences	Univ of Kentucky	1850988	87,914	-
47.050	Geosciences	Univ of Minnesota	1559691	250,730	-
47.050	Geosciences	Univ of North Carolina - Chapel Hill	1715638	27,234	-
47.050	Geosciences	Univ of Southern California	EAR 1600087	34,703	-
47.050	Geosciences	Woods Hole Oceanographic Inst	2019589	179,565	-
47.050	Geosciences	Yale Univ	1824770	66,177	-
47.070	Computer And Information Science And Engineering	Augusta University	2007793	52,504	-
47.070	Computer And Information Science And Engineering	Georgia Inst of Tech	1718771	(190)	-
47.070	Computer And Information Science And Engineering	Iowa State Univ	1954556	171,726	-
47.070	Computer And Information Science And Engineering	Ohio University	2004601	95,855	-
47.070	Computer And Information Science And Engineering	PAWR, LLC	2130889	35,749	-

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Research and Development Cluster —					
Pass-through from other sources:					
47.070	Computer And Information Science And Engineering	Univ of California-Davis	1737573	16,817	-
47.070	Computer And Information Science And Engineering	Univ of Pennsylvania	1827472	(12,033)	-
47.070	Computer And Information Science And Engineering	Univ of Texas at Austin	1663578	4,605	-
47.070	Computer And Information Science And Engineering	Univ of Texas at Austin	1854828	424,677	-
47.070	Computer And Information Science And Engineering	Univ of Texas at El Paso	1834620	(406)	-
47.070	Computer And Information Science And Engineering	Univ of Texas at El Paso	1923956	(995)	-
47.070	Computer And Information Science And Engineering	Univ of Texas at El Paso	2137791	10,324	-
47.070	Computer And Information Science And Engineering	University of California - Santa Cruz	2040800	41,766	-
47.070	Computer And Information Science And Engineering	University Of Colorado	2138286	226,459	-
47.070	Computer And Information Science And Engineering	University of Illinois	1548562	63,528	806
47.070	Computer And Information Science And Engineering	University of Illinois	1939743	63,944	-
47.070	Computer And Information Science And Engineering	Vanderbilt Univ	2225890	68,966	-
47.070	Computer And Information Science And Engineering	Wright State Univ	1539960	33	-
47.074	Biological Sciences	Auburn University	2123655	18,290	-
47.074	Biological Sciences	South Dakota State University	1546869	11,898	-
47.074	Biological Sciences	The Research Institute at Nationwide Children's Hospital	2120949	21,066	-
47.074	Biological Sciences	Univ of Michigan	2101868	3,772	-
47.074	Biological Sciences	Univ of Pennsylvania	2244797	65,893	-
47.074	Biological Sciences	Univ of Wyoming	1921562	121,040	3,786
47.074	Biological Sciences	Virginia Polytechnic Inst	2206057	1,491	-
47.075	Social, Behavioral, And Economic Sciences	Nat Bur Econ Res	1949489	33,783	-
47.075	Social, Behavioral, And Economic Sciences	Univ of Missouri	2021600	2,591	-
47.075	Social, Behavioral, And Economic Sciences	Univ of Nebraska	1856040	9,022	-
47.075	Social, Behavioral, And Economic Sciences	University Of Colorado	2121120	10,490	-
47.075	Social, Behavioral, And Economic Sciences	Vanderbilt Univ	1851690	36,051	-
47.076	Education And Human Resources	Am Educ Res Assn	1749275	28,351	-
47.076	Education And Human Resources	Auburn University	2119902	179,366	43,944
47.076	Education And Human Resources	Chicago State University	1826719	21,947	-
47.076	Education And Human Resources	Lorain County Community College	2000539	51,591	-
47.076	Education And Human Resources	North Dakota State Univ	1500604	(619)	-
47.076	Education And Human Resources	Northern Arizona University	2040736	(2,832)	-
47.076	Education And Human Resources	Ohio Northern University	1812823	16,592	-
47.076	Education And Human Resources	San Jose State University	1949458	44,897	-
47.076	Education And Human Resources	Univ of California at Berkeley	2149550	85,085	-
47.076	Education And Human Resources	Vanderbilt Univ	1742138	31,296	-
47.076	Education And Human Resources	Virginia Polytechnic Inst	2242276	1,756	-
47.078	Polar Programs	Univ of Minnesota	2129685	424	-
47.079	Office Of International Science And Engineering	Civilian Res & Dev Fdn	9531011	11,656	-
47.084	National Science Foundation	Bloomalo, Inc.	2136460	43,246	-

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Research and Development Cluster — Pass-through from other sources:					
47.084	National Science Foundation	SRI International	2226443	95,220	-
National Science Foundation Total Pass-Through Awards				4,274,427	48,536
Intelligence Advanced Research Projects Activity					
54.RD	Intelligence Advanced Research Projects Activity	Battelle Memorial Inst	2021-20102000001	(2,705)	-
Intelligence Advanced Research Projects Activity Total Pass-Through Awards				(2,705)	-
Veterans Affairs					
64.RD	Veterans Affairs	TechWerks	36C24520R0117	14,315	-
Veterans Affairs Total Pass-Through Awards				14,315	-
Environmental Protection Agency					
66.001	Air Pollution Control Program Support	OH Environ Protection Agency	03E01503	30,483	-
66.469	Great Lakes Program	OH Dept of Natural Resources	00E03253	15,225	173
66.469	Great Lakes Program	OH Environ Protection Agency	GL-00E02964	264	-
66.469	Great Lakes Program	OH Environ Protection Agency	GL00E55604	65	-
66.469	Great Lakes Program	OH Environ Protection Agency	GL01E55604	111,222	-
66.469	Great Lakes Program	The Nature Conservancy	00E02810	31,743	-
66.469	Great Lakes Program	The University of Akron	00E02811	55,341	-
66.475	Gulf Of Mexico Program	American Farmland Trust	02D01121	110,096	-
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, And Studies	eXtension	83698001	12,942	-
66.RD	Environmental Protection Agency	Aptim Corp.	68HERC19D0009	30,598	-
66.RD	Environmental Protection Agency	Res Triangle Inst	68HERH19D0030	34,257	-
66.RD	Environmental Protection Agency	Tetra Tech EM Inc.	100-WTR-T96115	53,958	-
Environmental Protection Agency Total Pass-Through Awards				486,194	173
Department of Energy					
81.000	US Department of Energy	Lawrence Berkeley National Laboratory	DE-AC02-05CH11231	30,614	-
81.049	Office Of Science Financial Assistance Program	Case Western Reserve Univ	DE-SC0019409	190,002	-
81.049	Office Of Science Financial Assistance Program	Clemson University	DE-SC0023389	104,967	-
81.049	Office Of Science Financial Assistance Program	Colorado State Univ	DE-SC0023084	6,880	-
81.049	Office Of Science Financial Assistance Program	Cornell University	DE-SC0019250	180,610	-
81.049	Office Of Science Financial Assistance Program	Euclid Beamlabs, LLC	DE-SC0021734	1,478	-
81.049	Office Of Science Financial Assistance Program	GeneSiC Semiconductor Inc.	DE-SC0017820	22,296	-

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Research and Development Cluster —					
Pass-through from other sources:					
81.049	Office Of Science Financial Assistance Program	Hyper Tech Res Inc	DE-SC0022371	41,244	-
81.049	Office Of Science Financial Assistance Program	Hyper Tech Res Inc	DE-SC0022601	28,021	-
81.049	Office Of Science Financial Assistance Program	Hyper Tech Res Inc	DE-SC0022602	41,526	-
81.049	Office Of Science Financial Assistance Program	Illinois State University	DE-SC0021286	44,470	-
81.049	Office Of Science Financial Assistance Program	Indiana Univ	DE-SC0023598	6,212	-
81.049	Office Of Science Financial Assistance Program	Kent State Univ	DE-SC0022191	12,671	-
81.049	Office Of Science Financial Assistance Program	Louisiana State University	DE-SC0012462	(77,839)	-
81.049	Office Of Science Financial Assistance Program	Louisiana State University	DESC0012462	257,093	-
81.049	Office Of Science Financial Assistance Program	Luna Innovations Inc	DE-SC0022832	73,481	-
81.049	Office Of Science Financial Assistance Program	Michigan State Univ	DE-SC0018083	2,650	-
81.049	Office Of Science Financial Assistance Program	Nexceris	DE-SC0020809	328,924	-
81.049	Office Of Science Financial Assistance Program	NoMIS Power Group LLC	DE-SC0022676	7,798	-
81.049	Office Of Science Financial Assistance Program	Northwestern University	DE-SC0021314	233,194	-
81.049	Office Of Science Financial Assistance Program	Ntre Tech LLC	DE-SC0021900	25,841	-
81.049	Office Of Science Financial Assistance Program	RadiaBeam Technologies, LLC.	DE-SC0023618	19,451	-
81.049	Office Of Science Financial Assistance Program	RNET Technologies	DE-SC0022806	70,193	-
81.049	Office Of Science Financial Assistance Program	Southern Methodist University	DE-SC0023361	13,216	-
81.049	Office Of Science Financial Assistance Program	Susteon	DE-SC0022689	63,334	-
81.049	Office Of Science Financial Assistance Program	Tech4Imaging LLC	DE-SC0018758	109,406	-
81.049	Office Of Science Financial Assistance Program	Terves Inc.	DE-SC0020806	208,004	-
81.049	Office Of Science Financial Assistance Program	Univ of Florida	DE-FG02-03ER15478	41,904	-
81.049	Office Of Science Financial Assistance Program	Univ of Michigan	DE-SC0020232	165,778	-
81.049	Office Of Science Financial Assistance Program	Univ of Wisconsin	DE-SC0020283	10,708	-
81.049	Office Of Science Financial Assistance Program	Universal Real Time Power Conversion LLC	DE-SC0022962	30,963	-
81.049	Office Of Science Financial Assistance Program	XUV Lasers	DE-SC0019900	173,453	-
81.086	Conservation Research And Development	Clemson University	DE-EE0009656	220,438	-
81.086	Conservation Research And Development	Clemson University	DE-EE0010203	73,651	-
81.086	Conservation Research And Development	Lumileds	DE-EE0009163	143,660	-
81.086	Conservation Research And Development	Nexceris	DE-EE0008446	(29,309)	-
81.086	Conservation Research And Development	PACCAR Inc	DE-EE0008265	63,773	-
81.087	Renewable Energy Research And Development	Ntre Tech LLC	DE-EE0009282	33,811	-
81.087	Renewable Energy Research And Development	PACCAR Inc	DE-EE0008265	183,720	-
81.087	Renewable Energy Research And Development	PACCAR Inc	DE-EE0009861	110,794	-
81.087	Renewable Energy Research And Development	Sustainable Manufacturing Innovation Alliance	DE-EE0007897	770,412	77,249
81.087	Renewable Energy Research And Development	Univ of Delaware	DE-EE0009344	59,620	-
81.087	Renewable Energy Research And Development	Univ of Maryland	DE-EE0009667	11,987	-
81.089	Fossil Energy Research And Development	Gas Tech Inst	DE-FE0031946	786,132	-
81.089	Fossil Energy Research And Development	Tech4Imaging LLC	DE-FE0031858	25,841	-
81.089	Fossil Energy Research And Development	Univ of Texas at Austin	DEFE0023919	136,854	-

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Research and Development Cluster —					
Pass-through from other sources:					
81.089	Fossil Energy Research And Development	University of Illinois	DE-FE0032039	95,888	-
81.113	Defense Nuclear Nonproliferation Research	Georgia Inst of Tech	DE-NA0003921	530,877	-
81.121	Nuclear Energy Research, Development And Demonstration	Arizona State Univ	DE-NE0008864	15,789	-
81.121	Nuclear Energy Research, Development And Demonstration	Purdue Univ	DE-NE0009269	19,069	-
81.121	Nuclear Energy Research, Development And Demonstration	Rensselaer Polytechnic Institute	DE-NE0009188	90,628	-
81.121	Nuclear Energy Research, Development And Demonstration	Univ of Massachusetts - Lowell	DE-NE0008711	(2,638)	-
81.121	Nuclear Energy Research, Development And Demonstration	Univ of Tennessee	DE-NE0008896	45,600	-
81.121	Nuclear Energy Research, Development And Demonstration	Virginia Polytechnic Inst	DE-NE0008963	98,716	-
81.124	Predictive Science Academic Alliance Program	University of Illinois	DE-NA0002374	2,353	-
81.135	Advanced Research Projects Agency - Energy	Duke Univ	DE-AR0001283	89,919	-
81.135	Advanced Research Projects Agency - Energy	Hyper Tech Res Inc	DE-AR0001358	215,861	-
81.135	Advanced Research Projects Agency - Energy	Hyper Tech Res Inc	DE-AR0001460	208,764	-
81.135	Advanced Research Projects Agency - Energy	Hyper Tech Res Inc	DE-AR0001404	28,336	-
81.135	Advanced Research Projects Agency - Energy	State University of New York Polytechnic Institute	DE-AR0001028	163,254	-
81.135	Advanced Research Projects Agency - Energy	Univ of Maryland	DE-AR0001025	16,932	-
81.RD	Office Of Science Financial Assistance Program	Spectral Energies, LLC	DE-SC0022743	46,871	-
81.RD	US Department of Energy	Alliance for Sustainable Energy, LLC	DE-AC36-08GO28308	819,505	-
81.RD	US Department of Energy	Battelle Energy Alliance, LLC	DE-AC07-05ID14517	689,806	-
81.RD	US Department of Energy	Battelle Energy Alliance, LLC	DAC07-05ID14517	4,862	-
81.RD	US Department of Energy	Battelle Energy Alliance, LLC	DE-ACO7-05ID14517	70,636	-
81.RD	US Department of Energy	Brookhaven Sci Assoc, LLC	PRELIMINARY AWARD	10,688	-
81.RD	US Department of Energy	Brookhaven Sci Assoc, LLC	DE-AC02-98CH10886	81,380	-
81.RD	US Department of Energy	Brookhaven Sci Assoc, LLC	DE-SC0012704	184,572	-
81.RD	US Department of Energy	Fluor Marine Propulsion, LLC	89233018CNR000004	194,978	-
81.RD	US Department of Energy	General Motors Corp	DE-EE0008877	180,259	-
81.RD	US Department of Energy	Lawrence Berkeley National Laboratory	DE-AC02-05CH11231	753,299	193,913
81.RD	US Department of Energy	Lawrence Livermore National Laboratory	DE-AC52-07NA27344	193,535	-
81.RD	US Department of Energy	Lawrence Livermore National Laboratory	DE-AC52_07NA27344	33,461	-
81.RD	US Department of Energy	Los Alamos National Laboratory	DEAC5206NA25396	12,017	-
81.RD	US Department of Energy	Los Alamos National Laboratory	DE-AC52-06NA25396	102,625	-
81.RD	US Department of Energy	Los Alamos National Laboratory	89233218CNA000001	255,478	-
81.RD	US Department of Energy	Los Alamos National Laboratory	89233218CNA00000	21,506	-
81.RD	US Department of Energy	Navajo Technical University	PRELIMINARY AWARD	1,914	-
81.RD	US Department of Energy	Oak Ridge Associated Universities	89243318CFE0000003	413	-
81.RD	US Department of Energy	Oak Ridge National Laboratory	DE-AC05-00OR22725	133,273	-
81.RD	US Department of Energy	Oak Ridge National Laboratory	DE-AC05-00OR22725	85,236	-
81.RD	US Department of Energy	Sandia Corp	DE-NA0003525	521,709	-
81.RD	US Department of Energy	UChicago Argonne, LLC	DE-AC02-6H11357	134,142	-
81.RD	US Department of Energy	UChicago Argonne, LLC	DE-AC02-06CH11357	112,557	-

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Research and Development Cluster —					
Pass-through from other sources:					
81.RD	US Department of Energy	UT-Battelle LLC	DE-AC05-00OR22725	71,725	-
81.RD	US Department of Energy	UT-Battelle LLC	DE-AC0500OR22725	24,309	-
Department of Energy Total Pass-Through Awards				11,420,031	271,162
Department of Education					
84.002	Adult Education - Basic Grants To States	Kent State Univ	V002A190036	321,744	-
84.048	Career And Technical Education -- Basic Grants To States	OH Dept of Educ	V048A210035	160	-
84.184	Safe And Drug-Free Schools And Communities_National Programs	Logan-Hocking School District	S184G190153	27,238	-
84.305	Education Research, Development And Dissemination	American Institutes for Research	049793649	14,798	-
84.305	Education Research, Development And Dissemination	Johns Hopkins Univ	R305A210049	92,639	-
84.305	Education Research, Development And Dissemination	North Carolina State Univ	R305A200283	59,983	-
84.305	Education Research, Development And Dissemination	Univ of Florida	R305A210538	32,444	-
84.305	Education Research, Development And Dissemination	University of California, Riverside	R305A210359	99,047	-
84.323	Special Education - State Personnel Development	OH Dept of Educ	H323A170026	8,534	-
84.324	Research In Special Education	Ohio University	R324AI90154	1,842	-
84.371	Striving Readers	OH Dept of Educ	S371C170019	(1,509)	-
84.371	Striving Readers	OH Dept of Educ	Comprehensive Literacy State D	94,826	-
84.372	Statewide Longitudinal Data Systems	OH Dept of Educ		325,059	-
84.372	Statewide Longitudinal Data Systems	OH Dept of Educ	Multiple	(36,847)	-
84.372	Statewide Longitudinal Data Systems	Ohio Department of Higher Education	Multiple	(2,380)	-
84.424	Student Support And Academic Enrichment Program	OH Dept of Educ		256,442	-
84.424	Student Support And Academic Enrichment Program	OH Dept of Educ	Multiple	(29,069)	-
84.424	Student Support And Academic Enrichment Program	Ohio Department of Higher Education	Multiple	(2,322)	-
84.425	COVID-19 Education Stabilization Fund	Columbus City School District	S425U210035	149,312	-
84.425	COVID-19 Education Stabilization Fund	Educational Service Center of Central Ohio	Agreement date 10/28/2020	42,156	-
84.425	COVID-19 Education Stabilization Fund	Ohio Department of Higher Education	Multiple	(1,103)	-
84.425	COVID-19 Education Stabilization Fund	Ohio Department of Higher Education	S425C210040	1,485,905	24,999
Department of Education Total Pass-Through Awards				2,938,899	24,999
Department of Health and Human Services					
93.011	National Organizations Of State And Local Officials	AltaMed Health Services Corporation	U3S42190	71,865	-
93.048	Special Programs For The Aging_Title Iv_And Title Ii_Discretionary Projects	LifeCare Alliance	90INNU0016-01-00	6,783	-
93.070	Environmental Public Health And Emergency Response	Franklin County Public Health	Agreement dated 05/21/2021	98,676	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research	American University of Beirut	R01DA052565	59,931	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research	Case Western Reserve Univ	R01DA048529	85,106	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research	Georgia State University Research Foundation	R01CA235719	76,627	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research	Rutgers Univ	R01DA051001	21,030	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research	Univ of Pennsylvania	U54CA229973	27,780	-
93.077	Family Smoking Prevention And Tobacco Control Act Regulatory Research	Virginia Commonwealth Univ	U54DA036105	27,991	-
93.080	Blood Disorder Program: Prevention, Surveillance, And Research	Hemophilia Fdn of Michigan	NU27DD000020-01-00	15,359	-
93.085	Research Of The Responsible Conduct Of Research (Rcr)	Pennsylvania State Univ	ORIR220078	32,630	-
93.103	Food And Drug Administration_Research	Iowa State Univ	U01FD007683	54,031	-
93.103	Food And Drug Administration_Research	Michigan State Univ	U01FD007790	31,610	-
93.103	Food And Drug Administration_Research	Virginia Commonwealth Univ	R01FD006071	42,753	-
93.110	Maternal And Child Health Federal Consolidated Programs	Hemophilia Fdn of Michigan	H30MC24047	34,495	-
93.110	Maternal And Child Health Federal Consolidated Programs	OH Dept of Health	6 U7AMC337160101	1,214,710	191,931
93.110	Maternal And Child Health Federal Consolidated Programs	OH Dept of Health	U7AMC66716	451,213	306,841
93.113	Environmental Health	Bowling Green State University	P01ES028939	28,643	-
93.113	Environmental Health	Columbia University	1R01ES033267-01	45,092	-
93.113	Environmental Health	Research Foundation for Mental Hygiene, Inc.	R01ES029281	85,381	-
93.113	Environmental Health	Univ of North Carolina - Chapel Hill	R01ES028269	47,422	-
93.121	Oral Diseases And Disorders Research	Sanford-Burnham Medical Research Institute	R21DE031889	14,571	-
93.121	Oral Diseases And Disorders Research	Seattle Children's Hospital	UG3DE029753	(4,226)	-
93.121	Oral Diseases And Disorders Research	Texas Tech Univ - Health Sciences Center	UG3DE030869	858	-
93.121	Oral Diseases And Disorders Research	Univ of Maryland	R56DE030423	14,549	-
93.121	Oral Diseases And Disorders Research	Univ of Pennsylvania	R01DE026603	229,527	-
93.136	Injury Prevention And Control Research And State And Community Based Programs	Case Western Reserve Univ	U01CE003164	88,707	-
93.136	Injury Prevention And Control Research And State And Community Based Programs	Franklin County Public Health	CDC-RFA-CE19-1904	170,982	-
93.136	Injury Prevention And Control Research And State And Community Based Programs	Minnesota HealthSolutions Corporation	R44CE003388-01	89,222	-
93.136	Injury Prevention And Control Research And State And Community Based Programs	OH Dept of Health	02540031ED0223	315,509	-
93.136	Injury Prevention And Control Research And State And Community Based Programs	OH Dept of Health	NU17CE924989	198,042	-
93.136	Injury Prevention And Control Research And State And Community Based Programs	The Research Institute at Nationwide Children's Hospital	R49CE003074	43,144	-
93.136	Injury Prevention And Control Research And State And Community Based Programs	The Research Institute at Nationwide Children's Hospital	1 R01CE003349-01-00	114,466	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.145	Aids Education And Training Centers	University of Illinois	U1OHA29293	108,421	-
93.172	Human Genome Research	Baylor College of Medicine	R01HG011268	67,081	-
93.172	Human Genome Research	Baylor University	PRELIMINARY AWARD	131	-
93.172	Human Genome Research	Sloan-Kettering Institute	R21HG012124	19,174	-
93.172	Human Genome Research	Univ of Texas Health Sci Ctr-Houston	R41HG010978	(9,693)	-
93.173	Research Related To Deafness And Communication Disorders	Massachusetts Eye and Ear Infirmary	R01DC020190	237,524	-
93.173	Research Related To Deafness And Communication Disorders	MGH Institute of Health Professions	R01DC018823	182,540	-
93.173	Research Related To Deafness And Communication Disorders	Univ of Connecticut	R01DC017925	75,359	-
93.173	Research Related To Deafness And Communication Disorders	Univ of Iowa	P50DC000242	94,207	-
93.173	Research Related To Deafness And Communication Disorders	Univ of Southern California	R01DC018701	6,581	-
93.173	Research Related To Deafness And Communication Disorders	Univ of Southern California	R01DC018044	18,785	-
93.173	Research Related To Deafness And Communication Disorders	Univ of Texas at Austin	R01DC016272	156,423	-
93.173	Research Related To Deafness And Communication Disorders	Vanderbilt University Medical Center	R01DC019088	58,694	-
93.213	Research And Training In Complementary And Integrative Health	Case Western Reserve Univ	R33AT009153	6,454	-
93.213	Research And Training In Complementary And Integrative Health	New York University School of Medicine	UG3AT009844	27,923	-
93.226	Research On Healthcare Costs, Quality And Outcomes	Case Western Reserve Univ	U18HS027944	127,600	-
93.226	Research On Healthcare Costs, Quality And Outcomes	Indiana Univ	R01HS027185	22,785	-
93.226	Research On Healthcare Costs, Quality And Outcomes	Medical Univ of South Carolina	1R01HS027912-01A1	98,698	-
93.226	Research On Healthcare Costs, Quality And Outcomes	The Research Institute at Nationwide Children's Hospital	R01HS028413	41,136	-
93.226	Research On Healthcare Costs, Quality And Outcomes	The Research Institute at Nationwide Children's Hospital	R01HS029183	17,313	-
93.226	Research On Healthcare Costs, Quality And Outcomes	Univ of North Carolina - Chapel Hill	R18HS027260	13,931	-
93.226	Research On Healthcare Costs, Quality And Outcomes	Univ of North Carolina - Chapel Hill	R18HS027078	211,053	-
93.226	Research On Healthcare Costs, Quality And Outcomes	Washington Univ	R18HS026699	50,933	-
93.233	National Center On Sleep Disorders Research	Univ of Chicago	R01HL163965	82,103	-
93.242	Mental Health Research Grants	Butler Hospital	R01MH128248	16,791	-
93.242	Mental Health Research Grants	Butler Hospital	R01MH124832	74,576	-
93.242	Mental Health Research Grants	Indiana Univ	R34MH1194411	(57)	-
93.242	Mental Health Research Grants	Indiana Univ	R01MH120588	93,181	-
93.242	Mental Health Research Grants	Michigan State Univ	R01MH121417	8,486	-
93.242	Mental Health Research Grants	Ohio University	R15MH125289	1,335	-
93.242	Mental Health Research Grants	Oui Therapeutics	R42MH123357	330,728	-
93.242	Mental Health Research Grants	The Research Institute at Nationwide Children's Hospital	P50MH127476	39,911	-
93.242	Mental Health Research Grants	Univ of Michigan	R01MH118634	5,425	-
93.242	Mental Health Research Grants	Univ of North Carolina - Chapel Hill	R34MH119963	4	-
93.242	Mental Health Research Grants	Univ of Pittsburgh	R37MH100041	29,226	-
93.242	Mental Health Research Grants	University of California at San Diego	5R01MH124590	93,863	-
93.242	Mental Health Research Grants	University of Oregon	R01MH108869	(270)	-
93.242	Mental Health Research Grants	Washington Univ	R01MH104030	183	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.243	Substance Abuse And Mental Health Services_Projects Of Regional And National Significance	OH Dept of Mental Hlth & Addiction Svcs	H79TI080185	(137)	-
93.243	Substance Abuse And Mental Health Services_Projects Of Regional And National Significance	OH Dept of Mental Hlth & Addiction Svcs	H79SM080873	9,286	-
93.243	COVID-19 Substance Abuse And Mental Health Services_Projects Of Regional And National Significance	OH Dept of Mental Hlth & Addiction Svcs	H79FG000202	74,303	-
93.262	Occupational Safety And Health Program	Marshfield Clinic Research Institute	U54OH009568	4,486	-
93.262	Occupational Safety And Health Program	Univ of Iowa	6 U54OH007548-20-02	18,388	-
93.273	Alcohol Research Programs	Univ of Kentucky	R01AA030487	24,480	-
93.279	Drug Abuse And Addiction Research Programs	Brigham & Women's Hosp Inc	R34DA048268	2,810	-
93.279	Drug Abuse And Addiction Research Programs	Case Western Reserve Univ	R01DA044576	5,869	-
93.279	Drug Abuse And Addiction Research Programs	Denver Health and Hospital Authority	R01DA042982	6,659	-
93.279	Drug Abuse And Addiction Research Programs	Medical Univ of South Carolina	U01DA045300	225,681	-
93.279	Drug Abuse And Addiction Research Programs	Miriam Hospital	R01DA045492	13,560	-
93.279	Drug Abuse And Addiction Research Programs	New York University School of Medicine	UG1DA013035	352,115	-
93.279	Drug Abuse And Addiction Research Programs	Northwestern University	R01DA046941	93,689	-
93.279	Drug Abuse And Addiction Research Programs	Ohio University	R34DA057160	36,358	-
93.279	Drug Abuse And Addiction Research Programs	Purdue Univ	R01DA54234	101,178	-
93.279	Drug Abuse And Addiction Research Programs	Stanford Univ	P50DA054072	15,068	-
93.279	Drug Abuse And Addiction Research Programs	Stanford Univ	U2CDA057717	39,977	-
93.279	Drug Abuse And Addiction Research Programs	The Research Institute at Nationwide Children's Hospital	R01DA052580	75,131	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Cincinnati	UG1DA013732	20,885	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Kentucky	UG1DA050069	26,207	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Kentucky	UM1DA049406	26,583	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Nebraska	R01DA054969	23,578	-
93.279	Drug Abuse And Addiction Research Programs	Univ of North Carolina - Chapel Hill	R01DA047876	43,666	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Pennsylvania	R01DA048001	7,876	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Pittsburgh	R01DA048029	71,232	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Pittsburgh	R56DA051400	6,446	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Pittsburgh	R01DA055585	29,262	-
93.279	Drug Abuse And Addiction Research Programs	Univ of Rochester	R21DA050886	33,213	-
93.279	Drug Abuse And Addiction Research Programs	University of California at San Diego	R01DA049730	(20,684)	-
93.279	Drug Abuse And Addiction Research Programs	Wake Forest Univ Health Sciences	R01DA052214	39,225	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health	Case Western Reserve Univ	R01EB020353	(28,253)	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health	Case Western Reserve Univ	R01EB025741	134,726	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health	Massachusetts General Hospital	R01EB029818	18,905	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health	Massachusetts Inst Tech	R01EB017755	79,839	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health	Stanford Univ	R01EB027666	32,128	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health	Univ of Massachusetts - Lowell	R01EB021900	(13,710)	-
93.286	Discovery And Applied Research For Technological Innovations To Improve Human Health	University Of Memphis	P41EB028242	94,614	-
93.307	Minority Health And Health Disparities Research	Boston College	R01MD012770	31,785	2,080
93.307	Minority Health And Health Disparities Research	Univ of California at Los Angeles	P50MD017366	43,742	-
93.307	Minority Health And Health Disparities Research	Univ of North Carolina - Chapel Hill	R01MD017051	18,201	-
93.307	Minority Health And Health Disparities Research	University of California-Irvine	R01MD012778	36,344	-
93.307	Minority Health And Health Disparities Research	University of Central Florida	26036A01-01	12,013	-
93.307	Minority Health And Health Disparities Research	University of Central Florida	R01MD011575	80	-
93.310	Trans-Nih Research Support	Johns Hopkins Univ	U24OD023382	31,840	-
93.310	Trans-Nih Research Support	Univ of Minnesota	U54AG079754	9,072	-
93.310	Trans-Nih Research Support	Univ of Pittsburgh	U54AG075931	1,034,365	-
93.310	Trans-Nih Research Support	Univ of Utah	R01CA260414	240,955	-
93.310	Trans-Nih Research Support	University of Hawaii	U01CA164973	(1,139)	-
93.310	Trans-Nih Research Support	Vanderbilt University Medical Center	U2COD023196	6,164	-
93.313	Nih Office Of Research On Women'S Health	Northwestern University	R01HD098178	25,694	-
93.318	COVID-19 Protecting And Improving Health Globally: Building And Strengthening Public Health Impact, Systems, Capacity And	Univ of Alabama at Birmingham	NU50CK000564	40,396	-
93.321	Dietary Supplement Research Program	The Research Institute at Nationwide Children's Hospital	R01HD102439	37,232	-
93.322	Csels Partnership: Strengthening Public Health Laboratories	Association of Public Health Laboratories	NU2HGH000080	35,725	-
93.323	Epidemiology And Laboratory Capacity For Infectious Diseases	OH Dept of Health	6 NU50CK000543-02-11	1,079,985	1,130,357
93.323	Epidemiology And Laboratory Capacity For Infectious Diseases	OH Dept of Health	NU50CK000543	318,294	-
93.350	National Center For Advancing Translational Sciences	Oregon Health and Science University	U01TR002631	266,946	-
93.350	National Center For Advancing Translational Sciences	University Of Colorado	U24TR002306	(1,462)	-
93.350	National Center For Advancing Translational Sciences	Vanderbilt Univ	U24TR001579	46,367	-
93.350	National Center For Advancing Translational Sciences	Vanderbilt University Medical Center	UL1TR002243	212	-
93.351	Research Infrastructure Programs	Harvard Univ	R24OD019847	8,103	-
93.353	21St Century Cures Act - Beau Biden Cancer Moonshot	The Research Institute at Nationwide Children's Hospital	U54CA232561	200,046	-
93.353	21St Century Cures Act - Beau Biden Cancer Moonshot	Univ of Kentucky	UH3CA233282	738,239	-
93.361	Nursing Research	The Research Institute at Nationwide Children's Hospital	R01NR020423	17,088	-
93.361	Nursing Research	Univ of Florida	R21NR018936	20,965	-
93.368	21St Century Cures Act - Precision Medicine Initiative	Vanderbilt University Medical Center	1OT2OD035404-01	22,745	-
93.378	Integrated Care For Kids Model (A)	The Research Institute at Nationwide Children's Hospital	2B2CMS331798	310,240	-
93.391	Activities To Support State, Tribal, Local And Territorial (Stit) Health Department Response To Public Health Or Healthcare	City of Columbus	NH75OT00056	210,260	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.391	Activities To Support State, Tribal, Local And Territorial (Stlt) Health Department Response To Public Health Or Healthcare	Cols Public Health	NH75OT000056	133,253	-
93.393	Cancer Cause And Prevention Research	Columbia University	R01CA274564	17,060	-
93.393	Cancer Cause And Prevention Research	Dana-Farber Cancer Inst	U01CA246648	324,321	-
93.393	Cancer Cause And Prevention Research	Fred Hutchinson Cancer Research Center	U01CA173642	119,282	-
93.393	Cancer Cause And Prevention Research	Medical Univ of South Carolina	R01CA210625	12,737	-
93.393	Cancer Cause And Prevention Research	Moffitt (H Lee) Cancer Center and Research Institute	R01CA219389	49,582	-
93.393	Cancer Cause And Prevention Research	Pennsylvania State Univ	R01CA173465	3,159	-
93.393	Cancer Cause And Prevention Research	The Univ of Oklahoma Health Scis Ctr	R01CA242168	17,685	-
93.393	Cancer Cause And Prevention Research	Univ of Arizona	R01CA244404	34	-
93.393	Cancer Cause And Prevention Research	Univ of Minnesota	P01CA217806	541,749	-
93.393	Cancer Cause And Prevention Research	Univ of North Carolina - Chapel Hill	P01CA250989	60,938	-
93.393	Cancer Cause And Prevention Research	Univ of Texas M D Anderson Cancer Center	R01CA267856	153,163	-
93.393	Cancer Cause And Prevention Research	Univ of Utah	R01CA224537	38,002	-
93.393	Cancer Cause And Prevention Research	Univ of Utah	R01CA190329	2,054	-
93.393	Cancer Cause And Prevention Research	University of Oregon	R01CA240452	59,156	-
93.393	Cancer Cause And Prevention Research	Vanderbilt Univ	R01CA240274	17,035	-
93.393	Cancer Cause And Prevention Research	Virginia Commonwealth Univ	U01CA213330	531	-
93.393	Cancer Cause And Prevention Research	Weill Cornell Medical College	R01CA260352	807	-
93.394	Cancer Detection And Diagnosis Research	Broad Institute	UH2CA239105	23,410	-
93.394	Cancer Detection And Diagnosis Research	Case Western Reserve Univ	R01CA249992	48,219	-
93.394	Cancer Detection And Diagnosis Research	City of Hope	R01CA241845	27,597	-
93.394	Cancer Detection And Diagnosis Research	Iowa State Univ	R01EB029756	12,965	-
93.394	Cancer Detection And Diagnosis Research	Johns Hopkins Univ	R01CA265975	71,281	-
93.394	Cancer Detection And Diagnosis Research	Mayo Foundation for Medical Education and Research	R01CA251801	83,163	-
93.394	Cancer Detection And Diagnosis Research	Mayo Foundation for Medical Education and Research	R01CA258465	69,498	-
93.394	Cancer Detection And Diagnosis Research	Stanford Univ	R01CA249899	75,934	-
93.394	Cancer Detection And Diagnosis Research	Swedish Health Services	R21CA267394	17,780	-
93.394	Cancer Detection And Diagnosis Research	Univ of Michigan	R37CA214955	89,323	-
93.394	Cancer Detection And Diagnosis Research	Univ of Pennsylvania	R01CA269948	10,830	-
93.394	Cancer Detection And Diagnosis Research	Washington Univ	U24CA196171	1,078,074	-
93.395	Cancer Treatment Research	Am Coll of Radiology	U24CA180803	1,117,132	-
93.395	Cancer Treatment Research	Baylor College of Medicine	R01CA250503	171,082	-
93.395	Cancer Treatment Research	BioMimetix JV, LLC.	R44CA195749	6,032	-
93.395	Cancer Treatment Research	Brigham & Women's Hosp Inc	U01CA180821	36,728	-
93.395	Cancer Treatment Research	Brigham & Women's Hosp Inc	P01CA163205	59,866	-
93.395	Cancer Treatment Research	Brigham & Women's Hosp Inc	U10CA180821	121,247	-
93.395	Cancer Treatment Research	Case Western Reserve Univ	R01CA206505	(12,257)	-
93.395	Cancer Treatment Research	CerFlux	R43CA254493	(9,531)	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.395	Cancer Treatment Research	City of Hope	R01CA246553	18,361	-
93.395	Cancer Treatment Research	Cornell University	P01CA214274	583,591	-
93.395	Cancer Treatment Research	Dana-Farber Cancer Inst	R01CA188228	(50)	-
93.395	Cancer Treatment Research	Emory Univ	R01CA208253	10,111	-
93.395	Cancer Treatment Research	Emory Univ	UG1CA233259	139,549	-
93.395	Cancer Treatment Research	Icahn School of Medicine at Mount Sinai	P01CA039542	431	-
93.395	Cancer Treatment Research	Johns Hopkins Univ	U24CA247648	195,966	-
93.395	Cancer Treatment Research	Massachusetts Inst Tech	U01CA265706	20,918	-
93.395	Cancer Treatment Research	Medical Univ of South Carolina	5R01CA222817	323,027	-
93.395	Cancer Treatment Research	Montefiore Medical Center	UM1CA121947-14	208,928	-
93.395	Cancer Treatment Research	NRG Oncology	U10CA180868	28,546	-
93.395	Cancer Treatment Research	OncoC4	R44CA250824	43,174	-
93.395	Cancer Treatment Research	Oregon Health and Science University	U10CA180888	20,167	-
93.395	Cancer Treatment Research	Stanford Univ	P01CA257907	6,150	-
93.395	Cancer Treatment Research	Univ of Alabama at Birmingham	R01CA242917	154,654	-
93.395	Cancer Treatment Research	Univ of Alabama at Birmingham	R21CA256151	43,444	-
93.395	Cancer Treatment Research	Univ of Alabama at Birmingham	R01CA238273	138,951	-
93.395	Cancer Treatment Research	Univ of California at Los Angeles	UM1CA121947	(10,043)	-
93.395	Cancer Treatment Research	Univ of California San Francisco	R21CA263337	21,253	-
93.395	Cancer Treatment Research	Univ of California-Davis	R01CA225836	67,390	-
93.395	Cancer Treatment Research	Univ of California-Davis	R01CA253605	5,632	-
93.395	Cancer Treatment Research	Univ of California-Davis	R01CA250082	77,801	-
93.395	Cancer Treatment Research	Univ of California-Davis	R01CA251253	6,323	-
93.395	Cancer Treatment Research	Univ of California-Davis	R01CA271327	47,174	-
93.395	Cancer Treatment Research	Univ of North Carolina - Chapel Hill	R01CA237357	205,085	-
93.395	Cancer Treatment Research	Weill Cornell Medical College	P01CA214274	24,994	-
93.396	Cancer Biology Research	Case Western Reserve Univ	R01CA222064	14,301	-
93.396	Cancer Biology Research	Feinstein Institute for Medical Research	R01CA238523	16,378	-
93.396	Cancer Biology Research	Medical Univ of South Carolina	R01CA235074	23,121	-
93.396	Cancer Biology Research	Michigan State Univ	R01CA247863	92,127	-
93.396	Cancer Biology Research	The Research Institute at Nationwide Children's Hospital	R03CA259865	22,721	-
93.396	Cancer Biology Research	The Research Institute at Nationwide Children's Hospital	R01CA247941	58,657	-
93.396	Cancer Biology Research	Virginia Commonwealth Univ	R21CA277525	3,528	-
93.399	Cancer Control	Alliance NCTN Foundation	UG1CA189823	289,437	-
93.399	Cancer Control	Univ of Michigan	UG1CA242632	38,220	-
93.421	Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nation'S Health	Council of State and Territorial Epidemiologists	NU38OT000297	67,379	-
93.421	Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nation'S Health	Equitas Health Inc	NU38OT000306	17,722	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.421	Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nation'S Health	National Association of Chronic Disease Directors	NU38OT000286	105,032	-
93.421	Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nation'S Health	Prevent Blindness Ohio	NU38OT000286	9,274	-
93.421	Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nation'S Health	Task Force for Global Health	NU38OT000316	105,265	-
93.421	Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nation'S Health	Task Force for Global Health	U38OT000316	191,054	73,447
93.426	Improving The Health Of Americans Through Prevention And Management Of Diabetes And Heart Disease And Stroke	OH Dept of Health	NU58DP006544	170,095	-
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research	Craig Hospital	90DPTB0017	1,411	-
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research	Georgia State University Research Foundation	90IFST0009-01-00	35,596	-
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research	Indiana Univ	8657	38,545	-
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research	Johns Hopkins Univ	2005319412	48,018	-
93.433	Acl National Institute On Disability, Independent Living, And Rehabilitation Research	Univ of Pittsburgh	90DPGE0014-01-00	115,681	-
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (B)	OH Dept of Health	NU58DP006692	(250)	-
93.524	Building Capacity Of The Public Health System To Improve Population Health Through National, Non-Profit Organizations-Financed In Part By Prevention And Public Health Funds (Pphf)	Council of State and Territorial Epidemiologists	NU38OT000297	6,346	-
93.590	Community-Based Child Abuse Prevention Grants	The Research Institute at Nationwide Children's Hospital	2101OHBCC6	22,305	-
93.590	Community-Based Child Abuse Prevention Grants	Triple P America	2101OHBCC6	87,091	-
93.595	Welfare Reform Research, Evaluations And National Studies	Univ of Texas at Arlington	90PE0066	18,694	-
93.630	Developmental Disabilities Basic Support And Advocacy Grants	Ohio Developmental Disabilities Planning Council	2201OHSRDD	11,393	-
93.630	COVID-19 Developmental Disabilities Basic Support And Advocacy Grants	Ohio Developmental Disabilities Planning Council	2201OHSRCPH	13,328	-
93.630	COVID-19 Developmental Disabilities Basic Support And Advocacy Grants	Ohio Developmental Disabilities Planning Council	2201OHSRDD	24,873	-
93.632	University Centers For Excellence In Developmental Disabilities Education, Research, And Service	Univ of Wyoming	90DDTI0042	13,772	-
93.648	Child Welfare Research Training Or Demonstration	OH Dept of Job & Family Services	90CT7012-02-00	39,053	-
93.669	Child Abuse And Neglect State Grants	OH Dept of Job & Family Services	C-2223-06-0380	243,522	33,351
93.669	Child Abuse And Neglect State Grants	OH Dept of Job & Family Services	G-1701OHCA01	179,552	-
93.670	Child Abuse And Neglect Discretionary Activities	OH Dept of Job & Family Services	90CA1867	118,563	77,599
93.747	Elder Abuse Prevention Interventions Program	OH Dept of Job & Family Services	90EJSG0026	(11,359)	-
93.788	Opioid Str	OH Dept of Mental Hlth & Addiction Svcs	3HB1-2021 (336644) 4221C	(6,745)	-
93.788	Opioid Str	OH Dept of Mental Hlth & Addiction Svcs	H79TI085753	145,138	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.788	Opioid Str	Paul Werth Associates	1H79TI083294-02	35,161	-
93.791	Money Follows The Person Rebalancing Demonstration	OH Dept of Administrative Services	1LICMS331360	173,547	-
93.832	Promoting The Cancer Surveillance Workforce, Education And Data Use	New York University School of Medicine	0T2HL156812	95,267	-
93.837	Cardiovascular Diseases Research	Albert Einstein College of Medicine	R01HL157319	111,231	-
93.837	Cardiovascular Diseases Research	Basking Biosciences	R44HL152869	11,968	-
93.837	Cardiovascular Diseases Research	Cardialen, Inc	R44HL154937	5,701	-
93.837	Cardiovascular Diseases Research	Case Western Reserve Univ	R01HL114770	197,737	-
93.837	Cardiovascular Diseases Research	Cleveland Clinic	U54HL119810	(7,722)	-
93.837	Cardiovascular Diseases Research	Columbia University	R01HL161458	18,792	-
93.837	Cardiovascular Diseases Research	Coridea, LLC	R44HL127771	3,000	-
93.837	Cardiovascular Diseases Research	Duke Univ	U10HL084904	37	-
93.837	Cardiovascular Diseases Research	George Washington Univ	U24HL140168	3,809	-
93.837	Cardiovascular Diseases Research	Icahn School of Medicine at Mount Sinai	U01HL088942	102	-
93.837	Cardiovascular Diseases Research	Kaiser Permanente	R01HL15766	19,426	-
93.837	Cardiovascular Diseases Research	Linshom Medical	R44HL164222	25,793	-
93.837	Cardiovascular Diseases Research	Massachusetts General Hospital	U01HL123336	64,509	-
93.837	Cardiovascular Diseases Research	Massachusetts General Hospital	UG3HL164285	551	-
93.837	Cardiovascular Diseases Research	MAX BioPharma	R43HL165998	35,154	-
93.837	Cardiovascular Diseases Research	Northwestern University	R01HL161514	9,366	-
93.837	Cardiovascular Diseases Research	Northwestern University	R01HL168409	2,670	-
93.837	Cardiovascular Diseases Research	Res Triangle Inst	U01HL145358	14,797	-
93.837	Cardiovascular Diseases Research	Rush University	R01HL057832	98,619	-
93.837	Cardiovascular Diseases Research	The Research Institute at Nationwide Children's Hospital	R01HL135103	(717)	-
93.837	Cardiovascular Diseases Research	Tulane University	R01HL153750	14,299	-
93.837	Cardiovascular Diseases Research	Univ of Alabama at Birmingham	R01HL120338	34,632	-
93.837	Cardiovascular Diseases Research	Univ of Michigan	UG3HL145269	29,373	-
93.837	Cardiovascular Diseases Research	Univ of Michigan	R01HL159900	67,863	-
93.837	Cardiovascular Diseases Research	Univ of Pittsburgh	U01HL146208	281,407	-
93.837	Cardiovascular Diseases Research	Univ of Rochester	R01HL140588	81,405	-
93.837	Cardiovascular Diseases Research	Univ of Virginia	R01HL143469	13,175	-
93.837	Cardiovascular Diseases Research	Univ of Virginia	R01HL157215	2,721	-
93.837	Cardiovascular Diseases Research	University at Buffalo	7R01HL14267302	31,142	-
93.837	Cardiovascular Diseases Research	University of California-Irvine	R01HL154624	165,697	-
93.837	Cardiovascular Diseases Research	Virginia Polytechnic Inst	R01HL138003	78,336	-
93.838	Lung Diseases Research	Albert Einstein College of Medicine	R61HL162980	22,280	-
93.838	Lung Diseases Research	Brigham & Women's Hosp Inc	R01HL142093	43,297	-
93.838	Lung Diseases Research	Carnegie-Mellon Univ	R56HL158969	31,685	-
93.838	Lung Diseases Research	Cincinnati Children's Hos Med Ctr	R01HL153108	41,022	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.838	Lung Diseases Research	Cleveland Clinic	U01HL123023	(3,764)	-
93.838	Lung Diseases Research	Cleveland Clinic	3U01HL123009	9,605	-
93.838	Lung Diseases Research	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	OT2HL156812	54,705	-
93.838	Lung Diseases Research	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	U01HL123009	187,662	-
93.838	Lung Diseases Research	COPD Foundation	U01HL128954	(8)	-
93.838	Lung Diseases Research	Emory Univ	PRELIMINARY AWARD	114,189	-
93.838	Lung Diseases Research	Fred Hutchinson Cancer Research Center	UH3HL147011	16,234	-
93.838	Lung Diseases Research	George Washington Univ	R01HL098354	1,482	-
93.838	Lung Diseases Research	George Washington Univ	OT2HL161847-01	158,096	-
93.838	Lung Diseases Research	Indiana Univ	R01HL164791	9,477	-
93.838	Lung Diseases Research	Labcorp Drug Development	OT2HL156812	32,130	-
93.838	Lung Diseases Research	Mayo Foundation for Medical Education and Research	U01HL152967	246,665	-
93.838	Lung Diseases Research	The Children's Hospital of Philadelphia	OT2HL161847	149,806	-
93.838	Lung Diseases Research	The Research Institute at Nationwide Children's Hospital	R01HL157039	155,941	-
93.838	Lung Diseases Research	The Research Institute at Nationwide Children's Hospital	R01HL158747	22,678	-
93.838	Lung Diseases Research	Univ of California-Davis	R01HL150638	12,956	-
93.838	Lung Diseases Research	Univ of Michigan	R01HL155116	15,623	-
93.838	Lung Diseases Research	Univ of Michigan	U24HL145265	19,539	-
93.838	Lung Diseases Research	Univ of Utah	OT2HL161847-01	21,674	-
93.838	Lung Diseases Research	University of Texas Southwestern Medical Center At Dallas	R01HL136643	41,895	-
93.838	Lung Diseases Research	Vanderbilt University Medical Center	OT2HL156812	5,985	-
93.838	Lung Diseases Research	Wake Forest Univ	R01HL143076	23,109	-
93.838	Lung Diseases Research	Weill Cornell Medical College	UG3HL154944	4,592	-
93.839	Blood Diseases And Resources Research	The Research Institute at Nationwide Children's Hospital	R01HL157208	42,752	-
93.839	Blood Diseases And Resources Research	Univ of Alabama at Birmingham	UG3HL57401	50,607	-
93.839	Blood Diseases And Resources Research	Univ of Maryland	HL162120-01	202,386	-
93.839	Blood Diseases And Resources Research	Univ of Pennsylvania	R21HL144224	151,871	-
93.839	Blood Diseases And Resources Research	Univ of Pittsburgh	UH3HL143192	7,205	-
93.839	Blood Diseases And Resources Research	Univ of Pittsburgh	K23HL148762	228	-
93.839	Blood Diseases And Resources Research	University Of Colorado	1R01HL158076-01A1	125,518	-
93.839	Blood Diseases And Resources Research	University of Maryland, Baltimore County	UH3HL143192	33,942	-
93.839	Blood Diseases And Resources Research	Vanderbilt University Medical Center	OT3HL147810	(9)	-
93.840	Translation And Implementation Science Research For Heart, Lung, Blood Diseases, And Sleep Disorders	Northwestern University	R01HL168832	11,514	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Arizona State Univ	R01AR078343	94,953	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	R01AR074131	42,646	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	R01AR075422	14,825	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Massachusetts General Hospital	U01AR070498	4,746	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Mayo Foundation for Medical Education and Research	R01AR055563	293,801	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Medical Univ of South Carolina	R01AR071947	472,460	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	New York University School of Medicine	UC2AR081039	48,205	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	The Research Institute at Nationwide Children's Hospital	R01AR073311	139,512	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	The Research Institute at Nationwide Children's Hospital	R01AR073908	31,479	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of California San Francisco	U19AR076737	88,555	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Cincinnati	1R01AR077238-01A1	59,384	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Iowa	R01AR077194	19,223	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Michigan	U01AR073485	870	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Michigan	U19AR076734	22,251	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of North Carolina - Chapel Hill	1U24AR076730-01	123,151	26,249
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of North Carolina - Chapel Hill	U24AR076730	644,494	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Pennsylvania	R01AR071718	5,615	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Pennsylvania	U01AR079752	2,599	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Pittsburgh	R01AR071369	312	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	Univ of Pittsburgh	P50AR060780	9,867	-
93.846	Arthritis, Musculoskeletal And Skin Diseases Research	University of California-Irvine	R01AR078340	40,727	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Cleveland Clinic Lerner College of Medicine of Case Western	U01DK116097	26,813	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Indiana Univ	UH3DK114923	38,733	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Indiana Univ	R01DK116963	550	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Mayo Foundation for Medical Education and Research	R21DK117212	49,169	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Medical Univ of South Carolina	U01DK116743	6,507	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Medical Univ of South Carolina	U01DK104833	81,902	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Northwestern University	R01DK117491	11,012	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Northwestern University	U01DK123745	18,352	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Northwestern University	R34DK125958	11,044	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Northwestern University	R01DK127184	16,686	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Pennsylvania State Univ	U01DK127384	251,910	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	The EMMES Corp	UDK114839A	(6,576)	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	The Research Institute at Nationwide Children's Hospital	R01DK128088	14,044	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of Georgia	U24DK115255	8,763	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of Maryland	R01DK109581	19,569	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of Michigan	U54DK083912	425	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of Minnesota	R01DK109124	14,886	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of North Carolina - Chapel Hill	U01DK100867	27,812	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of North Carolina - Chapel Hill	R01DK126959	5,213	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of Texas Health Sci Ctr-Houston	R01DK111201	6,939	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of Texas M D Anderson Cancer Center	U01DK108328	9,274	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Univ of Texas M D Anderson Cancer Center	3U01DK108328-06S1	1,292	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	University of California at San Diego	R01DK128803	208,811	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	University Of Vermont	R01DK124580	14,363	-
93.847	Diabetes, Digestive, And Kidney Diseases Extramural Research	Weill Cornell Medical College	R01DK114252	14,383	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Baylor College of Medicine	U01NS114042	51,662	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Brigham & Women's Hosp Inc	R01NS110942	29,274	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Great Lakes NeuroTechnologies	R44NS081902	10,949	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Johns Hopkins Univ	R01NS109298	(405)	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Massachusetts General Hospital	U01NS095388	17	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Massachusetts General Hospital	U01NS114001	5,952	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Myolex, Inc.	R44NS113756	57,864	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Salk Institute for Biological Studies	R01NS115591	129,967	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Shirley Ryan AbilityLab	R21NS114815	313	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Stanford Univ	R01NS121720	7,605	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	The Methodist Hospital Research Institute	U01NS104326	163	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS095869	32,441	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS106655	140,710	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS100699	65,265	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS099043	(19,400)	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS106513	(4,100)	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS110728	8,170	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS102289	1,405	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS110772	2,338	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U24NS107241	11,150	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Cincinnati	U01NS120910	15,777	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Kentucky	R01NS116068	128,280	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Michigan	U24NS100659	51,353	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Michigan	U01NS099046	7,848	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Michigan	R01NS038916	35,182	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Michigan	R01NS102715	28,765	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Pennsylvania	580038	9,102	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Pennsylvania	R01NS117756	86,927	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Rochester	U01NS101944	650	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Univ of Texas at Austin	R61NS117211	272,217	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	University Of Colorado	R01NS118786	120,708	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Vanderbilt Univ	R01NS107456	250,374	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Virginia Polytechnic Inst	U01NS106655	255,062	-
93.853	Extramural Research Programs In The Neurosciences And Neurological Disorders	Washington Univ	K12NS129164	866	-
93.855	Allergy, Immunology And Transplantation Research	Albert Einstein College of Medicine	U01AI096299	2,754	-
93.855	Allergy, Immunology And Transplantation Research	Benaroya Research Institute	UM1AI109565	66,336	-
93.855	Allergy, Immunology And Transplantation Research	Clemson University	R01AI156382	90,049	-
93.855	Allergy, Immunology And Transplantation Research	Colorado State Univ	R01AI141603	46,249	-
93.855	Allergy, Immunology And Transplantation Research	Columbia University	R01AI119762	(103)	-
93.855	Allergy, Immunology And Transplantation Research	Columbia University	R01AI114736	(1,281)	-
93.855	Allergy, Immunology And Transplantation Research	Columbia University	P01AI106697	55,988	-
93.855	Allergy, Immunology And Transplantation Research	Cornell University	R56AI166587	190,950	-
93.855	Allergy, Immunology And Transplantation Research	Emory Univ	R21AI174000	14,960	-
93.855	Allergy, Immunology And Transplantation Research	Family Health International	UM1AI068619	836,824	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.855	Allergy, Immunology And Transplantation Research	Hospital for Sick Children	R21AI119116	(25,056)	-
93.855	Allergy, Immunology And Transplantation Research	Massachusetts Inst Tech	R21AI167289	74,263	-
93.855	Allergy, Immunology And Transplantation Research	Medical College of Wisconsin	R01AI125334	(3,388)	-
93.855	Allergy, Immunology And Transplantation Research	Northeastern Univ	R56AI167700	61,486	-
93.855	Allergy, Immunology And Transplantation Research	Seattle Children's Hospital	U54AI170855	291,093	-
93.855	Allergy, Immunology And Transplantation Research	Seattle Children's Hospital	U54AI170855	122,989	-
93.855	Allergy, Immunology And Transplantation Research	The Children's Hospital of Philadelphia	R01AI130231	54,941	-
93.855	Allergy, Immunology And Transplantation Research	The Research Institute at Nationwide Children's Hospital	R01AI096882	13,493	-
93.855	Allergy, Immunology And Transplantation Research	The Research Institute at Nationwide Children's Hospital	3U01AI131386-04S1	9,561	-
93.855	Allergy, Immunology And Transplantation Research	The Research Institute at Nationwide Children's Hospital	R01AI114581	167,294	-
93.855	Allergy, Immunology And Transplantation Research	The Research Institute at Nationwide Children's Hospital	R01AI116917	7,675	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Alabama at Birmingham	R24AI067039	2,479	-
93.855	Allergy, Immunology And Transplantation Research	Univ of California at Los Angeles	UM1AI068636	661,731	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Florida	R01AI128750	(2,178)	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Florida	R01AI138554	26,842	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Georgia	U01AI169375	96,950	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Louisville	R01AI129959	16,715	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Michigan	R01AI071727	3,878	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Michigan	R37AI071727	39,522	-
93.855	Allergy, Immunology And Transplantation Research	Univ of North Carolina - Chapel Hill	R01AI35970	7,109	-
93.855	Allergy, Immunology And Transplantation Research	Univ of North Carolina - Chapel Hill	R01AI137525	92,563	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Pennsylvania	R01AI170137	85,159	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Pittsburgh	UM1AI069494	951,299	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Pittsburgh	UM1AI068619	86,095	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Pittsburgh	U01AI131285	80,862	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Pittsburgh	U01AI52969	174,334	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Washington	R01AI143916	431,299	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Washington	R01AI077628	196,941	-
93.855	Allergy, Immunology And Transplantation Research	Univ of Wisconsin	U01AI125053	32,868	-
93.855	Allergy, Immunology And Transplantation Research	University Of Colorado	R01AI143649	64,115	-
93.855	Allergy, Immunology And Transplantation Research	University Of Colorado	R01AI141531	197,744	-
93.855	Allergy, Immunology And Transplantation Research	University Of Colorado	R01AI157802	150,090	-
93.855	Allergy, Immunology And Transplantation Research	University Of Kansas	R01AI139198	50,646	-
93.855	Allergy, Immunology And Transplantation Research	Washington Univ	R01AI134035	289,338	-
93.855	Allergy, Immunology And Transplantation Research	Wright State Univ	R01AI127816	7,255	-
93.855	Allergy, Immunology And Transplantation Research	Yale Univ	R21AI157890	9,024	-
93.855	COVID-19 Allergy, Immunology And Transplantation Research	Benaroya Research Institute	UM1AI109565	15,089	-
93.859	Biomedical Research And Research Training	Bowling Green State University	R15GM124585	2,701	-
93.859	Biomedical Research And Research Training	Cincinnati Children's Hos Med Ctr	R01GM134731	51,962	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.859	Biomedical Research And Research Training	Indiana Univ	R01GM118470	(46,062)	-
93.859	Biomedical Research And Research Training	Kenyon College	R15GM139088	12,616	-
93.859	Biomedical Research And Research Training	Medical College of Wisconsin	R01GM114142	65,824	-
93.859	Biomedical Research And Research Training	Michigan State Univ	R25GM135058	29,972	-
93.859	Biomedical Research And Research Training	Protein Metrics	R44GM133239	119,793	-
93.859	Biomedical Research And Research Training	Seattle Children's Hospital	U54AI150472	141,315	-
93.859	Biomedical Research And Research Training	Tulane University	R01GM118470	43,372	-
93.859	Biomedical Research And Research Training	Univ of California San Francisco	R01GM133981	42,190	-
93.859	Biomedical Research And Research Training	Univ of California-Davis	R25GM139200	57,684	-
93.859	Biomedical Research And Research Training	Univ of Florida	R01GM132254	141,909	-
93.859	Biomedical Research And Research Training	Univ of North Carolina - Chapel Hill	R01GM124104	(1)	-
93.859	Biomedical Research And Research Training	University at Buffalo	R01GM13993601	333,326	-
93.859	Biomedical Research And Research Training	University of Texas Health Science Center - San Antonio	R01GM114142	(7,326)	-
93.859	Biomedical Research And Research Training	Vanderbilt Univ	R01DK095811	(4,170)	-
93.859	Biomedical Research And Research Training	Vanderbilt Univ	R01GM137595	34,012	-
93.859	Biomedical Research And Research Training	Virginia Commonwealth Univ	R01GM122855	23,809	-
93.859	Biomedical Research And Research Training	Worcester Polytechnic Institute	R01GM135923	105,749	-
93.865	Child Health And Human Development Extramural Research	Albert Einstein College of Medicine	R01HD087993	12,238	-
93.865	Child Health And Human Development Extramural Research	Albert Einstein College of Medicine	R01HD105526	412,914	-
93.865	Child Health And Human Development Extramural Research	Brown University	P2CHD101895	25,790	-
93.865	Child Health And Human Development Extramural Research	Case Western Reserve Univ	R21HD106579	38,234	-
93.865	Child Health And Human Development Extramural Research	Children's Hospital Medical Center of Cincinnati	1R01HD105727-01A1	27,213	-
93.865	Child Health And Human Development Extramural Research	Children's National Medical Center	R01HD108839	58,728	-
93.865	Child Health And Human Development Extramural Research	Duke Univ	R01HD107103	55,865	-
93.865	Child Health And Human Development Extramural Research	Emory Univ	R01HD099480	177,522	-
93.865	Child Health And Human Development Extramural Research	George Washington Univ	U10HD036801	(1,327)	-
93.865	Child Health And Human Development Extramural Research	George Washington Univ	U24HD036801	890,917	-
93.865	Child Health And Human Development Extramural Research	Harvard Univ	P01HD103133	111,458	-
93.865	Child Health And Human Development Extramural Research	Indiana Univ	P30HD106451	1,286,069	97,330
93.865	Child Health And Human Development Extramural Research	Massachusetts General Hospital	R21HD098496	3,273	-
93.865	Child Health And Human Development Extramural Research	New York University	R01HD094830	1,160	-
93.865	Child Health And Human Development Extramural Research	Resilient Games Studio, LLC	R44HD103517	33,914	-
93.865	Child Health And Human Development Extramural Research	The Research Institute at Nationwide Children's Hospital	700171-0722-00	14,550	-
93.865	Child Health And Human Development Extramural Research	The Research Institute at Nationwide Children's Hospital	R01HD088033	(3,349)	-
93.865	Child Health And Human Development Extramural Research	The Research Institute at Nationwide Children's Hospital	R01HD098176	47,704	-
93.865	Child Health And Human Development Extramural Research	The Research Institute at Nationwide Children's Hospital	R01HD098175	60,114	-
93.865	Child Health And Human Development Extramural Research	The Research Institute at Nationwide Children's Hospital	1R01HD100420-01A1	29,307	-
93.865	Child Health And Human Development Extramural Research	The Research Institute at Nationwide Children's Hospital	R01HD109000	124,542	-
93.865	Child Health And Human Development Extramural Research	The Research Institute at Nationwide Children's Hospital	R01HD107280	26,117	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.865	Child Health And Human Development Extramural Research	Univ of Alabama at Birmingham	P2CHD086851	(224)	-
93.865	Child Health And Human Development Extramural Research	Univ of Minnesota	R01HD094081	17,579	-
93.865	Child Health And Human Development Extramural Research	Univ of North Carolina - Chapel Hill	R01HD086139	(1,257)	-
93.865	Child Health And Human Development Extramural Research	Univ of North Carolina - Chapel Hill	R21HD098502	3,103	-
93.865	Child Health And Human Development Extramural Research	Univ of South Florida	R21HD098496	32,121	-
93.865	Child Health And Human Development Extramural Research	Univ of Texas at Austin	R01HD088545	20,194	-
93.865	Child Health And Human Development Extramural Research	Univ of Wisconsin	R01HD103356	59,081	-
93.865	Child Health And Human Development Extramural Research	Univ of Wisconsin	R01HD096361	2,534	-
93.865	Child Health And Human Development Extramural Research	University Of Colorado	P50HD027802	(3,245)	-
93.865	Child Health And Human Development Extramural Research	Virginia Polytechnic Inst	1P2CHD101912-01	233,495	-
93.866	Aging Research	Bertec Corporation	R42AG062065	25,704	-
93.866	Aging Research	Brigham & Women's Hosp Inc	R01AG071611	2,219	-
93.866	Aging Research	Case Western Reserve Univ	RF1AG061797	194,058	-
93.866	Aging Research	Cleveland Clinic Fdn	1396-SUB	23,349	-
93.866	Aging Research	Columbia University	R01AG074355	19,052	-
93.866	Aging Research	Duke Univ	U19AG065188	25,951	-
93.866	Aging Research	Florida State Univ	R01AG077569	52,863	-
93.866	Aging Research	Johns Hopkins Univ	R01AG052510	5,141	-
93.866	Aging Research	Northwestern University	R01AG059291	34,212	-
93.866	Aging Research	Ohio University	R01AG067758	98,458	-
93.866	Aging Research	Syracuse University	R24AG045061	11,517	-
93.866	Aging Research	Univ of Alabama at Birmingham	R21AG063197	3	-
93.866	Aging Research	Univ of Alabama at Birmingham	R01AG069251	251,112	-
93.866	Aging Research	Univ of California at Los Angeles	R01AG054366	17,873	-
93.866	Aging Research	Univ of California at Los Angeles	R01AG075526	38,972	-
93.866	Aging Research	Univ of California San Francisco	R01AG050469	1,709	-
93.866	Aging Research	Univ of Florida	R01AG073408	166,214	-
93.866	Aging Research	Univ of Michigan	R01AG040213	51,723	-
93.866	Aging Research	Univ of Michigan	R01AG059733	32,957	-
93.866	Aging Research	Univ of Michigan	R01AG073100	46,890	-
93.866	Aging Research	Univ of Michigan	RF1AG068410	26,236	-
93.866	Aging Research	Univ of Michigan	U24AG076462	25,496	-
93.866	Aging Research	Univ of Pennsylvania	R01AG025152	31	-
93.866	Aging Research	Univ of Pennsylvania	R01AG071470	102,095	-
93.866	Aging Research	Univ of Pittsburgh	R01AG052978	204	-
93.866	Aging Research	Univ of South Florida	R03AG065828	965	-
93.866	Aging Research	Univ of Southern California	U19AG024904	(18,672)	-
93.866	Aging Research	Univ of Southern California	R01AG047992	48,351	-
93.866	Aging Research	Univ of Southern California	R01AG053798	49,390	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.866	Aging Research	Univ of Southern California	R56AG047992	11,340	-
93.866	Aging Research	Univ of Tennessee	7R01AG061325-03	661,707	-
93.866	Aging Research	Univ of Texas at Austin	5R37AG076057	24,964	-
93.866	Aging Research	Univ of Texas Medical Branch at Galvestn	U24AG072458	564,450	-
93.866	Aging Research	Univ of Washington	U19AG065156	86,257	-
93.866	Aging Research	University of California at San Diego	R01AG061146	174,578	-
93.866	Aging Research	University of Kansas Center for Research, Inc	RF1AG072760	25,268	-
93.866	Aging Research	University of Miami	RF1AG060472	278,162	-
93.866	Aging Research	Vanderbilt Univ	R01AG062685	278,577	-
93.866	Aging Research	Vanderbilt Univ	1R21AG078480	52,507	-
93.867	Vision Research	Jaeb Ctr for Health Res	U10EY011751	37,275	-
93.867	Vision Research	Michigan State Univ	R01EY025752	18,422	-
93.867	Vision Research	Stanford Univ	R01EY029307	32,579	-
93.867	Vision Research	Texas A & M Univ	R21EY034598	12,672	-
93.867	Vision Research	Tufts Medical Ctr	R01EY027315	(4,653)	-
93.867	Vision Research	Univ of Cincinnati	R01EY031452	124,297	-
93.867	Vision Research	Univ of Louisville	R01EY033190	232,746	-
93.867	Vision Research	Univ of Wisconsin	UG1EY032446	29,838	-
93.879	Medical Library Assistance	Indiana Univ	R01LM012605	88,299	-
93.879	Medical Library Assistance	Univ of Iowa	UGLM013729	1,385	-
93.898	Cancer Prevention And Control Programs For State, Territorial And Tribal Organizations	OH Dept of Health	NU58DP006284	51,448	-
93.917	Hiv Care Formula Grants	OH Dept of Health	Ryan White Treatment Moderinza	42	-
93.936	National Institutes Of Health Acquired Immunodeficiency Syndrome Research Loan Repayment Program	Microgen, LLC	R01HD101535	10,072	-
93.946	Cooperative Agreements To Support State-Based Safe Motherhood And Infant Health Initiative Programs	Children's Hospital Medical Center of Cincinnati	NU58DP007264	10,488	-
93.958	Block Grants For Community Mental Health Services	OH Dept of Mental Hlth & Addiction Svcs	Block Grant	136,443	-
93.958	Block Grants For Community Mental Health Services	OH Dept of Mental Hlth & Addiction Svcs	B09SM083835	30,314	11,879
93.958	Block Grants For Community Mental Health Services	OH Dept of Mental Hlth & Addiction Svcs	B09SM086030	34,796	-
93.959	Block Grants For Prevention And Treatment Of Substance Abuse	OH Dept of Mental Hlth & Addiction Svcs	B08TI083470	45,604	-
93.959	Block Grants For Prevention And Treatment Of Substance Abuse	OH Dept of Mental Hlth & Addiction Svcs	B08TI084665	36,699	-
93.959	Block Grants For Prevention And Treatment Of Substance Abuse	Ohio University	UT22313	23,627	-
93.959	COVID-19 Block Grants For Prevention And Treatment Of	OH Dept of Mental Hlth & Addiction Svcs	B08TI083541	86,759	-
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants	City of Columbus	5NH25PS005188-02-00	(33)	-
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants	Cols Public Health	NH25PS005188	65,091	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	75Q80120D00007	241,245	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	HHSA2902015000071	12,268	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	HHSA2902015000111/75Q8019F32015	5,712	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	75Q80120D00004	7,471	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	HHSA1020699	56,949	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	75Q80120D00021	62,969	-
93.RD	Biomedical Advanced Research and Development Authority	Battelle Memorial Inst	HHSO1002017000111 / 75A50119F3	96,895	-
93.RD	Biomedical Advanced Research and Development Authority	Beckman Coulter Inc.	BAA-100-18-SOL-0003	171,841	-
93.RD	Biomedical Advanced Research and Development Authority	Regeneron Pharmaceuticals, Inc	HHSO100201700020C	60,871	-
93.RD	Biomedical Advanced Research and Development Authority	Syneos Health LLC	HHSO100201700014C	3,057	-
93.RD	Centers for Disease Control and Prevention	St. George Tanaq Corporation	75D30121C10149	17,754	-
93.RD	Centers for Disease Control and Prevention	Wayne State Univ	75D30121C11813	96,949	-
93.RD	Centers for Medicare & Medicaid Services	Mitre Corporation	75FCMC18D0047	16,175	-
93.RD	Food and Drug Administration	Indiana Univ	75F40119C10093	(3,576)	-
93.RD	Food and Drug Administration	International Consulting Associates, Inc	75F40120C00093	197,907	-
93.RD	National Cancer Institute	Columbus NanoWorks, Inc	75N91019C00014	883	-
93.RD	National Cancer Institute	Columbus NanoWorks, Inc	75N91022R00006	16,254	-
93.RD	National Cancer Institute	Leidos, Inc	HHSN2612015000031	262,340	-
93.RD	National Cancer Institute	Leidos, Inc	75N91019D00024	4,808	-
93.RD	National Heart, Lung, and Blood Institute	Univ of Utah	PRELIMINARY AWARD	108,692	-
93.RD	National Institute of Allergy and Infectious Diseases	Crestone, Inc.	75N93019C00056	40,080	-
93.RD	National Institute of Allergy and Infectious Diseases	St. Jude Children's Research Hospital	HHSN272201400006C	76	-
93.RD	National Institute of Allergy and Infectious Diseases	St. Jude Children's Research Hospital	75N93021C00016	598,306	-
93.RD	National Institutes of Health	Univ of Chicago	75N92020D00018/75N92020F00001	56,725	-
93.RD	US Department of Health & Human Services	NRG Oncology	HHSN2612015000031	71,513	-
93.RD	COVID-19 Centers for Disease Control and Prevention	Vanderbilt University Medical Center	200-2016-91801	294	-
93.RD	COVID-19 Centers for Disease Control and Prevention	Vanderbilt University Medical Center	75D30122C12914	99,288	-
93.RD	COVID-19 Centers for Disease Control and Prevention	Vanderbilt University Medical Center	75D30122C14944	242,816	-
Department of Health and Human Services Total Pass-Through Awards				48,729,368	1,951,064
Social Security Administration					
96.007	Social Security_Research And Demonstration	Univ of Wisconsin	RDR18000001	100,403	-
96.007	Social Security_Research And Demonstration	Univ of Wisconsin	5 RDR18000001-04-00	65,097	-
Social Security Administration Total Pass-Through Awards				165,500	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster — Pass-through from other sources:					
U.S. Agency for International Development					
98.001	Usaid Foreign Assistance For Programs Overseas	Global Environment and Technology Foundation	7200AA18CA00033	15,903	-
98.001	Usaid Foreign Assistance For Programs Overseas	Michigan State Univ	7200AA18LE00003	38,692	22,418
98.001	Usaid Foreign Assistance For Programs Overseas	Purdue Univ	7200AA19LE00003	127,268	73,442
98.001	Usaid Foreign Assistance For Programs Overseas	Univ of Georgia	7200AA18CA00003	48,248	17,702
U.S. Agency for International Development Total Pass-Through Awards				230,111	113,562
Total pass-through from other sources				\$ 104,487,083	\$ 3,956,902
Total Research and Development Cluster				\$ 527,130,520	\$ 67,933,888

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477 Cluster – Funds received directly from the following federal agencies:					
Department of Health and Human Services					
93.575	Child Care And Development Block Grant		90YE0251	\$ 4,431	\$ -
Department of Health and Human Services Total Direct Awards				4,431	-
477 Cluster Total				4,431	-
Head Start Cluster – Funds received directly from the following federal agencies:					
Department of Health and Human Services					
93.600	Head Start		05HP000316	5,027,121	-
93.600	Head Start		90YR0140	12,423	-
93.600	COVID-19 Head Start		05HE001129	297,366	-
Department of Health and Human Services Total Direct Awards				5,336,910	-
Head Start Cluster Total				5,336,910	-
Health Center Program Cluster – Funds received directly from the following federal agencies:					
Department of Health and Human Services					
93.224	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care For The Homeless, And Public Housing Primary Care)		H8033660	186,579	-
93.224	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care For The Homeless, And Public Housing Primary Care)		H80CS33660	405,031	-
93.224	COVID-19 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care For The Homeless, And Public Housing Primary Care)		H8F40989	429,721	-
93.527	Affordable Care Act (Aca) Grants For New And Expanded Services Under The Health Center Program		H8033660	438,782	-
93.527	COVID-19 Affordable Care Act (Aca) Grants For New And Expanded Services Under The Health Center Program		H8G48520	69,298	-
Department of Health and Human Services Total Direct Awards				1,529,411	-

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Health Center Program Cluster Total				1,529,411	-
STUDENT FINANCIAL ASSISTANCE —					
Funds received directly from the following federal agencies:					
Department of Education					
84.007	Federal Supplemental Educational Opportunity Grants			2,449,375	-
84.033	Federal Work-Study Program			3,587,991	-
84.038	FEDERAL PERKINS LOAN PROGRAM			17,413,370	-
84.063	Federal Pell Grant Program			57,425,142	-
84.268	Federal Direct Student Loans			317,565,399	-
84.379	Teacher Education Assistance For College And Higher Education Grants (Teach Grants)			22,632	-
Department of Education Total Direct Awards				398,463,909	-
Department of Health and Human Services					
93.264	Nurse Faculty Loan Program (Nflp)			1,476,916	-
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans For Disadvantaged Students			14,620,799	-
93.364	Nursing Student Loans			477,269	-
93.U01	ARRA NURSING FACULTY LOANS			2,931	-
Department of Health and Human Services Total Direct Awards				16,577,915	-
STUDENT FINANCIAL ASSISTANCE Total				415,041,824	-

TRIO Cluster —

Funds received directly from the following federal agencies:

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Department of Education					
84.042	Trio_Student Support Services		P042A200030	395,903	-
84.047	Trio_Upward Bound		P047A170955	176,712	-
84.047	Trio_Upward Bound		P047A171153	98,086	-
84.047	Trio_Upward Bound		P047A221415	108,278	-
84.047	Trio_Upward Bound		P047A221420	142,987	-
84.047	Trio_Upward Bound		P047A221421	132,027	-

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Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
	Department of Education Total Direct Awards			1,053,993	-
TRIO Cluster Total				1,053,993	-
Subtotal Other Custer funds received directly from federal agencies				\$ 422,966,569	\$ -

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
477 Cluster –					
Pass-through from other sources:					
Department of Health and Human Services					
93.558	Temporary Assistance For Needy Families	Butler County Board of Commissioners	2001OHTANF	\$ 101,117	\$ -
93.558	Temporary Assistance For Needy Families	Butler County Board of Commissioners	2301OHTANF	70,056	-
93.558	Temporary Assistance For Needy Families	Community Action Committee of Pike County	1901OHTANF	5,889	-
93.558	Temporary Assistance For Needy Families	Community Action Committee of Pike County	1901OHTANF	3,266	-
93.558	Temporary Assistance For Needy Families	Franklin County Job And Family Services	2001OHTANF	29,477	-
93.558	Temporary Assistance For Needy Families	OH Dept of Job & Family Services	2001OHTANF	2,701	-
93.558	Temporary Assistance For Needy Families	OH Dept of Job & Family Services	2201OHTANF	3,642	-
93.558	Temporary Assistance For Needy Families	OH Dept of Job & Family Services	2301OHTANF	1,639	-
93.558	Temporary Assistance For Needy Families	Ohio Governor's Office of Faith-Based and Community Initiatives	1502OHTANF	(16,514)	-
93.558	Temporary Assistance For Needy Families	Ohio Governor's Office of Faith-Based and Community Initiatives	2101OHTANF	606,558	98,234
93.558	Temporary Assistance For Needy Families	Partners Achieving Community Transformation	2001OHTANF, 2001OHSOSR	78,684	-
93.558	Temporary Assistance For Needy Families	Produce Perks Midwest	G-2223-17-0624	8,222	-
93.558	Temporary Assistance For Needy Families	Produce Perks Midwest	2101OHTANF	39,426	-
93.575	Child Care And Development Block Grant	Ohio Child Care Resource & Referral Association	2101OHCSC6	1,446,969	-
93.575	Child Care And Development Block Grant	Triple P America	2101OHCSC6	29,178	-
93.575	Child Care And Development Block Grant	University of Denver	PRELIMINARY AWARD	2,054	-
93.575	Child Care And Development Block Grant	Wyoming Department of Family Services	Agreement Dated 6/3/20	16	-
Department of Health and Human Services Total Pass-Through Awards				2,412,380	98,234
477 Cluster Total				2,412,380	98,234
Aging Cluster –					
Pass-through from other sources:					
Department of Health and Human Services					
93.044	Special Programs For The Aging_ Title Iii, Part B_ Grants For Supportive Services And Senior Centers	Central Ohio Area Agency on Aging	Agreement dated 1/11/23	17,342	-
93.044	Special Programs For The Aging_ Title Iii, Part B_ Grants For Supportive Services And Senior Centers	Central Ohio Area Agency on Aging	2001OHASS	16,214	-
93.045	Special Programs For The Aging_ Title Iii, Part C_ Nutrition Services	LifeCare Alliance	90INNU0044	16,359	-
Department of Health and Human Services Total Pass-Through Awards				49,915	-
Aging Cluster Total				49,915	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
CDBG-Entitlement Grants Cluster – Pass-through from other sources:					
Department of Housing and Urban Development					
14.218	Community Development Block Grants/Entitlement Grants	City of Cleveland Department of Economic Development	Contract #: CT8006-SG2022-0182; Program#: 14048098	68,154	-
Department of Housing and Urban Development Total Pass-Through Awards				68,154	-
CDBG-Entitlement Grants Cluster Total				68,154	-
Economic Development Cluster – Pass-through from other sources:					
Department of Commerce					
11.307	Economic Adjustment Assistance	Ohio Manufacturers' Association	ED22HDQ3070085	2,952	-
Department of Commerce Total Pass-Through Awards				2,952	-
Economic Development Cluster Total				2,952	-
Fish and Wildlife Cluster – Pass-through from other sources:					
Department of the Interior					
15.605	Sport Fish Restoration Program	OH Dept of Natural Resources	F22AF02569	2,471	-
15.605	Sport Fish Restoration Program	OH Division of Wildlife	F-69-P-28	(738)	-
15.605	Sport Fish Restoration Program	OH Division of Wildlife	F-69-P-29	1,535,271	90,144
15.611	Wildlife Restoration And Basic Hunter Education	OH Dept of Natural Resources	F21AF03255	151,287	-
15.611	Wildlife Restoration And Basic Hunter Education	OH Dept of Natural Resources	F22AF02569	39,416	-
15.611	Wildlife Restoration And Basic Hunter Education	OH Division of Wildlife	F21AF03255	22,770	-
Department of the Interior Total Pass-Through Awards				1,750,477	90,144
Fish and Wildlife Cluster Total				1,750,477	90,144
Head Start Cluster – Pass-through from other sources:					

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FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Department of Health and Human Services					
93.600	Head Start	Iowa State Univ	90YR01430100	7,587	-
93.600	Head Start	OH Dept of Educ	05CD004072-01-00	15,051	-
Department of Health and Human Services Total Pass-Through Awards				22,638	-
Head Start Cluster Total				22,638	-
Highway Safety Cluster — Pass-through from other sources:					
Department of Transportation					
20.616	National Priority Safety Programs	Franklin County Sheriff	69A3752130000405DOHL	219	-
20.616	National Priority Safety Programs	OH Dept of Public Safety	69A3752130000405DOH	167,690	140,963
20.616	National Priority Safety Programs	OH Dept of Public Safety	69A3752230SUP405DOHL	178,603	132,371
Department of Transportation Total Pass-Through Awards				346,512	273,334
Highway Safety Cluster Total				346,512	273,334
Medicaid Cluster — Pass-through from other sources:					
Department of Health and Human Services					
93.778	Medical Assistance Program	Case Western Reserve Univ	2105OH5ADM	190,002	-
93.778	Medical Assistance Program	Ohio Department of Medicaid	ODM202113	(10,790)	-
93.778	Medical Assistance Program	Ohio Department of Medicaid	1705OH5ADM	(4,214)	(4,214)
93.778	Medical Assistance Program	Ohio Department of Medicaid	1905OH5ADM	(21,856)	(17,736)
93.778	Medical Assistance Program	Ohio Department of Medicaid	1905OH5ADM and 2005OH5ADM	(31,213)	-
93.778	Medical Assistance Program	Ohio Department of Medicaid	2005OH5ADM	(8)	-
93.778	Medical Assistance Program	Ohio Department of Medicaid	2105OH5ADM	17,313,963	6,486,654
Department of Health and Human Services Total Pass-Through Awards				17,435,884	6,464,704
Medicaid Cluster Total				17,435,884	6,464,704
Snap Cluster —					

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
United States Department of Agriculture					
10.561	State Administrative Matching Grants For The Supplemental Nutrition Assistance Program	OH Dept of Job & Family Services	192OH129Q3903	89,014	94,287
10.561	State Administrative Matching Grants For The Supplemental Nutrition Assistance Program	OH Dept of Job & Family Services	212OH129Q3903	1,194,611	12,157
10.561	State Administrative Matching Grants For The Supplemental Nutrition Assistance Program	OH Dept of Job & Family Services	222OH129Q3903	4,568,131	179,626
10.561	State Administrative Matching Grants For The Supplemental Nutrition Assistance Program	OH Dept of Job & Family Services	232OH129Q3903	4,929,162	-
United States Department of Agriculture Total Pass-Through Awards				10,780,918	286,070
Snap Cluster Total				10,780,918	286,070
Special Education Cluster (IDEA) –					
Pass-through from other sources:					
Department of Education					
84.027	Special Education_Grants To States	OH Dept of Educ	H027A210111	140,443	-
84.027	Special Education_Grants To States	OH Dept of Educ	H027A2220111	144,870	-
Department of Education Total Pass-Through Awards				285,313	-
Special Education Cluster (IDEA) Total				285,313	-
Total Pass-Through Other Custer funds received				\$ 33,155,143	\$ 7,212,486

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
United States Department of Agriculture					
10.025	Plant And Animal Disease, Pest Control, And Animal Care		AP23VSSP0000C056	\$ 2,864	\$ -
10.310	Agriculture And Food Research Initiative (Afri)		20206703731075	79,171	-
10.310	Agriculture And Food Research Initiative (Afri)		20216703734217	68,114	-
			ALN 10.310 Subtotal	147,285	-
10.329	Crop Protection And Pest Management Competitive Grants Program		20217000635562	187,745	-
10.500	Cooperative Extension Service		20174152127067	21,998	-
10.500	Cooperative Extension Service		20174159027337	4,331	1,403
10.500	Cooperative Extension Service		20184610028783	3,405	-
10.500	Cooperative Extension Service		20204610032842	78,713	-
10.500	Cooperative Extension Service		20214159034812	149,552	98,782
			ALN 10.500 Subtotal	257,999	100,185
10.511	Smith-Lever Funding (Various Programs)			12,277,922	-
10.514	Expanded Food And Nutrition Education Program			2,467,510	-
10.515	Renewable Resources Extension Act And National Focus Fund Projects			70,499	-
10.777	Norman E. Borlaug International Agricultural Science And Technology Fellowship		FX19BF-10777R017	15,069	-
10.902	Soil And Water Conservation		NRCSADS093 NR195E34XXXXC001	243,486	-
10.962	Cochran Fellowship Program-International Training-Foreign Participant		FX20CO-10962R006	34,219	-
10.962	Cochran Fellowship Program-International Training-Foreign Participant		FX21CO-10962R016	58,518	-
			ALN 10.962 Subtotal	92,737	-
United States Department of Agriculture Total Direct Awards				15,763,116	100,185
Department of Commerce					
11.417	Sea Grant Support		NA22OAR4170006	39,793	-
11.417	Sea Grant Support		NA22OAR4170007	39,159	-
11.417	Sea Grant Support		NA22OAR4170061	2,842	-
11.417	Sea Grant Support		NA22OAR4170077	38,234	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
11.417	Sea Grant Support		NA23OAR4170033	31,199	-
11.417	Sea Grant Support		NA23OAR4170041	31,132	-
11.417	Sea Grant Support		NA23OAR4170078	29,497	-
Department of Commerce Total Direct Awards				211,856	-
Department of Defense					
12.U01	Army Contracting Command		W56HZV-17-P-L530	(32,143)	-
12.U05	Army Contracting Command		W56HZV-22-C-L021	49,573	-
Department of Defense Total Direct Awards				17,430	-
Department of State					
19.900	Aeeca/Esf Pd Programs		SRB10019CA0179	100,873	-
Department of State Total Direct Awards				100,873	-
Department of Transportation					
20.106	Airport Improvement Program		3-39-0027-035-2021	28,097	-
20.106	Airport Improvement Program		3-39-0027-036-2021	299,845	-
20.106	Airport Improvement Program		3-39-0027-038-2021	66,880	-
20.106	Airport Improvement Program		3-39-0027-039-2022	9,156	-
20.106	Airport Improvement Program		3-39-0027-040-2022	282,465	-
20.106	Airport Improvement Program			112,885	-
Department of Transportation Total Direct Awards				799,328	-
National Endowment for the Humanities					
45.024	Promotion Of The Arts_Grants To Organizations And Individuals			55,000	-
45.024	National Endowment for the Arts			10,000	-
45.024	COVID-19-Promotion Of The Arts_Grants To Organizations And Individuals		COVID-19	150,000	-
ALN 45.024 Subtotal				215,000	-
45.149	Promotion Of The Humanities_Division Of Preservation And		PG-287822-22	9,990	-
45.163	Promotion Of The Humanities_Professional Development		EH-288087-22	35,275	-
45.RD	Peace Corps		140D0421P0128	48,160	-
National Endowment for the Humanities Total Direct Awards				308,425	-

**THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
National Science Foundation					
47.076	Education And Human Resources		1557250	1,770	-
47.079	Office Of International Science And Engineering		1952282	17,081	-
National Science Foundation Total Direct Awards				18,851	-
Veterans Affairs					
64.011	Veterans Dental Care			58,187	-
64.125	Vocational And Educational Counseling For Servicemembers And Veterans			10,510	-
Veterans Affairs Total Direct Awards				68,697	-
Environmental Protection Agency					
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, And Studies		00E3408	4,061	-
Environmental Protection Agency Total Direct Awards				4,061	-
Department of Education					
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015A180036	118,931	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015A180037	95,150	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015A180070	64,874	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015A220025	183,695	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015A220036	192,379	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015B180036	64,104	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015B180037	65,004	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015B180070	116,024	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015B220027	232,481	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015B220035	124,947	-
84.015	National Resource Centers Program For Foreign Language And Area Studies Or Foreign Language And International Studies Program And Foreign Language And Area Studies Fellowship Program		P015B220038	207,760	-
ALN 84.015 Subtotal				1,465,349	-
84.021	Overseas Programs - Group Projects Abroad		P021A190036	9,983	-
84.022	Overseas Programs - Doctoral Dissertation Research Abroad			100,895	-
84.184	Safe And Drug-Free Schools And Communities_National Programs		S184X220132	18,734	-
84.310	Statewide Family Engagement Centers		U310A180049	590,939	183,022
84.325	Special Education - Personnel Development To Improve Services And Results For Children With Disabilities		H325D210084	298,067	-
84.325	Special Education - Personnel Development To Improve Services And Results For Children With Disabilities		H325K180130	194,434	-
ALN 84.325 Subtotal				492,501	-
84.335	Child Care Access Means Parents In School		P335A180304	312,538	-
84.335	Child Care Access Means Parents In School		P335A220144	119,973	-
ALN 84.335 Subtotal				432,511	-
84.365	English Language Acquisition State Grants		T365Z210058	624,530	311,979

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
84.425	COVID-19-Education Stabilization Fund			175,254	-
Department of Education Total Direct Awards				3,910,696	495,001
Department of Health and Human Services					
93.059	Training In General, Pediatric, And Public Health Dentistry		D88HP37551	462,126	372,696
93.184	Disabilities Prevention		NU27DD000032	506,048	137,868
93.234	Traumatic Brain Injury State Demonstration Grant Program		90TBSG0063	204,452	7,895
93.234	COVID-19 Traumatic Brain Injury State Demonstration Grant Program		90TBPH0018	36,909	30,664
ALN 93.234 Subtotal				241,361	38,559
93.243	Substance Abuse And Mental Health Services_Projects Of Regional And National Significance		H79TI082551	53,886	-
93.318	Protecting And Improving Health Globally: Building And Strengthening Public Health Impact, Systems, Capacity And		NU2HGH000069	411,116	-
93.318	COVID-19 Protecting And Improving Health Globally: Building And Strengthening Public Health Impact, Systems, Capacity And		NU2HGH000069	2,959,397	-
93.318	COVID-19 Protecting And Improving Health Globally: Building And Strengthening Public Health Impact, Systems, Capacity And		NU3HCK000014	871,675	-
ALN 93.318 Subtotal				4,242,188	-
93.359	Nurse Education, Practice Quality And Retention Grants		U4E42426	278,822	-
93.398	Cancer Research Manpower		F30CA236063	(2,681)	-
93.498	COVID-19-Provider Relief Fund and American Rescue Plan Rural Distribution			21,005	-
93.498	COVID-19-Provider Relief Fund and American Rescue Plan Rural Distribution		COVID-19	31,560,948	-
ALN 93.498 Subtotal				31,581,953	-
93.632	COVID-19 University Centers For Excellence In Developmental Disabilities Education, Research, And Service		90DDC50037	26,823	-
93.732	Mental And Behavioral Health Education And Training Grants		T25HP37606	759,076	-
93.732	Mental And Behavioral Health Education And Training Grants		T98HP33410	12,097	-
93.732	COVID-19 Mental And Behavioral Health Education And Training Grants		MC142095	512,740	-

THE OHIO STATE UNIVERSITY
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FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
			ALN 93.732 Subtotal	1,283,913	-
93.788	Opioid Str		H79TI081897	(3,946)	-
93.788	Opioid Str		H79TI083265	487,492	13,900
			ALN 93.788 Subtotal	483,546	13,900
93.884	Grants For Primary Care Training And Enhancement		T0BHP30007	(228)	-
93.989	International Research And Research Training		R25TW012217	169,766	59,785
93.RD	Food and Drug Administration		75F40123C00044	27,382	-
93.RD	Food and Drug Administration		HHSF223201850065A	84,280	-
			ALN 93.RD Subtotal	111,662	-
Department of Health and Human Services Total Direct Awards				39,439,185	622,808
Corporation for National and Community Service					
94.013	Volunteers In Service To America		19VSNOH001	37,624	-
Corporation for National and Community Service Total Direct Awards				37,624	-
Total funds received directly from federal agencies				\$ 60,680,142	\$ 1,217,994

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FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
United States Department of Agriculture					
10.001	Agricultural Research_Basic And Applied Research	Univ of Arkansas	58-8250-7-001	\$ 10,518	\$ -
10.175	Farmers Market And Local Food Promotion Program (B)	Northside Farmers Market, LLC	21FMPP0H1059	2,983	-
10.215	Sustainable Agriculture Research And Education	Univ of Minnesota	20193864029879	106,212	19,104
10.215	Sustainable Agriculture Research And Education	Univ of Minnesota	20203864031522	28,263	-
ALN 10.215 Subtotal				134,475	19,104
10.229	Extension Collaborative On Immunization Teaching & Engagement	eXtension	20217704134831	14,012	-
10.311	Beginning Farmer And Rancher Development Program	Ohio Ecological Food and Farm Association	20194940030033	682	-
10.319	Farm Business Management And Benchmarking Competitive Grants Program	Univ of Nebraska	20203850432409	497	-
10.319	Farm Business Management And Benchmarking Competitive Grants Program	Univ of Nebraska	20213850435299	13,936	-
10.319	Farm Business Management And Benchmarking Competitive Grants Program	Univ of Nebraska	20223850438104	1,430	-
ALN 10.319 Subtotal				15,863	-
10.329	Crop Protection And Pest Management Competitive Grants Program	Michigan State Univ	20187000628883	29,689	-
10.331	Food Insecurity Nutrition Incentive Grants Program	Produce Perks Midwest	20217003435364	103,535	-
10.331	Food Insecurity Nutrition Incentive Grants Program	Produce Perks Midwest	20227042438537	1,564	-
ALN 10.331 Subtotal				105,099	-
10.351	Rural Business Development Grant	Rural Action	41-005-158504258	(1,497)	-
10.500	Cooperative Extension Service	Kansas State Univ	20224869636671	5,000	-
10.525	Farm And Ranch Stress Assistance Network Competitive Grants Program (B)	Ohio Department Of Agriculture	20217003535722	273,668	-
10.558	Child And Adult Care Food Program	OH Dept of Educ		20,166	-
10.558	Child And Adult Care Food Program	OH Dept of Educ	Pending	40,668	-
ALN 10.558 Subtotal				60,834	-
10.575	Farm To School Grant Program	OH Dept of Educ	CN-F2S-FY20-SA-OH-01	26,266	-
10.902	Soil And Water Conservation	Great Lakes Comsn	NR203A750022C001	17,165	-
United States Department of Agriculture Total Pass-Through Awards				694,757	19,104

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FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
Department of Commerce					
11.008	Noaa Mission-Related Education Awards	North Am Assoc for Environ Educ	NA18SEC0080002	9,926	-
11.417	Sea Grant Support	Univ of Minnesota	NA22OAR4170627	7,837	-
11.611	Manufacturing Extension Partnership	Ohio Department of Development	70NANB21H144	777,288	-
Department of Commerce Total Pass-Through Awards				795,051	-
Department of Defense					
12.630	Basic, Applied, And Advanced Research In Science And Engineering	Technology Student Association	W911SR-15-2-0001	(11)	-
12.U02	US Department of Defense	OH Nat Guard	W9136420P0020P00001	66,454	-
12.U03	US Department of Defense	OH Nat Guard	W9136421P0022	23,673	-
12.U04	US Department of Defense	OH Nat Guard	W9136422P0032	70,363	-
ALN 12.RD Subtotal				160,490	-
Department of Defense Total Pass-Through Awards				160,479	-
Department of Housing and Urban Development					
14.U06	US Department of Housing and Urban Development	City of Cleveland Department of Economic Development	PRELIMINARY AWARD	7,608	-
14.U07	US Department of Housing and Urban Development	Monroe County Board of Commissioners	B-F-18-1BZ-1	(27)	-
Department of Housing and Urban Development Total Pass-Through Awards				7,581	-
Department of Justice					
16.548	Title V_Delinquency Prevention Program	OH Dept Youth Services	2020-JP-FX-0001	5,437	-
16.548	Title V_Delinquency Prevention Program	OH Dept Youth Services	2020JPFX0001	6,615	-
ALN 16.548 Subtotal				12,052	-
16.575	Crime Victim Assistance	Ohio Office of Attorney General	2019VGX0042	(4,291)	-
16.575	Crime Victim Assistance	Ohio Office of Attorney General	15POVC-22-GG-00790-ASSI	687,052	-
ALN 16.575 Subtotal				682,761	-
16.726	Juvenile Mentoring Program	National 4-H Council	2019JYFX0026	3,751	-
16.726	Juvenile Mentoring Program	National 4-H Council	2020-JY-FX-0024	16,389	-
16.726	Juvenile Mentoring Program	National 4-H Council	2020-JU-FX-0031	29,867	-
16.726	Juvenile Mentoring Program	National 4-H Council	15PJDP-21-GG-02766-MENT	25,160	-
ALN 16.726 Subtotal				75,167	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
Department of Justice Total Pass-Through Awards				769,980	-
Department of State					
19.040	Public Diplomacy Programs	Texas Tech Univ	SET10020CA0046	163,073	-
Department of State Total Pass-Through Awards				163,073	-
Department of the Treasury					
21.027	COVID-19 Coronavirus State And Local Fiscal Recovery Funds	City of Columbus	Coronavirus State & Local Fiscal Recovery Fund	180,395	-
Department of the Treasury Total Pass-Through Awards				180,395	-
Appalachian Regional Commission					
23.002	Appalachian Area Development	Catalyst Connection	PW-19708-IM-19	1,371	-
Appalachian Regional Commission Total Pass-Through Awards				1,371	-
National Aeronautics and Space Administration					
43.008	Education	Ohio Space Grant Consortium	CIP Grant	840	-
National Aeronautics and Space Administration Total Pass-Through Awards				840	-
National Endowment for the Humanities					
45.129	Promotion Of The Humanities_Federal/State Partnership	Ohio Humanities		7,500	-
45.129	Promotion Of The Humanities_Federal/State Partnership	Ohio Humanities		20,000	-
				ALN 45.129 Subtotal	27,500
45.310	Grants To States	State Library Board	LS-250231-OLS-21	100,000	-
45.310	Grants To States	State Library Board	LS-249982-OLS-21	27	-
45.310	Grants To States	State Library Board	LS-252478-OLS-22	1,504,467	-
				ALN 45.310 Subtotal	1,604,494
National Endowment for the Humanities Total Pass-Through Awards				1,631,994	-
National Endowment for the Arts					

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
45.025	Promotion Of The Arts_Partnership Agreements	Arts Midwest		4,000	-
National Endowment for the Arts Total Pass-Through Awards				4,000	-
National Science Foundation					
47.076	Education And Human Resources	American Chemical Society	1834545	65,957	-
National Science Foundation Total Pass-Through Awards				65,957	-
Small Business Administration					
59.037	Small Business Development Centers	Ohio Department of Development	SBAHQ20C0018	18,961	-
59.037	Small Business Development Centers	Ohio Department of Development	OSBDC-XXXXXXXX	132,380	-
59.037	Small Business Development Centers	Ohio Department of Development	SBAOEDSB230052-01-00	111,689	-
Small Business Administration Total Pass-Through Awards				263,030	-
Department of Education					
84.048	Career And Technical Education -- Basic Grants To States	OH Dept of Educ	V048A220035	104,212	-
84.215	Fund For The Improvement Of Education	Binghamton University	U215J190083	107,382	-
84.287	Twenty-First Century Community Learning Centers	Columbiana County Educational Service Center	S287C210035	9,010	-
84.295	Ready-To-Learn Television	Corporation for Public Broadcasting	S295A200004	204	-
84.323	Special Education - State Personnel Development	OH Dept of Educ	H323A170026	9,002	-
84.325	Special Education - Personnel Development To Improve Services And Results For Children With Disabilities	East Carolina Univ	H325H190001	282,891	-
84.425	COVID-19-Education Stabilization Fund	Ohio Department of Higher Education	COVID-19-S425C200040	12,398,461	-
84.425	COVID-19 Education Stabilization Fund	Columbus City School District		10,031	-
84.425	COVID-19 Education Stabilization Fund	East Liverpool City Schools	S425U210035	4,324	-
84.425	COVID-19 Education Stabilization Fund	Educational Service Center of Central Ohio		83,068	-
84.425	COVID-19 Education Stabilization Fund	OH Dept of Educ	S425U210035	820,918	-
84.425	COVID-19 Education Stabilization Fund	Ohio Department of Higher Education	S425C200040	80	-
84.425	COVID-19 Education Stabilization Fund	Prevention First	2100697	28,697	-
ALN 84.425 Subtotal				13,345,579	-
Department of Education Total Pass-Through Awards				13,858,280	-
Department of Health and Human Services					
93.052	National Family Caregiver Support, Title Iii, Part E	Franklin County Office on Aging	2001OHOAFC	337	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
93.136	Injury Prevention And Control Research And State And Community Based Programs	Public Health - Dayton & Montgomery County	1 NU17CE924989-01-00	3,259	-
93.243	Substance Abuse And Mental Health Services_Projects Of Regional And National Significance	Alcohol, Drug and Mental Health Board of Franklin County	H79SM081154	111,049	-
93.243	Substance Abuse And Mental Health Services_Projects Of Regional And National Significance	Alcohol, Drug and Mental Health Board of Franklin County	H79SM086173	304,734	-
93.243	Substance Abuse And Mental Health Services_Projects Of Regional And National Significance	OH Dept of Mental Hlth & Addiction Svcs	3H80-2021	107,533	41,464
93.243	Substance Abuse And Mental Health Services_Projects Of Regional And National Significance	Univ of Wisconsin	H79TI085594	52,441	-
ALN 93.243 Subtotal				575,757	41,464
93.297	Teenage Pregnancy Prevention Program	The Research Institute at Nationwide Children's Hospital	TP1AH000212	141,432	-
93.325	Paralysis Resource Center	Christopher and Dana Reeve Foundation	90PRRC0006-01-00	20,661	-
93.391	Activities To Support State, Tribal, Local And Territorial (Stlt) Health Department Response To Public Health Or Healthcare Crises	The Research Institute at Nationwide Children's Hospital	NH75OT000070	9,887	-
93.495	Community Health Workers For Public Health Response And Resilient	Access HealthColumbus	CDCCCR012021	691,888	-
93.516	Affordable Care Act (Aca) Public Health Training Centers Program	Univ of Michigan	UB631684	29,997	-
93.590	Community-Based Child Abuse Prevention Grants	Univ Hospitals of Cleveland	2101OHHBCC6	15,774	-
93.590	Community-Based Child Abuse Prevention Grants	Univ Hospitals of Cleveland	2101OHBCC6	55,780	-
ALN 93.590 Subtotal				71,554	-
93.630	COVID-19 Developmental Disabilities Basic Support And Advocacy Grants	Ohio Developmental Disabilities Planning Council	2101OHSCDD	71,049	-
93.667	Social Services Block Grant	Partners Achieving Community Transformation	2001OHTANF, 2001OHSOSR	41,997	-
93.667	Social Services Block Grant	Ohio Department of Job and Family Services	2301OHSOSR	94,724	-
ALN 93.667 Subtotal				136,721	-
93.670	Child Abuse And Neglect Discretionary Activities	Help Network of Northeast Ohio	Agreement dated 9/15/2021	4,416	-
93.671	Family Violence Prevention And Services/Domestic Violence Shelter And Supportive Services	Ohio Domestic Violence Network	2201OHFTC6	76,206	-
93.788	Opioid Str	OH Dept of Health	H79TI081684	47,016	-
93.788	Opioid Str	OH Dept of Health	H79TI085753	4,165	-
93.788	Opioid Str	OH Dept of Mental Hlth & Addiction Svcs	1H79TI083294	162,273	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients	
Pass-through from other sources:						
Other Programs:						
				ALN 93.788 Subtotal	213,454	-
93.855	COVID-19 Allergy, Immunology And Transplantation Research	Univ of Pittsburgh	3UM1AI069494-14S1	29	-	
93.898	Cancer Prevention And Control Programs For State, Territorial And Tribal Organizations	OH Dept of Health	NU58DP006284	(151)	-	
93.917	Hiv Care Formula Grants	OH Dept of Health	48145	133,554	-	
93.926	Healthy Start Initiative	The Research Institute at Nationwide Children's Hospital	1U1VMC463210100	33,082	-	
93.958	Block Grants For Community Mental Health Services	OH Dept of Mental Hlth & Addiction Svcs	B09SM086030	64,276	8,931	
93.958	COVID-19 Block Grants For Community Mental Health Services	OH Dept of Mental Hlth & Addiction Svcs	B09SM084002	1,190,900	-	
93.958	COVID-19 Block Grants For Community Mental Health Services	OH Dept of Mental Hlth & Addiction Svcs	B09SM085390	152,935	-	
93.958	COVID-19 Block Grants For Community Mental Health Services	The Research Institute at Nationwide Children's Hospital	B09SM084002	14,462	-	
				ALN 93.958 Subtotal	1,422,573	8,931
93.959	COVID-19 Block Grants For Prevention And Treatment Of Substance Abuse	OH Dept of Mental Hlth & Addiction Svcs	B08TI083541	107,670	-	
93.989	International Research And Research Training	Univ of North Carolina - Chapel Hill	D43TW011548	16,545	-	
Department of Health and Human Services Total Pass-Through Awards				3,759,920	50,395	
Corporation for National and Community Service						
94.006	Americorps	OH Commission on Service and Volunteerism	22ACCOH001	138,023	-	
Corporation for National and Community Service Total Pass-Through Awards				138,023	-	
Department of Homeland Security						
97.036	COVID-19-Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Ohio Emergency Management Agency	COVID-19-FEMA-4507-DR	18,799,350	-	
Department of Homeland Security Total Pass-Through Awards				18,799,350	-	

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Program Name	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
U.S. Agency for International Development					
98.001	Usaid Foreign Assistance For Programs Overseas	Universidad ISA	72051719CA00005	67,933	-
U.S. Agency for International Development Total Pass-Through Awards				67,933	-
Total pass-through from other sources				\$ 41,362,014	\$ 69,499
Total Federal Expenditures				\$ 1,085,294,388	\$ 76,433,867

THE OHIO STATE UNIVERSITY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying schedule of expenditures of federal awards (“the schedule”) includes the federal grant activity for the year ended June 30, 2023 for the following entities, which constitute the primary institution for financial reporting purposes:

- The Ohio State University and its hospitals and clinics
- Ohio Agricultural Research and Development Center
- The Ohio Technology Consortium (OH-TECH)

In addition, the following university blended component units are included in the university’s financial statements and schedule of expenditures of federal awards, who did not expend federal funding:

- The Ohio State University Foundation
- OSU Health Plan, Inc.
- Oval Limited
- Pelotonia

In addition to the blended component units above, the university’s financial statements and schedule of expenditures of federal awards include the following discretely presented component units:

- The Ohio State University Physicians, Inc.
- Campus Partners for Community Urban Redevelopment, Inc.
- Transportation Research Center of Ohio, Inc.
- Dental Faculty Practice Association, Inc.
- Science and Technology Campus Corporation

The schedule has been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America for state-assisted colleges and universities. ALN and pass-through entity numbers are included when available. The information in the schedule is presented in accordance with the requirements of Title 2 of the U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Because the schedule presents only a selected portion of the operations of the university, it is not intended to and does not present the financial position, changes in net position, or cash flows of the university.

**THE OHIO STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

2. Reimbursement of Facilities and Administrative Costs and Uniform Guidance

On November 27, 2020, the U.S. Department of Health & Human Services (DHHS) established predetermined facilities and administrative cost recovery rates through June 30, 2024. The facilities and administrative cost rate structure, including the rates submitted within the certificate, is as follows:

Rate Type	Negotiated Rate FY23
Organized Research	
On campus	57.5%
Off campus	26.0%
Instruction	
On campus	52.0%
Off campus	26.0%
Other Sponsored Activities	
On campus	32.0%
Off campus	26.0%

The university applies its predetermined approved facilities and administrative cost recovery rate when charging indirect costs to federal awards rather than the 10% de minimis cost rate as described in Section 200.414 of the Uniform Guidance.

3. Federal Direct Loan Program

Under the William D. Ford Federal Direct Loan Program, students and parents borrow funds directly from the federal government; the university is responsible for verifying student eligibility, electronically transmitting the loan records to the federal processor and distributing the loan funds directly to the student account or parent borrower. The amount of new loans to the university's students and parents during the fiscal year ended June 30, 2023 is shown in the schedule.

The university is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program and, accordingly, these loans are not included in the university's basic financial statements. It is not practical to determine the balance of loans outstanding under these programs at June 30, 2023.

**THE OHIO STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

4. University-Administered Loan Programs with Continuing Compliance Requirements

The federal loan programs listed below are administered directly by the university, and balances and transactions related to these programs are included in the university's financial statements. The amount of loans outstanding at the beginning of the fiscal year and loans made during the year are included in the federal expenditures presented in the schedule. The balances of loans outstanding as of June 30, 2023 are as follows:

	<u>ALN Number</u>	<u>Outstanding balance at June 30, 2023</u>
Department of Education		
Federal Perkins Program	84.038	\$ 12,990,340
Department of Health and Human Services		
Health Professions Student Loan Program	93.342	
Dentistry		5,948,585
Optometry		1,704,996
Medicine		79,763
Pharmacy		662,328
Veterinary		3,673,927
Primary Care Loan Program	93.342	
Medicine		239,809
Loans to Disadvantaged Student Program	93.342	
Dentistry		12,325
Medicine		1,633
		<u>12,323,366</u>
Nursing Student Loan Program	93.364	414,953
ARRA - Nursing Faculty Loan Program	93.408	361
Nursing Faculty Loan Program	93.264	<u>1,379,209</u>
Total Federal Loans Outstanding		<u>\$ 27,108,229</u>

**THE OHIO STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

5. Department of Health and Human Services Provider Relief Funds

The university was the recipient of funding under ALN # 93.498, Provider Relief Fund and American Rescue Plan Rural Distribution, and as required by the 2023 Compliance Supplement, period 4 and 5 amounts have been included on the Schedule of Expenditures of Federal Awards for the year ending June 30, 2023.

6. Disaster Grants – Public Assistance (Presidentially Declared Disasters)

The university received a disaster grant award in 2023 related to COVID 19. Expenditures included in the Schedule for Disaster Grants – Public Assistance (Presidentially Declared Disasters) (ALN 97.036) of \$18,799,349 relate to the recovery of expenses incurred by the university prior to the year ended June 30, 2023.



KPMG LLP
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191 West Nationwide Blvd.
Columbus, OH 43215-2568

**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***

The Board of Trustees
The Ohio State University:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component units of The Ohio State University (the University) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 15, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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



Purpose of This Report

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

KPMG LLP

Columbus, Ohio
November 15, 2023



KPMG LLP
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**Report of Independent Auditors on Compliance with Requirements
That Could Have a Direct and Material Effect on Each Major Program and on Internal
Control Over Compliance in Accordance with the Uniform Guidance**

To the Board of Trustees
The Ohio State University:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited The Ohio State University's (the University's) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2023. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.



Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Supplementary Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the University as of and for the year ended June 30, 2023, and have issued our report thereon dated November 15, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

KPMG LLP

Columbus, Ohio
February 14, 2024

THE OHIO STATE UNIVERSITY
(A Component Unit of the State of Ohio)
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

(1) Summary of Auditors' Results

- a. Type of report issued on whether the financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- b. Internal control deficiencies over financial reporting disclosed by the audit of the financial statements:
 - Material weaknesses: **No**
 - Significant deficiencies: **None Reported**
- c. Noncompliance material to the financial statements: **No**
- d. Internal control deficiencies over major programs disclosed by the audit:
 - Material weaknesses: **No**
 - Significant deficiencies: **None reported**
- e. Type of report issued on compliance for major programs: **Unmodified**
- f. Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **No**
- g. Major programs:
 - Research and Development Cluster – various Assistance Listing numbers
 - Student Financial Assistance Cluster – various Assistance Listing numbers
 - Head Start Cluster - various Assistance Listing numbers
 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution - Assistance Listing number 93.498
 - Education Stabilization Fund – Assistance Listing number 84.425
 - Smith-Lever Funding (Various Programs) - Assistance Listing number 10.511
- h. Dollar threshold used to distinguish between Type A and Type B programs: **\$3,255,883**
- i. Auditee qualified as a low-risk auditee: **Yes**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None

(3) Findings and Questioned Costs Relating to Federal Awards

None

Federal Award Findings and Questioned Costs Status of Prior Year Findings

Year Ended June 30, 2023

Reference Number: 2022-001: Reconciliation and analysis of bank accounts

Reference Number: 2022-002: Classification of certain components of net position

Corrective Action Status: Fully Corrected as of 06/30/23

Contact Person: Thomas Ewing, Director of Financial Reporting (ewing.6@osu.edu)

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OHIO AUDITOR OF STATE KEITH FABER



THE OHIO STATE UNIVERSITY

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 3/21/2024

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov