

OHIO UNIVERSITY
(a component unit of the State of Ohio)

Financial Statements

June 30, 2001

(With Independent Auditors' Report Thereon)



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of Trustees
Ohio University

We have reviewed the Independent Auditor's Report of the Ohio University, Athens County, prepared by KPMG LLP for the audit period July 1, 2000 through June 30, 2001. 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 University is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

January 30, 2002

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OHIO UNIVERSITY
(a component unit of the State of Ohio)

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Independent Auditors' Report

The President and The Board of Trustees of
Ohio University

and

The Honorable Jim Petro
Auditor of State

We have audited the accompanying financial statements of Ohio University (the University), a component unit of the State of Ohio, as of and for the year ended June 30, 2001. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the University as of June 30, 2001, and the changes in its fund balances and its current funds revenues, expenditures and other changes for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 1 to the financial statements, during the year ended June 30, 2001 the University adopted the provisions of Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2001 on our consideration of the University's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

KPMG LLP

October 12, 2001

OHIO UNIVERSITY

Balance Sheet

June 30, 2001

With comparative figures at June 30, 2000

Assets	<u>2001</u>	<u>2000</u>
Current funds		
Unrestricted		
Educational and genera		
Cash	\$ 1,440,741	3,102,523
Investments, at fair value	63,460,119	49,244,849
Accounts receivable, less allowance for doubtful account of \$ 1,835,100 and \$1,430,700, respectively	10,760,846	10,275,940
Accrued interest receivable	903,229	616,623
Inventories	991,683	999,412
Prepaid expenses and deferred charges	9,856,249	9,294,177
Due from endowment fund:	<u>959,031</u>	<u>1,305,887</u>
Total educational and genera	<u>88,371,898</u>	<u>74,839,411</u>
Auxiliary enterprises		
Cash	218,747	4,988,329
Investments, at fair value	7,100,000	3,885,879
Accounts receivable, less allowance for doubtful account of \$224,000 and \$93,300, respectively	1,046,672	587,775
Inventories	804,632	754,719
Prepaid expenses and deferred charges	172,767	223,332
Due from agency funds:	<u>15,193</u>	<u>8,042</u>
Total auxiliary enterprise:	<u>9,358,011</u>	<u>10,448,076</u>
Total unrestricted	<u>\$ 97,729,909</u>	<u>85,287,487</u>
Restricted:		
Investments, at fair value	\$ 186,546	72,765
Accounts receivable	9,815,414	7,951,390
Due from educational and genera	<u>4,348,111</u>	<u>6,354,675</u>
Total restricted	<u>14,350,071</u>	<u>14,378,830</u>
Total current funds	<u>\$ 112,079,980</u>	<u>99,666,317</u>

See accompanying notes to financial statement:

Exhibit A

Liabilities and Fund Balance:	2001	2000
Current funds		
Unrestricted:		
Educational and general		
Accounts payable	\$ 8,348,141	2,953,661
Accrued liabilities:	34,764,174	30,695,941
Deposits	278,705	237,698
Deferred credits	14,504,868	13,623,106
Due to restricted funds	4,348,111	6,354,675
Due to loan funds	65,531	36,853
Due to agency funds	56,410	90,787
Fund balances		
Allocated	25,805,958	20,646,690
Unallocated (Exhibit B)	200,000	200,000
Total educational and genera	88,371,898	74,839,411
Auxiliary enterprises:		
Accounts payable	1,918,608	2,528,515
Accrued liabilities:	2,023,581	1,946,642
Deposits	1,528,149	802,253
Deferred credits	399,001	364,380
Due to retirement of indebtednes:	171,235	178,991
Fund balances		
Allocated	2,086,589	3,442,344
Unallocated (Exhibit B)	1,230,848	1,184,951
Total auxiliary enterprise:	9,358,011	10,448,076
Total unrestricted	\$ 97,729,909	85,287,487
Restricted:		
Accounts payable	\$ 1,302,154	1,171,318
Accrued liabilities:	86,508	94,656
Due to endowment fund:	86,688	363,559
Fund balance (Exhibit B)	12,874,721	12,749,297
Total restricted	\$ 14,350,071	14,378,830
Total current funds	\$ 112,079,980	99,666,317

(Continued)

OHIO UNIVERSITY

Balance Sheet

June 30, 2001

With comparative figures at June 30, 2000

Assets		2001	2000
		<u> </u>	<u> </u>
Loan funds:			
Cash	\$	629,893	723,325
Investments, at fair value		109,705	103,544
Accounts receivable		100,909	90,024
Notes receivable, less allowance for doubtful account of \$962,300 and \$913,600, respectively		10,002,462	9,496,053
Due from agency funds		522,942	397,941
Due from educational and general		<u>65,531</u>	<u>36,853</u>
Total loan funds	\$	<u>11,431,442</u>	<u>10,847,740</u>
Endowment funds			
Investments, at fair value	\$	45,493,800	50,852,089
Due from restricted		<u>86,688</u>	<u>363,559</u>
Total endowment funds	\$	<u>45,580,488</u>	<u>51,215,648</u>
Plant funds			
Unexpended:			
Cash	\$	49,714	22,492
Investments, at fair value		13,648,570	13,634,347
Deposits with trustee		36,151,770	17,558,283
Accrued interest receivable		120,563	314,468
Accounts receivable state appropriation		<u>3,493,113</u>	<u>2,073,250</u>
Total unexpended		<u>53,463,730</u>	<u>33,602,840</u>
Renewals and replacements			
Cash		96,078	185,899
Investments, at fair value		<u>4,100,000</u>	<u>4,112,404</u>
Total renewals and replacement		<u>4,196,078</u>	<u>4,298,303</u>

See accompanying notes to financial statement:

Liabilities and Fund Balance:

	<u>2001</u>	<u>2000</u>
Loan funds:		
Fund balances		
U. S. Government grants refundabl	\$ 8,978,936	\$ 8,647,549
University funds		
Restricted	1,122,367	1,080,944
Allocated	<u>1,330,139</u>	<u>1,119,247</u>
Total fund balances (Exhibit B)	<u>11,431,442</u>	<u>10,847,740</u>
Total loan funds	<u>\$ 11,431,442</u>	<u>10,847,740</u>
Endowment funds		
Due to educational and genera	\$ 959,031	1,305,887
Fund balances		
Restricted endowment	31,387,950	36,702,373
Unrestricted quasi-endowmen	<u>13,233,507</u>	<u>13,207,388</u>
Total fund balances (Exhibit B)	<u>44,621,457</u>	<u>49,909,761</u>
Total endowment funds	<u>\$ 45,580,488</u>	<u>51,215,648</u>
Plant funds		
Unexpended:		
Accounts payable	4,180,751	2,206,215
Loan from the State of Ohio	233,875	516,321
Deposits	75,000	75,000
Due to retirement of indebtednes:	352,906	224,980
Fund balances		
Unrestricted - allocated	33,609,639	18,613,599
Allocated for encumbrance:	<u>15,011,559</u>	<u>11,966,725</u>
Total fund balances (Exhibit B)	<u>48,621,198</u>	<u>30,580,324</u>
Total unexpended	<u>53,463,730</u>	<u>33,602,840</u>
Renewals and replacements		
Fund balances (Exhibit B)		
Unrestricted - allocattec	<u>4,196,078</u>	<u>4,298,303</u>
Total renewals and replacement:	<u>4,196,078</u>	<u>4,298,303</u>

(Continued)

OHIO UNIVERSITY

Balance Sheet

June 30, 2001

With comparative figures at June 30, 2000

	Assets	2001	2000
Plant funds (continued)		<u> </u>	<u> </u>
Retirement of indebtedness:			
Due from auxiliary enterprise:		\$ 171,235	178,991
Due from unexpended plan		<u>352,906</u>	<u>224,980</u>
Total retirement of indebtedness		<u>524,141</u>	<u>403,971</u>
Investment in plant			
Land		13,948,184	10,656,462
Improvements other than building		60,891,772	55,123,672
Buildings		371,504,426	353,451,620
Movable equipment, furniture and library book		162,881,848	150,817,853
Construction in progress		<u>66,723,842</u>	<u>30,229,399</u>
Total investment in plan		<u>675,950,072</u>	<u>600,279,006</u>
Total plant funds		<u>\$ 734,134,021</u>	<u>638,584,120</u>
Agency funds			
Cash		\$ 215,869	218,271
Investments, at fair value		1,167,373	1,034,646
Due from educational and general		<u>56,410</u>	<u>90,787</u>
Total agency funds		<u>\$ 1,439,652</u>	<u>1,343,704</u>
University excluding MCI (memorandum only)		<u>\$ 904,665,583</u>	<u>801,657,529</u>
Medical center			
Cash		\$ 4,881	66,192
Investments, at fair value		115,371	63,048
Accounts receivable, less allowance for doubtful account of \$2,054,600 and \$2,028,600, respectively		1,335,646	1,865,821
Prepaid expenses and deferred charges		194,968	150,957
Property, plant and equipment (net)		<u>17,500</u>	<u>32,500</u>
Total medical center		<u>\$ 1,668,366</u>	<u>2,178,518</u>
University including MCI (memorandum only)		<u>\$ 906,333,949</u>	<u>803,836,047</u>

See accompanying notes to financial statement:

Liabilities and Fund Balance:	2001	2000
	<u> </u>	<u> </u>
Retirement of indebtedness		
Fund balances (Exhibit B)		
Restricted	\$ 524,141	\$ 403,971
Total retirement of indebtedness:	<u>524,141</u>	<u>403,971</u>
Investment in plant		
Accounts payable	265,000	0
Bonds payable	122,195,000	77,185,000
Notes payable	8,650,000	6,800,000
Capital lease payable	1,204,339	118,403
Net investment in plant (Exhibit B)	<u>543,635,733</u>	<u>516,175,603</u>
Total investment in plan	<u>675,950,072</u>	<u>600,279,006</u>
Total plant funds	<u>\$ 734,134,021</u>	<u>638,584,120</u>
Agency funds		
Deposits held in custody for others:	\$ 901,517	937,721
Due to auxiliary enterprises:	15,193	8,042
Due to loan funds:	<u>522,942</u>	<u>397,941</u>
Total agency funds	<u>\$ 1,439,652</u>	<u>1,343,704</u>
University excluding MCI (memorandum only)	<u>\$ 904,665,583</u>	<u>801,657,529</u>
Medical center:		
Accounts payable and accrued liabilities	\$ 1,152,249	1,293,333
Current portion of capital lease obligations	19,626	17,818
Non-current portion of capital lease obligations	3,467	23,103
Fund balance (Exhibit B)	<u>493,024</u>	<u>844,264</u>
Total medical center	<u>\$ 1,668,366</u>	<u>2,178,518</u>
University including MCI (memorandum only)	<u>\$ 906,333,949</u>	<u>803,836,047</u>

OHIO UNIVERSITY

Statement of Changes in Fund Balances

Year Ended June 30, 2001

	Current Funds						Total Current Funds
	Unrestricted			Restricted			
	Educational and General	Auxiliary Enterprises	Total Unrestricted	Educational and General	Auxiliary Enterprises	Total Restricted	
Revenues and other additions:							
Unrestricted current fund revenues	\$ 322,501,472	\$ 54,781,811	\$ 377,283,283	\$ 0	\$ 0	\$ 0	\$ 377,283,283
State appropriations - restricted	0	0	0	5,246,785	0	5,246,785	5,246,785
Federal grants and contracts - restricted	0	0	0	36,852,221	35,750	36,887,971	36,887,971
State grants and contracts - restricted	0	0	0	11,716,570	0	11,716,570	11,716,570
Local grants and contracts - restricted	0	0	0	512,598	0	512,598	512,598
Private gifts, grants, and contracts - restricted	0	0	0	12,995,849	108,338	13,104,187	13,104,187
Investment income:							
Endowment income - restricted	0	0	0	691,740	0	691,740	691,740
Change in fair value of investments	0	0	0	0	0	0	0
Other temporary investment income	0	0	0	0	0	0	0
Interest on notes receivable	0	0	0	0	0	0	0
Expended for plant facilities (includes \$10,295,574 charged to current fund expenditures)	0	0	0	0	0	0	0
Retirement of indebtedness - bonds and notes	0	0	0	0	0	0	0
Retirement of indebtedness - capital lease	0	0	0	0	0	0	0
Land lease income	0	0	0	0	0	0	0
Proceeds from notes and bonds issuance	0	0	0	0	0	0	0
Interest on bonds paid during construction	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total revenues and other additions	322,501,472	54,781,811	377,283,283	68,015,763	144,088	68,159,851	445,443,134
Expenditures and other deductions:							
Educational and general expenditures	300,338,570	0	300,338,570	62,657,543	0	62,657,543	362,996,113
Auxiliary enterprises expenditures	0	60,946,724	60,946,724	0	144,088	144,088	61,090,812
Medical center expenditures	0	0	0	0	0	0	0
Indirect costs recovered	0	0	0	5,198,572	0	5,198,572	5,198,572
Refunded to grantor	0	0	0	96,160	0	96,160	96,160
Loan cancellations and write-offs	0	0	0	0	0	0	0
Administrative and collection costs	0	0	0	0	0	0	0
Expended for plant facilities (includes noncapitalized expenditures of \$5,179,230)	0	0	0	0	0	0	0
Retirement of indebtedness - bonds and notes	0	0	0	0	0	0	0
Retirement of indebtedness - capital lease	0	0	0	0	0	0	0
Interest on indebtedness - bonds and notes	0	0	0	0	0	0	0
Interest on indebtedness - capital lease	0	0	0	0	0	0	0
Issuance of notes and bonds	0	0	0	0	0	0	0
Disposal and write-offs of plant facilities	0	0	0	0	0	0	0
Total expenditures and other deductions	300,338,570	60,946,724	361,285,294	67,952,275	144,088	68,096,363	429,381,657
Transfers among funds - additions (deductions)							
Mandatory :							
Principal and interest - bonds and notes	(88,521)	(4,492,956)	(4,581,477)	0	0	0	(4,581,477)
Principal and interest - capital lease	(215,127)	0	(215,127)	0	0	0	(215,127)
Loan funds	(51,664)	0	(51,664)	0	0	0	(51,664)
Nonmandatory:							
Current allocated fund balance - net change	(5,159,268)	1,355,755	(3,803,513)	0	0	0	(3,803,513)
Current restricted funds	348,083	0	348,083	(348,083)	0	(348,083)	0
Endowment unexpended income	0	0	0	647,239	0	647,239	647,239
Support to auxiliary enterprises	(14,174,992)	14,174,992	0	0	0	0	0
Renewals and replacements	(8,301)	498,796	490,495	0	0	0	490,495
Unexpended plant funds	(1,058,042)	(5,325,777)	(6,383,819)	(237,220)	0	(237,220)	(6,621,039)
Quasi-endowment	(1,755,070)	0	(1,755,070)	0	0	0	(1,755,070)
Total transfers	(22,162,902)	6,210,810	(15,952,092)	61,936	0	61,936	(15,890,156)
Net increase (decrease) for the year	0	45,897	45,897	125,424	0	125,424	171,321
Fund balance at beginning of year, as restated - see note 13	200,000	1,184,951	1,384,951	12,749,297	0	12,749,297	14,134,248
Fund balance at end of year	\$ 200,000 (a)	\$ 1,230,848 (a)	\$ 1,430,848	\$ 12,874,721	\$ 0	\$ 12,874,721	\$ 14,305,569

(a) Unallocated fund balance.

See accompanying notes to financial statements.

Loan Funds	Endowment Funds	Plant Funds				Memo Only	Medical Center (MCI)	Memo Only
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	University Excluding MCI		University Including MCI
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 377,283,283	\$ 0	\$ 377,283,283
0	0	27,756,928	0	0	0	33,003,713	0	33,003,713
178,426	0	1,748,803	0	0	0	38,815,200	0	38,815,200
0	0	1,155,630	0	0	0	12,872,200	0	12,872,200
0	0	0	0	0	0	512,598	0	512,598
0	9,452	1,373,115	0	0	300,656	14,787,410	0	14,787,410
0	1,045,441	0	0	0	0	1,737,181	0	1,737,181
0	(7,449,702)	(24,515)	0	0	0	(7,474,217)	0	(7,474,217)
51,477	0	1,627,014	372,270	74,189	0	2,124,950	0	2,124,950
183,903	0	0	0	0	0	183,903	0	183,903
0	0	0	0	0	74,856,230	74,856,230	0	74,856,230
0	0	0	0	0	9,815,000	9,815,000	0	9,815,000
0	0	0	0	0	480,556	480,556	0	480,556
0	0	575,240	0	0	0	575,240	0	575,240
0	0	56,684,645	0	0	0	56,684,645	0	56,684,645
0	0	0	0	0	1,739,940	1,739,940	0	1,739,940
171,995	0	0	0	0	0	171,995	9,668,614	9,840,609
585,801	(6,394,809)	90,896,860	372,270	74,189	87,192,382	1,255,676,882	9,668,614	627,838,441
0	0	0	0	0	0	362,996,113	0	362,996,113
0	0	0	0	0	0	61,090,812	0	61,090,812
0	0	0	0	0	0	0	10,019,854	10,019,854
0	0	0	0	0	0	5,198,572	0	5,198,572
0	1,326	0	0	0	0	97,486	0	97,486
54,770	0	0	0	0	0	54,770	0	54,770
(1,007)	0	0	0	0	0	(1,007)	0	(1,007)
0	0	69,739,888	0	0	0	69,739,888	0	69,739,888
0	0	0	0	9,815,000	0	9,815,000	0	9,815,000
0	0	0	0	480,556	0	480,556	0	480,556
0	0	0	0	4,097,048	0	4,097,048	0	4,097,048
0	0	0	0	79,156	0	79,156	0	79,156
0	0	0	0	0	56,675,000	56,675,000	0	56,675,000
0	0	0	0	0	3,057,252	3,057,252	0	3,057,252
53,763	1,326	69,739,888	0	14,471,760	59,732,252	573,380,646	10,019,854	583,400,500
0	0	(9,376,552)	0	13,958,029	0	0	0	0
0	0	(344,585)	0	559,712	0	0	0	0
51,664	0	0	0	0	0	0	0	0
0	0	0	0	0	0	(3,803,513)	0	(3,803,513)
0	0	0	0	0	0	0	0	0
0	(647,239)	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	(490,495)	0	0	0	0	0
0	0	6,605,039	16,000	0	0	0	0	0
0	1,755,070	0	0	0	0	0	0	0
51,664	1,107,831	(3,116,098)	(474,495)	14,517,741	0	(3,803,513)	0	(3,803,513)
583,702	(5,288,304)	18,040,874	(102,225)	120,170	27,460,130	40,985,668	(351,240)	40,634,428
10,847,740	49,909,761	30,580,324	4,298,303	403,971	516,175,603	626,349,950	844,264	627,194,214
\$ 11,431,442	\$ 44,621,457	\$ 48,621,198	\$ 4,196,078	\$ 524,141	\$ 543,635,733	\$ 667,335,618	\$ 493,024	\$ 667,828,642

OHIO UNIVERSITY

Statement of Current Funds Revenues, Expenditures and Other Changes

Year Ended June 30, 2001

With comparative totals for the year ended June 30, 2000

	Unrestricted		
	Educational and General	Auxiliary Enterprises	Total Unrestricted
Revenues			
Tuition, fees and other student charges	\$ 155,127,792	\$ 0	\$ 155,127,792
State appropriations	144,072,373	0	144,072,373
Federal grants and contracts	4,366,899	0	4,366,899
State grants and contracts	311,210	0	311,210
Local grants and contracts	255	0	255
Private gifts, grants and contracts	549,610	0	549,610
Endowment income	517,946	0	517,946
Sales and services of educational activities	6,277,405	53,444,720	59,722,125
Investment income:			
Change in fair value of investments	(590,491)	0	(590,491)
Other temporary investment income	4,366,000	0	4,366,000
Other sources	7,502,473	1,337,091	8,839,564
Total revenues	322,501,472	54,781,811	377,283,283
Expenditures and mandatory transfers			
Educational and general			
Instruction and departmental research	153,179,163	0	153,179,163
Separately budgeted research	7,260,459	0	7,260,459
Public service	5,385,408	0	5,385,408
Academic support	37,996,360	0	37,996,360
Student services	19,987,478	0	19,987,478
Institutional support	35,444,705	0	35,444,705
Operation and maintenance of plant	30,057,732	0	30,057,732
Scholarships and fellowships	11,027,265	0	11,027,265
Total educational and general expenditures	300,338,570	0	300,338,570
Auxiliary enterprises	0	60,946,724	60,946,724
Mandatory transfers for			
Principal and interest - bonds and notes	88,521	4,492,956	4,581,477
Principal and interest - capital lease	215,127	0	215,127
Loan funds	51,664	0	51,664
Total expenditures and mandatory transfers	300,693,882	65,439,680	366,133,562
Nonmandatory transfers and additions (deductions)			
Nonmandatory transfers for			
Current allocated fund balance - net change	(5,159,268)	1,355,755	(3,803,513)
Support to auxiliary enterprises	(14,174,992)	14,174,992	0
Current restricted funds	348,083	0	348,083
Endowment unexpended income	0	0	0
Renewals and replacements	(8,301)	498,796	490,495
Unexpended plant funds	(1,058,042)	(5,325,777)	(6,383,819)
Retirement of indebtedness	0	0	0
Quasi-endowment	(1,755,070)	0	(1,755,070)
Indirect costs recovered	0	0	0
Refunded to grantor	0	0	0
Excess of restricted receipts over transfers to revenue	0	0	0
Net increase (decrease) in fund balances	\$ 0 (a)	\$ 45,897 (a)	\$ 45,897

(a) Net increase (decrease) in unallocated fund balance.

See accompanying notes to financial statements.

Exhibit C

Restricted				
Educational and General	Auxiliary Enterprises	Total Restricted	Total 2001	Total 2000
\$ 0	\$ 0	\$ 0	\$ 155,127,792	\$ 144,942,606
5,386,493	0	5,386,493	149,458,866	141,958,009
32,255,364	35,750	32,291,114	36,658,013	32,175,837
11,834,713	0	11,834,713	12,145,923	11,077,488
641,481	0	641,481	641,736	629,090
11,949,371	108,338	12,057,709	12,607,319	11,449,018
528,185	0	528,185	1,046,131	675,428
0	0	0	59,722,125	55,212,419
0	0	0	(590,491)	38,291
0	0	0	4,366,000	3,920,834
0	0	0	8,839,564	5,924,901
<u>62,595,607</u>	<u>144,088</u>	<u>62,739,695</u>	<u>440,022,978</u>	<u>408,003,921</u>
11,569,474	0	11,569,474	164,748,637	155,001,170
16,717,172	0	16,717,172	23,977,631	20,043,221
9,398,092	0	9,398,092	14,783,500	11,135,119
4,450,538	0	4,450,538	42,446,898	39,803,591
577,920	0	577,920	20,565,398	18,460,962
1,996,823	0	1,996,823	37,441,528	39,027,028
0	0	0	30,057,732	28,638,399
17,947,524	0	17,947,524	28,974,789	26,650,568
<u>62,657,543</u>	<u>0</u>	<u>62,657,543</u>	<u>362,996,113</u>	<u>338,760,058</u>
0	144,088	144,088	61,090,812	59,549,877
0	0	0	4,581,477	4,401,184
0	0	0	215,127	219,273
0	0	0	51,664	57,212
<u>62,657,543</u>	<u>144,088</u>	<u>62,801,631</u>	<u>428,935,193</u>	<u>402,987,604</u>
0	0	0	(3,803,513)	(2,887,406)
0	0	0	0	0
(348,083)	0	(348,083)	0	0
647,239	0	647,239	647,239	589,139
0	0	0	490,495	250,223
0	0	0	(6,383,819)	(4,215,285)
(237,220)	0	(237,220)	(237,220)	0
0	0	0	(1,755,070)	764,266
(5,198,571)	0	(5,198,571)	(5,198,571)	(4,387,139)
(96,161)	0	(96,161)	(96,161)	(261,320)
<u>5,420,156</u>	<u>0</u>	<u>5,420,156</u>	<u>5,420,156</u>	<u>5,805,399</u>
<u>\$ 125,424</u>	<u>\$ 0</u>	<u>\$ 125,424</u>	<u>\$ 171,321</u>	<u>\$ 674,194</u>

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(1) Summary of Significant Accounting Principles

(a) Organization

Ohio University (University) is a public institution established by the State of Ohio in 1804 under Chapter 3337 of the Ohio Revised Code. As such it is a component unit of the State of Ohio. The University is the oldest of the 13 state-assisted universities in Ohio. It is defined by statute to be a body politic and corporate and an instrumentality of the State. The University is governed by a nine member 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. The Governor, with the advice and consent of the State Senate, appoints Trustees for staggered nine-year terms. In addition, two non-voting student members are appointed to the Board of Trustees for staggered two-year terms. The accompanying financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, "*The Financial Reporting Entity*," in that the financial statements include all the organizations, activities, functions and component units for which the University is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the University's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the University.

The Ohio University Osteopathic Medical Center, Inc. (MCI) is included in the University's financial statements as a discretely presented component unit.

The Ohio University Foundation (Foundation) is a legally separate nonprofit organization. It is exempt from federal income tax and formed for the purpose of promoting educational and research activities for the benefit of the University. The Foundation maintains a self-appointing Board of Trustees. The Foundation's financial activity is not included in the University's financial statements. Amounts received by the University from the Foundation are included in private gifts, grants and contracts in the accompanying financial statements. The Foundation's capital equipment is picked up in the University's records.

In the accompanying financial statements, the memorandum total column preceding the discretely presented component unit (MCI) is totals for the primary unit excluding the discretely presented component unit.

(b) MCI

The accompanying financial statements present MCI as a discretely presented component unit in the current year to comply with GASB Statement No. 14. MCI reports on a fiscal year end of January 31, 2001.

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MCI is a professional association formed under Chapter 1785 of the Revised Code of Ohio for the purpose of organizing licensed physicians and surgeons, who are faculty members of the Ohio University College of Osteopathic Medicine (the College), into a multi-specialty faculty group practice. The sole purpose for the formation of this professional association is to render medical care, consultation, diagnosis and treatment through physicians and surgeons licensed to practice medicine in the state of Ohio.

For a significant portion of MCI's operations, MCI utilizes the College's services, tangible personal and real property, personnel, library, research facilities and records and the goodwill attendant to affiliation with the College. In accordance with the Clinical Practice Agreement, MCI has agreed to pay the University (designated for the College) for these benefits. The payment is to be made annually, based upon the formula specified in the Clinical Practice Agreement.

(c) Fund Accounting

In order to ensure observance of limitations and restrictions placed on the resources available to the University, the accounts of the University are maintained in accordance with the principles of "fund accounting". This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund; however, in the accompanying financial statements funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been reported by fund group.

(d) Basis of Accounting

The financial statements of the University have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America (GAAP) for state-assisted colleges and universities. Depreciation is not required for state-supported universities thus it is not recognized for plant and equipment. The Statement of Current Funds Revenues, Expenditures and Other Changes relates to the current reporting period and is a statement of financial activities of current funds. It does not purport to present the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenditures.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as (1) expenditures in the case of normal replacement of movable equipment and library books; (2) mandatory transfers in the case of required provisions for debt amortization and interest; and (3) transfers of a nonmandatory nature for all other cases.

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Within each fund group, fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds. Externally restricted funds may be utilized only in accordance with the purposes established by the source of such funds and are in contrast with unrestricted funds over which the Board of Trustees retains full control to use in achieving any of its institutional purposes. Endowment funds are subject to the restrictions of gift instruments requiring in perpetuity that the principal be invested and that only the income be utilized.

Generally, all unrestricted revenues are accounted for in the current unrestricted funds. Restricted gifts, grants, appropriations, endowment income and other restricted resources are accounted for in the appropriate restricted funds. Current restricted funds are reported as revenues and expenditures when expended for current operating purposes.

(e) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(f) Investments

Investments are recorded at fair value at the date of acquisition or donation. All gains and losses from the sale or disposition of investments and other non-cash assets including the change in fair value of investments held are accounted for in the fund owning the assets. Income is recorded in the fund owning the asset and generating the income except for income derived from investments of endowment funds. This income is accounted for in the fund to which it is restricted.

(g) Inventories

Inventories are stated at lower of weighted average cost or net realizable value.

(h) Land, Buildings and Equipment

Land, buildings and equipment are recorded at cost at the date of acquisition or fair value at the date of donation in the case of gifts. When plant assets are sold or otherwise disposed of the carrying value of such assets is removed from the accounts and the investment in plant is reduced accordingly. Depreciation on plant and equipment is not recorded.

MCI has capital lease equipment stated at the lesser of the present value of future minimum lease payments or at fair market value. Depreciation is calculated on a straight-line basis over the lesser of the life of the lease or the useful life of the equipment. The estimated useful life of equipment is five years.

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(i) Income Taxes

The University is an organization described in Section 115 of the Internal Revenue Code of 1986 (the Code) and has further been classified as an organization which is not a private foundation in accordance with Sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code. However, certain revenues are considered unrelated business income and are taxable under Internal Revenue Code Sections 511 through 513. For MCI, there are no significant differences in revenues and expenses for financial and tax reporting purposes.

(j) Newly Issued Accounting Pronouncements

Effective July 1, 2000, the University adopted GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*. In general, GASB No. 33 establishes accounting and financial reporting standards for non-exchange transactions involving financial or capital resources. Note 13 further describes the effect of the implementation.

Effective July 1, 2001, the University will adopt GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*. In general, GASB No. 35 establishes a new financial reporting model for public colleges and universities. The implementation of the provisions of the Statement will have a significant impact on the presentation of the University's financial statements.

(2) Notes, Bonds and Loan Payable

During the year ended June 30, 2001, the University issued a series of General Receipts Bond Anticipation Notes totaling \$8,650,000 the proceeds of which are being used to finance the replacement of major administrative systems which include; human resources, payroll, financial and the purchase of an imaging system. This issuance represents notes outstanding of \$8,650,000 at June 30, 2001 of which \$5,000,000 mature on January 25, 2002 and \$3,650,000 mature on March 28, 2002. The notes bear interest rates of 3.71% and 3.68%, respectively.

On May 3, 2001, the University issued \$48,025,000 in Subordinated Variable Rate General Receipts Bonds, Series 2001. The proceeds are to be used to pay for capital equipment, and construction costs on various building projects.

On March 15, 1999, the University issued \$32,520,000 in General Receipts Bonds, Series 1999, with which to pay construction costs on various building projects.

On January 13, 1994, the University issued \$55,450,000 in General Receipts Bonds, Series 1993 which were issued for advance refunds of the Series 1972, Series 1977 and Series 1978 General Receipts Bonds. The remaining proceeds from this issue were used for the payment of construction costs on the student recreation center.

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The 1999 and 1993 issues (the Superior Obligations) are bound by the provisions of the 1972 Trust Agreement (the Prior Indenture) and its supplements as described below. The 1972 Trust Agreement and its supplement relates to the provisions of the General Receipts Bonds. These bonds are pledged on a gross pledge and first lien basis of the "General Receipts" of the University. The receipts include the full amount of every type and character of campus receipts, except for State appropriations and receipts previously pledged or otherwise restricted. The University has complied with all covenants of the Trust Agreement and its supplements.

The First Supplemental Trust Agreement binds the 2001 bond issue. While Superior Obligation bonds issued are outstanding, the pledge and lien on the General Receipts authorized and granted on the 2001 issue shall be subordinate to the pledge and lien on the General Receipts which secure the Superior Obligations. The variable rate of interest in effect at June 30, 2001 was 2.65%. The average variable rate of interest for the year ending June 30, 2001 was 3.0%.

Details of the series are as follows:

<u>Series</u>	<u>Interest rate</u>	<u>Maturity fiscal year</u>	<u>Initial issue amount</u>	<u>Outstanding at June 30, 2001</u>
1993	4.10% - 5.00%	2002-2019	\$ 55,450,000	\$ 42,395,000
1999	3.40% - 5.25%	2002-2025	32,520,000	31,775,000
2001	Variable	2002-2027	48,025,000	<u>48,025,000</u>
				<u>\$ 122,195,000</u>

Principal and interest payment requirements for the bonded debt for the years subsequent to June 30, 2001 are summarized as follows:

<u>Year ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2002	\$ 6,295,000	5,274,976	11,569,976
2003	7,345,000	5,011,165	12,356,165
2004	7,335,000	4,717,473	12,052,473
2005	7,220,000	4,421,253	11,641,253
2006	6,240,000	4,137,223	10,377,223
Thereafter	<u>87,760,000</u>	<u>30,607,061</u>	<u>118,367,061</u>
	<u>\$ 122,195,000</u>	<u>\$ 54,169,151</u>	<u>\$ 176,364,151</u>

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Bonds payable does not include \$825,000 of outstanding Ohio University Housing and Dining Revenue Bonds, Series G that were fully defeased on December 3, 1974 and \$395,000 of outstanding Ohio University General Receipts Bonds, Special Obligation Series 1987 that were fully defeased when they were issued. U. S. Treasury obligations are on deposit with Bank One of Columbus, Columbus, Ohio. The amount at maturity will be sufficient to pay the principal and interest on the defeased obligations.

The amount reported as Loan from the State of Ohio represents the balance of an interest-free Research Facility Investment Loan from the Ohio Board of Regents that was used to partially fund construction of the Biotechnology and Bioengineering Research Center and the Edwards Accelerator Laboratory.

(3) Leases

The University has \$1,204,339 in capital lease obligations that have varying maturity dates through 2004 and carry implicit interest rates ranging from 4.25 % to 7.67 %. Lease arrangements are being used to provide partial financing for certain machinery and equipment. The scheduled maturities of these leases as of June 30, 2001 are:

	Minimum lease payments
2002	\$ 646,713
2003	520,935
2004	<u>135,710</u>
Total minimum lease payments	1,303,358
Less amount representing interest	<u>99,019</u>
Net minimum capital lease payments	\$ <u><u>1,204,339</u></u>

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MCI Leases

MCI leases certain clinical facilities and equipment under operating and capital lease agreements. Facility leases are primarily on a month-to-month basis except for one lease that expires in June 2001 and has monthly lease payments of \$2,500. The equipment lease is a capital lease that expires in April 2002. Lease payments for this lease are based on the number of patient studies performed each month. MCI pays \$50 per patient study plus taxes and if applicable, service fees and other charges. The minimum number of patient studies is 35 per month. Total lease expense was \$59,600 for the year ended January 31, 2001. The following annual minimum payments are listed in the aggregate and have initial terms of one year or more at January 31, 2001:

	Capital lease	Operating lease
2002	\$ 21,000	\$ 39,150
2003	3,500	13,050
Total minimum lease payments	24,500	\$ <u>52,200</u>
Less amount representing interest	(1,407)	
Present value of minimum lease payments	23,093	
Less current portion of capital lease obligation	(19,626)	
Non-current portion of capital lease obligation	\$ 3,467	

(4) Retirement Plans

All University employees are eligible to participate in contributory retirement plans which are administered by the Public Employees Retirement System of Ohio (PERS) and the State Teachers Retirement System of Ohio (STRS). Both PERS and STRS are cost sharing, multiple-employer defined benefit pension plans. The payroll for employees covered by PERS and STRS for the year ended June 30, 2001 was \$91,015,000 and \$72,158,000, respectively. The University's total payroll was \$218,161,000.

PERS and STRS provide retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code.

Both PERS and STRS issue a stand-alone financial report. Interested parties may obtain a copy of the PERS report by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 and the STRS report by making a written request to 275 East Broad Street, Columbus, Ohio 43215-3771.

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The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for PERS, 9.0% for law enforcement employees and 9.3% for STRS. The 2001 employer contribution rate for state employers was 13.31% of covered payroll for PERS, 16.7% of covered payroll for law enforcement and 14.0% of covered payroll for STRS.

Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records.

The University's contributions each year are equal to its required contributions.

University contributions for the current and two preceding years are summarized as follows:

		<u>Employer contribution</u>	
		<u>STRS</u>	<u>PERS</u>
2001	\$	10,102,000	12,114,000
2000		9,996,000	11,314,000
1999		10,094,000	10,776,000

Ohio Amended Substitute House Bill 586 (Ohio Revised Code 3305.02) became effective March 31, 1998. The Bill authorized an alternative retirement system for academic and administrative university employees of public institutions of higher education. These employees are currently covered by the State Teachers Retirement System or the Public Employees Retirement System. The Ohio University Board of Trustees adopted such a plan effective April 18, 1998. This plan is a defined contribution plan under IRS Section 401(a).

Eligible employees (those who are full-time and salaried) have 120 days from their date of hire to make an irrevocable election to participate in the alternative retirement plan. Under this plan, employees who would have otherwise been required to be in STRS or PERS and who elect to participate in the alternative retirement plan must contribute the employee's share of retirement contributions (9.3% STRS or 8.5% PERS) to one of eight private providers approved by the State Department of Insurance. The legislation mandates that the employer must contribute an amount to the state retirement system to which the employee would have otherwise belonged, based on an independent actuarial study commissioned by the Ohio Retirement Study Council and submitted to the Ohio Board of Regents. That amount was 0% for PERS and 5.76% for STRS for the year ended June 30, 2001. The employer also contributes what would have been the employer's share of the appropriate retirement system, less the aforementioned percentages to the private provider selected by the employee. The University plan provides these employees with immediate plan vesting. The payroll for employees covered by the alternative retirement system for the years ended June 30, 2001 and June 30, 2000 was \$33,307,000 and \$27,912,000, respectively. The number of employees participating in the alternative retirement system for the years ended June 30, 2001 and June 30, 2000 was 723 and 679, respectively.

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Deferred Profit Sharing Plan

Effective February 1, 1984, MCI established a deferred profit-sharing plan under Section 401(k) of the Internal Revenue Code covering substantially all employees. Eligibility requirements are one year of service defined as a 12-month period with more than 1,000 hours of service and a minimum of 21 years of age. MCI's annual contribution is 50% of each eligible employee's elected contribution up to 3% of the employee's total salary. Total profit-sharing contribution was \$121,766 for the fiscal year ended January 31, 2001.

(5) Other Post-employment Benefits

In addition to the pension benefits described in Note 4, Ohio Law provides that the University fund postretirement health care benefits through employer contributions to the Public Employees Retirement System of Ohio (PERS) and the State Teachers Retirement System of Ohio (STRS).

PERS provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. For state employers the rate was 10.65% of covered payroll; 4.30% was the portion that was used to fund health care for the year. The law enforcement employer rate was 15.70% and 4.30% was used to fund health care for the year.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

Summary of Assumptions

Actuarial Review – The assumptions and calculations below were based on PERS' latest actuarial review performed as of December 31, 1999.

Funding Method – An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

Assets Valuation Method – All investments are carried at market value. For actuarial valuation purposes a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets.

Investment Return – The investment assumption rate for 1999 was 7.75%.

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Active Employee Total Payroll – An annual increase of 4.75% (compounded annually) is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally annual pay increases (over and above the 4.75% base increase) were assumed to range from 0.54% to 5.1%.

Health Care – Health care costs were assumed to increase 4.75% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The rates stated above are the actuarially determined contribution requirements for PERS. The portion of employer contributions that were used to fund post employment benefits can be determined by multiplying actual employer contributions times .4038 for state employers and .2739 for law enforcement employers. Contributions made by the University to fund post employment benefits for the 2001 fiscal year were \$4,892,000. \$10,805.5 million represents the actuarial value of the retirement system's net assets available for OPEB at December 31, 1999. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The retirement board initiated significant policy changes during 2000. They enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for both the state and local government divisions and 6% for law enforcement divisions. The board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons. They have also elected to return to an actuarially pre-funded type of disclosure.

The State Teachers Retirement System (STRS) of Ohio provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code (ORC), the State Teachers Retirement Board (the board) has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

The ORC grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.

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The Retirement Board allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For the fiscal year ended June 30, 2000 the board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.419 billion on June 30, 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001 and after will be 4.5% of covered payroll. Contributions by the University to fund post employment benefits for the 2001 fiscal year were \$3,247,000. For the year ended June 30, 2000 net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients.

(6) Risk Management

The University provides medical and dental coverage for its employees on a self-insurance basis. Expenses for claims are recorded on an accrual basis based on the date claims are incurred. The University applies GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, and accounts for such activity in the Current Funds.

A summary of changes in self-insurance claims liability for the periods ending June 30, 2001 and June 30, 2000 are as follows:

	2001	2000
Claims liability at beginning of year	\$ 5,159,000	3,909,000
Incurred claims, net of favorable settlements	24,700,000	21,709,000
Claims paid	(23,709,000)	(20,459,000)
Claims liability at end of year	\$ 6,150,000	5,159,000

Claims are accrued based upon estimates of the claims liabilities made by management and the third party administrator of the University. These estimates are based on past experience and current claims outstanding. Actual claims experience may differ from the estimate. In addition, the University has the following commercial insurance policies.

Type	Deductible	Coverage
Property	\$ 100,000	1,165,000,000
Crime	25,000	2,500,000
General liability	250,000	1,000,000
Educators legal liability	100,000	5,000,000
Excess liability	—	95,000,000
Automobile	—	1,000,000
Aircraft and airport liability	—	5,000,000 to 50,000,000
Medical malpractice	250,000	5,000,000 each physician

The University participates in the Ohio Workers' Compensation Program.

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MCI

The healthcare industry is subject to numerous laws and regulations of Federal, State and Local governments. These laws and regulations include, but are not necessarily limited to matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services and Medicare and Medicaid fraud and abuse.

Recently government activity has increased with respect to investigation and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Specifically, the U.S. Department of Health and Human Services' PATH Initiative (Physicians At Teaching Hospitals) has undertaken a project to audit Medicare billings by teaching physicians. Currently, MCI has not been notified it will be subject to such an audit.

The Board of Directors of MCI has adopted a policy regarding compliance and integrity. Management believes that MCI is in compliance with laws and regulations related to fraud and abuse as well as other applicable government laws and regulations. Violations of these laws and regulations could result in expulsion from government healthcare programs together with the imposition of significant fines and penalties as well as significant repayments for patient services previously billed. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. Management believes that the results of any regulatory actions, if any, will not be material to MCI's financial position.

(a) *Physician Contractual Agreements*

All of the physicians employed by MCI are under contractual arrangements which include three basic types: 1) fixed annual salary 2) fixed rate per shift and 3) fixed rate per hour.

(b) *Professional Liabilities*

There are several lawsuits, pending claims and incidents that occurred in the past whereby claims have been made and may be asserted against MCI for which the ultimate liability, if any, has not been determined. MCI carries malpractice insurance on a claims made basis with annual coverage limits of \$5,000,000 per occurrence and \$5,000,000 in the aggregate per physician.

Management believes that the future costs relating to all pending malpractice claims and incidents are within the scope of MCI's insurance coverage and subject to reimbursement by the insurance carrier to the extent costs are within the coverage limitations. However management cannot currently predict the amount of future costs, if any, that may be outside the coverage limitations. Any such unreimbursed costs would be borne by MCI and recorded in the accompanying financial statements when paid.

OHIO UNIVERSITY
(a component unit of the State of Ohio)

Notes to Financial Statements

June 30, 2001

MCI's former insurance has been placed into liquidation by the Ohio Department of Insurance. This carrier insured MCI's malpractice claims on an occurrence basis for the eleven-year period ended January 31, 1997. As a result, claims may not be totally reimbursed by the former insurance carrier and/or covered by the Ohio Department of Insurance.

Ohio University purchased tail coverage for all former clinical faculty as part of the efforts to address the issues relating to the liquidation of MCI's previous medical malpractice carrier. The tail coverage was purchased from CNA-Transportation Insurance. A \$250,000 deductible covers the period of time clinical faculty were covered under the prior contract.

(7) Grants and Contracts

The University received grants and contracts from certain Federal and State agencies to fund research and other activities. Both direct and indirect cost which have been charged to the grant or contract are subject to examination and approval by the granting agency.

It is the opinion of the University administration that any disallowance or adjustment of such costs would not have a material effect on the accompanying financial statements.

(8) Commitments

At June 30, 2001 the University is committed to future capital expenditures as follows:

Contractual commitments:	
To be paid by Ohio University	\$ 14,587,000
To be paid by the Auditor of State of Ohio	26,656,000
Estimated costs of projects not yet committed	<u>70,733,000</u>
	\$ <u>111,976,000</u>
These projects will be funded by:	
State appropriations	\$ 58,051,000
Local operating funds	48,401,000
Gifts, federal grants, etc.	<u>5,524,000</u>
	\$ <u>111,976,000</u>

OHIO UNIVERSITY
(a component unit of the State of Ohio)

Notes to Financial Statements

June 30, 2001

(9) Related Party Transactions

Summary financial information (000's) of the Foundation at June 30, 2001 is as follows (unaudited):

	2001	2000
Assets	\$ 236,027	215,171
Liabilities	45,136	6,650
Net Assets	190,891	208,521
Revenues and Other Support	6,848	39,635
Expenses	24,478	20,162

At June 30, 2001, the Foundation's endowment investments had a cost basis of \$152,381,699 and a fair value of \$142,919,837.

(10) State Support

The University is a state-assisted institution of higher education that receives several sources of funding from the State of Ohio. The largest source of these funds is the "State Share of Instruction" that is determined by the University's enrollment as well as the level and discipline of the students' courses. The State of Ohio also provides funding based on the University's performance (e.g. graduation rates for "at-risk" students and the number of students that graduate in four years). In addition the State provides funding that is restricted for specific activities.

In addition to the student subsidies the State of Ohio provides funding for construction of major academic plant facilities except for Auxiliary Enterprises. The funding is obtained from the issuance of revenue bonds by the Ohio Public Facilities Commission (OPFC).

University facilities are not pledged as collateral for the revenue bonds. Instead, the bonds are supported by a pledge of monies in the Higher Education Bond Service Fund established in the custody of the Treasurer of State. If sufficient monies are not available from this fund a pledge exists to assess a special student fee uniformly applicable to students in state-assisted institutions of higher education throughout the State. As a result of the above-described financial assistance provided by the State of Ohio to the University, outstanding debt issued by OPFC is not included on the University's balance sheet. In addition, the appropriations by the General Assembly to the Board of Regents for payment of debt service are not reflected as appropriation revenue received by the University and the related debt service payments are not recorded in the University's accounts.

(11) Contingencies

The University is a defendant in various lawsuits. In the opinion of management and in-house counsel the effects, if any, of such lawsuits are not expected to be material to the University's financial position.

OHIO UNIVERSITY
(a component unit of the State of Ohio)

Notes to Financial Statements

June 30, 2001

(12) Deposits with Financial Institutions and Investments

The University makes investments in accordance with the Board of Trustees' policy that conforms to the authority granted in the Ohio Revised Code. The purchase of specific investment instruments is at the discretion of the University Treasurer within these policy guidelines.

(a) Deposits

At year-end the carrying amount of the University's deposits, excluding cash on hand of \$81,546 was \$2,569,496 and the bank balance was \$7,760,958. Of the bank balance:

- 1) \$575,698 was covered by federal depository insurance or by collateral held by a qualified third party trustee in the name of the University.
- 2) \$7,185,260 was covered by collateral held by third party trustees pursuant to Section 135.181 of the Ohio Revised Code in collateral pools securing all public funds on deposit with specific depository institutions.

(b) Investments

The University's investments are categorized below to give an indication of the level of custodial credit risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or securities held by the University or its agent in the University's name. Category 2 includes investments that are uninsured and unregistered with securities held by the counterparty or its trust department in the University's name. Category 3 includes investments that are uninsured and unregistered with securities held by the counterparty or its trust department but not in the University's name. All long-term investments except for certain fixed income holdings reported in Category 2 are deposited in mutual funds with various managers. The investments are registered in each manager's name and the University's ownership is recorded in the managers' internal records. The investments in mutual funds and Star Ohio are not required to be categorized due to their nature.

STAROhio is an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2001.

	<u>Fair value</u>
Category 2:	
U.S. Treasury obligations	\$ 3,197,155
U.S. Agency obligations	11,218,087
U.S. Corporate obligations	51,939,954

OHIO UNIVERSITY
(a component unit of the State of Ohio)

Notes to Financial Statements

June 30, 2001

	Fair value
Category 3:	
Money market funds	\$ 1,397,625
Mutual funds	53,064,775
State treasury asset reserve	14,448,517
Deposits with trustee	36,151,770
Total Category 2 and 3	\$ 171,417,883

(c) Cash and Investments of MCI:

At year end, the carrying amount of MCI's deposits were \$4,881.

Investments of \$52,666 consist of highly-liquid investments with original maturity of three months or less.

During fiscal year 1998 MCI purchased a 25% interest in Southern Ohio Health Alliance (the Alliance) an Ohio Limited Liability Corporation. The investment in the unconsolidated affiliate is accounted for by the equity method and is valued at \$62,705.

(13) Change in Accounting Principle

The University has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions". The University's June 30, 2000 financial statements were restated for comparative purposes. The effect of this restatement increased the Investment in Plant Fund ending fund balance by \$2,073,250 (from \$514,102,353 to \$516,175,603) for the year ended June 30, 2000. Also, as a result of this change, the University recorded a receivable from the State of Ohio, construction in progress and corresponding revenues and expenses for capital appropriations expended but not yet reimbursed in the amount of \$3,493,113 for the year ended June 30, 2001.

(14) Compensated Absences

Salaried faculty and staff earn vacation per University policy at the rate of 22 days per year with a maximum accrual of 32 days and upon termination are entitled to a payout of their accumulated balance. Hourly classified employees earn vacation at rates per years of service ranging from 10 to 25 days per year with a maximum accrual equal to the amount earned in three years which is subject to payout upon termination. The liability for accrued vacation at June 30, 2001 amounted to \$8,253,000.

All University employees are entitled to a sick leave credit equal to 15 days per year (earned on a pro-rata monthly basis for salaried employees and on a pro-rata hourly basis for classified hourly employees). Salaried employees with 10 or more years of service are eligible to receive a payout upon retirement of up to 25% of unused days (maximum of 30 days). Hourly classified employees with 10 or more years of service are eligible for payout upon retirement of up to 50% of unused days (maximum of 60 days). The liability for accrued sick leave at June 30, 2001 amounted to \$4,448,000.

OHIO UNIVERSITY
(a component unit of the State of Ohio)

Notes to Financial Statements

June 30, 2001

(15) Reclassifications

The financial information for the year ended June 30, 2000 has been presented for comparative purposes only and is not intended to be a comparative presentation in accordance with GAAP. Certain reclassifications of prior year comparative amounts have been made to conform to the 2001 presentation.

OHIO UNIVERSITY
(a component unit of the State of Ohio)
OMB Circular A-133 Single Audit Report
For the Year Ended June 30, 2001
(With Independent Auditors' Reports Thereon)

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OHIO UNIVERSITY

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**Independent Auditors' Report on Compliance and on Internal Control
Over Financial Reporting Based on an Audit of Financial
Statements Performed in Accordance With
*Government Auditing Standards***

The President and The Board of Trustees of
Ohio University

and

The Honorable Jim Petro
Auditor of State of Ohio

We have audited the financial statements of Ohio University (the University), a component unit of the State of Ohio, as of and for the year ended June 30, 2001, and have issued our report thereon dated October 12, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

KPMG LLP

October 12, 2001



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**Independent Auditors' Report on Compliance With Requirements Applicable to
Each Major Program and Internal Control Over Compliance in Accordance
With OMB Circular A-133, and Schedule of Expenditures of Federal Awards**

The President and The Board of Trustees of
Ohio University

and

The Honorable Jim Petro
Auditor of State

Compliance

We have audited the compliance of Ohio University (the University), a component unit of the State of Ohio, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2001, except those requirements discussed in the third following paragraph. The University's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2001, other than those requirements discussed in the following paragraph.

We did not audit the University's compliance with requirements governing the student loan repayment functions of the Federal Perkins Loan Program. Those requirements govern functions that are performed by EFG Technologies, Inc. Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

EFG Technologies, Inc.'s compliance with the requirements governing the functions that it performs for the University was examined by other accountants whose report has been furnished to us. The report of the other accountants indicates that compliance with those requirements was examined in accordance with the Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions and Institutions Servicers*. Based on our review of the service organization accountants' report, we have determined that all of the compliance requirements included in the *Compliance Supplement* that are applicable to the major program in which the University participates are addressed in either our report or the report of the service organization accountants. Further, based on our review of the service organization accountants' report, we have determined that it does not contain any findings of noncompliance that would have a direct and material effect on the University's major program.

Internal Control Over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Requirements governing student loan repayments functions of the Federal Perkins Loan Program are performed by EFG Technologies, Inc. Internal control over compliance relating to such functions was reported on by other accountants in accordance with the Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions and Institutions Servicers*. A copy of the service organization accountants' report has been furnished to us. However, the scope of our work did not extend to internal control maintained at EFG Technologies, Inc.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the University as of and for the year ended June 30, 2001, and have issued our report thereon dated October 12, 2001. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

KPMG LLP

October 12, 2001

OHIO UNIVERSITY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2001

<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>	
STUDENT FINANCIAL AID CLUSTER:					
U.S. DEPARTMENT OF EDUCATION					
32 28 8013	Supplemental Educational Opportunity Grants	84.007	E-P007A973342	07/1/00 - 06/30/01	975,464
32 28 8148	Supplemental Educational Opportunity Grants (PR YR)	84.007	E-P007A963342	07/1/00 - 06/30/01	(150)
35 20 9196	College Work-Study Program (JLD)	84.033	E-P033A973342	07/1/00 - 06/30/01	35,719
	College Work-Study Program	84.033	E-P033A973342	07/1/00 - 06/30/01	857,401
	Perkins (Capital Contribution)	84.038	E-P038A973342	07/1/00 - 06/30/01	143,274
	Federal Direct Student Loan	84.268	N/A	07/1/00 - 06/30/01	73,765,083
32 20 8016	Pell Grant Program	84.063	E-P063P975170	07/1/00 - 06/30/01	10,916,199
32 20 9191	Pell Grant Program (PR YR)	84.063	E-P063P965170	07/1/00 - 06/30/01	(37)
Total U.S. Department of Education				\$ 86,692,953	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
	Primary Care Loans	93.342	N/A	07/1/00 - 06/30/01	35,153
Total U.S. Department of Health & Human Services				\$ 35,153	
TOTAL STUDENT FINANCIAL AID CLUSTER				\$ 86,728,106	
RESEARCH & DEVELOPMENT CLUSTER:					
U.S. DEPARTMENT OF TRANSPORTATION					
33 08 2045	Federal Aviation Administration	20.	DTFA0299F13440 AOS-240	05/17/01 - 08/04/01	15,586
33 08 2998	Federal Highway Administration	20.	DTFH61-099-P-00335	09/21/99 - 10/31/00	1,192
33 08 9210	Navigation and Landing Aids Branch	20	DTFA01-01-C-00012	12/14/00 - 09/30/01	297,194
33 08 9037	Navigation and Landing Aids Branch	20.	DTFA01-95-C-00046	03/08/99 - 07/20/01	4,197
33 08 9373	Navigation and Landing Aids Branch	20.	DTFA01-95-C-00046	05/20/99 - 09/30/00	8,586
33 08 9684	Navigation and Landing Aids Branch	20.	DTFA01-95-C-00046	09/25/95 - 11/30/00	236,093
33 08 2030	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	02/25/98 - 09/30/01	214,855
33 08 9300	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	05/20/96 - 09/30/01	124,738
33 08 9783	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	07/16/96 - 05/20/01	21,293
33 08 9768	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	07/16/96 - 09/30/01	31,370
33 08 9769	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	07/16/96 - 09/30/01	148,089
33 08 9784	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	07/16/96 - 09/30/01	39,810
33 08 9787	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	07/16/96 - 09/30/01	10,966
33 08 9789	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	07/16/96 - 09/30/01	50,196
33 08 9792	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	07/16/96 - 09/30/01	56,038
33 08 2833	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	09/23/96 - 09/30/01	127,169
33 08 2834	Navigation and Landing Aids Branch	20.	DTFA01-96-C-00019	09/23/96 - 09/30/01	47,569
33 08 9159	Navigation and Landing Aids Branch	20.	DTFA01-97-C-00078	04/09/99 - 09/23/01	286,634
33 08 2290	Navigation and Landing Aids Branch	20.	DTFA01-97-C-00078	05/07/98 - 08/31/00	22,438
33 08 8713	Navigation and Landing Aids Branch	20.	DTFA01-97-C-00078	10/02/97 - 09/23/02	15,567
33 08 9385	Navigation and Landing Aids Branch	20.	DTFA0299-F-00407	05/18/99 - 09/30/99	2,872
33 08 2915	Navigation and Landing Aids Branch	20	DTFA-02-99F13440	06/01/00 - 08/04/00	7,397
33 08 8692	Navigation and Landing Aids Branch	20	DTFA-02-99F13440	08/11/00 - 08/04/01	2,045
33 08 8690	Navigation and Landing Aids Branch	20	DTFA-02-99F13440	08/28/00 - 08/04/01	8,000
33 08 8691	Navigation and Landing Aids Branch	20	DTFA-02-99F13440	08/28/00 - 08/04/01	6,615
33 08 9447	Navigation and Landing Aids Branch	20	DTFA-02-D-97036	01/24/01 - 08/04/01	5,243
33 08 2228	Navigation and Landing Aids Branch	20.	DTFA-02-D-97036	02/01/99 - 09/30/99	1,968
33 08 9079	Navigation and Landing Aids Branch	20.	DTFA-02-D-97036	08/10/98 - 08/04/99	288

OHIO UNIVERSITY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2001

<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>
				1,777,230
33 08 2810	Navigation Systems Performance Analysis	20.	DTFA-02-D-97036	7,453
33 08 2812	Navigation Systems Performance Analysis	20.	DTFA-02-D-97036	(4,355)
				<u>3,098</u>
	Federal Aviation Administration:			
33 08 9471	Aviation Research Grants	20.108	95-G-014	104,034
33 08 8780	Aviation Research Grants	20.108	98-G-002	781,127
33 08 9238	Aviation Research Grants	20.108	98-G-002	493,419
33 08 9578	Aviation Research Grants	20.108	DTFA-02-D-97036	10,818
				<u>1,389,398</u>
33 08 2932	Highway Planning and Construction	20.205	DTFA61-00-P-00334	13,136
	Subtotal Direct Programs			<u>3,199,640</u>
	Pass-Through Programs From:			
33 08 9458	Ohio Department of Transportation - Highway Planning & Construction	20.205	8446	19,937
33 08 9888	Ohio Department of Transportation - Highway Planning & Construction	20.205	8490	273,364
33 08 2889	Ohio Department of Transportation - Highway Planning & Construction	20.205	8521	1,361
33 08 2891	Ohio Department of Transportation - Highway Planning & Construction	20.205	8523	43,578
33 08 2224	Ohio Department of Transportation - Highway Planning & Construction	20.205	8903	4,380
33 08 2988	Ohio Department of Transportation - Highway Planning & Construction	20.205	8951	71,780
33 08 9403	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-(36)	3,266
33 08 9077	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-2(34)	145,742
33 08 2127	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-2(35)	3,248
33 08 2183	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-2(35)	15,781
33 08 2201	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-2(35)	11,767
33 08 9402	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-2(36)	9,062
33 08 9027	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-PL-1(32)	15,754
33 08 9791	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-PL-1(32)	9,957
33 08 2217	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-PL-1(33)	23,009
33 08 9039	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-PL-1(33)	35,904
33 08 9280	Ohio Department of Transportation - Highway Planning & Construction	20.205	AC SPR-PL-1(33)	2,970
33 08 8738	Ohio Department of Transportation - Highway Planning & Construction	20.205	DE-FC26-00NT40932	1,638
33 08 8685	Ohio Department of Transportation - Highway Planning & Construction	20.205	N/A	53,452
				<u>745,950</u>
33 08 9465	Ohio State University Research Foundation - Aviation Research Grants	20.108	RF#868146	18,259
33 08 9538	Trandes Corp. - Investigation Of Nas Miramar	20	N00244-95-D-5001	22,702
33 08 9754	Trandes Corp.- Airport Improvement Program	20.106	PO#01-401072	14,271
				<u>36,973</u>
33 08 9743	SENSIS Corp. - Visual Specification for Air.	20.	PO#010409	47,052
33 08 9518	University of Cincinnati - Highway Planning and Construction	20.205	PC99B-02230	29,791
	Subtotal Pass-Through Programs			<u>878,025</u>
	Total Department of Transportation			<u>\$ 4,077,665</u>
	NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
	Ames Research Center:			
33 08 8893	Distributed & Cooperative Problem Solving in the Nat'l Aviation System	43.	NCC-2-827	11,060
33 08 9863	Distributed & Cooperative Problem Solving in the Nat'l Aviation System	43.	NCC2-1130	24,997

OHIO UNIVERSITY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2001

<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>	
33 08 9770	Extreme Decision Making, Weather Related	43.	NCC2-1258	04/15/01 - 11/15/01	3,978
33 08 2173	Weather Related Pilot Decision Making Context Categorization	43.	NCC-2-1030	02/01/98 - 12/31/00	55,995
				<u>96,030</u>	
	George C. Marshall Space Flight Center:				
33 08 9867	Further Improvement of a Trajectory	43.	NAG8-1789	02/01/01 - 12/31/01	17,577
33 08 2055	Integrated Guidance and Control	43.	NAS8-01105	06/01/01 - 03/31/02	4,347
				<u>21,924</u>	
	Glenn Research Center:				
33 08 9588	Aviation Weather Datalink	43.	NAG3-257S	03/20/01 - 10/19/01	29,755
33 04 2051	Demonstrating the Value of SAT	43.	NAG3-2410	06/01/00 - 05/31/01	103,903
33 06 2869	High-Performance TCP/IP Application	43.	NCC3-680	03/01/99 - 05/15/01	29,180
33 08 9779	Weather Datalink Research	43.	NAG3-2385	03/01/00 - 07/10/01	139,347
				<u>302,185</u>	
	Goddard Space Flight Center:				
33 08 8606	Management Of Distributed Comp.	43	NAS5-00185	09/01/00 - 08/31/01	53,731
33 08 9400	Resource Mgmt For Real-Time Ad.	43.	NAG5-10349	02/15/01 - 02/14/02	13,092
				<u>66,823</u>	
	Langley Research Center:				
33 08 2162	ATC Controller Interface	43.	NAG-1-2036	03/01/98 - 02/28/01	52,203
33 08 2080	Haptics - Augmented Science Ed.	43.	NAG-1-2299	05/16/00 - 05/15/01	27,156
33 08 2076	NASA Synthetic Vision	43	NCC-1-351	08/01/99 - 12/31/02	332,489
				<u>411,848</u>	
	Subtotal Direct Programs			898,810	
	Pass-Through Programs From:				
33 04 2287	AXAF Science Center - In Search of the Central Eng.	43.	GO0-1152B	05/17/00 - 05/16/02	11,062
33 08 9917	Rannoch Corporation - Nasa Flight Critical System	43.	NASI-00108	05/08/01 - 11/26/01	14,373
33 04 9688	Smithsonian Astrophysical Observatory - Survey Of Radio Quiet Z4Quasar	43	GO0-1015B	01/21/00 - 01/20/02	14,286
33 04 9288	Smithsonian Institute - Young Elliptical Galaxies	43	GO1-2094X	11/16/00 - 11/15/01	1,279
33 04 8708	Space Telescope Science Institute - "Type 2" Liners Using UV	43.	GO-07357-02-96A	03/01/99 - 02/28/02	7,990
33 04 2711	Space Telescope Science Institute - Chemical Evolution of QSOS	43.	AR07988.02-96A	05/01/98 - 04/30/01	3,828
33 04 2129	Space Telescope Science Institute - Intrinsic UV & X-Ray Absorption	43.	GO-07356.02-96A	01/01/99 - 12/31/01	11,111
33 04 9372	Space Telescope Science Institute - Nuclear Activity - Nearby Galaxies	43.	GO07361.03-96A	12/01/97 - 11/30/00	3,322
33 04 9094	Space Telescope Science Institute - Orbital Structure and Black Hole	43	HST-GO-08599.02A	11/01/00 - 10/31/02	2,755
33 04 9809	Space Telescope Science Institute - Revolving Starts - Seyfert 1	43.	GO-06464.03-95A	01/01/98 - 12/31/00	1,446
				<u>30,452</u>	
	Subtotal Pass-Through Programs			71,452	
	Total National Aeronautics and Space Administration			<u>\$ 970,262</u>	
	NATIONAL INSTITUTE OF HEALTH				
31 30 2896	Research Related to Deafness and Communication Disorders	93.173	2-R01DC00618-05	12/01/96 - 06/30/01	39,869
31 04 8813	Research Related to Deafness and Communication Disorders	93.173	2-R01DC00618-06A1	12/01/98 - 11/30/01	179
31 30 9006	Research Related to Deafness and Communication Disorders	93.173	5-R01DC00618-06	12/01/97 - 11/30/00	993
31 04 2866	Research Related to Deafness and Communication Disorders	93.173	5-R01DC00618-08	12/01/99 - 11/30/01	137,805
31 30 2995	Research Related to Deafness and Communication Disorders	93.173	1R15DC04816-01	09/01/00 - 08/31/03	25,706
31 11 9074	Research Related to Deafness and Communication Disorders	93.173	3K23DC00153-03S1	09/01/00 - 08/31/01	12,357
31 11 9826	Research Related to Deafness and Communication Disorders	93.173	1K08DC00153-02	09/01/99 - 08/31/01	114,239
				<u>331,148</u>	

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31 04 9137	Mental Health Research Grants	93.242	5-R29MH51081-05	08/01/98 - 07/31/00	11,349
31 04 8693	Mental Health Research Grants	93.242	7-R01MH59009-03	09/20/00 - 05/31/01	144,362
31 04 2853	Mental Health Research Grants	93.242	5-R01MH57832-02	03/01/99 - 02/28/02	<u>138,064</u>
					293,775
31 04 2118	Drug Abuse Research Programs	93.279	7-R03-DA12706-02	06/01/00 - 07/31/01	24,375
31 30 2817	Grad. Training/Fam. Med. Year 3	93.379	1D1055PE10438-01	07/01/00 - 06/30/01	57,115
31 30 9975	Mch Class I Molecule Retention	93.756	1R15AI45520-01	09/01/99 - 08/31/02	60,521
31 04 2029	Heart and Vascular Diseases Research	93.837	1R01HL64794-01	05/01/00 - 04/30/01	345,066
31 04 2054	Heart and Vascular Diseases Research	93.837	5R01HL64794-02	05/01/01 - 04/30/02	<u>3,548</u>
					348,614
31 04 8741	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	5-R01AR44064-04	07/01/98 - 06/30/00	37,607
31 04 2816	Extramural Res. Prog. in the Neurosciences and Neurological Disorders	93.853	1R01NS38526-01	04/01/99 - 03/31/02	188,847
31 04 9778	Extramural Res. Prog. in the Neurosciences and Neurological Disorders	93.853	3R01NS32374-06S1	11/01/00 - 08/31/01	29,805
31 04 2963	Extramural Res. Prog. in the Neurosciences and Neurological Disorders	93.853	5R01NS32374-04	08/01/97 - 12/31/00	12,695
31 04 9461	Extramural Res. Prog. in the Neurosciences and Neurological Disorders	93.853	5R01NS32374-05	08/01/98 - 09/27/00	53,265
31 04 9632	Extramural Res. Prog. in the Neurosciences and Neurological Disorders	93.853	5R01NS32374-05	08/01/98 - 09/27/00	<u>36,715</u>
					321,327
31 04 9123	National Institute of Neurological Disorders & Stroke	93.854	2R01NS32374-06	09/28/00 - 08/31/01	135,200
31 04 9233	National Institute of Neurological Disorders & Stroke	93.854	7R01NS22979-17	09/01/00 - 01/31/02	<u>149,036</u>
					284,236
31 30 2140	Microbiology and Infectious Diseases Research	93.856	1R15AI47165-01	06/01/00 - 05/30/02	40,287
31 04 9573	Pharmacology, Physiology, and Biological Chemistry Research	93.859	1R15GM60969-01	04/01/00 - 03/31/02	2,843
31 04 9853	Pharmacology, Physiology, and Biological Chemistry Research	93.859	1R15GM60969-01	04/01/00 - 03/31/02	7,939
31 04 9558	Pharmacology, Physiology, and Biological Chemistry Research	93.859	2R01GM48858-08A2	06/01/01 - 05/31/02	3,916
31 04 8742	Pharmacology, Physiology, and Biological Chemistry Research	93.859	5R01GM48858-07	09/01/98 - 08/31/00	36,488
31 08 2027	Pharmacology, Physiology, and Biological Chemistry Research	93.859	7R15GM57640-02	01/01/00 - 04/30/02	<u>42,192</u>
					93,378
31 04 2096	Aging Research	93.866	1R03AG17741-01	09/30/99 - 08/31/01	34,358
	Subtotal Direct Programs				<u>1,926,741</u>
	Pass-Through Programs From:				
33 30 9617	Case Western University - Grants for Geriatric Education Centers	93.969	5D31AH70041-06	09/01/99 - 08/31/00	3,440
33 04 9477	Duke University Medical Center - Gender Coping/Arthritis Pain	93.	303-609	10/01/99 - 06/30/01	57,613
33 30 9072	Medical College of Ohio - Model State-Supported Area Health Education Centers	93.107	5U77HP03029-07 F200	09/30/00 - 09/29/01	27,341
33 30 8787	University of California-Davis - Microbiology and Infectious Diseases Research	93.856	99RA2742-1	08/01/00 - 07/31/01	24,923
33 04 9813	University of Georgia - Preventing Sexual Assault	93.	RR274-160/7607034	09/30/98 - 08/31/01	87,932
33 04 2011	University of Iowa - Diabetes, Endocrinology and Metabolism Research	93.847	P11003	08/12/99 - 06/30/00	10,447
33 07 2992	University of North Carolina - Injury Prevention and Control Research and State and Community Based Programs	93.136	5-54199	03/27/00 - 11/22/00	27,559
33 04 8681	University of Rochester - Genetics and Developmental Biology Research and Research Training	93.862	1R01GM058405-03	07/01/00 - 02/28/01	<u>22,901</u>
	Subtotal Pass-Through Programs				262,156
	Total National Institute of Health				<u><u>\$ 2,188,897</u></u>

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

Pass-Through Programs From:

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33 08 8709 Ohio Aerospace Institute/NIST - Advanced Technology Program	11.612	70NANB9H3026	11/01/99 - 10/31/01	224,614
Total National Institute of Standards and Technology				\$ 224,614
NATIONAL OCEANIC & ATMOSPHERIC ADMINISTRATION				
Pass-Through Programs From:				
33 04 2978 University of Michigan - U.S. GLOBEC	33.	PO A22651	11/01/96 - 12/31/00	4,198
Total National Oceanic and Atmospheric Administration				\$ 4,198
NATIONAL SCIENCE FOUNDATION				
30 08 8656 Engineering Grants	47.041	ECS-0083412	09/01/00 - 08/31/03	33,435
30 03 2761 Mathematical & Physical Sciences	47.049	ANI9876396	07/01/99 - 06/30/01	115,200
30 04 2166 Mathematical & Physical Sciences	47.049	AST-9703036	09/01/97 - 08/31/04	65,232
30 08 2881 Mathematical & Physical Sciences	47.049	ATM-0071376	07/01/00 - 06/30/02	68,002
30 04 9633 Mathematical & Physical Sciences	47.049	ATM-9905738	09/01/99 - 08/31/01	30,284
30 04 2851 Mathematical & Physical Sciences	47.049	CHE-0096244	06/01/00 - 01/31/02	51,594
30 04 9871 Mathematical & Physical Sciences	47.049	DBI-9904799	10/01/99 - 09/30/01	70,455
30 04 2256 Mathematical & Physical Sciences	47.049	DMR-0081006	07/01/00 - 06/30/02	55,339
30 04 2024 Mathematical & Physical Sciences	47.049	DMR-9604921	07/15/97 - 06/30/01	47,151
30 04 9057 Mathematical & Physical Sciences	47.049	DMR-9618789	04/01/97 - 03/31/01	(14)
30 04 9182 Mathematical & Physical Sciences	47.049	DMR-9805848	07/15/98 - 06/30/01	72,608
30 04 9386 Mathematical & Physical Sciences	47.049	DMR-9983816	06/01/00 - 05/31/01	94,039
30 04 2839 Mathematical & Physical Sciences	47.049	PHY-0072226	06/01/00 - 05/31/01	20,000
30 04 2116 Mathematical & Physical Sciences	47.049	PHY-0072226	06/01/00 - 05/31/02	31,281
30 04 2195 Mathematical & Physical Sciences	47.049	PHY-0072226	06/01/00 - 05/31/02	278,276
30 04 2177 Mathematical & Physical Sciences	47.049	PHY-0074853	06/01/00 - 11/13/01	16,792
30 04 9933 Mathematical & Physical Sciences	47.049	PHY-9722538	07/01/97 - 06/30/01	65,192
30 04 9935 Mathematical & Physical Sciences	47.049	PHY-9722538	07/01/97 - 06/30/01	24,811
30 04 2861 Mathematical & Physical Sciences	47.049	PHY-9722642	06/19/00 - 03/31/01	3,890
30 04 2037 Mathematical & Physical Sciences	47.049	PHY-9722642	07/15/97 - 03/31/01	565
30 04 9986 Mathematical & Physical Sciences	47.049	PHY-9722654	06/01/97 - 12/31/00	(1,262)
				1,109,435
30 04 8614 Geosciences	47.050	EAR-0074647	08/15/00 - 01/31/02	11,264
30 08 8632 Computer and Information Science and Engineering	47.070	ANI-9981927	08/15/00 - 07/31/03	21,580
30 08 8661 Computer and Information Science and Engineering	47.070	CCR-0000246	09/01/00 - 08/31/02	23,073
				44,653
30 08 2935 Biological Sciences	47.074	BES-9733542	06/01/00 - 05/31/02	101,226
30 04 2119 Biological Sciences	47.074	DEB-9907373	07/01/00 - 08/31/01	5,000
30 04 9531 Biological Sciences	47.074	DEB-9907373	09/15/99 - 08/31/01	50,268
30 04 2101 Biological Sciences	47.074	DEB-9973958	07/01/00 - 07/31/02	5,000
30 04 9658 Biological Sciences	47.074	DEB-9973958	07/01/00 - 07/31/02	1,327
30 04 2994 Biological Sciences	47.074	DEB-9973958	08/01/99 - 07/31/02	21,908
30 04 2289 Biological Sciences	47.074	IBN-0076342	06/15/00 - 05/31/02	6,972
30 30 2803 Biological Sciences	47.074	IBN-0076421	07/01/00 - 06/30/02	3,462
30 04 8603 Biological Sciences	47.074	IBN-0078055	09/01/00 - 08/31/01	46,201
30 04 2983 Biological Sciences	47.074	IBN-0080158	08/01/00 - 07/31/01	98,239
30 30 9729 Biological Sciences	47.074	IBN-9601174	08/01/96 - 07/31/00	4,682
30 30 2878 Biological Sciences	47.074	IBN-9723768	08/15/97 - 07/31/01	12,449
30 04 9158 Biological Sciences	47.074	IBN-9724123	07/09/98 - 07/31/01	1,071
30 04 9139 Biological Sciences	47.074	IBN-9724123-003	08/01/99 - 07/31/01	33,856
30 04 2800 Biological Sciences	47.074	IBN-9727757	04/01/98 - 03/31/01	622

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30 04 2278	Biological Sciences	47.074	IBN-9727757	04/01/99 - 03/31/02	78,095
30 04 2867	Biological Sciences	47.074	IBN-9727757-002	04/01/99 - 03/31/01	(206)
30 04 2073	Biological Sciences	47.074	IBN-9730882	03/15/98 - 02/28/01	7,154
30 30 9899	Biological Sciences	47.074	IBN-9807907	04/19/00 - 07/31/00	2,353
30 30 2028	Biological Sciences	47.074	IBN-9807907	08/01/00 - 07/31/01	52,822
30 30 8704	Biological Sciences	47.074	IBN-9807907-001	08/01/98 - 07/31/01	776
30 30 8705	Biological Sciences	47.074	IBN-9807907-002	08/01/99 - 07/31/01	20,178
30 04 9440	Biological Sciences	47.074	IBN-9904633	06/01/00 - 05/31/01	4,892
30 04 9527	Biological Sciences	47.074	IBN-9904633	06/01/00 - 05/31/01	66,602
30 04 2179	Biological Sciences	47.074	IBN-9983561	06/01/00 - 05/31/02	65,078
30 30 8687	Biological Sciences	47.074	MCB-9733210	09/29/00 - 03/31/02	3,862
30 30 2991	Biological Sciences	47.074	MCB-9733210-001	04/01/99 - 03/31/02	10,815
30 30 8726	Biological Sciences	47.074	MCB-9733210-002	04/01/00 - 03/31/02	83,174
30 04 9299	Biological Sciences	47.074	MCB-9874744	07/01/99 - 06/31/02	89,873
				<u>877,751</u>	
30 04 8604	Social, Behavioral, and Economic Sciences	47.075	INT-0086359	12/01/00 - 05/31/02	80,925
30 04 2133	Social, Behavioral, and Economic Sciences	47.075	INT-9726624	03/15/98 - 02/28/01	4,560
30 04 2990	Social, Behavioral, and Economic Sciences	47.075	INT-9909089	12/15/99 - 11/30/00	8,719
30 04 2877	Social, Behavioral, and Economic Sciences	47.075	SBR-9728635	06/15/98 - 05/31/01	41,441
30 04 9582	Social, Behavioral, and Economic Sciences	47.075	SBR-9815332	08/17/98 - 08/16/00	54,690
				<u>190,335</u>	
30 30 9286	Polar Programs	47.078	OPP-9416870	05/01/95 - 10/30/00	5,169
	Subtotal Direct Programs			<u>2,272,042</u>	
	Pass-Through Programs From:				
33 08 9325	Applied Sciences, Inc. - Microstructure Modification	47.	DMI-9960480	01/01/00 - 06/30/01	44,374
33 07 2209	Kentucky Science & Technology Council - Education and Human Resources	47.076	KSTC108-9554465-00	01/01/00 - 08/31/00	20,217
33 07 8686	Kentucky Science & Technology Council - Education and Human Resources	47.076	KSTC123-9554465	09/01/00 - 09/30/01	3,929
33 07 9275	Kentucky Science & Technology Council - Education and Human Resources	47.076	KSTC123-9554465	09/01/00 - 09/30/01	7,194
				<u>31,340</u>	
33 04 8610	Lehigh University - Mathematical and Physical Sciences	47.049	539023-8000	07/01/00 - 12/31/01	36,193
33 04 8736	National Research Council-Twinning Fellowship - Social, Behavioral, and Economic Sciences	47.075	INT-9522667	10/17/97 - 12/31/00	1,888
33 11 8996	University of Connecticut - Annual Review of Senior Design Projects	47.	BES-9813338	09/15/99 - 07/31/01	19,065
33 11 9479	University of Connecticut - Biomedical Engineering	47.	BES-9812042	09/15/98 - 08/31/03	4,203
				<u>23,268</u>	
	Subtotal Pass-Through Programs			<u>137,063</u>	
	Total National Science Foundation			<u>\$ 2,409,105</u>	
	U.S. DEPARTMENT OF AGRICULTURE				
33 04 9189	Welfare Impacts of Agriculture	10.	43-3AEM-8-80063	05/26/98 - 12/31/98	13,092
33 08 8625	Agricultural Research-Basic and Applied Research	10.001	99-03221	10/01/99 - 12/31/01	7,304
33 04 2822	Grants for Agricultural Res-Competitive Res. Grants	10.206	99-35401-7870	11/15/99 - 11/30/01	53,691
33 04 2092	Forestry Research	10.652	N/A	03/15/00 - 03/15/04	44,567
33 04 2005	Forestry Research	10.652	23-99-0063	07/15/99 - 12/31/00	2,014

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				46,581	
33 04 9873	Fire & Fire Surrogate Research	10.653	1580	05/01/00 - 12/31/04	67,010
	Subtotal Direct Programs				<u>187,678</u>
	Total U.S. Department of Agriculture				<u>\$ 187,678</u>
	U.S. DEPARTMENT OF COMMERCE				
	Pass-Through Programs From:				
33 09 9008	Ballet Arts-Minnesota - Technology Opportunities	11.552	N/A	10/01/99 - 09/30/01	89,811
	Total U.S. Department of Commerce				<u>\$ 89,811</u>
	U.S. DEPARTMENT OF DEFENSE				
	Air Force:				
33 08 2086	GPS Range Safety Tech System	12.	F29601-99-C-0176	10/01/99 - 01/15/01	33,468
33 08 9541	Air Force Defense Research Sciences Program	12.800	F49620-01-1-0284	03/15/01 - 12/31/01	1,136
33 08 9799	Air Force Defense Research Sciences Program	12.800	F49620-96-1-0368	07/15/96 - 12/14/98	40,170
33 08 9622	Air Force Office of Scientific Research - Air Force Defense Research Sciences Program	12.800	F33615-98-2-5155	09/30/98 - 02/28/01	61,057
33 08 8641	Air Force Research Lab - Air Force Defense Research Sciences Program	12.800	F29601-00-C-0212	09/07/00 - 08/31/01	16,886
33 08 9446	Air Force Research Lab - Air Force Defense Research Sciences Program	12.800	F29601-99-C-0176	01/17/01 - 12/31/01	64,120
33 08 2954	Rome Research Site - Air Force Defense Research Sciences Program	12.800	FE0602-99-C-0064	03/18/99 - 09/18/00	22,144
					<u>238,981</u>
	Department Of The Army:				
33 30 9623	Dietary Energy Requirements in Physically Active Men & Women	12.	DAMD17-95-1-5053	09/01/95 - 01/31/02	252,542
33 04 8601	Signal Processing & Pattern	12	DAAD13-00-C-0038	08/10/00 - 08/09/02	67,517
33 08 9510	U.S. Army Corp of Engineers - Flood Analysis - Scioto River	12.	DACW69-99-P-0313	05/10/99 - 08/31/00	3,345
33 04 9066	Military Medical Research and Development	12.420	DAMD17-99-1-9339	10/01/00 - 10/31/02	56,705
33 04 9908	US Army Research Office - Basic Scientific Research	12.431	DAAD19-01-1-0598	06/01/01 - 11/30/01	2,139
					<u>382,248</u>
	Office of the Chief of Naval Research:				
33 04 2022	Basic and Applied Scientific Research	12.300	N00014-94-1-0395-P00006	10/01/99 - 09/30/01	94,480
33 04 9120	Basic and Applied Scientific Research	12.300	N00014-96-1-0782	05/01/96 - 04/03/01	3,308
33 08 9122	Basic and Applied Scientific Research	12.300	N00014-96-1-0782	05/01/96 - 04/03/01	1,778
33 04 9145	Basic and Applied Scientific Research	12.300	N00014-96-1-0782	05/01/96 - 04/03/01	5,097
33 04 9162	Basic and Applied Scientific Research	12.300	N00014-96-1-0782	05/01/96 - 04/03/01	586
33 04 9073	Basic and Applied Scientific Research	12.300	N00014-96-1-0782	10/01/99 - 04/30/01	158,666
33 08 9777	Basic and Applied Scientific Research	12.300	N00014-97-1-0693	06/01/97 - 05/31/02	1,472
33 04 9742	Basic and Applied Scientific Research	12.300	N00014-97-1-0740	06/01/97 - 11/30/01	63,211
33 04 8990	Basic and Applied Scientific Research	12.300	N00014-99-1-0025	12/01/98 - 11/30/01	39,645
33 04 8721	Basic and Applied Scientific Research	12.300	N00014-99-1-0528	03/15/98 - 03/14/00	(862)
33 04 9698	Basic and Applied Scientific Research	12.300	N00014-99-1-0975	08/01/99 - 07/31/01	137,271
					<u>504,652</u>
	Defense Advanced Research Projects Agency:				
33 08 9788	Research and Technology Development	12.910	F33615-01-C-1834	05/01/01 - 08/30/02	18,013
	Subtotal Direct Programs				<u>1,143,894</u>
	Pass-Through Programs From:				
33 08 9350	Austral Engineering & Software - Research and Technology Development	12.910	F33615-98-C-5114-S001	07/01/98 - 04/30/01	6,542
33 04 2809	Geo-Centers, Inc. - Basic Scientific Research	12.431	DAAM01-97-D-006-0	06/01/00 - 05/31/01	41,596
33 04 9061	Innovative Scientific Solutions - Development Of Nitride Thin.	12	F33615-00-C-2055	11/15/00 - 02/24/03	13,771

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33 08 8707	Science Applications Intl. Corp. - Agns Test Station Baseline	12.	N66001-97-D-5036	10/11/00 - 05/30/01	49,059
33 08 9605	Technical Mgmt Concepts, Inc. - Air Force Defense Research Sciences Program	12.800	TMC96-5835-19-08	09/01/98 - 09/30/00	13,124
33 08 8658	Technical Mgmt Concepts, Inc. - Air Force Defense Research Sciences Program	12.800	TMC-96-5835-0018-14	09/11/00 - 09/10/01	52,593
					<u>65,717</u>
33 08 9207	Trandes Corp. - Basic and Applied Scientific Research	12.301	N00244-95-D-5001	11/10/00 - 01/31/01	17,452
33 08 9894	University of Texas at Arlington - Desiderata Project	12.	N66001-97-C-8520	08/15/99 - 12/31/99	173,673
	Subtotal Pass-Through Programs				367,810
	Total U.S. Department of Defense				<u>\$ 1,511,704</u>
	U.S. DEPARTMENT OF EDUCATION				
32 04 9499	International - Overseas Faculty Research Abroad	84.019A	PO19A990035	07/01/99 - 12/31/00	14,954
	Subtotal Direct Programs				<u>14,954</u>
	Total U.S. Department of Education				<u>\$ 14,954</u>
	U.S. DEPARTMENT OF ENERGY				
33 11 9590	Ambient Fine Particle Matter	81.	DE-AF26-99-FT00762	06/10/99 - 07/31/01	15,774
33 04 9829	Novel Invest Of Irr Cross Sec	81.	DE-FG03-99SF21897	08/15/99 - 08/14/01	375,271
33 08 9794	U.S. Dept of Energy	81.	DE-FG26-99FT40592	09/01/99 - 08/31/00	20,700
					<u>411,745</u>
33 04 2098	Office of Science Financial Assistance Program	81.049	450001219B	10/01/99 - 12/31/99	910
33 04 2887	Office of Science Financial Assistance Program	81.049	DE-FG02-87ER40370A012	11/01/99 - 10/31/01	56,658
33 04 2917	Office of Science Financial Assistance Program	81.049	DE-FG02-87ER45334	11/15/99 - 02/14/01	39,964
33 04 8737	Office of Science Financial Assistance Program	81.049	DE-FG02-88ER40387	12/01/99 - 11/30/01	162,207
33 04 2221	Office of Science Financial Assistance Program	81.049	DE-FG02-93ER40756-A008	11/01/98 - 10/31/01	15,119
33 04 2807	Office of Science Financial Assistance Program	81.049	DE-FG02-93ER40756A009	11/01/99 - 10/31/01	24,403
					<u>299,261</u>
33 08 8768	Fossil Energy Research and Development	81.089	DE-FC26-00NT40932	10/02/00 - 10/01/03	141,185
33 04 9121	University Nuclear Science and Reactor Support	81.114	DE-FG02-88ER40387	12/01/00 - 11/30/01	160,904
	Subtotal Direct Programs				<u>1,013,095</u>
	Pass-Through Programs From:				
33 11 9757	Advanced Technology Systems	81.	DE-AC26-98FT40456	07/01/99 - 04/30/00	1,482
33 11 8609	Advanced Technology Systems - University Coal Research	81.057	PO99-UORVP-004	06/01/00 - 05/31/01	16,402
					<u>17,884</u>
33 04 2831	Brookhaven Nat'l Laboratory - University Nuclear Science and Reactor Support	81.114	39140	06/22/00 - 06/30/01	8,000
33 11 9802	Consol, Inc. - Characterization Of Pm2.5&Pm10	81.	DE-FC26-00-NT40771	04/01/00 - 12/31/02	27,538
33 04 2857	Fluor Daniel Fernald, Inc. - Invasive Plant Species	81.	DE-AC24-920R21972	04/15/98 - 12/31/02	8,491
33 04 9543	Lawrence Livermore National Laboratory - Neutron Imaging	81.	B513204	02/26/01 - 02/25/02	20,000
33 04 9452	Lawrence Livermore National Laboratory - Office of Science Fin. Ass. Program	81.049	B505943	10/01/99 - 09/30/00	53,673
33 04 2115	Lawrence Livermore National Laboratory - Office of Science Fin. Ass. Program	81.049	B508136	02/11/00 - 02/11/01	19,599
33 04 2165	Lawrence Livermore National Laboratory - Office of Science Fin. Ass. Program	81.049	B511709	06/01/00 - 05/31/01	25,000

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<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>	
33 04 9456	Mass. Institute of Technology - Office of Science Financial Assistance Program	81.049	PO570000589	11/01/97 - 02/28/01	118,272 3,706
	Subtotal Pass-Through Programs				<u>183,891</u>
Total U.S. Department of Energy					<u>\$ 1,196,986</u>
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Pass-Through Programs From:					
33 30 9909	Association of Teachers of Preventive Medicine - Surveillance of Vaccine-Preventable	93.	U50/CCU300860	09/30/98 - 09/29/00	4
33 04 2164	Athens County Children Services - Data Support/Research-Pcsa Yr1	93	N/A	09/01/99 - 02/28/01	48,895
33 04 9854	Community Action Commission of Belmont County - Temporary Assistance for Needy Families	93.558	N/A	04/15/01 - 12/31/01	1,300
33 04 2078	Ohio Department of Health - Health Services Research Project	93.	A-98-07-001	10/01/98 - 03/31/00	627
33 08 2048	Trios Associates - Community Services Block Grant-Discretionary Awards	93.570	OU2001-001	05/25/01 - 08/25/01	7,050
Total U.S. Department of Health & Human Services					<u>\$ 57,876</u>
U.S. DEPARTMENT OF INTERIOR					
33 04 9035	Cooperative Endangered Species Conservation Fund	15.615	1448-40181-00-G-233	08/01/00 - 07/31/01	4,000
	Subtotal Direct Programs				<u>4,000</u>
Total U.S. Department of Interior					<u>\$ 4,000</u>
U.S. DEPARTMENT OF JUSTICE					
33 04 9047	Development of New Analytical Buffer System	16.	1999-IJ-CX K014	08/1/99 - 06/30/02	123,836
	Subtotal Direct Programs				<u>123,836</u>
Pass-Through Programs From:					
37 42 2095	Jackson Police Department - School Based Partnership	16.	0000040443	09/01/98 - 01/31/01	1,131
37 42 9443	Jackson Police Department - School Violence Partnership	16.	99SBWX0016	01/01/00 - 01/31/02	22,940
	Subtotal Pass-Through Programs				<u>24,071</u>
Total U.S. Department of Justice					<u>\$ 147,907</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY					
33 08 2985	Environmental Protection-Consolidated Research	66.500	R-82817101-0	08/01/00 - 07/31/02	89,865
	Subtotal Direct Programs				<u>89,865</u>
Pass-Through Programs From:					
33 04 8744	Miami University - Lowland Forest Restoration	66.	96SS000294	06/16/98 - 12/31/00	1,116
33 04 8733	Ohio EPA - Environmental Protection Consolidated Grants-Program Support	66.600	97(H)EPA-13	10/01/97 - 06/30/01	4,432
	Subtotal Pass-Through Programs				<u>5,548</u>
Total U.S. Environmental Protection Agency					<u>\$ 95,413</u>
U.S. GEOLOGICAL SURVEY					
33 04 8646	U.S. Geological Survey-Research and Data Acquisition	15.808	00CRAG003	09/01/00 - 08/31/01	322,296
33 04 9255	U.S. Geological Survey-Research and Data Acquisition	15.808	99CRAG0015	09/01/99 - 08/31/00	66,250
	Subtotal Direct Programs				<u>388,546</u>
Pass-Through Programs From:					
33 04 9091	Montana State University - Outdoor Recreation-Acquisition, Development and Planning	15.916	GC011-01-Z1529	07/01/00 - 04/01/02	3,426
33 04 8684	Shepherd College - U.S. Geological Survey-Research and Data Acquisition	15.808	N/A	03/01/00 - 02/28/01	2,600
	Subtotal Pass-Through Programs				<u>6,026</u>

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<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>	
Total U.S. Geological Survey				\$ 394,572	
TOTAL RESEARCH & DEVELOPMENT CLUSTER				\$ 13,575,642	
OTHER PROGRAMS:					
APPALACHIAN REGIONAL COMMISSION					
33 04 9404	Appalachian Regional Development	23.001	CO-13750	01/01/01 - 02/28/02	20,358
33 04 9330	Appalachian Regional Development	23.001	CO-13801	10/01/00 - 09/30/01	20,000
33 04 9187	Appalachian Regional Development	23.001	N/A	06/30/00 - 10/30/00	6,720
				<u>47,078</u>	
33 04 8654	App. State Research, Technical Assistance, and Demonstration Proj.	23.011	CO-13705	05/15/00 - 08/15/00	5,000
37 43 8731	App. State Research, Technical Assistance, and Demonstration Proj.	23.011	N/A	08/01/00 - 11/01/00	840
				<u>5,840</u>	
Subtotal Direct Programs				52,918	
Pass-Through Programs From:					
33 04 9707	Corporation for Ohio Appalachian Development - App. State Research, Technical Assistance, and Demonstration	23.011	N/A	10/01/99 - 09/30/00	9,886
33 05 9200	Marietta College - App. State Research, Technical Assistance, and Demonstration Proj.	23.011	OH-1825-EI-302-00	10/01/00 - 09/30/01	12,600
33 04 9287	Ohio Governor's Office of Appalachia - App. State Research, Technical Assistance, and Demonstration Proj.	23.011	CO-13802	10/01/00 - 06/30/01	450
Subtotal Pass-Through Programs				<u>22,936</u>	
Total Appalachian Regional Commission				\$ 75,854	
CORPORATION FOR NATIONAL & COMMUNITY SERVICE					
33 30 2936	AmeriCorps	94.006	00ASFOH036	08/01/00 - 07/31/01	86,023
33 30 8697	AmeriCorps	94.006	00ASFOH036	08/01/00 - 12/31/01	16,136
33 19 8689	AmeriCorps	94.006	00ASFOH036-Y7-F03	08/01/00 - 12/31/01	263,068
33 19 8696	AmeriCorps	94.006	00ASFOH036-Y7-F03	08/01/00 - 12/31/01	45,203
Subtotal Direct Programs				<u>410,430</u>	
Pass-Through Programs From:					
33 30 9544	Governor's Community Service Commission - AmeriCorps	94.006	94ASCOH036-Y6-P-28	09/01/99 - 12/31/00	7,431
33 19 9489	Governor's Community Service Commission - Learn and Serve America-Higher Education	94.005	97LHEOH022-2	10/01/99 - 03/31/01	37,150
33 19 2185	Governor's Community Service Commission - Learn and Serve America-Higher Education	94.005	94ASCOH036-Y6-F-03	08/01/99 - 12/31/00	35,520
33 19 2187	Governor's Community Service Commission - Learn and Serve America-Higher Education	94.005	94ASCOH036-Y6-F-03	08/01/99 - 12/31/00	18,675
				<u>98,776</u>	
33 04 9545	Ohio Campus Compact - Learn & Serve America-Higher Education Programs	94.005	97LHEAZ047	08/01/99 - 07/30/00	2,182
33 07 9041	Ohio Department of Education - Learn and Serve America-School and Community Based Programs	94.004	063024SV-S6-2000	09/06/99 - 08/31/01	1,497
Subtotal Pass-Through Programs				<u>102,455</u>	
Total Corporation for National and Community Service				\$ 512,885	
DEPARTMENT OF STATE					
33 04 9910	2001 Summer Institute For Engineering	19.	AEMA-1129	05/15/01 - 09/30/01	27,021
33 04 9836	2001 Summer Institute For Engineering	19.	AEMA-1129	05/15/01 - 09/30/01	943
				<u>27,964</u>	
33 07 9263	College and University Affiliations Program	19.406	IA-ASLJ-G9190295	08/13/99 - 07/31/02	15,248

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<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>
33 04 2117 Educational Exchange-Fulbright American Studies Institutes	19.418	N/A	06/30/00 - 09/15/00	91,024
Subtotal Direct Programs				<u>134,236</u>
Total Department of State				<u>\$ 134,236</u>
DEPARTMENT OF TRANSPORTATION				
61 01 5562 Federal Aviation Administration-Runway Expansion Phase I	20.	N/A	12/14/00 - 12/31/24	300,247
Subtotal Direct Programs				<u>300,247</u>
Pass-Through Programs From:				
33 20 9001 Ohio Department of Public Safety - Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	01171.0	10/01/99 - 09/30/00	10,070
Total Department of Transportation				<u>\$ 310,317</u>
HUMAN RESOURCES & SERVICES ADMINISTRATION				
Pass-Through Programs From:				
31 30 8695 Healthy Adult Project - Rural Health Outreach and Rural Network Development Program	93.912A	1DIARH00002-01	06/01/00 - 11/30/01	230,443
31 30 2860 Intradisciplinary Healthcare - Rural Health Outreach and Rural Network Development Program	93.912	1D36HP00009-01	07/01/00 - 06/30/01	109,415
Total Human Resources & Services Administration				<u>\$ 339,858</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Pass-Through Programs From:				
33 06 8600 National Endowment for the Humanities - Promotion of the Humanities-Challenge Grants	45.130	CW-20055-00	08/01/00 - 07/31/01	5,732
37 44 9717 State Library of Ohio - Institute of Museum and Library Services	45.301	103.00	04/01/01 - 08/31/01	10,586
Total National Endowment for the Humanities				<u>\$ 16,318</u>
NATIONAL SCIENCE FOUNDATION				
Pass-Through Programs From:				
33 07 9629 Kentucky Science & Tech Council-ARSI - Education and Human Resources	47.076	KSTC108-9554465-00-05	01/01/00 - 08/31/00	6,294
33 04 9861 St. Xavier University - Enhancing The Freshmen Yr Exp.	47.	402570001D6	06/01/00 - 06/15/01	4,840
Total National Science Foundation				<u>\$ 11,134</u>
PEACE CORPS				
33 13 8628 Peace Corps Strategy Agreement	08.	PO#00-161-3085-000	09/01/00 - 06/15/01	12,957
33 13 2019 Recruitment/Publicity Program	08.	161-99-3090	09/01/99 - 12/31/00	1,036
Subtotal Direct Programs				<u>13,993</u>
Total Peace Corps				<u>\$ 13,993</u>
SMALL BUSINESS ADMINISTRATION				
33 05 2937 Small Business Development Center	59.037	ECDD-00-051	10/01/99 - 09/30/00	82,666
33 05 2938 Small Business Development Center	59.037	ECDD-00-051	10/01/99 - 09/30/00	45,001
37 41 9379 Small Business Development Center	59.037	ECDD-01-054	10/01/00 - 09/30/01	17,411
33 05 9160 Small Business Development Center	59.037	ECDD-01-055	10/01/00 - 09/30/01	97,934
Subtotal Direct Programs				<u>243,012</u>
Total Small Business Administration				<u>\$ 243,012</u>
U.S. DEPARTMENT OF AGRICULTURE				
33 11 2178 Distance Learning and Telemedicine Loans and Grants	10.855	99-38411-8030	09/15/99 - 09/14/01	136,521

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<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>
Subtotal Direct Programs				136,521
Pass-Through Programs From:				
33 04 8764 Rural Action - Grants for Agricultural Research, Special Research Grants	10.200	N/A	09/20/00 - 12/31/03	76
Total U.S. Department of Agriculture				<u>\$ 136,597</u>
U.S. DEPARTMENT OF COMMERCE				
61 40 5329 Public Telecommunications Facilities-Planning and Construction	11.550	N/A	10/28/99 - 09/30/01	136,475
Subtotal Direct Programs				136,475
Pass-Through Programs From:				
33 04 9022 Bowling Green State University - Economic Development-Technical Assistance	11.303	06-66-04460	10/01/00 - 09/30/01	19,889
33 04 2148 Bowling Green State University - EDA University Center - Economic Development-Technical Assistance	11.303	06-66-01008	10/01/99 - 09/30/00	5,926
Subtotal Pass-Through Programs				25,815
Total U.S. Department of Commerce				<u>\$ 162,290</u>
U.S. DEPARTMENT OF DEFENSE				
33 14 8366 National Guard Military Operations and Maintenance (O&M) Projects	12.401	N/A	07/01/89 - 12/31/01	17,058
Subtotal Direct Programs				17,058
Total U.S. Department of Defense				<u>\$ 17,058</u>
U.S. DEPARTMENT OF EDUCATION				
32 13 2203 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015	P015A70006-98	08/15/98 - 08/14/00	18,626
32 13 8607 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015	P015A000006	08/15/00 - 08/14/01	132,303
32 13 9572 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015	PO15A970006-99A	08/15/99 - 08/14/01	57,755
32 13 9596 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015	PO15A970148-99	08/14/99 - 08/14/00	4,046
32 13 9592 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015	PO15A970006-99	08/15/99 - 08/14/00	16,458
32 13 9554 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015	PO15B000161	08/15/00 - 08/14/01	128,995
32 13 9860 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015	PO21A0000041	04/01/00 - 09/30/00	23,249
				381,432
32 13 8626 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015A	P015A000161	08/15/00 - 08/14/01	140,572
32 13 9625 National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	84.015B	P015B0000006	08/15/00 - 08/14/01	75,000
32 04 2039 International Research and Studies	84.017A	PO17A000011	06/15/00 - 06/14/02	80,955
32 14 9671 TRIO-Student Support Services	84.042	PO42A970237-99	09/01/99 - 08/31/01	21,380
32 14 8421 TRIO-Student Support Services	84.042	PO42A70237-98	09/01/98 - 08/31/99	1
				21,381
32 14 8608 TRIO-Student Support Services	84.042A	P042A970237-00	09/01/00 - 08/31/01	198,039
32 07 9676 TRIO-Upward Bound	84.047	PO47A990189	09/01/99 - 08/31/01	282,226

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Federal Agency	Federal Catalog Number	Federal Grant Number	Project Period	Expenditures	
32 06 9410	Fund for the Improvement of Postsecondary Education	84.116J	P116J70041-97	09/10/97 - 09/09/01	(2,659)
32 06 9674	Fund for the Improvement of Postsecondary Education	84.116J	P116J970041-99-03	09/10/99 - 03/09/01	61,203
32 08 9319	Fund for the Improvement of Postsecondary Education	84.116J	P116J990004	09/01/99 - 08/31/01	17,123
32 06 9106	Fund for the Improvement of Postsecondary Education	84.116J	P116J970041-98A	09/10/98 - 03/09/01	9,653
				<u>85,320</u>	
32 07 9546	Special Education-Technology and Media Services for Individuals with Disabilities	84.327A	H327A990023	09/01/99 - 08/31/01	112,691
32 07 2968	Preparing Tomorrow's Teachers to Use Technology	84.342A	P342A000235	06/01/00 - 05/31/01	123,445
	Subtotal Direct Programs			<u>1,501,061</u>	
	Pass-Through Programs From:				
37 44 8793	Columbus State Community College - Tech-Prep Education	84.243	42000-0-1006	07/01/00 - 06/30/01	140,561
37 44 8789	Columbus State Community College - Tech-Prep Education	84.243	42053-1	07/01/99 - 06/30/00	11,366
37 44 8788	Columbus State Community College - Tech-Prep Education	84.243	42054-7	07/01/99 - 06/30/00	8,349
37 44 8767	Columbus State Community College - Tech-Prep Education	84.243	42054-8	07/01/99 - 06/30/00	282
37 44 8796	Columbus State Community College - Tech-Prep Education	84.243	42054-9	07/01/99 - 06/30/00	5,700
				<u>166,258</u>	
33 17 9441	Corporation for Public Broadcasting - Ready to Learn Television	84.295A	N/A	09/01/00 - 08/31/01	15,700
33 17 2060	Corporation for Public Broadcasting - Ready to Learn Television	84.295	N/A	09/08/99 - 08/31/00	7,393
				<u>23,093</u>	
37 43 8722	Miami University - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	CG00309 16022-414	05/01/00 - 08/31/01	21,089
37 43 8725	Miami University - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	CG00309 160222-1415	05/01/00 - 08/31/01	9,002
				<u>30,091</u>	
37 43 9186	Ohio Board of Regents - Eisenhower Professional Development State Grants	84.281	9-45	09/20/99 - 04/30/01	96,669
37 46 9023	Ohio Board of Regents - Eisenhower Professional Development State Grants	84.281	9-46	09/20/99 - 12/31/00	34,144
37 46 9030	Ohio Board of Regents - Eisenhower Professional Development State Grants	84.281	9-47	09/20/99 - 12/31/00	25,919
38 46 8662	Ohio Board of Regents - Eisenhower Professional Development State Grants	84.281	N/A	09/25/00 - 09/24/01	9,126
37 43 8666	Ohio Board of Regents - Eisenhower Professional Development State Grants	84.281	N/A	09/25/00 - 09/24/01	146
33 04 9869	Ohio Board of Regents - Fund for the Improvement of Postsecondary Education	84.116	N/A	07/01/99 - 09/30/02	56,456
37 43 9332	Ohio Board of Regents - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	01/03/00 - 08/31/01	448,731
				<u>671,191</u>	
33 07 8647	Ohio Department of Education - Adult Education-State Grant Program	84.002	0630024-AB-SL-2001	08/29/00 - 07/31/01	261,907
33 07 9735	Ohio Department of Education - Adult Education-State Grant Program	84.002	063024-AB-SL-00	07/01/99 - 08/31/00	20,343
33 07 9627	Ohio Department of Education - Adult Education-State Grant Program	84.002	063024-AB-SL-2000C	03/05/01 - 06/30/01	23,923
33 07 9749	Ohio Department of Education - Adult Education-State Grant Program	84.002	063024-AB-SS-99	12/03/99 - 09/30/00	29,882
34 11 9188	Ohio Department of Education - Adult Education-State Grant Program	84.002	N/A	06/19/00 - 11/22/00	42,099
33 04 9645	Ohio Department of Education - Even Start-State Educational Agencies	84.213	N/A	10/31/00 - 09/30/01	331
33 07 9774	Ohio Department of Education - Goals 2000-State and Local Education Systemic Improvement Grants	84.276	063024 G2-A2-2000	03/27/01 - 08/31/01	8,058
34 07 2786	Ohio Department of Education - Goals 2000-State and Local Education Systemic Improvement Grants	84.276	063024-G2-SP-00P	02/01/99 - 09/30/00	511
37 43 8712	Ohio Department of Education - Goals 2000-State and Local Education Systemic Improvement Grants	84.276	N/A	10/13/00 - 06/30/01	104,358
37 43 9172	Ohio Department of Education - Goals 2000-State and Local Education Systemic Improvement Grants	84.276	N/A	11/22/00 - 06/30/01	1,341
33 07 9451	Ohio Department of Education - Goals 2000-State and Local Education Systemic Improvement Grants	84.276	N/A	07/01/98 - 06/30/00	228
33 11 2874	Ohio Department of Education - National Institute on Postsecondary Education, Libraries, and Lifelong Learning	84.309	2001-SS-007	07/01/00 - 06/30/01	172,999
33 04 9561	Ohio Department of Education - Ohio's Systematic Initiative	84.821	N/A	05/24/99 - 06/30/00	3,189
33 04 9576	Ohio Department of Education - Ohio's Systematic Initiative	84.821	N/A	05/24/99 - 06/30/00	2,412
37 44 2056	Ohio Department of Education - Pickerington Local Sch. Dis.-Sch.-to-Work	84.	N/A	12/15/99 - 12/14/00	19,605
33 04 9055	Ohio Department of Education - Reading Excellence	84.338	N/A	08/01/00 - 06/30/02	10,746
33 04 9301	Ohio Department of Education - Reading Excellence	84.338	N/A	08/01/00 - 06/30/02	5,012
33 07 2138	Ohio Department of Education - Special Education-State Program Improvement Grants for Children with Disabilities	84.323A	063024-ST-S1-00	02/01/00 - 06/30/01	24,565

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33 11 9726	Ohio Department of Education - Vocational Education-Basic Grants to States	84.048	2000-SS-0009	07/01/99 - 06/03/00	1,043
					<u>732,552</u>
	Subtotal Pass-Through Programs				1,623,185
	Total U.S. Department of Education				<u>\$ 3,124,246</u>
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
31 30 8627	Centers of Excellence	93.157	5D34HP04027-08	09/01/00 - 08/31/01	236,882
31 30 8652	Centers of Excellence	93.157	5D18HP02889-02	09/01/00 - 08/31/01	73,245
31 30 9217	Centers of Excellence	93.157	2-D34MB04027-07	09/01/99 - 08/31/00	70,378
31 30 9242	Centers of Excellence	93.157	2-D34MB04027-17	09/01/99 - 08/31/00	38,257
31 30 8629	Centers of Excellence	93.157	5D34HP04027-08	09/01/00 - 08/31/01	37,114
31 30 9667	Centers of Excellence	93.157	6D34JP04027-07 R2	10/25/99 - 08/31/00	40,798
					<u>496,674</u>
33 11 8669	Medicare-Hospital Insurance	93.773	N/A	07/01/00 - 06/30/01	50,884
33 11 9431	Medicare-Hospital Insurance	93.773	N/A	07/01/99 - 06/30/00	(16,432)
					<u>34,452</u>
31 30 2901	Scholarships for Students of Exceptional Financial Need	93.820	6084206-00	07/01/00 - 06/30/01	70,019
31 30 9639	Health Careers Opportunity Program	93.822	1D18 MB02889-01	09/01/99 - 08/31/00	91,950
31 30 8651	Health Careers Opportunity Program	93.822	5D18HP02889-02	09/01/00 - 08/31/01	192,448
31 30 9837	Health Careers Opportunity Program	93.822	1D18MB02889-01	09/01/99 - 08/31/00	84,572
					<u>368,970</u>
31 30 9078	Grants for Faculty Development in Family Medicine	93.895	5D15PE10438-02	07/01/99 - 06/30/01	8,106
31 30 2025	Predoctoral Training in Primary Care	93.896	5-D15-PE10438-01	07/01/98 - 06/30/01	19,483
31 30 2886	Scholarships for Health Prof. Students from Disadvantaged Backgrounds	93.925	6084209-00	07/01/00 - 06/30/01	207,107
	Subtotal Direct Programs				<u>1,204,811</u>
	Pass-Through Programs From:				
33 04 9050	Athens County Board of Commissioners-Temporary Assistance for Needy Families	93.558	N/A	06/01/98 - 06/30/01	471,509
33 04 9534	Athens County DHHS - Temporary Assistance for Needy Families	93.558	N/A	04/01/99 - 06/30/01	30,041
33 04 9586	Athens County DHHS - Temporary Assistance for Needy Families	93.558	N/A	05/01/99 - 05/31/00	11,004
33 04 8699	Athens County DHHS - Temporary Assistance for Needy Families	93.558	N/A	09/01/00 - 07/31/01	14,914
33 11 9820	Athens County DHHS - Temporary Assistance for Needy Families	93.558	N/A	07/01/99 - 06/30/01	1,137,865
33 30 9583	Athens County DHHS - Temporary Assistance for Needy Families	93.558	N/A	03/25/99 - 06/30/00	304
33 04 9343	Athens County DHHS - Temporary Assistance for Needy Families	93.558	N/A	01/01/00 - 06/30/01	72,389
33 04 9876	Athens County DHHS - Temporary Assistance for Needy Families	93.558	N/A	01/01/00 - 06/30/00	31,232
					<u>1,297,749</u>
33 04 9877	Belmont County Community Action Commission - Temporary Assistance for Needy Families	93.558	N/A	10/01/99 - 09/30/00	2,500
33 04 9569	Belmont County Jobs & Family Svcs - Temporary Assistance for Needy Families	93.558	N/A	10/01/00 - 06/30/01	3,455
33 04 9069	Belmont County DHHS - Temporary Assistance for Needy Families	93.558	N/A	10/02/00 - 10/25/00	3,000
					<u>8,955</u>
37 43 9804	Columbus State Community College - JOBS/Student Retention Program	93.561	N/A	09/01/98 - 06/30/99	6,325
37 43 9699	Columbus State Community College - JOBS/Student Retention Program	93.561	N/A	07/01/99 - 12/31/00	26,195
38 44 9716	Columbus State Community College - JOBS/Student Retention Program	93.561	N/A	07/01/99 - 07/31/00	3,744
37 42 9714	Columbus State Community College - JOBS/Student Retention Program	93.561	N/A	07/01/99 - 12/31/00	23,926

OHIO UNIVERSITY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2001

<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>
				60,190
33 30 8688	Case Western Reserve University - Grants for Geriatric Education Centers	93.969	D31HP-70113	23,099
33 04 8668	Coshocton County Head Start - Temporary Assistance for Needy Families	93.558	N/A	2,203
33 04 2144	Fairfield County DHHS - Temporary Assistance for Needy Families	93.558	N/A	1,282
33 04 2234	Galia County Children & Family 1st Council - Temporary Assistance for Needy Families	93.558	N/A	10,000
33 04 8753	Galia County Dept of Job & Family Services - Temporary Assistance for Needy Families	93.558	N/A	2,400
				<u>12,400</u>
33 04 2004	Holmes County DHHS - Temporary Assistance for Needy Families	93.558	N/A	1,400
33 30 9472	Medical College of Ohio - Division of Medicine - Basic/Core Area Health Education Centers	93.824	F2000-19PO00-21318	70,971
33 04 9711	Meigs County DHHS - Office of Economic Development - Temporary Assistance for Needy Families	93.558	N/A	980
33 04 9591	Meigs County Dept of Jobs & Family Svcs - Temporary Assistance for Needy Families	93.558	N/A	6,949
				<u>7,929</u>
33 04 9886	Monroe County DHHS - Temporary Assistance for Needy Families	93.558	N/A	19,226
33 04 2218	Morgan County DHHS - Temporary Assistance for Needy Families	93.558	N/A	7,486
33 04 2003	Nobel County DHHS - Temporary Assistance for Needy Families	93.558	N/A	15,989
33 30 9129	Ohio Department of Health - Preventive Health and Health Services Block Grant	93.991	05-4-01-P-AP-387	10,342
37 40 9252	Ohio Department of Human Services - Temporary Assistance for Needy Families	93.558	C-00-04-485	535,671
33 07 9070	Ohio Department of Human Services - Temporary Assistance for Needy Families	93.558	C-00-04-486	1,357,726
37 43 8763	Ohio Department of Human Services - Temporary Assistance for Needy Families	93.558	C-00-04-487	42,472
				<u>1,935,869</u>
33 04 2892	Perry County DHHS - Temporary Assistance for Needy Families	93.558	N/A	8,155
33 04 9342	Pickaway Co. Dept of Family Svcs - Temporary Assistance for Needy Families	93.558	N/A	9,443
33 04 9346	Pickaway Co. Dept of Family Svcs - Temporary Assistance for Needy Families	93.558	N/A	7,488
				<u>16,931</u>
33 30 9515	Southern Consortium for Children - Rural Health Outreach and Rural Network Development Program	93.912	N/A	25,460
33 04 9487	Washington County Children's Services - Temporary Assistance for Needy Families	93.558	N/A	3,000
33 04 9042	Washington County Children's Services - Welfare Reform Research, Evaluations and National Studies	93.595	N/A	2,541
33 04 9043	Washington County Children's Services - Welfare Reform Research, Evaluations and National Studies	93.595	N/A	5,178
33 04 9556	Washington County Mental Health & Recovery Svcs - Block Grants for Prevention and Treatment of Substance At	93.959	N/A	4,730

OHIO UNIVERSITY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2001

<u>Federal Agency</u>	<u>Federal Catalog Number</u>	<u>Federal Grant Number</u>	<u>Project Period</u>	<u>Expenditures</u>
				15,449
Subtotal Pass-Through Programs				4,012,594
Total U.S. Department of Health & Human Services				\$ 5,217,405
U.S. INFORMATION AGENCY				
33 04 9482 CELTT Program 1999	82.	IA-PSJL-G919108	04/28/99 - 10/31/01	2,246
Subtotal Direct Programs				2,246
Total U.S. Information Agency				\$ 2,246
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
33 04 9369 Midwest Biodiversity Institute - Surveys, Studies, Investigations and Special Purpose Grants	66.606	N/A	02/12/01 - 02/11/02	41,640
33 11 9839 Northeast Ohio Areawide Coordinating Agency - Surveys, Studies, Investigations and Special Purpose Grants	66.606	PO1683	01/01/00 - 06/30/01	42,086
33 04 9178 Ohio Department of Natural Resources - Nonpoint Source Implementation Grants	66.460	N/A	10/01/00 - 06/30/01	24,352
33 04 8623 Ohio EPA - Nonpoint Source Implementation Grants	66.460	C999500900-0	07/01/00 - 07/01/02	35,472
33 04 9338 Rural Action - Nonpoint Source Implementation Grants	66.460	N/A	07/01/00 - 06/30/02	129
33 04 9234 Rural Action - Nonpoint Source Implementation Grants	66.460	N/A	09/01/00 - 10/01/02	4,156
				4,285
Total U.S. Environmental Protection Agency				\$ 147,835
TOTAL OTHER PROGRAMS				\$ 10,465,284
TOTAL FEDERAL AWARDS				\$ 110,769,032

See accompanying notes to the Schedule of Expenditures of Federal Awards.

OHIO UNIVERSITY

Notes to the Schedule of Expenditures of Federal Awards

June 30, 2001

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented using the cash basis of accounting in which expenditures are recognized when paid.

(2) Subrecipients

Of the federal expenditures presented in the schedule, the University provided federal awards to subrecipients as follows:

<u>CFDA #</u>	<u>Program Title</u>	<u>Expended</u>
12.420	Military Medical Research and Development	\$ 17,027
12.800	Air Force Office of Scientific Research – Air Force Defense Research Sciences Program	30,000
15.808	U.S. Geological Survey – Research and Data Acquisition	149,532
20.205	Ohio Department of Transportation – Highway Planning & Construction	54,163
23.001	Appalachian Regional Development	10,000
23.011	Marietta College – Appalachian State Research, Technical Assistance, and Demonstration Projects	8,767
47.074	Biological Sciences	19,948
81.809	Fossil Energy Research and Development	19,447
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	36,144
93.853	Extramural Res. Program In the Neurosciences and Neurological Disorders	11,526
15.808	U.S. Geological Survey – Research and Data acquisition	45,115
20.000	Federal Highway Administration	450
20.108	Federal Aviation Administration: Aviation Research Grants	131,016
20.205	Ohio Department of Transportation – Highway Planning & Construction	11,939
43.000	ATC Controller Interface	32,590
43.000	Distributed & Cooperative Problem Solving in the National Aviation System	2,482
43.000	NASA Synthetic Vision	31,024
59.037	Small Business Development Center	133,691
66.600	Ohio EPA – Environmental Protection Consolidated Grants – Program Support	4,029
66.606	Northeast Ohio Areawide Coordinating Agency – Surveys, Studies, Investigations and Special Purpose Grants	17,111
81.000	Novel Invest of Iron Cross Sec.	318,560
84.015	National Resource Centers & Fellowships Program for Language and Area or Language and International Studies	65,089
84.116 J	Fund for the Improvement of Post-secondary Education	66,080

OHIO UNIVERSITY

Notes to the Schedule of Expenditures of Federal Awards

June 30, 2001

<u>CFDA #</u>	<u>Program Title</u>	<u>Expended</u>
84.327A	Special Education – Technology and Media Services for Individuals with Disabilities	33,159
93.000	Ohio Department of Health – Health Services Research Project	(5,395)
93.279	Drug Abuse Research Programs	2,259
93.558	Athens County DHHS – Temporary Assistance for Needy Families	2,000
93.837	Heart and Vascular Diseases Research	211,521
93.853	Extramural Res. Program In the Neurosciences and Neurological Disorders	12,695
93.854	National Institute of Neurological Disorders & Stroke	78,693
93.991	Ohio Department of Health – Preventive Health and Health Services Block Grant	300
94.005	Governor’s Community Service Commission – Learn and Serve America – Higher Education	6,600
		<u>\$ 1,567,562</u>

(3) Federal Loan Programs

	<u>CFDA Number</u>	<u>Outstanding Balance at June 30, 2001</u>
Federal Perkins Loan Program	84.038	\$ 8,339,166
Health Professional and Primary Care Loan Program	93.342	<u>1,615,680</u>
Total federal loan programs outstanding		<u>\$ 9,954,846</u>

OHIO UNIVERSITY

Schedule of Findings and Questioned Costs

June 30, 2001

(1) Summary of Auditors' Results

- a. The type of report issued on the financial statements: **Unqualified opinion**
- b. Reportable conditions in internal control were disclosed by the audit of the financial statements:
None Reported
Material weaknesses: **No**
- c. Noncompliance which is material to the financial statements: **No**
- d. Reportable conditions in internal control over major programs: **None Reported**
Material weaknesses: **No**
- e. The type of report issued on compliance for major programs: **Unqualified opinion**
- f. Any audit findings which are required to be reported under section .510(a) of OMB Circular A-133: **No**
- g. Major programs: **Student Financial Aid Cluster**
- h. Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- i. Auditee qualified as a low-risk auditee under section .530 of OMB Circular A-133: **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

OHIO UNIVERSITY

Schedule of Prior Audit Findings

June 30, 2001

Finding Number	Finding Summary	Fully Corrected Y or N	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
June 30, 2000 00-1	Student Financial Aid Cluster – Refund Calculation	Y	The University has corrected this finding for the current year.

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OHIO UNIVERSITY
(A component unit of the State of Ohio)
INTERCOLLEGIATE ATHLETICS DEPARTMENT
NATIONAL COLLEGIATE ATHLETIC ASSOCIATION

Report on Agreed-Upon Procedures

Year ended June 30, 2001

**OHIO UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT
NATIONAL COLLEGIATE ATHLETIC ASSOCIATION**

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191 West Nationwide Boulevard
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Columbus, OH 43215-2568

Telephone 614 249 2300
Fax 614 249 2348

Report on Agreed-Upon Procedures

Dr. Robert Glidden, President
Ohio University:

We have performed the procedures enumerated below, which were agreed to by Dr. Robert Glidden, President, Ohio University, solely to assist in evaluating whether the Statement of Revenues and Expenditures of the Intercollegiate Athletics Department of Ohio University (the University) is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 6.2.3.1, for the year ended June 30, 2001. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures Related to Statement of Revenues and Expenditures

- A. We obtained the Statement of Revenues and Expenditures (the Statement) (Exhibit A) of the Intercollegiate Athletics Department of Ohio University for the year ended June 30, 2001, as prepared by management. We recalculated the addition of the amounts on the Statement and compared the amounts on each line on the Statement to the corresponding amount in the University's general ledger.

We found such amounts to be in agreement.

- B. We compared the following 2001 actual amounts of revenues and expenditures per the Statement to the corresponding 2001 budgeted amounts per the Ohio University annual budget: total revenues, total football expenditures, total men's basketball expenditures, total women's basketball expenditures, and total other sports and non-program specific expenditures. Such amounts were found to be in agreement. No budget as compared to actual amount variances greater than \$30,000 and 15% were identified.

- C. The total dollar amount of restricted gifts revenue per Exhibit A was compared to the corresponding total dollar amount in the general ledger of the Ohio University Foundation.

We found such amounts to be in agreement.

- D. We obtained the ticket sales recap reports prepared by the Intercollegiate Athletics Department of Ohio University for the football and basketball games for the year ended June 30, 2001 from Ohio University management. We compared the total dollar amount of ticket sales from the ticket sales recap reports to the Statement. The total dollar sales per the "Event Audit and Recap for Events" report for football home games did not agreed to the Statement by a difference of \$39. Ohio University was unable to explain the difference.

- E. We obtained monthly budget reports prepared by the University's management and noted the respective Ohio University athletic department's management's signature of budget reports for review on a monthly basis.

We found no exceptions to management's signature of monthly review of budget reports.

- F. We obtained Ohio University Intercollegiate Athletics Department guarantees (receipts and expenditures) for year ended June 30, 2001 and compared the guarantees as listed in Ohio University records to the Ohio University budget.

We found such amounts to be in agreement.

- G. We obtained a listing of all gifts to the Ohio University Intercollegiate Athletics Department as prepared by University management. The listing contained non-contributions received directly by the University which constituted more than 10% of all contributions received for the Ohio University Intercollegiate Athletics Department per the Statement and compared the name of the donor and dollar amount of the gift to the original documentation of the gift and bank deposits maintained by the University.

We found such information to be in agreement.

- H. We examined the dollar amount of NCAA revenue sharing for the NCAA men's basketball tournament and compared the revenue per the Statement to the corresponding sum of amounts per copies of the checks received by Ohio University.

We found such amounts to be in agreement.

Procedures Related to Outside Organizations

- I. We obtained from the management of Ohio University the following list of outside organizations and their related financial activities for the year ended June 30, 2001, as they relate to the intercollegiate athletics programs of the University:

	The Ohio University Foundation	Green and White Club	Totals
Beginning cash balance	\$ 720,682	409,204	1,129,886
Add: cash receipts	1,749,317	80,143	1,829,460
Other	50,390	43,733	94,123
	<u>2,520,389</u>	<u>533,080</u>	<u>3,053,469</u>
Less: contributions to or on behalf of program	<u>(1,590,671)</u>	<u>(17,882)</u>	<u>(1,608,553)</u>
Ending cash balance	<u>\$ 929,718</u>	<u>515,198</u>	<u>1,444,916</u>

- J. We obtained a list of outside booster organizations and their related balances for the year ended June 30, 2001 from University management and compared total cash receipt and cash disbursements of the booster organization to the Universities general ledgers.

We found such amounts to be in agreement.

- K. We obtained cash receipts received directly from the Green and White Club (the booster group) by Ohio University totaling \$17,882, and numerous other cash receipts, totaling \$108,338, received directly from The Ohio University Foundation (the Foundation) and compared these cash receipts to the receipts ledger of the University.

We found such amounts to be in agreement.

Procedures Related to Internal Control Over Financial Reporting

- L. We obtained the computerized ticketing system “Event Audit and Recap for Event” reports and recalculated the gross revenue for each category of tickets sold on the “Event Audit and Recap for Event” reports. We compared the dollar amount of individual game ticket sales for the corresponding date per the Ohio University Athletic Ticket Office Seller Sheet to the validated bank deposit slip via an informal reconciliation with the Director of Ticketing Operations.

We found such amounts to be in agreement.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Statement of Revenues and Expenditures of the Intercollegiate Athletics Department of Ohio University or an examination of Ohio University Intercollegiate Athletics Department’s internal control over financial reporting, the objective of which would be the expression of an opinion on its effectiveness. Accordingly, we do not express any such opinions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the President and management of Ohio University and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

October 12, 2001

OHIO UNIVERSITY
Intercollegiate Athletics Department

Statement of Revenues and Expenditures

Year ended June 30, 2001 (unaudited)

	<u>Football</u>	<u>Men's Basketball</u>	<u>Women's Basketball</u>	<u>Other Sports</u>	<u>Nonprogra Specific</u>
Revenues:					
Ticket sales	\$ 645,937	270,165	6,634	4,590	4,89
Post-season proceeds	—	—	—	—	723,34
Program sales	9,465	8,414	64	40	559,05
Parking	21,920	29,170	70	—	30,31
Restricted gifts—Ohio University Foundation	18,178	13,050	8,478	68,632	12,82
Total revenues	<u>695,500</u>	<u>320,799</u>	<u>15,246</u>	<u>73,262</u>	<u>1,330,42</u>
Expenditures:					
Coaches' salaries	707,544	281,968	231,444	952,179	—
Other salaries	28,077	6,861	6,834	59,079	1,739,95
Films	3,588	1,051	258	2,739	3,18
Travel:					
Team	284,384	91,726	65,441	368,585	38,30
Recruiting	81,461	24,342	26,856	69,039	34
Financial aid	1,197,436	183,046	163,012	1,687,413	129,25
Maintenance and general administration	181,788	98,872	58,876	224,148	1,083,31
Equipment purchases	29,785	231	6,388	25,862	26,95
Publicity	510	—	—	635	139,90
Insurance	—	—	—	—	153,40
Telephone	20,829	10,099	6,298	14,278	80,97
Entertainment	408	103	188	10,151	13,18
Total expenditures	<u>2,535,810</u>	<u>698,299</u>	<u>565,595</u>	<u>3,414,108</u>	<u>3,408,76</u>
Deficiency of revenues over expenditures	<u>\$ (1,840,310)</u>	<u>(377,500)</u>	<u>(550,349)</u>	<u>(3,340,846)</u>	<u>(2,078,34</u>



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

OHIO UNIVERSITY

ATHENS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
FEBRUARY 7, 2002**