

# UNIVERSITY OF CINCINNATI

---

## FINANCIAL REPORT

For the Year Ended June 30, 2001

---





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1<sup>st</sup> Floor  
Columbus, Ohio 43215

Telephone 614-466-4514  
800-282-0370

Facsimile 614-728-7398

Board of Trustees  
University of Cincinnati

We have reviewed the Independent Auditor's Reports of the University of Cincinnati, Hamilton County, prepared by PricewaterhouseCoopers 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 University of Cincinnati is responsible for compliance with these laws and regulations.

JIM PETRO  
Auditor of State

November 30, 2001

**This Page is Intentionally Left Blank.**

---

## BOARD OF TRUSTEES\*

<b>Michael R. Barrett</b>		(2002)
<b>Benjamin Gettler</b>	Chair	(2003)
<b>Joan R. Herschede</b>		(2004)
<b>Joseph T. Deters</b>		(2005)
<b>George A. Schaefer, Jr.</b>	Vice Chair	(2006)
<b>Michael K. Allen</b>	Secretary	(2007)
<b>Phillip R. Cox</b>		(2008)
<b>Anant R. Bhati</b>		(2009)
<b>Jeffrey L. Wyler</b>		(2010)
<b>Alicia M. Gardner</b>	Student Member	(2002)
<b>Darren P. Tolliver</b>	Student Member	(2003)

## OFFICERS OF THE UNIVERSITY

<b>Joseph A. Steger</b>	President
<b>Anthony J. Perzigian</b>	Senior Vice President and Provost for Baccalaureate and Graduate Education
<b>Donald C. Harrison</b>	Senior Vice President and Provost for Health Affairs
<b>Howard E. Jackson</b>	Vice President for Research and University Dean for Advanced Studies
<b>Mitchel D. Livingston</b>	Vice President for Student Affairs and Human Resources
<b>Dale L. McGirr</b>	Vice President for Finance
<b>Frederick H. Siff</b>	Vice President for Information Technology
<b>Gregory J. Vehr</b>	Vice President for Government Relations
<b>James E. Wesner</b>	General Counsel and Vice President for Legal Affairs

*\*The expiration date of each trustee's term is shown in parentheses.*

---

**This Page is Intentionally Left Blank.**

## TABLE OF CONTENTS

---

Report of Independent Accountants .....	5
Balance Sheet .....	8
Statement of Changes in Fund Balances .....	9
Statement of Current Funds Revenues, Expenditures and Other Changes .....	10
Statement of Changes in Current Auxiliary Enterprises Fund Balances.....	11
Statement of Changes in Current Unrestricted Allocated Fund Balances .....	12
Statement of Changes in Current Allocated Fund Balances.....	13
Statement of Cash Flows .....	14
Index to the Notes to Financial Statements .....	16
Notes to Financial Statements.....	17

---

**This Page is Intentionally Left Blank.**



Report of Independent Accountants

The Board of Trustees of  
The University of Cincinnati  
Cincinnati, Ohio

In our opinion, the accompanying balance sheet and the related statements of changes in fund balances, current funds revenues, expenditures and other changes, changes in current unrestricted auxiliary enterprises fund balances, changes in current allocated fund balances, and cash flows present fairly, in all material respects, the financial position of the University of Cincinnati (the "University"), a component unit of the State of Ohio, at June 30, 2001 and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America. 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. The prior year summarized comparative information has been derived from the University's 2000 financial statements, and in our report dated October 2, 2000, we expressed an unqualified opinion on those financial statements. We conducted our audit of these statements 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 of America, which 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, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with Government Auditing Standards, we have also issued our report dated October 1, 2001 on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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.

*PricewaterhouseCoopers LLP*

October 1, 2001

**UNIVERSITY OF CINCINNATI**  
**BALANCE SHEET**  
**JUNE 30, 2001**  
**WITH COMPARATIVE UNIVERSITY TOTALS FOR 2000**  
**(thousands of dollars)**

	Current	Loan	Endowment and Similar Funds	Plant	Agency	Total University Memorandum Only		University of Cincinnati Foundation June 30, 2001	Combined Total Memorandum Only June 30, 2001
						June 30, 2001	June 30, 2000		
<b>ASSETS</b>									
Cash and cash equivalents	\$ 38,810	\$ -	\$ -	\$ -	\$ -	\$ 38,810	\$ 24,690	\$ 12,589	\$ 51,399
Investments	254,929	-	562,954	6,586	-	824,469	718,168	24,280	848,749
Accounts and notes receivable (net)	48,201	30,226	-	17,038	-	95,465	78,370	37,378	132,843
Funds held in trust by others	2,716	-	346,012	86,994	-	435,722	440,861	-	435,722
Equity interest in alliance	-	-	171,279	-	60,000	231,279	239,670	-	231,279
Fixed assets	-	-	-	1,414,005	-	1,414,005	1,306,071	1,346	1,415,351
Other assets	11,520	-	-	6,616	-	18,136	17,602	99	18,235
Interfund balances	(188,762)	6,172	5,028	170,100	7,462	-	-	-	-
<b>Total assets</b>	<b>\$ 167,414</b>	<b>\$ 36,398</b>	<b>\$ 1,085,273</b>	<b>\$ 1,701,339</b>	<b>\$ 67,462</b>	<b>\$ 3,057,886</b>	<b>\$ 2,825,432</b>	<b>\$ 75,692</b>	<b>\$ 3,133,578</b>
<b>LIABILITIES</b>									
Accounts payable	10,718	-	-	4,738	5,004	20,460	20,040	10,236	30,696
Accrued liabilities	45,294	-	-	3,790	58	49,142	45,057	178	49,320
Accrued compensated absences	54,215	-	-	-	-	54,215	49,674	191	54,406
Deposits held in custody for others	-	-	-	-	62,400	62,400	69,513	-	62,400
Deferred revenue	8,345	-	-	-	-	8,345	7,788	-	8,345
Bonds and notes payable	-	-	-	577,365	-	577,365	375,212	-	577,365
<b>Total liabilities</b>	<b>118,572</b>	<b>-</b>	<b>-</b>	<b>585,893</b>	<b>67,462</b>	<b>771,927</b>	<b>567,284</b>	<b>10,605</b>	<b>782,532</b>
<b>FUND BALANCES</b>									
Educational and general	93,220	-	-	-	-	93,220	95,220	-	93,220
Auxiliary enterprises	(1,414)	-	-	-	-	(1,414)	1,095	-	(1,414)
Amount to be financed in future years	(42,964)	-	-	-	-	(42,964)	(40,017)	-	(42,964)
Restricted	-	32,802	1,022,832	1,106,165	-	2,161,799	2,110,574	60,453	2,222,252
Unrestricted	-	3,596	62,441	9,281	-	75,318	91,276	4,634	79,952
<b>Total fund balances</b>	<b>48,842</b>	<b>36,398</b>	<b>1,085,273</b>	<b>1,115,446</b>	<b>-</b>	<b>2,285,959</b>	<b>2,258,148</b>	<b>65,087</b>	<b>2,351,046</b>
<b>Total liabilities and fund balances</b>	<b>\$ 167,414</b>	<b>\$ 36,398</b>	<b>\$ 1,085,273</b>	<b>\$ 1,701,339</b>	<b>\$ 67,462</b>	<b>\$ 3,057,886</b>	<b>\$ 2,825,432</b>	<b>\$ 75,692</b>	<b>\$ 3,133,578</b>

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2001**  
(thousands of dollars)

**Exhibit B**

	Current		Loan	Endowment and Similar Funds	Plant	University of Cincinnati Foundation
	Unrestricted	Restricted				
<b>REVENUES AND OTHER ADDITIONS</b>						
Educational and general	\$ 451,326	\$ -	\$ 451,326	\$ -	\$ -	\$ 8,863
State appropriations	-	14,515	14,515	-	46,503	-
Local appropriations	-	27	27	-	-	-
Federal grants and contracts	-	114,393	114,393	426	-	-
State grants and contracts	-	9,997	9,997	-	-	-
Local grants and contracts	-	255	255	-	-	-
Private gifts, grants and contracts	-	28,003	28,003	33	21,097	1,749
Investment income	-	29,871	29,871	201	2	5,810
Interest on loans receivable	-	-	-	783	-	-
Auxiliary enterprises	65,358	4,181	69,539	-	-	-
Plant fund additions	-	-	-	-	50,343	-
Retirement of indebtedness	-	-	-	-	34,536	-
Net increase (decrease) in the fair value of investments	6,882	-	6,882	-	(78,716)	(659)
Other	36	57	93	-	-	414
<b>Total revenues and other additions</b>	<b>523,602</b>	<b>201,299</b>	<b>724,901</b>	<b>1,443</b>	<b>(57,617)</b>	<b>181,126</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>						
Educational and general	430,346	167,632	597,978	-	-	5,804
Auxiliary enterprises	62,605	3,841	66,446	-	-	-
Foundation	-	-	-	-	-	-
Indirect costs recovered	-	27,336	27,336	-	-	-
Refunded to grantors	-	351	351	124	-	-
Loan cancellations and write-offs	-	-	-	190	-	-
Expended for plant facilities	-	-	-	-	58,735	-
Retirement of indebtedness (including interest)	-	-	-	-	43,528	-
Disposals of plant facilities	-	-	-	-	13,808	-
Loss on refunding of indebtedness	-	-	-	-	1,711	-
Other	1,673	1,274	2,947	167	45	8,676
<b>Total expenditures and other deductions</b>	<b>494,624</b>	<b>200,434</b>	<b>695,058</b>	<b>481</b>	<b>45</b>	<b>126,458</b>
<b>TRANSFERS AMONG FUNDS - ADDITIONS (DEDUCTIONS)</b>						
Mandatory:						
Principal and interest	(27,618)	(579)	(28,197)	-	-	28,197
Loan fund matching grant	(135)	-	(135)	135	-	-
Nonmandatory:						
Remodeling, renewals and replacements	(14,065)	(1,143)	(15,208)	-	-	15,208
Other transfers	4,179	2,062	6,241	(13)	(5,012)	(1,216)
<b>Total transfers</b>	<b>(37,639)</b>	<b>340</b>	<b>(37,299)</b>	<b>122</b>	<b>(5,012)</b>	<b>42,189</b>
<b>NET INCREASE (DECREASE) FOR THE YEAR</b>	<b>(8,661)</b>	<b>1,205</b>	<b>(7,456)</b>	<b>1,084</b>	<b>(62,674)</b>	<b>96,857</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(28,636)</b>	<b>84,934</b>	<b>56,298</b>	<b>35,314</b>	<b>1,147,947</b>	<b>1,018,589</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ (37,297)</b>	<b>\$ 86,139</b>	<b>\$ 48,842</b>	<b>\$ 36,398</b>	<b>\$ 1,085,273</b>	<b>\$ 1,115,446</b>

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES**  
**YEAR ENDED JUNE 30, 2001**  
(thousands of dollars)

Exhibit C

	Unrestricted			Restricted			Total	University of Cincinnati Foundation
	Educational and General	Auxiliary Enterprises	Total	Educational and General	Auxiliary Enterprises	Total		
<b>REVENUES</b>								
Tuition and fees	\$ 174,907	\$ -	\$ 174,907	\$ -	\$ -	\$ -	\$ 174,907	\$ -
State appropriations	184,890	-	184,890	14,761	-	14,761	199,651	-
Local appropriations	-	-	-	14	-	14	14	-
Federal grants and contracts	25,226	-	25,226	88,322	29	88,351	113,577	-
State grants and contracts	429	-	429	9,533	-	9,533	9,962	-
Local grants and contracts	49	-	49	283	-	283	332	-
Private gifts, grants and contracts	2,197	-	2,197	21,811	3,702	25,513	27,710	7,267
Endowment income	3,727	-	3,727	33,378	219	33,597	37,324	-
Sales and services	48,560	65,358	113,918	-	-	-	113,918	-
Investment income	6,584	-	6,584	-	-	-	6,584	-
Net increase (decrease) in fair value of investments	6,882	-	6,882	-	-	-	6,882	(1,091)
Other sources	4,793	-	4,793	-	-	-	4,793	2,687
<b>Total revenues</b>	<b>458,244</b>	<b>65,358</b>	<b>523,602</b>	<b>168,102</b>	<b>3,950</b>	<b>172,052</b>	<b>695,654</b>	<b>8,863</b>
<b>EXPENDITURES AND MANDATORY TRANSFERS</b>								
Educational and general expenditures:								
Instruction and departmental research	186,552	-	186,552	33,314	-	33,314	219,866	-
Separately budgeted research	11,612	-	11,612	84,521	-	84,521	96,133	-
Public service	35,951	-	35,951	8,504	-	8,504	44,455	-
Academic support	53,600	-	53,600	8,919	-	8,919	62,519	-
Student services	22,599	-	22,599	3,377	-	3,377	25,976	-
Institutional support	46,396	-	46,396	4,240	-	4,240	50,636	5,804
Operation and maintenance of plant	38,728	-	38,728	2	-	2	38,730	-
Scholarships and fellowships	34,908	-	34,908	24,755	-	24,755	59,663	-
<b>Total educational and general expenditures</b>	<b>430,346</b>	<b>-</b>	<b>430,346</b>	<b>167,632</b>	<b>-</b>	<b>167,632</b>	<b>597,978</b>	<b>5,804</b>
Auxiliary enterprises	-	62,605	62,605	-	3,841	3,841	66,446	-
Mandatory transfers:								
Principal and interest	15,803	11,815	27,618	470	109	579	28,197	-
Loan funds matching grant	135	-	135	-	-	-	135	-
<b>Total mandatory transfers</b>	<b>15,938</b>	<b>11,815</b>	<b>27,753</b>	<b>470</b>	<b>109</b>	<b>579</b>	<b>28,332</b>	<b>-</b>
<b>Total expenditures and mandatory transfers</b>	<b>446,284</b>	<b>74,420</b>	<b>520,704</b>	<b>168,102</b>	<b>3,950</b>	<b>172,052</b>	<b>692,756</b>	<b>5,804</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND MANDATORY TRANSFERS</b>	<b>11,960</b>	<b>(9,062)</b>	<b>2,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,898</b>	<b>3,059</b>
<b>NONMANDATORY TRANSFERS AND ADDITIONS (DEDUCTIONS)</b>								
Nonmandatory transfers for:								
Budgeted support	(7,300)	7,300	-	-	-	-	-	-
Remodeling, renewals and replacements	(13,303)	(762)	(14,065)	(1,143)	-	(1,143)	(15,208)	-
Other transfers	4,211	(32)	4,179	2,241	(179)	2,062	6,241	(56)
Excess of restricted receipts over transfers to revenue	-	-	-	29,016	231	29,247	29,247	-
Indirect costs recovered	-	-	-	(27,336)	-	(27,336)	(27,336)	-
Refunded to grantors	-	-	-	(351)	-	(351)	(351)	-
Other	(1,532)	(141)	(1,673)	(1,274)	-	(1,274)	(2,947)	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (5,964)</b>	<b>\$ (2,697)</b>	<b>\$ (8,661)</b>	<b>\$ 1,153</b>	<b>\$ 52</b>	<b>\$ 1,205</b>	<b>\$ (7,456)</b>	<b>\$ 3,003</b>

See accompanying notes to financial statements.

**Exhibit D**

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CHANGES IN CURRENT UNRESTRICTED AUXILIARY ENTERPRISES FUND BALANCE**  
**YEAR ENDED JUNE 30, 2001**  
**(thousands of dollars)**

	Residence and Dining Halls	Tangeman University Center	University Bookstore	Intercollegiate Athletics	Parking Lots and Garages	Shoemaker Center	Kingsgate Conference Center	Total Auxiliary Enterprises
Revenues	\$ 18,013	\$ 300	\$ 16,869	\$ 9,239	\$ 11,701	\$ 451	\$ 8,785	\$ 65,358
Expenditures	15,190	1,106	16,253	14,472	5,570	1,737	8,277	62,605
Mandatory transfers for principal and interest	2,122	96	504	303	6,884	611	1,295	11,815
Revenues over (under) expenditures and mandatory transfers	701	(902)	112	(5,536)	(753)	(1,897)	(787)	(9,062)
Nonmandatory transfers and additions (deductions)								
Budgeted support from current unrestricted funds	-	934	-	4,567	45	1,754	-	7,300
Remodeling, renewals and replacements	(802)	(124)	(38)	-	147	-	-	(817)
Capital improvements	111	-	-	-	(56)	-	-	55
Other transfers	(54)	(6)	(4)	(23)	(63)	123	(5)	(32)
Other	(46)	76	(49)	(94)	(20)	(12)	4	(141)
Net increase (decrease) for the year	(90)	(22)	21	(1,086)	(700)	(32)	(788)	(2,697)
Fund balance (deficit), beginning of year	72	63	(103)	2,092	615	(116)	(2,859)	(236)
Fund balance (deficit), end of year	\$ (18)	\$ 41	\$ (82)	\$ 1,006	\$ (85)	\$ (148)	\$ (3,647)	\$ (2,933)

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CHANGES IN CURRENT UNRESTRICTED ALLOCATED FUND BALANCES**  
**YEAR ENDED JUNE 30, 2001**  
**(thousands of dollars)**

**Exhibit E**

1

	Balance July 1, 2000	Unallocated		Net Increase (Decrease)	Balance June 30, 2001
		Transfers From	Return To		
Educational and general					
Reserve for encumbrances - Central	\$ 2,631	\$ 2,489	\$ 2,631	\$ (142)	\$ 2,489
Reserve for encumbrances - Raymond Walters	147	134	147	(13)	134
Reserve for encumbrances - Clermont	89	66	89	(23)	66
Reserve for reappropriations:					
Central Campus	2,912	311	2,912	(2,601)	311
Clermont	6	6	6	-	6
Central contingency reserve:					
Central Campus	857	3,853	342	3,511	4,368
Raymond Walters	487	-	63	(63)	424
Clermont	1,171	1,121	1,171	(50)	1,121
Funds designated for internal borrowings	(37,833)	5,697	9,347	(3,650)	(41,483)
Funds designated for departmental purposes	29,555	86,258	87,658	(1,400)	28,155
Total educational and general	22	99,935	104,366	(4,431)	(4,409)
Auxiliary enterprises					
Reserve for encumbrances	648	351	648	(297)	351
Reserve for athletic self-insurance	27	-	-	-	27
Reserve for contingencies	2,502	1,060	2,046	(986)	1,516
Funds designated for departmental purposes	5	37	33	4	9
Total auxiliary enterprises	3,182	1,448	2,727	(1,279)	1,903
Total	\$ 3,204	\$ 101,383	\$ 107,093	\$ (5,710)	\$ (2,506)

See accompanying notes to financial statements.

UNIVERSITY OF CINCINNATI  
STATEMENT OF CHANGES IN CURRENT ALLOCATED FUND BALANCES  
AMOUNT TO BE FINANCED IN FUTURE YEARS  
YEAR ENDED JUNE 30, 2001  
(thousands of dollars)

Exhibit E

2

	<u>Balance</u> <u>July 1, 2000</u>	<u>Funding of</u> <u>Prior Years'</u> <u>Expense</u>	<u>Benefits</u> <u>Earned</u>	<u>Net</u> <u>Change</u>	<u>Balance</u> <u>June 30, 2001</u>
Compensated absences					
Educational and general:					
Central Campus	\$ (20,993)	\$ 960	\$ (1,803)	\$ (843)	\$ (21,836)
Raymond Walters	(1,146)	62	(150)	(88)	(1,234)
Clermont	(460)	24	(98)	(74)	(534)
Designated	<u>(5,823)</u>	<u>174</u>	<u>(702)</u>	<u>(528)</u>	<u>(6,351)</u>
Total educational and general	<u>(28,422)</u>	<u>1,220</u>	<u>(2,753)</u>	<u>(1,533)</u>	<u>(29,955)</u>
Auxiliary enterprises:					
Athletics	(460)	14	(108)	(94)	(554)
Bookstores	(171)	6	(54)	(48)	(219)
Parking - central campus	(148)	4	(18)	(14)	(162)
Parking - Raymond Walters	(3)	-	(7)	(7)	(10)
Residence & Dining Halls	(294)	9	(55)	(46)	(340)
Shoemaker Center	(53)	2	(14)	(12)	(65)
Tangeman University Center	(65)	-	76	76	11
Kingsgate Conference Center	<u>(5)</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total auxiliary enterprises	<u>(1,199)</u>	<u>35</u>	<u>(175)</u>	<u>(140)</u>	<u>(1,339)</u>
Total unrestricted	(29,621)	1,255	(2,928)	(1,673)	(31,294)
Restricted funds	<u>(10,396)</u>	<u>339</u>	<u>(1,613)</u>	<u>(1,274)</u>	<u>(11,670)</u>
Total compensated absences to be financed in future years	<u>\$ (40,017)</u>	<u>\$ 1,594</u>	<u>\$ (4,541)</u>	<u>\$ (2,947)</u>	<u>\$ (42,964)</u>

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2001**  
**(thousands of dollars)**

**Exhibit F**

	Current	Loan	Endowment and Similar Funds	Plant	Agency	Total University Memorandum Only	University of Cincinnati Foundation	Combined Total Memorandum Only
<b>OPERATING ACTIVITIES</b>								
Tuition and fees	\$ 183,497	\$ -	\$ -	\$ -	\$ -	\$ 183,497	\$ -	\$ 183,497
State appropriations	198,571	-	-	-	-	198,571	-	198,571
Local appropriations	27	-	-	-	-	27	-	27
Grants and contracts	117,599	426	-	-	-	118,025	-	118,025
Gifts	34,635	34	4,171	-	-	38,840	-	38,840
Interest on loans receivable	-	783	-	-	-	783	-	783
Sales and service	110,783	-	-	-	-	110,783	134	110,917
Other revenue	2,893	-	-	-	156	3,049	10,570	13,619
Expenditures and other deductions:								
Compensation	(418,874)	-	-	-	33	(418,841)	(5,369)	(424,210)
Other	(220,910)	(509)	(45)	-	(6,935)	(228,399)	(19,764)	(248,163)
Loans issued	-	(5,984)	-	-	-	(5,984)	-	(5,984)
Loan principal collected	-	5,059	-	-	-	5,059	-	5,059
Cash from (used for) operating activities	<u>8,221</u>	<u>(191)</u>	<u>4,126</u>	<u>-</u>	<u>(6,746)</u>	<u>5,410</u>	<u>(14,429)</u>	<u>(9,019)</u>
<b>NON-CAPITAL FINANCING ACTIVITIES</b>								
Mandatory transfers	(135)	135	-	-	-	-	-	-
Non-mandatory transfers	6,241	(13)	(5,012)	(1,216)	-	-	-	-
Internal advances	<u>158,836</u>	<u>(132)</u>	<u>164</u>	<u>(165,614)</u>	<u>6,746</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash from (used for) non-capital financing activities	<u>164,942</u>	<u>(10)</u>	<u>(4,848)</u>	<u>(166,830)</u>	<u>6,746</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Internal:								
Mandatory transfers	(28,198)	-	-	28,198	-	-	-	-
Capital improvements	(9,908)	-	-	9,908	-	-	-	-
Renewal & replacements	(5,301)	-	-	5,301	-	-	-	-
External:								
State appropriations	-	-	-	46,708	-	46,708	-	46,708
Private gifts	-	-	-	3,075	-	3,075	13,020	16,095
Other	-	-	-	373	-	373	-	373
Proceeds from capital debt	-	-	-	240,071	-	240,071	-	240,071
Purchases of capital assets	(23,890)	-	-	(122,329)	-	(146,219)	-	(146,219)
Principal paid on capital debt	-	-	-	(31,440)	-	(31,440)	(60)	(31,500)
Interest paid on capital debt	-	-	-	(17,187)	-	(17,187)	-	(17,187)
Cash from (used for) capital and related financing activities	<u>(67,297)</u>	<u>-</u>	<u>-</u>	<u>162,678</u>	<u>-</u>	<u>95,381</u>	<u>12,960</u>	<u>108,341</u>



**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2001**  
(thousands of dollars)

**Exhibit F**

	Current	Loan	Endowment and Similar Funds	Plant	Agency	Total University Memorandum Only	University of Cincinnati Foundation	Combined Total Memorandum Only
<b>INVESTING ACTIVITIES</b>								
Endowment income	24,463	83	-	6	-	24,552	4,620	29,172
Income from deposits with trustees	8,828	3	9,092	3,831	-	21,754	-	21,754
Realized gains on investments	-	-	5,941	-	-	5,941	-	5,941
Investment purchases	(530,671)	-	(610,776)	(1,665)	-	(1,143,112)	(80,261)	(1,223,373)
Investment sales	401,101	-	596,465	587	-	998,153	78,424	1,076,577
Investment income	4,533	115	-	1,393	-	6,041	42	6,083
Cash from (used for) investing activities	(91,746)	201	722	4,152	-	(86,671)	2,825	(83,846)
NET INCREASE (DECREASE) IN CASH	14,120	-	-	-	-	14,120	1,356	15,476
BEGINNING CASH AND CASH EQUIVALENTS	24,690	-	-	-	-	24,690	11,233	35,923
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 38,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,810</u>	<u>\$ 12,589</u>	<u>\$ 51,399</u>
<b>SUPPLEMENTAL DATA:</b>								
Noncash investing and financing activities:								
Gifts of real estate	-	-	-	\$ 33,338	-	\$ 33,338	-	\$ 33,338

See accompanying notes to financial statements.

## INDEX TO THE NOTES TO THE FINANCIAL STATEMENTS

---

Page 17	Note 1	<b>Summary of Significant Accounting Principles</b> <ul style="list-style-type: none"><li>A. Reporting Entities and Basis of Presentation</li><li>B. Description of Fund Groups</li><li>C. Cash and Cash Equivalents</li><li>D. Investments</li><li>E. Inventories</li><li>F. Investment in Plant Assets</li><li>G. Income Taxes</li><li>H. Management Estimates</li><li>I. Memorandum Only Captions</li></ul>
Page 19	Note 2	<b>Cash and Cash Equivalents</b> <ul style="list-style-type: none"><li>A. University of Cincinnati</li><li>B. Foundation</li></ul>
Page 19	Note 3	<b>Investments</b> <ul style="list-style-type: none"><li>A. Investment Risk Categorization</li><li>B. University Investment Pools</li><li>C. Foundation Investment Pools</li></ul>
Page 21	Note 4	<b>Accounts and Notes Receivable</b>
Page 22	Note 5	<b>Funds Held in Trust by Others</b>
Page 22	Note 6	<b>Investment in Plant</b>
Page 22	Note 7	<b>Compensated Absences</b>
Page 23	Note 8	<b>Bonds and Notes Payable</b> <ul style="list-style-type: none"><li>A. Debt Issuances and Permanent Fundings<ul style="list-style-type: none"><li>General Receipt Bonds</li><li>Bond Anticipation Notes</li><li>Capital Lease Obligations</li></ul></li><li>B. Defeasance<ul style="list-style-type: none"><li>General Receipt Bonds</li></ul></li><li>C. Collateralization and Debt Reserves</li><li>D. Debt Service Commitments</li><li>E. Defeased Debt</li><li>F. Other</li></ul>
Page 27	Note 9	<b>State Support</b>
Page 28	Note 10	<b>Retirement Plans and Other Post Employment Benefits</b> <ul style="list-style-type: none"><li>A. Public Employee Retirement Plans</li><li>B. Ohio Alternative Retirement Plan</li></ul>
Page 29	Note 11	<b>Current Fund Balance</b>
Page 30	Note 12	<b>Equity Interest in Alliance</b>
Page 30	Note 13	<b>Loan Fund Balance</b>
Page 31	Note 14	<b>Endowment and Similar Funds Fund Balance</b>
Page 31	Note 15	<b>Plant Fund Balance</b>
Page 31	Note 16	<b>University of Cincinnati Foundation</b>
Page 32	Note 17	<b>Capital Project Commitments</b>
Page 32	Note 18	<b>Contingencies</b>
Page 32	Note 19	<b>Self-Insurance Funds</b>
Page 33	Note 20	<b>Unconsolidated Related Organizations</b>
Page 33	Note 21	<b>New Accounting Standards</b>

---

## NOTES TO FINANCIAL STATEMENTS

### 1. Summary of Significant Accounting Policies

#### A) Reporting Entities and Basis of Presentation

The accompanying financial statements consist of the accounts of the University of Cincinnati (the University) and, as a discretely presented component unit, the accounts of the University of Cincinnati Foundation and the Endowment Fund Association of the University of Cincinnati (the Foundation). The Foundation is described more fully in Note 16.

The University of Cincinnati was founded in 1819 with the first charter granted by the State of Ohio in 1870. The University, formerly city owned, became a State University on July 1, 1977. As such, it is a component unit of the State of Ohio. The accompanying financial statements of the University have been prepared on the accrual basis, except for depreciation accounting, and in accordance with generally accepted accounting principles for state-assisted colleges and universities. Resources are classified for accounting and reporting purposes into funds that reflect the specific activities, objectives or restrictions of the resources. Separate accounts are maintained for each fund. However, for reporting purposes, funds that have similar characteristics are combined into fund groups, and all financial transactions have been recorded and reported by fund group. Within each fund group, fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds.

The statement of current funds revenues, expenditures and other changes is a statement of financial activities of current funds related to the current reporting period. 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.

#### B) Description of Fund Groups

*Current Funds* include those resources that are available for current operations. These funds can be either unrestricted or restricted and used for educational and general purposes and for auxiliary enterprises. Current funds are considered unrestricted unless donors and external agencies restrict their uses to specific purposes, programs, colleges, departments, or schools.

*Current Designated/Allocated Funds* represent the portion of unrestricted current funds which have been set aside for special operating expenses as a result of specific designations by the University's administration or Board of Trustees.

*Current Restricted Funds* are reported as revenues and expenditures when expended for current operating purposes subject to donor and grantor restrictions. A major component of current restricted funds are government and private grants and contracts to fund research and other activities and which normally provide for the recovery of direct and indirect costs, subject to audit. Recovery of related indirect costs is generally recorded at fixed rates negotiated for a specific period of time.

*Loan Funds* include resources available for loans to students. Loans granted are receivables of the fund until repaid. As these loans are repaid, the principal and accumulated interest become available for new loans.

*Endowment and Similar Funds* include endowment funds which are subject to the restrictions of gift instruments requiring that the principal be invested in perpetuity and that only the income be utilized; term endowments, which are like endowments, except that all or part of the principal may be expended after a stated period of time or the occurrence of a particular event; and quasi-endowments which have been designated by the University to be retained and invested, except that any portion of quasi-endowment funds may be utilized at the discretion of the Board of Trustees.

Included in endowment and similar funds, *Annuity and Life Income Funds* consist primarily of resources acquired by the University on condition by the donor that periodic income be paid during the lifetime of the income beneficiary.

**B) Description of Fund Groups - Continued**

*Plant Funds* include unexpended funds which are to be used for the acquisition of property and equipment, funds restricted or designated for retirement of indebtedness incurred in connection with the acquisition of properties, reserves for repairs and replacements, and the University's investment in long-life assets in the service of the University, including construction in progress.

*Agency Funds* include resources held by the University on behalf of others in the capacity of custodian or fiscal agent.

**C) Cash and Cash Equivalents**

Substantially all University cash is held in demand deposit accounts and other income earning assets administered through a pooled cash system. The University invests excess operating cash in short-term securities and money-market funds which are converted to cash as needed to meet the University's obligations. The University defines cash equivalents as investments with an original maturity of three months or less.

**D) Investments**

Marketable securities are recorded at fair value at the balance sheet date. The fair value of substantially all investments is based on quoted market prices or mutual fund current share prices. Investments in real estate are recorded at cost at the date of acquisition or at appraised value at the date of donation. Realized and unrealized gains and losses are computed by the specific identification method and by aggregation, respectively.

Gains and losses from the sale or other disposition of investments or from changes in their fair value are accounted for in the fund owning such assets. Ordinary income is accounted for in the fund owning the related assets from which the income is generated, except for income derived from investments of endowment and similar funds which is accounted for in the fund to which it is restricted or, if unrestricted, as revenue in unrestricted current funds.

**E) Inventories**

Inventories, which are included in Other Assets, consist primarily of bookstore and general stores and are stated at the lower of cost or net realizable market value. Cost of the inventory is determined on a moving-average basis for educational and general funds and on a retail basis for auxiliary enterprise funds.

**F) Investment in Plant Assets**

Land, land improvements, buildings and equipment are recorded at cost at date of acquisition, or market value at date of donation, including interest capitalized on related borrowing during the period of construction. Depreciation is not recorded by the University. Foundation property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets. To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as expenditures in the case of normal replacement of movable equipment and library books. Otherwise, plant assets are financed as mandatory transfers to plant funds in the case of required provisions for debt amortization and interest and as nonmandatory transfers in the case of provisions for renewals and replacements. When plant assets are sold or otherwise disposed of, the carrying value of such assets is removed from the accounts and the net investment in plant is reduced accordingly.

**G) Income Taxes**

Under provisions of the Internal Revenue Code, Section 115, and the applicable income tax regulations of the State of Ohio, the University, as a state institution, is exempt from taxes on income other than unrelated business income. Since the University has no material net unrelated business income during the year ended June 30, 2001, no provision for income taxes has been made. The Foundation is exempt from Federal income taxes under the provisions of Internal Revenue Code Section 501(c)(3).

**H) Management Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles 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 revenue and expenditures during the reporting period. Actual results could differ from those estimates.

**I) Memorandum Only Captions**

Certain columns in the accompanying financial statements are captioned "Memorandum Only." These columns represent the total of other columns on the respective exhibit and should not be considered to present consolidated financial information.

**2. Cash and Cash Equivalents****A) University of Cincinnati**

At June 30, 2001, the carrying amount of the University's cash and cash equivalents for all funds is \$38,810,000 as compared to bank balances of \$52,407,000. The difference between the carrying amounts and the bank balances is caused primarily by deposits in transit and outstanding checks.

Of the University's positive bank balances of \$2,494,000, \$235,000 is covered by depository insurance or by collateral held by a qualified third-party trustee in the name of the University and \$2,259,000 is covered by collateral held by third-party trustees pursuant to Section 135.181, Ohio Revised Code, in collateral pools securing all public funds on deposit with specific depositories. Of the uninsured balances totaling \$49,913,000, \$13,000,000 includes securities held by financial institutions in the University's name, \$360,000 includes securities held by financial institutions but not in the University's name and mutual funds hold \$36,553,000 of cash equivalents.

**B) Foundation**

The carrying amount of the Foundation's cash and cash equivalents is \$12,589,000 as compared to bank balances of \$12,631,000. The difference between the carrying amounts and the bank balances is caused primarily by deposits in transit and outstanding checks.

Of the Foundation's bank balances, \$192,000 is covered by depository insurance or by collateral held by a qualified third-party trustee in the name of the Foundation. Of the uninsured balance of \$12,439,000, \$4,857,000 is collateralized by securities pledged by financial institutions in the Foundation's name and mutual funds hold \$7,582,000 of cash equivalents.

**3. Investments****A) Investment Risk Categorization**

Statement No. 3 of the Governmental Accounting Standards Board requires government entities to categorize investments by the level of risk. Category 1 includes investments that are insured or registered or for which securities are held by the University or its agent in the name of the University. Category 2 includes uninsured and unregistered investments for which securities are held by the broker's or dealer's trust department or agent in the name of the University. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the University's name.

**A) Investment Risk Categorization – Continued**

The fair value of investments at June 30, 2001, are *(in thousands)*:

	<u>University</u>	<u>Foundation</u>
U. S. Government securities	\$194,679	\$ 2,859
Corporate notes and bonds	174,926	3,219
Corporate stocks	286,184	9,844
Mutual funds	145,353	5,807
Other securities	19,715	1,715
Real estate	<u>3,612</u>	<u>836</u>
Total investments	<u>\$824,469</u>	<u>\$ 24,280</u>

Of the above University assets, \$636,328,000 fall within credit risk category 1 and \$39,176,000 fall within credit risk category 2. Of the Foundation assets, \$17,637,000 fall within credit risk category 1. Mutual funds and real estate are not covered by these credit risk categories.

**B) University Investment Pools**

Of the University investments, approximately \$51,992,000 are separately invested by donor stipulation. The remaining funds are invested in one of three pools. The temporary investment pool represents the investment of substantially all University cash not otherwise invested in the endowment fund.

The General Investment Pool A is the principal investment pool for the University endowment and similar funds that may be pooled legally or by donor concurrence. The University employs the share method of accounting for the General Investment Pool A investments and for proportionate distribution of income to each fund that participates in the pool. At June 30, 2001, the General Investment Pool A consisted of 4,849,000 shares. The General Investment Pool B comprises real estate holdings received by bequest.

The following tabulation summarizes the changes in relationships between cost and fair values of the General Investment Pool A assets for the year *(in thousands)*:

	<u>Net Cost</u>	<u>Fair Value</u>	Net Gains/ (Losses)	Fair Value Gain/(Loss) <u>Per Share</u>
End of year	\$467,759	\$526,613	\$ 58,854	\$ 108.60
Beginning of year	467,065	569,644	<u>102,579</u>	117.10
Unrealized net gain/(loss) for year			(43,725)	
Realized net gain/(loss) for year			<u>(1,270)</u>	
Total net gain/(loss) for year			<u>\$ (44,995)</u>	\$ (8.50)

The University has adopted a spending rate policy which limits the distribution of endowment income earned in the investment pool to 5% of the moving-average market value for the twelve-quarter period ending each December. During 2001, income earned was approximately \$8,958,000 less than the amount allocated for spending. In accordance with the Ohio Uniform Management of Institutional Funds Act, the cumulative shortfall of \$38,649,000 as of June 30, 2001, is funded by capital appreciation of the investment pool.

**B) University Investment Pools - Continued**

Income allocated for spending during 2001 amounted to \$4.31 per share of the General Investment Pool. The average annual earnings per share, exclusive of capital appreciation, amounted to \$3.04.

**C) Foundation Investment Pools**

At June 30, 2001, the Foundation's pooled endowment fund consisted of 699,000 shares. Of these, 637,000 shares represent funds accounted for by the University in the endowment and similar funds group. Separately invested assets, in accordance with donor stipulations, are not available to be pooled.

The following tabulation summarizes changes in relationships between cost and fair values of pooled assets for the Foundation (*in thousands*):

	<u>Net Cost</u>	<u>Fair Value</u>	<u>Net Gains</u>	<u>Fair Value/Gain per Share</u>
End of year	\$97,815	\$102,721	\$ 4,906	\$161.32
Beginning of year	86,442	107,768	<u>21,326</u>	182.77
Unrealized net (loss) for year			(16,420)	
Realized net gain for year			<u>6,769</u>	
Total net (loss) for year			<u>\$ (9,651)</u>	\$ (21.45)

The Foundation has adopted a spending rate policy which limits the distribution of endowment income earned in the investment pool to 5% of the moving-average market value for the twelve-quarter period ending each December. During 2001, income earned was approximately \$3,078,000 less than the amount allocated for spending. In accordance with the Ohio Uniform Management of Institutional Funds Act, the cumulative shortfall of \$10,601,000 as of June 30, 2001, is funded by capital appreciation of the investment pool.

Income allocated for spending during 2001 amounted to \$7.51 per share of the General Investment Pool. The average annual earnings per share, exclusive of capital appreciation, amounted to \$3.01.

**4. Accounts and Notes Receivable**

Accounts and notes receivable as of June 30, 2001, are as follows:

	<u>University</u>	<u>Foundation</u>	<u>Total</u>
Accounts receivable	\$44,447,000	\$ 1,479,000	\$ 45,926,000
Pledges receivable	13,585,000	35,566,000	49,151,000
Notes receivable	30,455,000	-	30,455,000
Accrued interest receivable	<u>6,978,000</u>	<u>333,000</u>	<u>7,311,000</u>
	<u>\$95,465,000</u>	<u>\$37,378,000</u>	<u>\$132,843,000</u>

Allowances for uncollectible receivables have been provided in the amount of \$637,000 for accounts receivable; \$1,156,000 for pledges receivable; and \$3,973,000 for notes receivable.

**4. Accounts and Notes Receivable – Continued**

Outstanding pledges receivable have been discounted at a rate of 6% to net present value which represents fair value. These pledges, restricted primarily for plant acquisitions and scholarships including those recorded at the Foundation, are anticipated to be collected in subsequent fiscal years as follows:

2002	\$21,904,000
2003	4,481,000
2004	2,366,000
And thereafter	<u>20,400,000</u>
	<u>\$49,151,000</u>

**5. Funds Held in Trust by Others**

Funds held in trust by others include current funds of approximately \$2,716,000 representing the University's interest in self-insurance trust funds established to cover medical malpractice and general liability claims (see Note 19); endowment funds of \$346,012,000, invested predominantly in equities, held in donor-stipulated irrevocable trusts including investments held by the Foundation for the University of \$122,509,000; and plant funds of \$86,994,000 held in accordance with requirements of the Trust Agreements for repayment of various debt issues (see Note 8) and unexpended proceeds of such issues deposited with a trustee until required for acquisition of related capital assets. These funds are invested and interest in such investments is retained in the respective trusts. Endowment funds are held at fair value and all others, not held for investment purposes, are carried at amortized cost.

**6. Investment in Plant**

The major components of property, plant and equipment as of June 30, 2001, are as follows:

Land and land improvements	\$ 39,910,000
Infrastructure	51,426,000
Buildings and building equipment	1,028,041,000
Movable equipment	218,564,000
Construction in progress	<u>76,064,000</u>
Total Investment in Plant	<u>\$1,414,005,000</u>

**7. Compensated Absences**

University employees earn vacation and sick leave on a monthly basis. Vacation benefits may be accrued up to a maximum of three years' credit, and earned but unused days are payable upon termination. Sick leave may be accrued without limit; however, earned but unused days are payable only upon retirement from the University, subject to 30- or 60-day limits depending upon the date of hire. The liability for the costs of such benefits approximated \$54,215,000 as of June 30, 2001. This liability, excluding the portion related to vacation to be taken in the ensuing fiscal year and funded via normal budgeted operations, is being funded over 20 years. The funded amount is \$11,251,000 as of June 30, 2001.



**8. Bonds and Notes Payable**

Bonds and notes payable at June 30, 2001, consist of the following (*in thousands*):

	<u>Security</u>	<u>Series</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate(s)</u>	<u>Outstanding Debt</u>
<u>Bonds</u>						
General Receipts Bonds		F-1	1991	2003	5.20-6.700%	\$ 805
		K	1991	2002	5.20-6.600%	660
		L-1	1993	2014	3.25-5.150%	8,980
		M	1993	2014	2.75-5.150%	2,890
		P	1993	2013	2.70-5.400%	1,450
		R-1	1992	2006	2.80-6.000%	4,210
		R-2	1992	2009	2.80-6.250%	3,875
		R-5	1993	2006	2.40-5.200%	1,950
		R-6	1993	2008	2.40-5.350%	3,245
		R-9	1995	2009	4.40-5.650%	7,350
		R-11	1998	2007	3.70-5.000%	4,200
		R-12	1998	2005	5.19-5.730%	6,155
		T	1998	2008 to 2018	4.00-5.500%	15,765
		U	1995	2017	4.15-5.600%	8,870
		V	1995	2015	3.90-5.500%	3,695
		W	1996	2011 to 2016	5.65-5.850%	8,090
		X	1998	2018	3.85-5.000%	2,250
		Y	1998	2018	3.85-5.000%	3,690
		Z	1997	2017	4.15-5.125%	11,540
		AA	1998	2018	3.85-5.500%	9,365
		AB	1997	2020	4.40-5.450%	21,480
		AC	1997	2017	4.15-5.125%	2,145
		AD	1997	2004 to 2020	4.15-5.125%	15,000
		AF	1998	2004	4.00-4.350%	1,375
		AG	1998	2013	3.70-4.850%	2,515
		AH	1998	2014	3.85-5.000%	5,180
		AI	1998	2007	4.00-5.000%	5,055
		AL	1998	2018	3.45-4.750%	3,105
		AL1	1999	2019	4.20-5.750%	4,870
		AM	1998	2018	3.45-4.750%	1,950
		AN	1998	2018	3.45-4.750%	1,440
		AO	1999	2019	4.20-5.750%	9,735
		AQ	2000	2010	4.60-5.250%	2,400
		AT	2000	2020	4.60-5.750%	660
		AU	2000	2015	4.60-5.500%	1,620
		AV	2000	2020	4.60-5.750%	755
		AZ	2000	2020	4.60-5.750%	1,745
		2001A	2001	2031	3.60-5.750%	189,425
		2001B	2001	2002	4.00%	<u>17,500</u>
Total Bonds						<u>\$396,990</u>

**8. Bonds and Notes Payable - Continued**

<u>Notes</u>	<u>Security</u>	<u>Series</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate(s)</u>	<u>Outstanding Debt</u>
General Receipts Bond						
Anticipation Notes						
		AE-3	March 2001	February 2002	3.750%	500
		AJ	March 2001	February 2002	3.750%	13,000
		AP	December 2000	December 2001	4.450%	3,000
		AS-2	March 2001	February 2002	3.750%	5,800
		AY	March 2001	February 2002	3.750%	1,050
		AW	March 2001	February 2002	3.750%	3,640
		BB	December 2000	December 2001	4.450%	10,000
Certificates of Participation						
Center for Information Technology Services						
			1993	2013	2.40-5.50%	1,430
Ohio Board of Regents						
Note Payable						
			1997	2006	0.00%	704
Capital Lease Obligations						
	University Center Project		1996	2024	4.125-5.45%	77,890
	Edwards Center		1998	2011	4.0-5.75%	19,915
	Jefferson Avenue Residence Halls Project		2000	2028	4.40-5.50%	43,400
	Other			1998 - 2006	1.40-8.00%	<u>46</u>
Total Notes						<u>180,375</u>
Total Bonds and Notes Payable						<u>\$577,365</u>

---

**A) Debt Issuances and Permanent Fundings****• General Receipt Bonds**

During 2001 the University issued two General Receipt Bonds for \$206,925,000 that bear interest at rates between 3.60% to 5.75% and mature in years 2002 and 2031. Portions of the proceeds were used to refund Series G, Series L and Series R-4 Bonds. The remaining proceeds are being used for various construction and renovation projects, which are related to the MainStreet Project.

Series G and Series L Bonds were called and refunded with the issue of 2001A Bonds, which were issued pertaining to the Central Utility Plant and recreational facilities portion of the stadium and related athletic projects. The Series 2001A Bonds also refunded the Series R-4 Bonds, which are planned to be called December 2001. These bonds were issued to fund portions of University Housing, Dining, Parking and Tangeman University Center facilities.

**• Bond Anticipation Notes**

During the year ended June 30, 2001, the University issued one bond anticipation note and reissued six bond anticipation notes for a total of \$36,990,000. These notes bear interest at rates between 3.75% and 4.45%. The proceeds of these offerings are being used for various construction and renovation projects. Five bond anticipation notes were retired and one bond anticipation note was refinanced during the year ended June 30, 2001, for a total of \$18,707,000.

**• Capital Lease Obligations**

During the year ended June 30, 2001, the University issued Certificates of Participation totaling \$43,400,000 for rental payments to Fifth Third Leasing for constructing dormitory halls on Jefferson Avenue.

**B) Defeasance****• General Receipts Bonds**

Series 2001A General Receipt Bonds were issued May 16, 2001, in the amount of \$189,425,000. A portion of the Series 2001A bonds, \$19,350,000, was for the purpose of advance refunding \$19,180,000 of the outstanding Series G and Series L General Receipts Bonds, stated to mature on June 1, 2002, through June 1, 2011. Another \$5,100,000 of the Series 2001A bonds was for the purpose of refunding \$4,985,000 of the outstanding Series R-4 General Receipts Bonds, stated to mature on June 1, 2001, through June 1, 2009. The purpose of the refunding was to reduce future debt services payments. Net proceeds of \$20,229,400 were used to call the June 1, 2002, through June 1, 2011, maturities of Series G and Series L General Receipts Bonds June 1, 2001. Additional net proceeds of \$5,391,300 were used to purchase United States government securities that were placed in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded debt issue. The refundings will result in a net decrease of \$2,927,600 in aggregate future debt service payments for Series G, Series L and Series R-4 General Receipts Bonds. The economic gain (difference between the present value of the old and new debt service payments) to the University will be \$2,239,500. As a result of the refunding, Net Investment in Plant was reduced by \$1,711,500, reflecting the difference between the amount of proceeds deposited to the escrow account and the outstanding principal balances of the refunded debt, net of discount.

**C) Collateralization and Debt Reserves**

The General Receipts Bonds Series F-1 through Series AZ, Series 2001A and Series 2001B are collateralized by a pledge of general receipts of the University. The Certificates of Participation are collateralized by the capital assets purchased under the respective financing agreements and by certain insurance covering repayment of the proceeds. Bond anticipation notes are collateralized by a pledge of the general receipts of the University

**C) Collateralization and Debt Reserves - Continued**

In May 2001, the University issued a Restated and Amended Trust Agreement to its original Trust Agreement issued in 1974. From the date of the execution and delivery of the Restated Trust Agreement, the terms and provisions of the Restated Trust Agreement shall control outstanding bonds, including the Series 2001A and Series 2001B Bonds, and all obligations of the university issued pursuant to the Restated Trust Agreement. The amendment and restatement will, among other things, eliminate the requirement for reserve funds on all future bond issues, eliminate the Replacement and the Repair Account, revise the financial test for issuance of additional bonds, provide greater flexibility for the University to do alternate forms of financing and provide greater flexibility of investment of bond, project and reserve funds. No Bond Service Reserve Account has been established for Series 2001A and Series 2001B Bonds. The Bond Service Reserve Account created pursuant to the original trust agreement shall remain in full force and effect. At June 30, 2001, the required debt service reserves amounted to \$21,664,000. As provided for in the Amended and Restated Trust Agreement, such subaccount is solely for the payment of debt service charges on the pre-amended bonds, except as excess amounts may be transferred pursuant to section 4.03 of the Amended and Restated Trust Agreement.

**D) Debt Service Commitments**

For bonds and notes payable at June 30, 2001, scheduled debt service payments for the five years subsequent to June 30, 2001, are as follows:

Fiscal Year	Principal	Interest	Total
2002	\$30,076,000	\$21,407,000	\$51,483,000
2003	14,481,000	19,280,000	33,761,000
2004	13,226,000	18,612,000	31,838,000
2005	15,011,000	17,972,000	32,983,000
2006	17,121,000	17,198,000	34,319,000

Of the fiscal year 2002 principal due, \$17,500,000 will be issued in Bond Anticipation Notes to make the principal debt service payment. It is anticipated that future appropriations from the State will be used to refund these Bond Anticipation Notes.

Scheduled principal and interest payments on capital lease obligations for the next five years are as follows:

Fiscal Year	Principal	Interest	Total
2002	\$ 2,934,000	\$ 7,217,000	\$ 10,151,000
2003	3,055,000	7,085,000	10,140,000
2004	4,111,000	6,936,000	11,047,000
2005	4,307,000	6,739,000	11,046,000
2006	4,659,000	6,538,000	11,197,000
Thereafter	<u>122,185,000</u>	<u>66,091,000</u>	<u>188,276,000</u>
Totals	<u>\$141,251,000</u>	<u>\$100,606,000</u>	<u>\$241,857,000</u>

If bond anticipation notes are not reissued by the University as planned, actual principal maturities for fiscal year 2002 would increase by \$36,990,000 to a total of \$70,000,000.

**E) Defeased Debt**

Details of debt defeased by the University, for which amounts remain outstanding at June 30, 2001, are as follows:

<u>Bond Issue Series</u>	<u>Maturity</u>	<u>Interest Rate(s)</u>	<u>Amount Outstanding</u>
Residence Hall and Dining Facility Bonds:			
Series D and H	1970-2007	5.50%	\$ 5,740,000
Series F	1972-2009	5.00-6.00%	4,310,000
General Receipts Bonds:			
Series O	1993-2012	2.80-6.30%	15,040,000
Series R-3	1993-2009	2.80-6.25%	9,825,000
Series R-4	2001-2009	5.35-6.25%	4,965,000
Series R-7	1994-2012	2.75-5.20%	14,780,000
Certificates of Participation:			
Multi Purpose Building/ Edwards Center	1998-2012	6.10-6.75%	<u>18,720,000</u>
Total			<u>\$73,380,000</u>

Neither the outstanding indebtedness nor the related trust accounts are reflected in the accompanying financial statements for the fully defeased bonds listed above. United States Treasury obligations in an amount sufficient to pay principal and interest on the defeased obligations, when due, have been deposited with a trustee in accordance with the defeasance of the debt.

**F) Other**

Subsequent to June 30, 2001, the University has neither issued new debt nor retired any debt.

Interest expense incurred on indebtedness for the year ended June 30, 2001, is \$17,040,000 and is reflected in the total retirement of indebtedness deduction of \$43,528,000. Interest expense of \$3,394,000, net of \$3,409,000 interest earned on investments, was capitalized in the Investment in Plant Fund.

**9. State Support**

The University is a state-assisted institution of higher education and receives from the State of Ohio a state share of instruction that is student enrollment based. This subsidy is determined annually by the Ohio Board of Regents. The State also provides line-item appropriations that support, in part, the current operations of various activities including clinical teaching expenditures.

In addition to the current operating subsidies, the State of Ohio provides the funding for and constructs major plant facilities on the University's campuses. The funding is obtained from the issuance of revenue bonds by the Ohio Public Facilities Commission (OPFC), which, in turn, is followed by funding of construction of the facility by the Ohio Board of Regents. Such facilities are recorded as buildings or construction in progress in the accompanying balance sheet (see Note 6). Neither the obligations for the revenue bonds issued by OPFC nor the annual debt service charges for principal and interest on the bonds are recorded in the University's financial statements. Debt service is currently being funded through appropriations to the Ohio Board of Regents by the State of Ohio General Assembly.

The facilities are not pledged as collateral for the revenue bonds. Instead, the bonds are collateralized by a pledge of monies in the Higher Education Bond Service Fund established in the custody of the Treasurer of the State of Ohio.

## 10. Retirement Plans and Other Post Employment Benefits

### A) Public Employee Retirement Plans

Retirement benefits are available for substantially all employees under one of several contributory retirement plans. Prior to July 1, 1977, when the University became a state institution, employees were covered by either the City of Cincinnati Retirement System (CRS) or the Teachers' Insurance and Annuity Association - College Retirement Equities Fund (TIAA-CREF). Full-time certified teachers appointed on or after July 1, 1977, are covered by the State Teachers' Retirement System (STRS). Non-certified, full-time employees appointed on or after that date are covered by the Public Employees Retirement System (PERS). Both STRS and PERS are statewide systems.

The PERS, STRS and CRS plans are cost-sharing, multiple-employer, defined-benefit, public-employee retirement systems. Each provides retirement, disability and death benefits to plan members and beneficiaries. These plans also provide health-care benefits to vested retirees. Benefits provided under the plans are established by State statute or the Cincinnati Municipal Code.

All three plans issue separate, publicly available financial reports that include financial statements and required supplementary information. These reports may be obtained by contacting each system as follows: Public Employee Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215, Telephone (614) 466 - 2085; State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215, Telephone (614) 227 - 4090; and City of Cincinnati Retirement System, 801 Plum Street, Cincinnati, Ohio 45202, Telephone (513) 352 - 3227.

The Ohio Revised Code and the Cincinnati Municipal Code provide PERS, STRS and CRS statutory authority, respectively, over employer and employee contributions. The required, actuarially determined contribution rates for the University and for employees are 10.65% (4.3% relating to health care benefits) and 8.5% of covered payroll, respectively, for PERS; 14% (8% relating to health care benefits) and 9.3%, respectively, for STRS; and 7% and 7%, respectively, for CRS. The University's contributions, representing 100% of employer contributions for the year ended June 30, 2001, and for each of the two preceding years are as follows:

<u>Fiscal Year</u>	<u>PERS</u>	<u>STRS</u>	<u>CRS</u>
1999	14,829,000	12,894,000	1,112,000
2000	13,890,000	13,450,000	635,000
2001	10,462,000	12,792,000	375,000

PERS and STRS provide postretirement and postemployment health care benefits in addition to the retirement benefits described above. PERS Other Post Employment Benefits (OPEB) is advance-funded on an actuarially determined basis. The assumptions and calculation below were based on the system's latest actuarial review performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For 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. The actuaries' assumptions were as follows: investment return 7.75%, annual wage increase (compounded annually) 4.75%, and health care costs 4.75%. At December 31, 1999, the actuarial value of the Retirement System's net assets available for OPEB was \$10,806,000. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,474,000 and \$1,668,000, respectively. There are 401,339 active contributing participants. Of the \$10,462,000 UC employer contributions to PERS for 2001, \$4,225,000 were to fund OPEB.

STRS has discretionary authority, pursuant to the Revised Code, over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. The balance in the Health Care Reserve Fund was \$3,419,000 at June 30, 2000 (the latest information available). For the year ended June 30, 2000, the net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients.

**A) Public Employee Retirement Plans - Continued**

In addition to the pension benefits described above, the University provides postretirement healthcare and dental benefits (under its labor agreement with the American Association of University Professors) to all retirees who are participants of TIAA-CREF when they retire. During 2001, 2000, and 1999, the net cost of these benefits recorded on a pay-as-you-go basis totaled approximately \$1,960,000, \$1,855,000, and \$987,000, respectively.

**B) Ohio Alternative Retirement Plan**

On June 23, 1998, pursuant to Ohio House Bill 586, the University created an Ohio Alternative Retirement Plan (ARP) which is designed to aid the University in recruiting and retaining employees by offering a portable retirement option. The ARP is a defined-contribution plan which provides full and immediate vesting of all contributions made on behalf of the participant. Contributions are directed to one of eight investment management companies which allows the participant to manage the investment of all retirement funds. New employees who qualify for the ARP have 90 days from the date of hire to elect the ARP option. Once this window has passed, the employee will not have the option to elect into the ARP.

At June 30, 2001, there were 1,224 members of the plan. During fiscal year 2001, the employer contributions were \$7,422,000. The employee contribution rates were 13.31% for participants electing out of PERS and 14% for participants electing out of STRS. As required by law, a portion of the employer contributions goes to PERS and STRS, respectively, to fund past service liabilities. Currently, there is not a requirement to contribute to PERS and the contribution rate for STRS is 5.76%.

**11. Current Fund Balance**

Current fund balances consist of the following as of June 30, 2001 (*in thousands*):

	Unrestricted			Restricted	Total
	Educational and General	Auxiliary	Total		
Unallocated					
Unrestricted	\$ -	\$ (3,497)	\$ (3,497)	\$ -	\$ (3,497)
Restricted	-	-	-	97,809	97,809
Allocated					
Unrestricted	(4,409)	1,903	(2,506)	-	(2,506)
Amount to be financed in future years	<u>(29,955)</u>	<u>(1,339)</u>	<u>(31,294)</u>	<u>(11,670)</u>	<u>(42,964)</u>
	<u><u>\$(34,364)</u></u>	<u><u>\$ (2,933)</u></u>	<u><u>\$(37,297)</u></u>	<u><u>\$ 86,139</u></u>	<u><u>\$ 48,842</u></u>

## 12. Equity Interest in Alliance

Effective January 1, 1995, the University, acting on its own behalf and on behalf of University Hospital (the Hospital), entered into a Joint Operating Agreement (the Agreement) with The Christ Hospital, St. Luke Hospital, Inc. and The Health Alliance of Greater Cincinnati (the Alliance) for the purpose of forming an alliance of hospitals, physicians and other health care providers in an integrated health care delivery system. Jewish Health Systems, Inc. (Jewish Hospital) and Fort Hamilton Hospital Holding Company LLC (Fort Hamilton Hospital) also executed the Agreement effective January 1, 1996, and July 1, 1998, respectively. Under the terms of the Agreement, the Hospital, The Christ Hospital, Fort Hamilton Hospital, Jewish Hospital and St. Luke Hospital (collectively referred to as the Participating Entities) are managed by Alliance management, and their operating results are combined and allocated to the Participating Entities based on their calculated equity interests in the Alliance. The University's equity interest in the Alliance of 29.09% is based on the Hospital's pro rata portion of the Participating Entities' net assets. Separate financial information regarding the Alliance may be obtained by contacting the Alliance at the Health Alliance of Greater Cincinnati, 2060 Reading Road, Cincinnati, Ohio 45202-1456.

Hospital revenues and expenditures are recorded by the Alliance. The University has recorded its pro rata share of the Alliance's net loss of \$8,391,000 for the year ended June 30, 2001, in the net increase (decrease) in the fair value of investments for the Endowments and Similar Funds.

The University provides various shared services, consisting mainly of security and various administrative services, to the Health Alliance for which the University is reimbursed on a cost basis. The total cost of these services for the year ended June 30, 2001, was approximately \$2,828,000.

Also pursuant to the Agreement, the Hospital transferred to the University, as Trustee, \$60,000,000 of its unrestricted reserves into a separate quasi-endowment fund for the account of the Alliance to support academic programs of the University's College of Medicine. This amount was not considered in the calculation of the University's equity interest in the Alliance.

## 13. Loan Fund Balance

The loan fund balance consists of the following at June 30, 2001:

U.S. Government grants:	
Perkins loan	\$20,827,000
Medical student loan	2,463,000
Nursing student loan	1,121,000
Pharmacy student loan	436,000
Graduate training, air pollution	48,000
HUD community development work study	3,000
University Funds:	
Restricted	7,904,000
Unrestricted	<u>3,596,000</u>
	<u>\$36,398,000</u>

Unrestricted University loan fund balance represents the University's matching funds provided in accordance with requirements of various loan programs. These funds must be retained in the loan fund as long as the University participates in these loan programs.



**14. Endowment and Similar Funds Balances**

The balance of the endowment and similar funds consists of the following components as of June 30, 2001:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Endowment	\$58,443,000	\$ 632,138,000	\$ 690,581,000
Quasi-endowment	3,998,000	214,689,000	218,687,000
Annuity and life income	-	4,726,000	4,726,000
Equity interest in alliance	<u>-</u>	<u>171,279,000</u>	<u>171,279,000</u>
	<u>\$62,441,000</u>	<u>\$1,022,832,000</u>	<u>\$1,085,273,000</u>

**15. Plant Fund Balance**

Plant fund balance consists of the following components as of June 30, 2001:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Unexpended	\$ (6,130,000)	\$ 7,269,000	\$ 1,139,000
Renewal and replacement	8,607,000	1,372,000	9,979,000
Retirement of indebtedness	6,804,000	8,717,000	15,521,000
Investment in plant	<u>-</u>	<u>1,088,807,000</u>	<u>1,088,807,000</u>
	<u>\$ 9,281,000</u>	<u>\$1,106,165,000</u>	<u>\$1,115,446,000</u>

**16. University of Cincinnati Foundation**

The principal function of the Foundation is to solicit, reserve, hold, invest and administer funds and to make distributions to or for the benefit of the University. Accounts of the Foundation have been consolidated in the accompanying financial statements in accordance with generally accepted accounting principals for state-assisted colleges and universities which differ somewhat from generally accepted accounting principals for not-for-profit organizations. Pledges receivable for the benefit of the University totaling \$5,825,000 and funds held in trust by the Foundation for the University of \$122,513,000 have been recorded by the University and have, therefore, been eliminated from the amounts reported for the Foundation as of June 30, 2001. Separate financial information regarding the Foundation may be obtained by contacting the Foundation at University of Cincinnati Foundation, University Hall, Suite 100, 51 Goodman Drive, Cincinnati, Ohio 45221-0064.

**17. Capital Project Commitments**

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

Contractual commitments	\$ 74,640,000
Estimated completion costs of projects	<u>367,780,000</u>
Total	<u>\$442,420,000</u>

These projects are being funded through resources provided by the University and the State of Ohio as follows:

Approved state appropriations requested and released as of June 30, 2001	\$ 26,914,000
Approved state appropriations not yet requested	13,109,000
University funded prior to June 30, 2001	208,448,000
Funds to be provided subsequent to June 30, 2001, from various available sources	<u>193,949,000</u>
Total	<u>\$442,420,000</u>

The \$193,949,000 consists of \$16,722,000 in state funds, \$1,107,000 in federal funds, \$141,722,000 in debt, \$19,702,000 in gifts and \$14,696,000 in University funds.

**18. Contingencies**

The University is currently a defendant in various legal actions including the privatization of University Hospital and the construction of an on-campus conference center. Although the final outcome of such actions cannot currently be determined, the University's administration is of the opinion that the eventual liability, if any, will not have a material effect on the financial position or operations of the University.

**19. Self-Insurance Funds**

The University currently provides for medical professional and general liability insurance through a combination of actuarially funded self-insurance and purchased commercial insurance in excess of the self-insurance amount. The medical professional liability insurance program also includes several qualified not-for-profit (departmental physician practice) corporations. Medical professional liability self-insurance retention limits were \$1,500,000 per occurrence and \$6,000,000 in the aggregate during fiscal year 2001. General liability self-insurance limits were \$250,000 per occurrence. Excess commercial coverage for professional and general liability in the amount of \$15,000,000 and \$100,000,000, respectively, existed as of June 30, 2001. \$95,000,000 of the excess general liability insurance was a shared limit with other state universities as part of a group purchase arrangement of Ohio state universities through the InterUniversity Council.

Funding is based on calculations by independent actuaries and funds are deposited directly into a self-insurance trust fund (Trust) which is administered by an independent trustee. The Trust is divided into two separate irrevocable trust funds, one for medical professional liability and one for general liability. In the opinion of management, Trust assets totaling approximately \$11,516,000 are adequate to cover estimated liabilities resulting from known claims and incidents and incurred-but-not-reported incidents as of June 30, 2001.

The University is also self-insured for a portion of medical and dental benefits provided to employees. The cost of such self-insured benefits provided during 2001 was approximately \$15,786,000, including \$3,709,000 accrued for estimated claims incurred but not reported.

**20. Unconsolidated Related Organization**

The University's Board of Trustees and the Board of County Commissioners of Hamilton County, Ohio, constitute the membership of Drake Center, Inc. (the Center), a nonprofit corporation created to operate a rehabilitation hospital and a skilled nursing facility. The Center is governed by a Board of Trustees, the majority of whom are appointed by the University Board of Trustees. Also, certain University officers/employees serve on the Center's Board and in Center officer/employee positions under contractual arrangements.

However, the Center is not financially accountable to the University. The Center's assets and liabilities totaling approximately \$143,530,000 and \$34,588,000, respectively, as of June 30, 2001, and revenues and expenses totaling approximately \$62,901,000 and \$65,882,000, respectively, for the year ended June 30, 2001, are not included in the University's accompanying financial statements.

**21. New Accounting Standards**

In 1999, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 34: "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments" and GASB Statement No. 35: "Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities." In 2001, GASB issued GASB Statement No. 37: "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus" and GASB Statement No. 38: "Certain Financial Statement Note Disclosures." These statements will replace several current GASB statements on financial accounting and reporting for public colleges and universities. The new standards will be adopted by the University in the fiscal year ending June 30, 2002. The University has established a Task Force to ensure the timely and accurate implementation of these new standards.

These new standards are designed to provide financial information that responds to the needs of three groups of primary users of external financial reports: the citizenry, legislative and oversight bodies, and investors and creditors. The implementation of GASB Statements 34 and 35 will dramatically restructure the format in which the University's external financial statements are presented, resulting in the adoption of different accounting policies which may have a material effect on the University's financial statements and require that additional information regarding the overall financial performance of the University be disclosed.

**This Page is Intentionally Left Blank.**

**University of  
Cincinnati Federal  
Entity Identification  
Number**

**1-31-600-0989-A1**

**Report on Federal Awards in  
Accordance with OMB Circular A-133  
for the year ended June 30, 2001**

# University of Cincinnati

## Table of Contents

---

	<b>Pages</b>	
<b>Part I</b>	<b>Introduction</b>	
	Transmittal Letter	1
	Additional Information	2
<b>Part II</b>	<b>Auditor's Reports</b>	
	Report of Independent Accountants on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3-4
	Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	5-7
<b>Part III</b>	<b>Supplementary Financial Information</b>	
	Schedule of Expenditures of Federal Awards	8-36
	Notes to Schedule of Expenditures of Federal Awards	37-38
<b>Part IV</b>	<b>Schedule of Findings and Questioned Costs</b>	
	Section I – Summary of Auditor's Results	39
	Section II – Financial Statement Findings	40
	Section III – Federal Award Findings and Questioned Costs	41
<b>Part V</b>	<b>Schedule of Prior Audit Findings</b>	42

October 1, 2001

The Board of Trustees of  
The University of Cincinnati

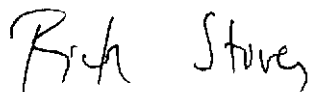
We are pleased to submit the Report on Federal Awards in accordance with OMB Circular A-133 of the University of Cincinnati (the "University") for the year ended June 30, 2001.

The audit was conducted as a condition of the University's receipt of federal awards and the requirement to have a single audit under U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The U.S. Department of Health and Human Services ("HHS") has been designated as the University's cognizant agency for the audit carried out in accordance with this circular.

We would be pleased to respond to any questions or comments.

Very truly yours,



**Additional Information:**

**Lead Auditor:** Richard C. Stover

**Telephone No.:** (513) 768-4592

Our audits were performed between June 2001 and October 2001 at the University's facilities as follows:

<u>Location</u>	<u>Description of Facility</u>	<u>Dates Visited</u>
Cincinnati	University of Cincinnati - Main Campus	June 2001 - October 2001

All the records relating to the administration of student financial aid programs are maintained at the main campus in Cincinnati, Ohio.

The University utilizes the AFSA Data Corporation to perform certain billing, recordkeeping and due diligence functions for the University's Federal Perkins Loan, Health Professions Student Loan and Nursing Student Loan programs.

**University's Accrediting Organization:** North Central Association of Colleges and Schools



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

To The Board of Trustees of  
The University of Cincinnati:

We have audited the financial statements of the University of Cincinnati (the "University") as of and for the year ended June 30, 2001, and have issued our report thereon dated October 1, 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. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of the University in a separate letter dated October 1, 2001.

This report is intended solely for the information and use of the University's audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

PricewaterhouseCoopers LLP

October 1, 2001

**Report of Independent Accountants on Compliance with  
Requirements  
Applicable to each Major Program and Internal Control Over Compliance  
in Accordance with OMB Circular A-133**

To The Board of Trustees of  
The University of Cincinnati:

**Compliance**

We have audited the compliance of the University of Cincinnati (the "University") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2001. The University's major federal programs are 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 each of its major federal programs 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 did not audit the University's compliance with the billing, recordkeeping, payment processing, collections, reporting and due diligence compliance requirements specified by the Federal Perkins Loan, Health Professions Student Loan and Nursing Student Loan Programs and described in the *OMB Circular A-133 Compliance Supplement*. Compliance with these requirements was examined by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the University's compliance with those requirements, is based solely on the report of the other auditors.

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 each of its major federal programs for the year ended June 30, 2001.

### **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.

We did not consider internal control over compliance with the billing, record keeping, payment processing, collections, reporting and due diligence compliance requirements specified by the Federal Perkins Loan, Health Professions Student Loan and Nursing Student Loan Programs and described in the *OMB Circular A-133 Compliance Supplement*. Internal control over these compliance requirements was considered by the other auditors referred to above; and our report, insofar as it relates to the University's internal control over those compliance requirements, is based solely upon the report of the other auditors.

Our and the other auditors' consideration of the internal control over compliance would not necessarily disclose all matters in the 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 the internal control structure over compliance and its operation that we consider to be material weaknesses. Also, the report of the other auditors noted no matters involving the internal control over compliance and its operation that they considered to be a material weakness.

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

We have audited the basic financial statements of the University as of and for the year ended June 30, 2001, and have issued our report thereon dated October 1, 2001. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposed of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the University's audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Princeton University

October 1, 2001

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>STUDENT FINANCIAL AID CLUSTER</b>			
<b>Department of Education</b>			
Office of Student Financial Assistance	84.007	USED SEOG P007A993379 99-00	\$ 2,400.00
Office of Student Financial Assistance	84.007	USED SEOG P007A003379 00-01	1,794,042.00
Office of Student Financial Assistance	84.033	USED FWS (MAIN) P033A983379 98-99	(476.21)
Office of Student Financial Assistance	84.033	USED FWS (MAIN) P033A993379 99-00	(619.65)
Office of Student Financial Assistance	84.033	USED FWS JL&D P033A993379 99-00	230.92
Office of Student Financial Assistance	84.033	USED FWS (MAIN) P033A003379 00-01	863,823.02
Office of Student Financial Assistance	84.033	USED FWS (READ) P033A003379 00-01	2,640.00
Office of Student Financial Assistance	84.033	USED FWS (JL&D) P033A003379 00-01	42,708.72
Office of Student Financial Assistance	84.033	USED FWS (RWC) P033A993379 99-00	(499.44)
Office of Student Financial Assistance	84.033	USED FWS (RWC) P033A003379 00-01	10,592.60
Office of Student Financial Assistance	84.033	USED FWS (CLRM) P033A983379 98-99	(290.25)
Office of Student Financial Assistance	84.033	USED FWS (CLRM) P033A993379 99-00	454.65
Office of Student Financial Assistance	84.033	USED FWS (CLRM) P033A003379 00-01	7,952.35
Office of Student Financial Assistance	84.038	USED PERKINS P038A003379	426,300.00
Office of Student Financial Assistance	84.063	USED PELL P063P991340 99-00	327,821.00
Office of Student Financial Assistance	84.063	USED PELL P063P001340 00-01	10,090,813.00
		<b>Total Department of Education</b>	<b>13,567,892.71</b>
		<b>TOTAL STUDENT FINANCIAL AID CLUSTER</b>	<b>13,567,892.71</b>
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>			
<b>Research and Development - Direct</b>			
<b>Department of Agriculture</b>			
Cooperative State Research, Education, and Extension Service	10.206	USDA 97-35203-4766	8,990.24
Cooperative State Research, Education, and Extension Service	10.206	USDA 98-35203-6321	237.36
Cooperative State Research, Education, and Extension Service	10.206	USDA 99-35107-7780	38,861.28
Cooperative State Research, Education, and Extension Service	10.206	USDA 00-35203-9159	34,868.81
Natural Resources Conservation Service	10.064	USDA 91-37203-6727	(34,447.62)
		<b>Total Department of Agriculture</b>	<b>48,510.07</b>
<b>Department of Defense</b>			
Department of the Air Force	12	AF/F33615-96-C-1911 VASE	99,557.60
Department of the Air Force	12	AF/F33615-97-C-1043	66,302.60
Department of the Air Force	12	AF/F33615-97-C-1043	13,036.81
Department of the Air Force	12	AF/F33615-98-C-1204	115,819.68
Department of the Air Force	12	AFIT F33600-01-M-1030	1,644.75
Department of the Air Force	12.630	AFOSR F49620-01-1-0293	66,600.00
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/4	38,425.31
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/15	50,321.99
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/16	40,819.40
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/18	96,190.75
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/19	38,446.14
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/20	32,903.14
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/21	2,584.24
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/22	57,350.58
Department of the Air Force	12.800	AF F49620-98-1-0319	150,885.92
Department of the Air Force	12.800	AF F33615-98-1-2865	30,153.36
Department of the Air Force	12.800	AF F49620-00-1-0080	19,542.77
Department of the Air Force	12.800	AF F49620-01-1-0127	19,252.18
Department of the Air Force	12.910	AF F30602-97-2-0102	3,967.28
Department of the Air Force	12.910	AF F30602-97-2-0102	11,190.39
Department of the Air Force	12.910	AF F30602-97-2-0102	117,554.86
Department of the Air Force	12.910	AF F30602-97-2-0102	12,800.70
Department of the Air Force	12.910	AF F30602-97-2-0102	15,001.69
Department of the Air Force	12.910	AF F30602-00-1-0569	817,974.32
Department of the Air Force	12.910	AF F30602-00-1-0569	32,606.84
Department of the Air Force	12.910	AF F30602-00-1-0569	42,553.08

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Department of the Army	12	DAMD17-95-C-5029	1,229.93
Department of the Army	12	DACA39-96-K-0039 ARMY	14,106.67
Department of the Army	12	DAMD17-96-2-6015(02)	102,925.55
Department of the Army	12	DAMD17-96-C-6107	(313.36)
Department of the Army	12	ARMY DABT63-96-C-0055	0.01
Department of the Army	12	ARMY-CERL/DACA88-97-M-0194	(164.73)
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011	25.46
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #6	189.25
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011/DO8	(594.40)
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #9	(0.01)
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #12	5,596.60
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #13	42,887.19
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #14	110,614.29
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #15	51,845.78
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #16	155,434.84
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #17	40,807.29
Department of the Army	12	ARMY-CERL/DACA88-97-D-0011 #18	11,546.75
Department of the Army	12	ARMY DABT 63-97-C-0030	127,689.36
Department of the Army	12	ARMY DABT 63-97-C-0029	22,845.90
Department of the Army	12	ARMY DABT 63-97-C-0029	26,177.22
Department of the Army	12	ARMY DAAG55-97-1-0378	9,547.78
Department of the Army	12	ARMY DAAG55-97-1-0378	40,220.40
Department of the Army	12	DAMD17-97-1-7348	106,105.56
Department of the Army	12	ARMY DAAG55-98-1-0212	24,760.54
Department of the Army	12	ARMY DAAG55-98-1-0212	99.46
Department of the Army	12	DACA42-01-P-0069 ARMY	4,127.82
Department of the Army	12	ARMY DAAG55-98-1-0208	60,707.89
Department of the Army	12	DAMD17-99-1-9128	21,120.22
Department of the Army	12	DAMD17-00-1-0057	35,885.19
Department of the Army	12	ARMY DAMD17-00-1-0202	102,544.07
Department of the Army	12	DAMD 17-00-1-0551 ARMY	63,520.93
Department of the Army	12	DAMD17-01-1-0002	73,020.01
Department of the Army	12.420	DAMD17-98-1-8292	91,733.25
Department of the Army	12.420	DAMD17-99-1-9544 ARMY	91,565.29
Department of the Army	12.420	ARMY DAMD 17-00-1-0614	49,034.47
Department of the Army	12.431	DAAD19-99-1-0348 ARMY	65,624.54
Department of the Army	12.431	ARMY-DAAD19-00-1-0399	23,812.26
Department of the Army	12.431	ARMY-DAAD19-00-1-0529	72,377.68
National Security Agency	12	NAT SEC AGEN/MDA904-00-C-2103	151,212.40
National Security Agency	12.901	NATL SEC AGY/MDA904-99-C-4547	127,173.85
National Security Agency	12.901	NATL SEC AGY/MDA904-99-C-4547	60,656.57
National Security Agency	12.901	NAT SEC AGEN/MDA904-99-C-2597	401,248.04
National Security Agency	12.901	NAT SEC AGEN/MDA904-97-1-0110	19,080.00
National Security Agency	12.901	NSA/MDA904-99-1-0026	14,890.69
Office of Naval Research	12.300	ONR N00014-00-1-0722 NAVY	75,629.77
<b>Total Department of Defense</b>			<b>4,492,034.65</b>
<b>Department of Energy</b>			
Office of Fossil Energy	81.057	DE-FG26-00NT40818	4,502.50
Office of Fossil Energy	81.057	DE-FG26-00NT40824	15,804.07
Office of Fossil Energy	81.089	DE-FG26-97FT97274	33,107.58
Office of Nuclear Energy, Science and Technology	81.114	DE-FG07-99ID13783	77,041.07
Office of Nuclear Energy, Science and Technology	81.114	DE-FG03-00SF22172/A000	79,588.74
Office of Science	81.049	DE-FG0284ER40153-A018	225,581.35
Office of Science	81.049	DE-FG02-84ER40153	207,899.42
Office of Science	81.049	DE-FG02-91ER45459	7.34
Office of Science	81.049	DE-FG02-91ER45459-A008	45,749.11
Office of Science	81.049	DE-FG02-95NE38116	50,231.02
Office of Science	81.049	DE-FG07-96ER62311	2,618.54
Office of Science	81.049	DE-FG07-96ER62311-A003	104,727.32
Office of Science	81.049	DE-FC03-96SF21263	989,764.15
Office of Science	81.049	DE-FG07-98ID13647	53,606.97
Office of Science	81.049	DE-FG02-00ER45855/A000	78,252.42
<b>Total Department of Energy</b>			<b>1,968,481.60</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>Department of Health and Human Services</b>			
Administration on Developmental Disabilities	93.632	90DD0426/03	11,689.32
Administration on Developmental Disabilities	93.632	90DD0426/04	178,962.74
Agency for Healthcare Research and Quality	93.226	1 R03 HS10366-01	20,646.79
Bureau of Health Professions	93.358	1 A10 HP 00227-01	123,150.00
Bureau of Health Professions	93.358	2 A11 NU00251-24	7,614.20
Bureau of Health Professions	93.895	1D45 PE50189-01	(4,298.55)
Bureau of Health Professions	93.895	5D45 HP50189-02	223,302.03
Bureau of Health Professions	93.896	5 D05 PE80098-03	(21.51)
Bureau of Health Professions	93.984	1 D32 PE10231-01	60,660.61
Bureau of Health Professions	93.984	5 D32 HP10231-02	120,503.64
Centers for Disease Control and Prevention	93	CDC 205-98-0014	(395.29)
Centers for Disease Control and Prevention	93.197	CDC 200-98-7010	28,509.99
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	7,667.57
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	6,083.39
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	(4,795.62)
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	16,152.76
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	41.32
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	1,235.63
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	1,313.13
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	102.33
Centers for Disease Control and Prevention	93.263	T42/CCT510420-06	7,239.43
Centers for Disease Control and Prevention	93.263	T42/CCT510420-05	3,027.31
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	109,912.87
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	4,085.00
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	3,649.97
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	29,856.78
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	155,674.45
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	164,386.06
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	62,385.88
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	21,271.10
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	140,680.53
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	61,629.07
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	24,848.14
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	4,369.13
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	6,438.84
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	5,003.31
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	6,344.97
Centers for Disease Control and Prevention	93.263	CDC T42 CCT510420-07	1,548.67
Centers for Disease Control and Prevention	93.283	U84/CCU508718-05	(14,592.36)
Fogarty International Center	93.934	5 R03 TW00861-01,02,03	494.12
Food and Drug Administration	93.103	FD-R-00672-07,08,09	142,344.10
Food and Drug Administration	93.103	FD-R-00672-10,11	194,306.02
Health Resources and Services Administration	93.110	5 U93 MC00014-02	29,324.31
Health Resources and Services Administration	93.110	5 U93 MC00014-03	9,939.77
Health Resources and Services Administration	93.110	5 T73 MC00032-10	116,648.14
Health Resources and Services Administration	93.110	4 T73 MC00032-10	720,333.67
Health Resources and Services Administration	93.925	6045109-00 SDS	186,684.00
National Cancer Institute	93	NIH CA PO#263-MQ-007469	12,877.64
National Cancer Institute	93.393	1 UO1 CA76293-01A1	(32,385.81)
National Cancer Institute	93.393	5 UO1 CA76293-02	1,266,144.43
National Cancer Institute	93.393	2 R01 CA50706-11	226,009.57
National Cancer Institute	93.393	5 UO1 CA76293-03	136,000.96
National Cancer Institute	93.393	5 UO1 CA76293-03	2,581.71
National Cancer Institute	93.394	5 R29 CA77719A,02,03	39,124.11
National Cancer Institute	93.395	7 R03 CA79401-02	15,045.62
National Cancer Institute	93.395	5 R01 CA65769-02,03,04	(2,495.55)
National Cancer Institute	93.395	1 R01 CA86025-01,02	215,636.33
National Cancer Institute	93.395	CA72018-05	175,130.08
National Cancer Institute	93.395	7 R01 CA72773-04	33,203.74
National Cancer Institute	93.395	5 R01 CA89748-01,02	175,322.54
National Cancer Institute	93.395	5 R01CA72039-01,02,03,04	126,151.08
National Cancer Institute	93.395	NIH 1 U10 CA76429-03	40,219.37



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Cancer Institute	93.395	NIH 1 U10 CA76429-04	4,498.39
National Cancer Institute	93.396	1 R29 CA63507-01A1	(251.88)
National Cancer Institute	93.396	NIH CA59985-02,03,04,05	(267.99)
National Cancer Institute	93.396	NIH 5 RO1 CA50706-07,08,09,10	47,020.47
National Cancer Institute	93.396	1 R01 CA74229-01,02,03	(0.05)
National Cancer Institute	93.396	1 U01 CA84291-01 INFRASTRUCTURE	(0.02)
National Cancer Institute	93.396	1 U01 CA84291-01 TECHNOLOGY	16,421.21
National Cancer Institute	93.396	1 U01 CA84291-01 MODELS	0.06
National Cancer Institute	93.396	5 RO1-CA78524-01,02,03	276,379.32
National Cancer Institute	93.396	5 RO1 CA82996-01,02,03	364,420.83
National Cancer Institute	93.396	5 RO1 CA82628-01,02,03	256,592.08
National Cancer Institute	93.396	5-RO1-CA82525-01,02,03	217,030.18
National Cancer Institute	93.396	5 R01 CA84463-01,02	223,024.98
National Cancer Institute	93.396	NIH 1 R55 CA80920-01A1	17,726.21
National Cancer Institute	93.396	5 R01 CA79531-02,03,04	282,004.29
National Cancer Institute	93.396	5 R01 CA63507-07A1	203,455.44
National Cancer Institute	93.396	5 R01 CA83736-02A1	268,933.80
National Cancer Institute	93.396	1 R01 CA90522-01	18,850.60
National Cancer Institute	93.396	5 R01 CA72597-01,02,03,04,05	317,169.57
National Cancer Institute	93.396	5 R29 CA74456-01A1,02,03,04	103,801.10
National Cancer Institute	93.396	5 U01 CA84291-02 INFRASTRUCTURE	142,451.86
National Cancer Institute	93.396	5 U01 CA84291-03 INFRASTRUCTURE	31,311.01
National Cancer Institute	93.396	5 U01 CA84291-02 TECHNOLOGY	85,232.93
National Cancer Institute	93.396	5 U01 CA84291-03 TECHNOLOGY	3,532.84
National Cancer Institute	93.396	5 U01 CA84291-02 MODELS(&T736)	223,031.94
National Cancer Institute	93.396	5 U01 CA84291-03 MODELS	86,241.61
National Cancer Institute	93.396	5 U01 CA84291-02 POSTDOC(T551)	48,718.63
National Cancer Institute	93.398	5 F32CA73083-02	2,667.00
National Cancer Institute	93.398	1 F32 CA82034-01	1,267.54
National Cancer Institute	93.398	1 F32 CA80385-01	(3,384.30)
National Cancer Institute	93.398	2 T32 CA59268-06A1	(10,067.65)
National Cancer Institute	93.398	5 F32 CA82034-02	3,908.41
National Cancer Institute	93.398	NIH 1 F32 CA80389-01	(2,456.70)
National Cancer Institute	93.398	5-F32-CA80385-02	29,579.49
National Cancer Institute	93.398	5 T32 CA59268-07	174,560.83
National Cancer Institute	93.398	1 F32 CA88460-01	28,895.10
National Cancer Institute	93.398	5-F32-CA80385-03	11,742.26
National Cancer Institute	93.398	5 T32 CA59268-08	26,865.56
National Center for Research Resources	93.306	1 P40 RR12358-01	(18.94)
National Center for Research Resources	93.306	5 P40 RR12358-02	18.95
National Center for Research Resources	93.306	5 P40 RR12358-03	42,495.89
National Center for Research Resources	93.306	5 P40 RR12358-04	238,450.75
National Center for Research Resources	93.306	RR12358 YR01-04 (PROGRAM INCM)	2,009.33
National Center for Research Resources	93.337	2 S03 RR03528-05	(535.89)
National Center for Research Resources	93.389	5 R25 RR12357-02,03	258,821.11
National Eye Institute	93.867	5 R01 EY13168-02	69,661.25
National Eye Institute	93.867	1 R01 EY12486-01A2	109,356.63
National Eye Institute	93.867	1 R01 EY10556-01A2	(55.95)
National Eye Institute	93.867	5 R01 EY10556-02,03,04	(30,049.29)
National Eye Institute	93.867	1 R01 EY11845-01A,02,03	262,221.55
National Heart, Lung, and Blood Institute	93	N01-HR-56069-02,03,04	66,155.60
National Heart, Lung, and Blood Institute	93.390	1 R15 HL52257-01A2	388.17
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-19	3,627.56
National Heart, Lung, and Blood Institute	93.837	2 T32 HL07382-22	(17,488.53)
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07571-15	(1,696.19)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-19 CORE 4	0.06
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-02 CORE B	(2,447.66)
National Heart, Lung, and Blood Institute	93.837	1 R01 HL59798-01/02	(3,870.69)
National Heart, Lung, and Blood Institute	93.837	F32 HL10018-01/02	2,567.34
National Heart, Lung, and Blood Institute	93.837	1F32 HL09965-01A1	654.30
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-21	(0.03)

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07527-15	(21,689.61)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-03 PROJ 1	(0.07)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-03 PROJ 2	(485.29)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-03 CORE A	(178.27)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-03 CORE B	(1,341.94)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-03 CORE C	(8,506.12)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL55678-01A2/02/03	154,460.82
National Heart, Lung, and Blood Institute	93.837	5 R01 HL54829-01A2/02/03/04	195,928.72
National Heart, Lung, and Blood Institute	93.837	5 R29 HL56714-01A1A/02/03/04	103,784.04
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58511-01/02/03/04	173,225.34
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58511-01/02/03/04	24,448.25
National Heart, Lung, and Blood Institute	93.837	5 R01 HL54829-02S1/03S1/04S1	35,568.85
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58010-01A2,02,03,04	387,590.11
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58010-01A2,02,03,04	12,119.60
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59888-01/02/03	459,047.13
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61974-01,02,03	307,647.78
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61974-01,02,03	112,092.21
National Heart, Lung, and Blood Institute	93.837	5 R01 HL62542-01,02,03	221,187.73
National Heart, Lung, and Blood Institute	93.837	2 T32 HL07571-16	(14,887.75)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61332-01A1,02,03	389,700.02
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-23	(29,531.42)
National Heart, Lung, and Blood Institute	93.837	5 R37 HL26057-19,20,21	302,712.41
National Heart, Lung, and Blood Institute	93.837	1 R01 HL61476-01,02	21,068.09
National Heart, Lung, and Blood Institute	93.837	5 F32 HL10018-03	27.89
National Heart, Lung, and Blood Institute	93.837	5 R01 HL23597-17,18,19	264,805.46
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61781-02,03	298,154.53
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61781-02,03	29,723.71
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59888-01/02/03	9,695.64
National Heart, Lung, and Blood Institute	93.837	5 F32 HL09965-02	10,477.01
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 1	245,918.90
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 3	200,899.94
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 5	301,671.00
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 CORE A	61,160.01
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 CORE B	57,011.19
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 CORE C	37,028.64
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 4	65,964.31
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 2	149,741.63
National Heart, Lung, and Blood Institute	93.837	5 R01 HL64140-1,2	267,150.56
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59915-01,02	218,633.47
National Heart, Lung, and Blood Institute	93.837	5 R01 HL64018-01,02	365,249.80
National Heart, Lung, and Blood Institute	93.837	5 R01 HL60861-01,02	290,657.82
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-09,10	4,063.20
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 CORE1	(0.01)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL28573-18,19	308,983.60
National Heart, Lung, and Blood Institute	93.837	1 F32 HL10162-01	26,056.45
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07571-17	240,866.69
National Heart, Lung, and Blood Institute	93.837	5 F32 HL10018-04	33,536.25
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-24	375,344.47
National Heart, Lung, and Blood Institute	93.837	5 R01 HL62490-01,02	278,545.62
National Heart, Lung, and Blood Institute	93.837	5 R01 HL65915-01,02	293,415.73
National Heart, Lung, and Blood Institute	93.837	7 R01 HL54717-07	46,268.15
National Heart, Lung, and Blood Institute	93.837	5 R01 HL63034-01,02,03	224,835.37
National Heart, Lung, and Blood Institute	93.837	1 R01 HL66044-01	38,429.17
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 1	123,996.78
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 2	139,721.45
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 4	50,004.94
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 CORE A	12,141.87
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 CORE C	20,071.87
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 CORE B	65,181.71
National Heart, Lung, and Blood Institute	93.837	1 R01 HL66062-01	43,855.90
National Heart, Lung, and Blood Institute	93.837	1 R01 HL67186-01A	105,125.54

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Heart, Lung, and Blood Institute	93.837	1 R01 HL67186-01A	6,524.24
National Heart, Lung, and Blood Institute	93.837	5 F32 HL10162-02	3,384.68
National Heart, Lung, and Blood Institute	93.837	5 R01 HL38355-11,12,13,14	169,793.96
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49204-02/03/04/05	126,742.25
National Heart, Lung, and Blood Institute	93.837	5 R01 HL40572/05/06	380.06
National Heart, Lung, and Blood Institute	93.837	5 R37 HL43231-08-09-10	(3,949.92)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL53436-02/03/04	390.32
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-05/06/07/08	(778.89)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-09,10	209,688.99
National Heart, Lung, and Blood Institute	93.837	5 R01 HL28573-14/15/16/17	1,423.31
National Heart, Lung, and Blood Institute	93.837	1 R01 HL54912-01,02,03,04,05	199,988.40
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 CORE1	8,731.52
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 CORE 2	(82.66)
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 PROJ 1	8,876.47
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 PROJ 2	(7,390.25)
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 PROJ 3	62,129.77
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49267-04A1/05/06	(6,371.83)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL51051-01A4/02/03	(23,226.35)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (ADMIN)	50,060.54
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 1)	117,631.18
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 2)	37,743.59
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 4)	129,201.45
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 5)	166,092.64
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 6)	47,918.10
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 7)	137,758.64
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 10)	117,889.46
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 11)	60,334.44
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12(COMP 12)	65,850.55
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (DNA CORE)	64,682.41
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (TRANSGENIC)	316,387.46
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (TRANSGENIC)	66,781.74
National Heart, Lung, and Blood Institute	93.837	3 P01 HL41496-12S1 (MIN SUP)	5,011.91
National Heart, Lung, and Blood Institute	93.837	5 R01 HL56782-01A2/02/03	204,445.11
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 1	(1,043.23)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 2	0.01
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 3	(990.03)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 4	(232.49)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE A	(1,060.73)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE B	(70.59)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE C	18,775.05
National Heart, Lung, and Blood Institute	93.837	5 R01 HL57009-01A2,02,03,04	241,374.15
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 1	386,759.21
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 2	354,990.51
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 3	331,655.72
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE A	210,481.04
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE 1	15,488.20
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE B	51,897.81
National Heart, Lung, and Blood Institute	93.837	HL27333 (PROGRAM INCOME)	8,008.09
National Heart, Lung, and Blood Institute	93.837	HL26057 (PROGRAM INCOME E754)	877.36
National Heart, Lung, and Blood Institute	93.837	HL56782 -03 (PROGRAM INCOME)	151.97
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58399-01A1/02/03/04	214,642.90
National Heart, Lung, and Blood Institute	93.838	5 R01 HL57281-01A1/02/03/04	259,654.93
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-02S1/03S1/04S1	64,469.66
National Heart, Lung, and Blood Institute	93.838	5 R01 HL59945-01,02,03,04	96,705.69
National Heart, Lung, and Blood Institute	93.838	5R29 HL58761-01A1/02/03/04	97,245.15
National Heart, Lung, and Blood Institute	93.838	5 R01 HL61612-01,02,03	149,394.93
National Heart, Lung, and Blood Institute	93.838	5 K08 HL03986-01,02,03	128,314.99
National Heart, Lung, and Blood Institute	93.838	1 R01 HL65213-01,02	330,845.64
National Heart, Lung, and Blood Institute	93.838	5 R01 HL64570-01,02	171,108.21
National Heart, Lung, and Blood Institute	93.838	5 R01 HL64570-01,02	92,514.27

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Heart, Lung, and Blood Institute	93.838	5 R01 HL63793-01A1,02	263,592.01
National Heart, Lung, and Blood Institute	93.838	5 R01 HL65612-01,02	235,208.20
National Heart, Lung, and Blood Institute	93.838	5 R01 HL66312-01,02	86,476.51
National Heart, Lung, and Blood Institute	93.838	2 R01 HL58687-05	48,950.75
National Heart, Lung, and Blood Institute	93.838	4 R37 HL33831-17	71,662.95
National Heart, Lung, and Blood Institute	93.838	5 R37 HL33831-13,14,15,16	52,405.02
National Heart, Lung, and Blood Institute	93.838	5 K08 HL03346-02/03/04/05	8,449.09
National Heart, Lung, and Blood Institute	93.838	5 R01 HL55948-02-03-04-05	92,142.30
National Heart, Lung, and Blood Institute	93.838	5 R01 HL45967/06/07/08/09/10	119,362.34
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-01-02-03-04	187,510.94
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58275-01/02/03	2,356.03
National Heart, Lung, and Blood Institute	93.839	2 R01 HL51174/05/06	181,943.97
National Institute for Occupational Safety and Health	93	CDC PO 0009937076/PRJ#99278240	2,503.00
National Institute for Occupational Safety and Health	93	CDC PO 0009958581/PRJ#99277085	12,296.71
National Institute for Occupational Safety and Health	93	NIOSH BLOOD 0009836974	(0.09)
National Institute for Occupational Safety and Health	93	NIOSH BLOOD 0009937235	2,781.14
National Institute for Occupational Safety and Health	93	NIOSH 0000036688	8,367.45
National Institute for Occupational Safety and Health	93	HELD CAN #1 927 7085	8,716.22
National Institute for Occupational Safety and Health	93	NIOSH PUR ORDER # 0000136364	3,551.61
National Institute for Occupational Safety and Health	93	NIOSH PO# 0000036640	20,434.50
National Institute for Occupational Safety and Health	93.262	5 R01 OH03328-2	(409.79)
National Institute for Occupational Safety and Health	93.262	1 R01 OH03936-01	12,706.52
National Institute for Occupational Safety and Health	93.262	NIOSH R01 CCR515748-01	574.10
National Institute for Occupational Safety and Health	93.262	CDC R01 OH03871-01	48,858.07
National Institute for Occupational Safety and Health	93.262	CDC 1 R01 OH03519-01A2	87,381.50
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 CCR512026-03	(1,813.02)
National Institute for Occupational Safety and Health	93.262	5 R01 OH03400-03	1,438.95
National Institute for Occupational Safety and Health	93.262	5 R01 OH03463-02	0.99
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03400-04	74,240.31
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03463-03	58,686.00
National Institute for Occupational Safety and Health	93.262	NIOSH 1 R03 OH03775-02	15,774.61
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04124-01,02,03	228,925.99
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04042-01,02	263,348.65
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04037-01,02	181,482.67
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03328-3	117,511.38
National Institute for Occupational Safety and Health	93.262	NIOSH R01 CCR515748-02	209,442.20
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03519-02	172,881.65
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03936-02	142,275.92
National Institute for Occupational Safety and Health	93.262	NIOSH R01 OH03871-02	100,219.92
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04124-02	2,799.47
National Institute for Occupational Safety and Health	93.262	NIOSH 2 R01 OH03463-04	45,128.24
National Institute for Occupational Safety and Health	93.262	1 R01 OH04085-01A1	7,895.35
National Institute of Allergy and Infectious Diseases	93	N01-AI-175319-01,02,03,04	294,715.06
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI40640-01,02,03,04	174,947.44
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI44971-01,02,03	131,241.49
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI45766-01,02,03	199,316.12
National Institute of Allergy and Infectious Diseases	93.855	5 R21 AI46972-01,02	132,073.78
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI33605-06	(3,817.44)
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI30622-03	(2,246.84)
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI32085-06	(5,284.40)
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI29316-06,07,08,09	246,050.87
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI29839-06,07,08,09,10	216,228.80
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI41119-01,-02,-03,-04	223,846.43
National Institute of Allergy and Infectious Diseases	93.856	5 R37 AI42747-01,02,03,04,05	282,054.91
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI40541-01A2,02,03,04	165,345.85
National Institute of Allergy and Infectious Diseases	93.856	5 R03 AI42743-01,02,03	185,823.53
National Institute of Allergy and Infectious Diseases	93.856	5 U01 AI25897-12	2,703.02
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI35987-06,07,08	195,018.73
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI44651-01,02,03	644,725.86
National Institute of Allergy and Infectious Diseases	93.856	5 R03 AI44646-01,02	88,964.91

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Heart, Lung, and Blood Institute	93.837	1 R01 HL67186-01A	6,524.24
National Heart, Lung, and Blood Institute	93.837	5 F32 HL10162-02	3,384.68
National Heart, Lung, and Blood Institute	93.837	5 R01 HL38355-11,12,13,14	169,793.96
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49204-02/03/04/05	126,742.25
National Heart, Lung, and Blood Institute	93.837	5 R01 HL40572/05/06	380.06
National Heart, Lung, and Blood Institute	93.837	5 R37 HL43231-08-09-10	(3,949.92)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL53436-02/03/04	390.32
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-05/06/07/08	(778.89)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-09,10	209,688.99
National Heart, Lung, and Blood Institute	93.837	5 R01 HL28573-14/15/16/17	1,423.31
National Heart, Lung, and Blood Institute	93.837	1 R01 HL54912-01,02,03,04,05	199,988.40
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 CORE1	8,731.52
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 CORE 2	(82.66)
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 PROJ 1	8,876.47
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 PROJ 2	(7,390.25)
National Heart, Lung, and Blood Institute	93.837	2 P01 HL22619-21A1 PROJ 3	62,129.77
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49267-04A1/05/06	(6,371.83)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL51051-01A4/02/03	(23,226.35)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (ADMIN)	50,060.54
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 1)	117,631.18
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 2)	37,743.59
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 4)	129,201.45
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 5)	166,092.64
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 6)	47,918.10
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 7)	137,758.64
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 10)	117,889.46
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 11)	60,334.44
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12(COMP 12)	65,850.55
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (DNA CORE)	64,682.41
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (TRANSGENIC)	316,387.46
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (TRANSGENIC)	66,781.74
National Heart, Lung, and Blood Institute	93.837	3 P01 HL41496-12S1 (MIN SUP)	5,011.91
National Heart, Lung, and Blood Institute	93.837	5 R01 HL56782-01A2/02/03	204,445.11
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 1	(1,043.23)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 2	0.01
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 3	(990.03)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 4	(232.49)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE A	(1,060.73)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE B	(70.59)
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE C	18,775.05
National Heart, Lung, and Blood Institute	93.837	5 R01 HL57009-01A2,02,03,04	241,374.15
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 1	386,759.21
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 2	354,990.51
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 3	331,655.72
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE A	210,481.04
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE 1	15,488.20
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE B	51,897.81
National Heart, Lung, and Blood Institute	93.837	HL27333 (PROGRAM INCOME)	8,008.09
National Heart, Lung, and Blood Institute	93.837	HL26057 (PROGRAM INCOME E754)	877.36
National Heart, Lung, and Blood Institute	93.837	HL56782 -03 (PROGRAM INCOME)	151.97
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58399-01A1/02/03/04	214,642.90
National Heart, Lung, and Blood Institute	93.838	5 R01 HL57281-01A1/02/03/04	259,654.93
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-02S1/03S1/04S1	64,469.66
National Heart, Lung, and Blood Institute	93.838	5 R01 HL59945-01,02,03,04	96,705.69
National Heart, Lung, and Blood Institute	93.838	5R29 HL58761-01A1/02/03/04	97,245.15
National Heart, Lung, and Blood Institute	93.838	5 R01 HL61612-01,02,03	149,394.93
National Heart, Lung, and Blood Institute	93.838	5 K08 HL03986-01,02,03	128,314.99
National Heart, Lung, and Blood Institute	93.838	1 R01 HL65213-01,02	330,845.64
National Heart, Lung, and Blood Institute	93.838	5 R01 HL64570-01,02	171,108.21
National Heart, Lung, and Blood Institute	93.838	5 R01 HL64570-01,02	92,514.27

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Heart, Lung, and Blood Institute	93.838	5 R01 HL63793-01A1,02	263,592.01
National Heart, Lung, and Blood Institute	93.838	5 R01 HL65612-01,02	235,208.20
National Heart, Lung, and Blood Institute	93.838	5 R01 HL66312-01,02	86,476.51
National Heart, Lung, and Blood Institute	93.838	2 R01 HL58687-05	48,950.75
National Heart, Lung, and Blood Institute	93.838	4 R37 HL33831-17	71,662.95
National Heart, Lung, and Blood Institute	93.838	5 R37 HL33831-13,14,15,16	52,405.02
National Heart, Lung, and Blood Institute	93.838	5 K08 HL03346-02/03/04/05	8,449.09
National Heart, Lung, and Blood Institute	93.838	5 R01 HL55948-02-03-04-05	92,142.30
National Heart, Lung, and Blood Institute	93.838	5 R01 HL45967/06/07/08/09/10	119,362.34
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-01-02-03-04	187,510.94
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58275-01/02/03	2,356.03
National Heart, Lung, and Blood Institute	93.839	2 R01 HL51174/05/06	181,943.97
National Institute for Occupational Safety and Health	93	CDC PO 0009937076/PRJ#99278240	2,503.00
National Institute for Occupational Safety and Health	93	CDC PO 0009958581/PRJ#99277085	12,296.71
National Institute for Occupational Safety and Health	93	NIOSH BLOOD 0009836974	(0.09)
National Institute for Occupational Safety and Health	93	NIOSH BLOOD 0009937235	2,781.14
National Institute for Occupational Safety and Health	93	NIOSH 0000036688	8,367.45
National Institute for Occupational Safety and Health	93	HELD CAN #1 927 7085	8,716.22
National Institute for Occupational Safety and Health	93	NIOSH PUR ORDER # 0000136364	3,551.61
National Institute for Occupational Safety and Health	93	NIOSH PO# 0000036640	20,434.50
National Institute for Occupational Safety and Health	93.262	5 R01 OH03328-2	(409.79)
National Institute for Occupational Safety and Health	93.262	1 R01 OH03936-01	12,706.52
National Institute for Occupational Safety and Health	93.262	NIOSH R01 CCR515748-01	574.10
National Institute for Occupational Safety and Health	93.262	CDC R01 OH03871-01	48,858.07
National Institute for Occupational Safety and Health	93.262	CDC 1 R01 OH03519-01A2	87,381.50
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 CCR512026-03	(1,813.02)
National Institute for Occupational Safety and Health	93.262	5 R01 OH03400-03	1,438.95
National Institute for Occupational Safety and Health	93.262	5 R01 OH03463-02	0.99
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03400-04	74,240.31
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03463-03	58,686.00
National Institute for Occupational Safety and Health	93.262	NIOSH 1 R03 OH03775-02	15,774.61
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04124-01,02,03	228,925.99
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04042-01,02	263,348.65
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04037-01,02	181,482.67
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03328-3	117,511.38
National Institute for Occupational Safety and Health	93.262	NIOSH R01 CCR515748-02	209,442.20
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03519-02	172,881.65
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH03936-02	142,275.92
National Institute for Occupational Safety and Health	93.262	NIOSH R01 OH03871-02	100,219.92
National Institute for Occupational Safety and Health	93.262	NIOSH 5 R01 OH04124-02	2,799.47
National Institute for Occupational Safety and Health	93.262	NIOSH 2 R01 OH03463-04	45,128.24
National Institute for Occupational Safety and Health	93.262	1 R01 OH04085-01A1	7,895.35
National Institute of Allergy and Infectious Diseases	93	N01-AI-175319-01,02,03,04	294,715.06
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI40640-01,02,03,04	174,947.44
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI44971-01,02,03	131,241.49
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI45766-01,02,03	199,316.12
National Institute of Allergy and Infectious Diseases	93.855	5 R21 AI46972-01,02	132,073.78
National Institute of Allergy and Infectious Diseases	93.855	5 R01 AI33605-06	(3,817.44)
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI30622-03	(2,246.84)
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI32085-06	(5,284.40)
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI29316-06,07,08,09	246,050.87
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI29839-06,07,08,09,10	216,228.80
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI41119-01,-02,-03,-04	223,846.43
National Institute of Allergy and Infectious Diseases	93.856	5 R37 AI42747-01,02,03,04,05	282,054.91
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI40541-01A2,02,03,04	165,345.85
National Institute of Allergy and Infectious Diseases	93.856	5 R03 AI42743-01,02,03	185,823.53
National Institute of Allergy and Infectious Diseases	93.856	5 U01 AI25897-12	2,703.02
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI35987-06,07,08	195,018.73
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI44651-01,02,03	644,725.86
National Institute of Allergy and Infectious Diseases	93.856	5 R03 AI44646-01,02	88,964.91

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Institute of Allergy and Infectious Diseases	93.856	2 U01 AI25897-13	955,465.64
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI45715-01A1,02	204,265.85
National Institute of Allergy and Infectious Diseases	93.856	2 U01 AI25897-13 SUPPL	24,313.63
National Institute of Allergy and Infectious Diseases	93.856	5 U01 AI25897-14	772,245.64
National Institute of Allergy and Infectious Diseases	93.856	5 U01 AI25897-14 SUPPL	49,640.64
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI23695-10A2,11,12,13,14	242,321.86
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI36701-02,03,04	(7,105.55)
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI36701-05A1,06	219,416.37
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI38167-02,03	234.33
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI34361-06,07,08,09	295,717.61
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI37639-01A2,02,03,04,05	239,529.18
National Institute of Allergy and Infectious Diseases	93.856	5 R01 AI38415,01,02,03,04	103,722.60
National Institute of Allergy and Infectious Diseases	93.856	5 R29 AI34759-04,-05	(2,210.60)
National Institute of Allergy and Infectious Diseases	93.856	AI34361-PROG INCOME-P021K767	1,042.47
National Institute of Allergy and Infectious Diseases	93.859	1 R01 GM58637-01A2	13,898.45
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	1 R01 AR46574-01A1	138,272.23
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR44713-1,2,3,4	252,979.27
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	1 R01 AR45665-01,02	33,700.21
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR45605-02,03,04,05	139,899.29
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR46054-01,02,03	178,842.03
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR45173-01A1,02,03	229,832.39
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR46054-01,02,03	27,026.28
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR45429-01,02,03	180,287.37
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R03 AR45829-03,04	88,527.63
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR46115-01A2,02	149,130.32
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	1 R01 AR46574-01A1	43,889.43
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR42832-02,03,04	(6,486.13)
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR35973-10,11,12	(423.81)
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	1 R01 AR43184-01,02A2-03	(7,279.92)
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR46982-01,02	200,096.57
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	5 R01 AR44324-01/02/03/04	143,960.41
National Institute of Child Health and Human Development	93	N01 HD-13315	25,572.45
National Institute of Child Health and Human Development	93	NIH N01 HD-9-3297	142,578.88
National Institute of Child Health and Human Development	93.864	5 R01 HD29894-04,05,06,07	250,773.35
National Institute of Child Health and Human Development	93.864	5 R01 HD30370-04,05,06	245,934.66
National Institute of Child Health and Human Development	93.864	5 R01 HD29773-04A2,05	192,492.09
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-02	40,774.28
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-02 RES SCH I	53,475.92
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-02 RES SCH II	57,116.98
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-02 RES SCH III	6,038.32
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-03 RES SCH CORE	57,476.23
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-03 RES SCH I	25,882.77
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-03 RES SCH II	54,022.70
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-03 RES SCH III	48,078.66
National Institute of Child Health and Human Development	93.865	3 P01 HD11725-15S1	(1,419.49)
National Institute of Child Health and Human Development	93.865	1 R03 HD39427-01	49,764.15
National Institute of Child Health and Human Development	93.865	5 R01 HD36738-01,02	57,423.53
National Institute of Child Health and Human Development	93.865	5 U13 HD362441-02	(398.10)
National Institute of Child Health and Human Development	93.865	1 U01 HD00007-01	571.08
National Institute of Child Health and Human Development	93.865	1 R01 HD40363-01	10,794.64
National Institute of Child Health and Human Development	93.865	2 R01 HD34089-06	14,302.76
National Institute of Child Health and Human Development	93.865	5 R01 HD21687-09,10,11	6,685.42
National Institute of Child Health and Human Development	93.865	5 R01 HD31514-05,06,07	257,691.77
National Institute of Child Health and Human Development	93.865	5 R29 HD33926-02,03,04,05	16,372.24
National Institute of Child Health and Human Development	93.865	5 R01 HD32436-02,03,04,05	41,583.99
National Institute of Child Health and Human Development	93.865	5 R01 HD26471-08,-09,-10	(15,762.50)
National Institute of Child Health and Human Development	93.865	5 R29 HD30754-04,-05	(37.61)
National Institute of Child Health and Human Development	93.865	5 R01 HD32555-01,02,03	8,215.58
National Institute of Child Health and Human Development	93.865	5 R01 HD34089-02,03,04,05	142,855.21
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 BASE	387.12

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 BASE	154,084.89
National Institute of Child Health and Human Development	93.865	2 U10 HD27853-11 BASE	43,526.33
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 GDB	586.42
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 GDB/INO	55,814.45
National Institute of Child Health and Human Development	93.865	2 U10 HD27853-11 GDB	15,715.02
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 FOLLOWUP	(0.03)
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 FOLLOWUP	21,492.51
National Institute of Child Health and Human Development	93.865	2 U10 HD27853-11 FOLLOWUP	499.93
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 NITRIC OXIDE	78.27
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 SAVE	264.96
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 BODYCOOL/SURF	71,748.58
National Institute of Child Health and Human Development	93.865	2 U10 HD27853-11 BODYCOOL	9,640.91
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 GLUTAMINE	(7.28)
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 GLUTAMINE	95,151.10
National Institute of Child Health and Human Development	93.865	2 U10 HD27853-11 GLUTAMIN	27,736.96
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 SEDATION	38,108.95
National Institute of Child Health and Human Development	93.865	2 U10 HD27853-11 SEDATION	14,750.59
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BASE	(1,902.87)
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 BASE	287,828.44
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 FFN	97.79
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 FFN	246.71
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 PROG	247.81
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 PROG	2,877.88
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 C-SECTION	32,493.54
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 ASTHMA	15.56
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BEAM BASE	224.42
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 BEAM BASE	137,364.92
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BEAM CAPITATION	37.93
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 BEAM CAPITATION	2,245.88
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BEAM SERVICES	(832.10)
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 BEAM SERVICES	11,020.00
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 FACTOR 5	33,537.01
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 PREECLAMPSIA	25.64
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 STEROIDS	1,516.28
National Institute of Child Health and Human Development	93.865	HD27905\CAPITATION ACCOUNT	160,218.83
National Institute of Dental Research	93.121	5 R01 DE13823-01,02	213,789.06
National Institute of Diabetes and Digestive and Kidney Disease	93.484	1 R01 DK54080-01,02,03,04	184,863.48
National Institute of Diabetes and Digestive and Kidney Disease	93.847	3 R01 DK46433-06S1,07S1,08S1	36,161.40
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 F32 DK10032-01,02	17,412.30
National Institute of Diabetes and Digestive and Kidney Disease	93.847	2 F31 DK09652-03	2,123.66
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 K01 DK02781-01,02	84,705.07
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK56059-01A1	125,627.64
National Institute of Diabetes and Digestive and Kidney Disease	93.847	7 R03 DK54868-03	35,677.20
National Institute of Diabetes and Digestive and Kidney Disease	93.847	5 F32 DK10032-02	18,649.77
National Institute of Diabetes and Digestive and Kidney Disease	93.847	5 R01 DK40917-07,08,09	15,832.75
National Institute of Diabetes and Digestive and Kidney Disease	93.847	5 R01 DK40917-07,-08	(5,727.47)
National Institute of Diabetes and Digestive and Kidney Disease	93.847	2 R01 DK37908-07,08,09,10	51,070.56
National Institute of Diabetes and Digestive and Kidney Disease	93.847	5 R01 DK37908-11	184,086.38
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK52453-01,02,03,04,05	310,436.55
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK52076-01A1,2,3,4	151,535.25
National Institute of Diabetes and Digestive and Kidney Disease	93.847	2 R01 DK46433-06,07,08	296,573.19
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 F31 DK09652-01	(650.14)
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK52134-01,02,03,04	327,598.45
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK55406-01,02,03,04	428,779.11
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK54216-01,02,03,04	242,888.20
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK54216-01,02,03,04	21,306.18
National Institute of Diabetes and Digestive and Kidney Disease	93.847	1 R01 DK57900-01,02,03	254,241.54
National Institute of Diabetes and Digestive and Kidney Disease	93.847	7 R29 DK48061-06	37,866.32
National Institute of Diabetes and Digestive and Kidney Disease	93.847	2 R29 DK48061-07	35,123.11
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R01 DK50749-01,02	527.80



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Institute of Diabetes and Digestive and Kidney Disease	93.848	7 R01 DK32288-14	(858.88)
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK54504-01 PROJ 1/CORD D	11,743.39
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK54504-01 PROJ 2	0.02
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK54504-01 PROJ 3	(5.97)
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK54504-01 CORE A	(0.11)
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK54504-01 CORE B	(0.02)
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK54504-01 CORE C	(0.05)
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 F32 DK10065-01	35,109.08
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-02 PROJ 1/CORD D	289,547.93
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-02 PROJ 2	81,548.18
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-02 PROJ 3	154,657.51
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-02 CORE A	53,629.29
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-02 CORE B	50,267.04
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-02 CORE C	83,366.61
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 R01 DK43816-10,11	24,724.16
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R01 DK56910-01A12	331,114.09
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-03 PROJ 2	24,873.69
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-03 PROJ 3	51,214.79
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-03 CORE A	12,004.79
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-03 CORE B	28,114.80
National Institute of Diabetes and Digestive and Kidney Disease	93.848	5 P01 DK54504-03 CORE C	35,542.83
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK56863-01A1 PROJ 3	16,574.10
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK56863-01A1 ADM CORE	8,434.00
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK56863-01A1-ASSAY CORE	9,409.85
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK56863-01A1 ANIMAL CORE	51,071.12
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK56863-01A1 PROJ 1	18,316.22
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 P01 DK56863-01A1 PROJ 2	34,120.20
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R21 DK58319-01A1	5,543.35
National Institute of Diabetes and Digestive and Kidney Disease	93.848	2 F32 DK10065-02	3,651.59
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R01 DK50749-01,02,03,04	25,518.61
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R01 DK53444-01,02,03	47,780.65
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R01 DK54890-01,02,03	222,592.01
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R01 DK54080-01S1,02S1	13,871.02
National Institute of Diabetes and Digestive and Kidney Disease	93.848	4 R37 DK17844-23,24,25	388,712.26
National Institute of Diabetes and Digestive and Kidney Disease	93.848	2 R01 DK43816-09,10,11	261,137.23
National Institute of Diabetes and Digestive and Kidney Disease	93.848	1 R01 DK53548-01A3,02	185,558.56
National Institute of Diabetes and Digestive and Kidney Disease	93.849	7 R01 DK51679-03,04,05,06	175,959.86
National Institute of Diabetes and Digestive and Kidney Disease	93.849	1 R01 DK50594-01	1.21
National Institute of Diabetes and Digestive and Kidney Disease	93.849	5 R01 DK50594-02,03	(2,840.85)
National Institute of Diabetes and Digestive and Kidney Disease	93.849	1 R01 DK50594-01	(0.10)
National Institute of Diabetes and Digestive and Kidney Disease	93.849	5 R01 DK50594-02,03,04	(3,509.56)
National Institute of Diabetes and Digestive and Kidney Disease	93.849	7 R01 DK53452-02,03	159,615.43
National Institute of Diabetes and Digestive and Kidney Disease	93.849	1 R01 DK52821-02A1,02,03,04	217,365.71
National Institute of Diabetes and Digestive and Kidney Disease	93.849	1 R01 DK54430-01,02,03	235,449.86
National Institute of Diabetes and Digestive and Kidney Disease	93.849	1 R01 DK54360-01A1,02,03	339,234.95
National Institute of Diabetes and Digestive and Kidney Disease	93.849	2 R37 DK50594-05,06	331,767.35
National Institute of Diabetes and Digestive and Kidney Disease	93.849	2 R37 DK50594-05,06	51,877.36
National Institute of Diabetes and Digestive and Kidney Disease	93.849	1 R01 DK57552-01,02	192,311.32
National Institute of Diabetes and Digestive and Kidney Disease	93.849	1 U24 DK58811-01	368,665.54
National Institute of Environmental Health Sciences	93	N01-ES-35364	123,283.67
National Institute of Environmental Health Sciences	93	NIEHS PO # 273MH007101 MED SRV	14,357.62
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-06 (PROJ IV)	(137.87)
National Institute of Environmental Health Sciences	93.113	2 R01 ES05400-07,08,09	1,441.21
National Institute of Environmental Health Sciences	93.113	2 R01 ES04203-10,11,12,13	260,968.76
National Institute of Environmental Health Sciences	93.113	5 R01 ES09110-01,02,03,04	195,892.60
National Institute of Environmental Health Sciences	93.113	5 R01 ES08799-01,02,03,04	158,056.17
National Institute of Environmental Health Sciences	93.113	1 R01 ES09516-01,02,03	157,058.46
National Institute of Environmental Health Sciences	93.113	1 R03 ES10154-01,02	48,171.45
National Institute of Environmental Health Sciences	93.113	5 R01 ES09555-01,02	256,376.93
National Institute of Environmental Health Sciences	93.113	5 R01 ES10416-01,02	361,697.49

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Institute of Environmental Health Sciences	93.113	5 R01 ES08799-03S,04S1	52,043.20
National Institute of Environmental Health Sciences	93.113	1 R01 ES10133-01A1	94,811.91
National Institute of Environmental Health Sciences	93.113	1 R01 ES10807-01	68,425.85
National Institute of Environmental Health Sciences	93.113	2 R01 ES08147-05	100,711.35
National Institute of Environmental Health Sciences	93.113	1 R01 ES10210-01A1	21,927.13
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (CORE I)	11,278.19
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (PROJ I)	132,623.88
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (PROJ II)	193,765.59
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (PROJ III)	90,348.60
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (PROJ IV)	158,534.07
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (CORE II)	144,920.12
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (CORE III)	42,978.69
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (CORE IV)	57,758.35
National Institute of Environmental Health Sciences	93.113	P01 ES05652-10 (CORE V)	8,361.45
National Institute of Environmental Health Sciences	93.113	5 R01 ES06321-06,07,08,09	255,258.83
National Institute of Environmental Health Sciences	93.113	2 R01 ES06365-04,05,06,07	124,412.50
National Institute of Environmental Health Sciences	93.113	1 R29 ES08073-01,02,03,04	844.77
National Institute of Environmental Health Sciences	93.113	5 R01 ES06273-06,07,08	260,260.30
National Institute of Environmental Health Sciences	93.113	1 R01 ES08147-01,02,03,04	20,387.18
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-09 (CORE I)	2,109.72
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (PROJ IV)	29,339.22
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (PROJ I)	23,052.01
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (PROJ II)	56,742.39
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (PROJ III)	184,751.14
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (CORE II)	58,859.23
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (CORE III)	5,701.22
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (CORE V)	1,461.30
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-05 (PROJ II)	(450.02)
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-05 (PROJ III)	(128.81)
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-05 (PROJ IV)	(133.46)
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-05 (CORE IV)	0.03
National Institute of Environmental Health Sciences	93.113	5 R01 ES04090-09,10,11	168.85
National Institute of Environmental Health Sciences	93.113	5 R01 ES06882-03,04	(5,663.97)
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 (CORE IV)	20,525.55
National Institute of Environmental Health Sciences	93.114	1 R21 ES 11009-01	4,127.20
National Institute of Environmental Health Sciences	93.114	3 R01 ES08659-02S1	109,307.14
National Institute of Environmental Health Sciences	93.114	1 U01 ES09720-01 & 02	1,277,172.39
National Institute of Environmental Health Sciences	93.114	5 U01 ES09720-03	137,473.69
National Institute of Environmental Health Sciences	93.115	1 R01 ES08659-01,02,03	226,058.87
National Institute of Environmental Health Sciences	93.115	1 R01 ES08158-01,02,03	62,185.03
National Institute of Environmental Health Sciences	93.142	2 U45 ES06184-09	807,656.37
National Institute of Environmental Health Sciences	93.142	5 U45 ES06184-07	0.01
National Institute of Environmental Health Sciences	93.142	5 U45 ES06184-08	904,729.51
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11	23,756.55
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11	38,406.28
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 (PROJ 6)	58,588.24
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11	5,003.81
National Institute of Environmental Health Sciences	93.143	3 P42 ES04908-11S1	6,524.63
National Institute of Environmental Health Sciences	93.143	3 P42 ES04908-11S1	14,939.74
National Institute of Environmental Health Sciences	93.143	3 P42 ES04908-11S1	10,384.02
National Institute of Environmental Health Sciences	93.143	3 P42 ES04908-11S1	16,115.86
National Institute of Environmental Health Sciences	93.143	2 P42 ES04908-12 (PROJECT 6)	209.00
National Institute of Environmental Health Sciences	93.143	2 P42 ES04908-12 ANALYTICAL CORE	3,656.42
National Institute of Environmental Health Sciences	93.143	2 P42 ES04908-12 PROJECT 7	166.38
National Institute of Environmental Health Sciences	93.143	2 P42 ES04908-12 (PROJECT 5)	6,561.04
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 (ADMIN)	15,879.26
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 (PROJ 2)	53.29
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 (PROJ 3)	12,763.05
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 (PROJECT 4)	29,114.17
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 (PROJ 1)	587.05

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Institute of Environmental Health Sciences	93.143	3 P42 ES04908-11S1	18,532.90
National Institute of Environmental Health Sciences	93.143	3 P42 ES04908-11S1	72,412.56
National Institute of Environmental Health Sciences	93.143	2 P42 ES04908-12 (PROJ 1)	3,678.08
National Institute of Environmental Health Sciences	93.143	2 P42 ES04908-12(BIOSTAT CORE)	1,165.25
National Institute of Environmental Health Sciences	93.143	2 P42 ES04908-12 (ADMIN CORE)	5,175.66
National Institute of Environmental Health Sciences	93.894	5 T32 ES07278-05	(9,798.08)
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	38,187.23
National Institute of Environmental Health Sciences	93.894	5 F31 ES05795-04	7,332.17
National Institute of Environmental Health Sciences	93.894	1 F31 ES05941-01	16,945.33
National Institute of Environmental Health Sciences	93.894	5 T32 ES07250-12	(11,022.90)
National Institute of Environmental Health Sciences	93.894	5 T32 ES07250-13	340,232.82
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	45,158.01
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	36,128.40
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	28,850.61
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	41,332.37
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 ADMIN	229,254.87
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 ADMIN	52,908.98
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 ERC	33,333.32
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 ERC	9,614.89
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 RTC	27,732.59
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 RTC	10,898.51
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 GTRC	25,096.36
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 GTRC	149.00
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 STRC	25,262.96
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 STRC	8,570.37
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 BFSC	80,901.38
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 BFSC	15,742.38
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 GEBFSC	97,206.46
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 GEBFSC	31,280.66
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 TMBFSC	76,447.89
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 TMBFSC	49,105.12
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 MCBFSC	178,866.04
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 MCBFSC	64,678.29
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 COEPC	155,565.04
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 COEPC	50,885.84
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 HPRC	29,274.11
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 HPRC	8,301.36
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-10 PILOT PROJECT	3,994.39
National Institute of Environmental Health Sciences	93.894	5 T32 ES07278-04	(11,196.55)
National Institute of Environmental Health Sciences	93.894	1 F32 ES05843-01	2,496.92
National Institute of Environmental Health Sciences	93.894	5 F32 ES05843-02	(2,244.71)
National Institute of Environmental Health Sciences	93.894	5 T35 ES07291-04	(395.92)
National Institute of Environmental Health Sciences	93.894	5 T35 ES07291-05	(636.48)
National Institute of Environmental Health Sciences	93.894	5 F31 ES05649-05	1,501.67
National Institute of Environmental Health Sciences	93.894	5 F31 ES05795-02	(714.68)
National Institute of Environmental Health Sciences	93.894	5 F31 ES05795-03	1,746.95
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 BFSC	(1,260.32)
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 GEBFSC	259.11
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 PILOT	434.83
National institute of General Medical Sciences	93.821	5 R01 GM48676-04	(2,044.90)
National institute of General Medical Sciences	93.821	1 R01 GM59675-01A1	137,579.38
National institute of General Medical Sciences	93.821	NIH 5 R01 GM50509-5,6,7,8	216,929.76
National institute of General Medical Sciences	93.821	5 R01 GM40089-12,13	231,524.18
National institute of General Medical Sciences	93.821	1 R01 GM62153-01	130,365.05
National institute of General Medical Sciences	93.859	2 T32 GM08478-06	(6,730.21)
National institute of General Medical Sciences	93.859	5 T32 GM08478-07	1,840.61
National institute of General Medical Sciences	93.859	5 R01 GM54775-03	286.67
National institute of General Medical Sciences	93.859	1 R01 GM60582-01	20,795.68
National institute of General Medical Sciences	93.859	1 R01 GM54169-01,02,03	33,049.74
National institute of General Medical Sciences	93.859	1 R01 GM54169-01,02	993.20

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National institute of General Medical Sciences	93.859	1 R01 GM61194-01,02	86,625.41
National institute of General Medical Sciences	93.859	5 T32 GM08478-08	167,013.23
National institute of General Medical Sciences	93.859	2 R01 GM54775-04A1	21,112.65
National institute of General Medical Sciences	93.859	2 R01 GM54775-04A1	1,645.09
National institute of General Medical Sciences	93.859	5 R01 GM47122-4,5,6,7,8	204,554.14
National institute of General Medical Sciences	93.859	3 R01 GM54775-01,03S1	67,127.29
National institute of General Medical Sciences	93.862	NIH R01 GM53683-01A2,02,03,04	36,980.34
National institute of General Medical Sciences	93.862	1 R01 GM60213-01A1	81,892.51
National institute of General Medical Sciences	93.862	5 R01 GM45861-06,07,08,09	224,024.88
National institute of General Medical Sciences	93.862	7 R01 GM41803-12	116,184.84
National Institute of Mental Health	93.242	1 R03 MH60501-01	3,577.84
National Institute of Mental Health	93.242	5 R01 MH56352-01A1/02/03/04	293,162.42
National Institute of Mental Health	93.242	5 R01 MH58833-01,02,03	77,159.01
National Institute of Mental Health	93.242	5 R01 MH58170-01,02,03	306,872.46
National Institute of Mental Health	93.242	1 R01 MH57471-01	(43,691.63)
National Institute of Mental Health	93.242	5 R03 MH60819-03	17,988.64
National Institute of Mental Health	93.242	5 R01 MH49698-08,09,10	243,539.33
National Institute of Mental Health	93.242	5 R01 MH60781-01,02	204,455.53
National Institute of Mental Health	93.242	5 R01 MH49698-08,09,10	58,276.69
National Institute of Mental Health	93.281	5 K01 MH01545-01,02,03,04	135,867.13
National Institute of Mental Health	93.282	1 F31 MH12857-01	22,535.61
National Institute of Mental Health	93.282	1 F32 MH12883-01	32,001.56
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS30652-04,05,06,07	1,236.26
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS35657-01A1,02,03	93,966.13
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS35313-01A1,02,03,04	190,834.00
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS30678-06,07,08,09	515,696.58
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS36695-03	(363.56)
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS36695-03 GENOTYPING	10,725.84
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS38743-01,02,03	272,028.22
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS39550-01,02	279,411.27
National Institute of Neurological Disorders and Stroke	93.853	3 R01 NS39550-01S1,02	62,954.25
National Institute of Neurological Disorders and Stroke	93.853	7 R01 NS38084-02	185,088.45
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS28167-10,11	248,797.29
National Institute of Neurological Disorders and Stroke	93.853	5 K23 NS02170-01,02	126,201.99
National Institute of Neurological Disorders and Stroke	93.853	1 R01 NS39160-01A1	741,945.42
National Institute of Neurological Disorders and Stroke	93.853	5-R01 NS36695-04	501,697.38
National Institute of Neurological Disorders and Stroke	93.853	5-R01 NS36695-04 GENOTYPNG-SUB	66,461.05
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS39127-02,03	113,034.03
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS35224-05,06	73,414.70
National Institute of Neurological Disorders and Stroke	93.853	2 R01 NS28840-11	116,818.07
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS38084-03	60,183.61
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS13243-17,18	(69.41)
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS28840-07,08,09,10	127,381.85
National Institute of Neurological Disorders and Stroke	93.853	3 R01 NS28840-10S1 MITOGENIC A	30,000.00
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS34782-01A1,02,03	6,074.67
National Institute of Neurological Disorders and Stroke	93.853	5 T32 NS07453-03	(4,073.28)
National Institute of Neurological Disorders and Stroke	93.853	5 T32 NS07453-04	123,493.65
National Institute of Neurological Disorders and Stroke	93.853	5 T32 NS07453-05	129.17
National Institute of Neurological Disorders and Stroke	93.854	5 R01 NS20643-13A3,14,15	217,041.05
National Institute of Neurological Disorders and Stroke	93.854	5 R01 NS20643-13A3,14,15	16,982.34
National Institute of Neurological Disorders and Stroke	93.854	2 R01 NS34782-04A1	81,708.39
National Institute of Nursing	93.361	1 K01 NR00100-01A1,02	72,752.29
National Institute of Nursing	93.361	1 R15 NR04866-01	82,274.84
National Institute on Drug Abuse	93	N01DA-9-8095	13,164.36
National Institute on Drug Abuse	93	N01DA-9-8095	11,924.82
National Institute on Drug Abuse	93.278	1 F31 DA05994-01	10,723.82
National Institute on Drug Abuse	93.278	1 F31 DA05988-01	8,812.21
National Institute on Drug Abuse	93.278	1 F31 DA05991-01	8,594.48
National Institute on Drug Abuse	93.278	5 F30 DA05988-02	15,231.26
National Institute on Drug Abuse	93.278	1 F31 DA05994-02	13,968.25

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Institute on Drug Abuse	93.278	1 F31 DA05991-02	14,209.26
National Institute on Drug Abuse	93.278	F31 DA05834-05	6,095.43
National Institute on Drug Abuse	93.278	F31 DA05834-04	15,541.33
National Institute on Drug Abuse	93.278	5 F31 DA05737-04	(942.48)
National Institute on Drug Abuse	93.278	5 F31 DA05737-05	3,250.82
National Institute on Drug Abuse	93.279	5 R29 DA09650-03,04,05,06	28,800.95
National Institute on Drug Abuse	93.279	2 R01 DA07427-04A3,05,06	(1.65)
National Institute on Drug Abuse	93.279	7 R01 DA09825-04	20,405.77
National Institute on Drug Abuse	93.279	2 R01 DA07427-07	170,635.80
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	224,066.99
National Institute on Drug Abuse	93.279	5 U19 DA12043-04	50.00
National Institute on Drug Abuse	93.279	1 R29 DA11005-01,02,03,04,05	148,656.90
National Institute on Drug Abuse	93.279	1 R29 DA11284-01,02,03,04	111,896.43
National Institute on Drug Abuse	93.279	1 R01 DA11891-01,02,03,04	177,897.21
National Institute on Drug Abuse	93.279	1 R01 DA12048-01,02,03	168,238.76
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	516.02
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	190,889.86
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	(0.02)
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	97,155.20
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	436.51
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	61,418.63
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	2,485.50
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	173,011.48
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	11,985.74
National Institute on Drug Abuse	93.279	1 U19 DA12043-01	(0.10)
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	122,985.42
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	3,856.61
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	14,200.00
National Institute on Drug Abuse	93.279	2 R01 DA09444-06,07	364,657.12
National Institute on Drug Abuse	93.279	1 R01 DA13786-01	49,856.34
National Institute on Drug Abuse	93.279	1 U10 DA13732-01	447,829.92
National Institute on Aging	93.866	5 R01 AG12853-04/05/06	2,545.01
National Institute on Aging	93.866	7 R01 AG12962-05	40,722.65
National Institute on Aging	93.866	5 R01 AG17212-03,04	208,884.96
National Institute on Aging	93.866	1 R21 AG19561-01	9,765.47
National Institute on Aging	93.866	1 R21 AG19561-01	5,517.66
National Institute on Aging	93.866	5 R01 AG09235-07/08/09	(12,805.30)
National Institute on Aging	93.866	5 R01 AG11098-04-05	44,075.49
National Institute on Alcohol Abuse and Alcoholism	93.273	5 R01 AA10355-02	52.95
National Institute on Alcohol Abuse and Alcoholism	93.273	5 R01 AA10355-03,04,05	104,833.50
National Institute on Deafness and Other Communication Disorders	93.173	1 R01 DC04215-01 CA PUMPS HAIR	91,278.65
National Institute on Deafness and Other Communication Disorders	93.173	1 R01 DC03826-01A2 CA CHANNELS	8,031.18
National Institute on Deafness and Other Communication Disorders	93.173	5 R01 DC03604-02	282,557.13
National Institute on Deafness and Other Communication Disorders	93.173	5 R01 DC00926-07S1/NIH-NIDCD	9,664.26
National Institute on Deafness and Other Communication Disorders	93.173	5 R01-DC04203-01,02/NIH-NIDCD	257,084.74
National Institute on Deafness and Other Communication Disorders	93.173	5 R01-DC04203-01,02/NIH-NIDCD	35,765.06
National Institute on Deafness and Other Communication Disorders	93.173	5 R01 DC00926-04,05,06,07	67,150.32
National Institute on Deafness and Other Communication Disorders	93.173	2 R01 DC00926-04,05,06	48,093.62
National Library of Medicine	93.879	NLM 467-MZ-900872-4	16,785.78
National Library of Medicine	93.879	NLM 467-MZ-002095	20,968.64
Womens Health Initiative	93	N01-WH-4-2126-5	(14,151.52)
Womens Health Initiative	93	N01-WH-4-2126-5	218,529.57
Womens Health Initiative	93	N01-WH-4-2126-5	707,674.30
<b>Total Department of Health and Human Services</b>			<b>67,432,370.91</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>Department of Housing and Urban Development</b>			
Community Planning and Development	14.246	MSB EXPANSION HUD B-00-OH-0320	92,355.75
Department of Housing and Urban Development	14	US HUD-OHLPR0010-95 DATA ARCH	20,437.00
Department of Housing and Urban Development	14	MSB EXPANSION HUD B-99-OH-0235	500,000.00
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLPR0010-95	40,998.80
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLPR0010-95(PROJ A)	6,923.77
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLPR0010-95(PROJ C)	1,852.29
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLPR0010-95	2,645.86
Office of Healthy Homes and Lead Hazard Control	14.900	HUD OHLPR0016-97	62,747.86
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLPR0026-97 TASK 1	5,074.30
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLHR0054-99 ACTIVITY 1	115,826.02
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLHR0054-99 ACTIVITY 2	116,949.64
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLHR0054-99 ACTIVITY 3	113,316.69
Office of Healthy Homes and Lead Hazard Control	14.900	US HUD OHLHR0054-99 ACTIVITY 4	159,725.47
<b>Total Department of Housing and Urban Development</b>			<b>1,238,853.45</b>
<b>Department of Justice</b>			
Drug Enforcement Administration	16.005	DOJ 95-IJ-CX-0055	(1,134.31)
Drug Enforcement Administration	16.005	DOJ 95-IJ-CX-0102	(57.81)
National Institute of Corrections	16.603	NIC 99 PO3GILO	41,870.63
National Institute of Justice	16.560	NIJ 96-MU-MU-0018	(0.02)
National Institute of Justice	16.560	NIJ 98-LB-VX-0002	(2.59)
National Institute of Justice	16.560	NIJ 98-IJ-CX-0068	12,718.28
National Institute of Justice	16.560	NIJ-98-WT-VX-0007	(0.19)
National Institute of Justice	16.560	NIJ-98-IJ-CX-0067	15,080.68
National Institute of Justice	16.560	NIJ-98-IJ-CX-0067	(1,427.98)
National Institute of Justice	16.560	NIJ 98-CE-VX-0015	15,873.71
National Institute of Justice	16.560	NIJ 98-CE-VX-0013	51,248.35
National Institute of Justice	16.560	NIJ 96-IJ-CX-0075	(302.43)
National Institute of Justice	16.560	NIJ 98-IJ-CX-0063	139,089.48
National Institute of Justice	16.560	NIJ 98-JB-VX-0108	49,493.93
National Institute of Justice	16.560	NIJ 99 IJ-CX-0017	(1.51)
Office of Community Oriented Policing Services	16.710	NIJ 98-IJ-CX-0005	2,135.51
Office of Justice Programs	16.562	NIJ-00-IJ-CX-0010	979.33
Office of Justice Programs	16.579	DOJ/NIC 99K45GI14	70,203.61
<b>Total Department of Justice</b>			<b>395,766.67</b>
<b>Department of State</b>			
Department of State	19	USIA IA-ASPS-G7190040	8,392.47
<b>Department of the Interior</b>			
Geological Survey	15.810	USGS 00HQAG0040	3,792.14
<b>Department of Transportation</b>			
Federal Highway Administration	20.205	FHA USDOT DTFH61-98-P00446	5,283.82
United States Coast Guard	20.007	US DOT CS-I-98-25229-9	0.01
Department of Veterans Affairs	64	VA MED CTR-V539P-3265	(0.03)
Department of Veterans Affairs	64	VA IPA-DRESSLER	11,610.00
Department of Veterans Affairs	64	VA IPA-BUTTNER	4,903.03
<b>Total Department of Transportation</b>			<b>21,796.83</b>
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #1-YR 03	2,161.79
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-23A	269.30
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-34A	4,498.87
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-36A	2,313.04
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-37A	2,232.11
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-41	1,315.53
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-43	2,486.95
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-44	5,178.43

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-46	1,029.26
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-47	2,258.37
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-48	1,029.26
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-49	2,779.14
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-50	786.76
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-51	4,081.09
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-52	20,542.71
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-53	13,372.22
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-54	2,700.44
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-55	26,794.44
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-56	34,592.04
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-57	81,323.40
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-58	9,694.82
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-59	9,595.52
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-60	15,596.59
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-61	8,874.50
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-62	7,297.78
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-63	1,391.60
Environmental Protection Agency	66	EPA 68-C7-0057-YR 03 TD01-64	2,850.95
Environmental Protection Agency	66	EPA 68-C-00-159 TO 1 ADMIN ACT	18,827.38
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 1 ON-SITE	617,768.22
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #3	18,966.45
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #4	0.01
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #9	(0.21)
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #11	29,917.27
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #12	113,018.70
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #15	42,831.37
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #16	29,033.38
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #17	70,192.83
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #18	59,627.69
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #19	(464.30)
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #20	9,795.92
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #21	20,458.34
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #22	62,485.08
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #23	121,670.69
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #24	231,008.11
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #25	15,907.17
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #26	26,600.77
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #27	62,724.43
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #29	209,102.52
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #30	97,834.06
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #31	54,465.04
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #33	154,750.19
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #34	25,638.44
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 2	19,919.86
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 3	7,037.69
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 4	33,989.65
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 5	6,017.39
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 7	12,000.01
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 8	11,437.21
Environmental Protection Agency	66	EPA X-82843301	46,112.86
Environmental Protection Agency	66	EPA CONTRACT 8C-R364-NAEX	(1,969.03)
Environmental Protection Agency	66	EPA CONTRACT 9C-R191-NAEX	(0.03)
Environmental Protection Agency	66	EPA CONTRACT 0C-R188-NAEX	56,508.28
Environmental Protection Agency	66	EPA 0C-R372-NASE	24,738.52
Office of Grants and Debarment	66.607	EPA CT827245-01 MASTER ACCOUNT	78,548.40
Office of Grants and Debarment	66.607	EPA CT827245-01 PARTICIPANT	220,353.20
Office of Research and Development	66.500	EPA CR825505-01	(54.36)
Office of Research and Development	66.500	EPA CR825790 MASTER ACCT	11,409.77
Office of Research and Development	66.500	EPA CR825790	131,987.62

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Office of Research and Development	66.500	EPA R826602-01-0	83,473.14
Office of Research and Development	66.500	EPA CR826758-01-0 VIRUS	5,204.81
Office of Research and Development	66.500	EPA CR827679-01-0	44,603.14
<b>Total Environmental Protection Agency</b>			3,150,524.59
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43	NASA C-72105-K	10,976.00
National Aeronautics and Space Administration	43	NASA NAS3-01120	15,507.37
National Aeronautics and Space Administration	43.001	NASA (LANGLEY) NAS1-00123	147,846.60
National Aeronautics and Space Administration	43.001	NASA NAG3-2451	176.10
National Aeronautics and Space Administration	43.001	NASA NAG3-2462	51,388.13
National Aeronautics and Space Administration	43.001	NASA NAG3-2487	14,563.46
National Aeronautics and Space Administration	43.001	NASA NCC2-1139	9,245.77
National Aeronautics and Space Administration	43.001	NASA NCC2-1139 (SUPP #2)	1,625.40
National Aeronautics and Space Administration	43.002	NASA NGT8-52801 GCMSFC	17,684.69
National Aeronautics and Space Administration	43.002	NASA NGT1-52140	(2,798.32)
National Aeronautics and Space Administration	43.002	NASA-NAG-1-2071	(4,261.67)
National Aeronautics and Space Administration	43.002	NAG3-2281	(147.10)
National Aeronautics and Space Administration	43.002	NASA NAG3-1987	2,506.20
National Aeronautics and Space Administration	43.002	NASA-NAG3-2087	(1,972.54)
National Aeronautics and Space Administration	43.002	NASA NGT5-30108	11,271.75
National Aeronautics and Space Administration	43.002	NASA NAG5-6946	9,649.60
National Aeronautics and Space Administration	43.002	NASA NAG5-9418	38,652.79
National Aeronautics and Space Administration	43.002	NASA NAG5-9475	37,454.53
National Aeronautics and Space Administration	43.002	NASA NAG5-10384	4,088.17
National Aeronautics and Space Administration	43.002	NASA-NGT5-50040	347.70
National Aeronautics and Space Administration	43.002	NASA NAG5-50265	21,691.49
<b>Total National Aeronautics and Space Administration</b>			385,496.12
<b>National Endowment for the Humanities</b>			
National Foundation on the Arts and the Humanities	45.161	NEH RZ-20575-00	74,312.37
<b>National Science Foundation</b>			
Advanced Networking Infrastructure and Research	47.040	NSF ANI-0096264	20,099.23
Directorate for Biological Sciences	47.074	NSF IBN-9409133	(2,516.24)
Directorate for Biological Sciences	47.074	NSF IBN-9514585	1,038.87
Directorate for Biological Sciences	47.074	NSF IBN-9810822	(2.06)
Directorate for Biological Sciences	47.074	NSF MCB-9733303	80,322.86
Directorate for Biological Sciences	47.074	NSF IBN-9808664	24,962.77
Directorate for Biological Sciences	47.074	NSF IBN-9901618	9,942.29
Directorate for Biological Sciences	47.074	NSF DEB-9996218	43,013.26
Directorate for Biological Sciences	47.074	NSF IBN-9906446	45,378.14
Directorate for Biological Sciences	47.074	NSF IBN-9983003	46,043.47
Directorate for Biological Sciences	47.074	NSF IBN-9983003 REU	6,220.47
Directorate for Biological Sciences	47.074	NSF DEB-0086352	23,857.26
Directorate for Biological Sciences	47.074	NSF DEB-0075306	8,307.91
Directorate for Biological Sciences	47.074	NSF IBN-9817196	12,589.64
Directorate for Biological Sciences	47.074	NSF IBN-9906430	85,887.29
Directorate for Biological Sciences	47.074	NSF IBN-0096334	72,446.88
Directorate for Biological Sciences	47.074	NSF IBN-9986713	72,231.42
Directorate for Computer and Information and Science Engineering	47.070	NSF CDA-9634462	15,439.85
Directorate for Computer and Information and Science Engineering	47.070	NSF EIA-9871345	14,620.73
Directorate for Computer and Information and Science Engineering	47.070	NSF CCR-9877139	66,078.86
Directorate for Computer and Information and Science Engineering	47.070	NSF CCR-9877139	76,403.12
Directorate for Computer and Information and Science Engineering	47.070	NSF CCR-9902748	77,524.64
Directorate for Computer and Information and Science Engineering	47.070	NSF CAREER AWARD CCR-9984852	41,656.77
Directorate for Computer and Information and Science Engineering	47.070	NSF ACI-0096186	91,473.32
Directorate for Computer and Information and Science Engineering	47.070	NSF IIS-0081434 (+G375)	38,137.58
Directorate for Computer and Information and Science Engineering	47.070	NSF IIS-0081434 (+G374)	56,811.40
Directorate for Computer and Information and Science Engineering	47.070	NSF ANI-9729502	122,190.18



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Directorate for Education and Human Resources	47.076	NSF DUE-9650509	6,895.32
Directorate for Education and Human Resources	47.076	NSF DGE-9554527	82,747.63
Directorate for Education and Human Resources	47.076	NSF DUE-9652834	5,877.38
Directorate for Engineering	47.041	NSF BES-9257608	(752.90)
Directorate for Engineering	47.041	NSF CMS-9319838	(2,073.77)
Directorate for Engineering	47.041	NSF CMS-9410150	(106.66)
Directorate for Engineering	47.041	NSF CMS-9319878	(223.44)
Directorate for Engineering	47.041	NSF CTS-9612107	(6,051.34)
Directorate for Engineering	47.041	NSF MSS-9210178 RIA	(879.37)
Directorate for Engineering	47.041	NSF DMI-9523120	(645.34)
Directorate for Engineering	47.041	NSF BES-9630739 (PB)	19,154.38
Directorate for Engineering	47.041	NSF CMS-9625750	1,331.91
Directorate for Engineering	47.041	NSF CMS-9625750	10,359.49
Directorate for Engineering	47.041	NSF CTS-9407809	(2,143.26)
Directorate for Engineering	47.041	NSF BES-9630739 (NP)	8,552.31
Directorate for Engineering	47.041	NSF BES-9630739 (RB)	(0.03)
Directorate for Engineering	47.041	NSF CMS-9622259	151.68
Directorate for Engineering	47.041	NSF DMI-9713715	(2,580.28)
Directorate for Engineering	47.041	NSF ECS-9813588	(508.99)
Directorate for Engineering	47.041	NSF CTS-9502128	50,704.03
Directorate for Engineering	47.041	NSF CTS-9512450	294.50
Directorate for Engineering	47.041	NSF CTS-9702081	78,665.98
Directorate for Engineering	47.041	NSF CTS-9619392	20,556.65
Directorate for Engineering	47.041	NSF CTS-9733369	65,609.87
Directorate for Engineering	47.041	NSF CMS-9734949	32,594.34
Directorate for Engineering	47.041	NSF CTS-9810320	33,734.94
Directorate for Engineering	47.041	NSF CMS-9896305	3,515.20
Directorate for Engineering	47.041	NSF CMS-9714860	11,251.55
Directorate for Engineering	47.041	NSF ECS-9802281	52,952.22
Directorate for Engineering	47.041	NSF ECS-9802281	3,805.02
Directorate for Engineering	47.041	NSF ECS-9612122	9,429.66
Directorate for Engineering	47.041	NSF CTS-9812837	72,810.18
Directorate for Engineering	47.041	NSF ECS-9970051	34,801.92
Directorate for Engineering	47.041	NSF ECS-9802281	13,980.38
Directorate for Engineering	47.041	NSF ECS-9906053	56,771.72
Directorate for Engineering	47.041	NSF ECS-9906053	387.03
Directorate for Engineering	47.041	NSF ECS-9906984	79,817.28
Directorate for Engineering	47.041	NSF CTS-9986656	51,747.23
Directorate for Engineering	47.041	NSF CMS-9978704	45,678.35
Directorate for Engineering	47.041	NSF CTS-0080761	19,191.87
Directorate for Engineering	47.041	NSF CTS-0096249	103,853.00
Directorate for Engineering	47.041	NSF CMS-0070213	41,827.61
Directorate for Engineering	47.041	NSF ECS-0070004	24,862.80
Directorate for Engineering	47.041	NSF ECS-0070004 (W/G099)	10,650.50
Directorate for Engineering	47.041	NSF CTS-0070214	31,851.31
Directorate for Engineering	47.041	NSF EEC-0086182	50,458.39
Directorate for Engineering	47.041	NSF CTS-0078611	59,044.59
Directorate for Engineering	47.041	NSF CTS-0097347	1,356.95
Directorate for Engineering	47.041	NSF CTS-0100087	1,883.84
Directorate for Engineering	47.041	NSF SEISMIC PERFORMANCE-REU	14,681.62
Directorate for Engineering	47.041	NSF ECS-0100199	4.53
Directorate for Engineering	47.041	NSF CTS-9502437	52,842.14
Directorate for Engineering	47.041	NSF CMS-9632496	21,692.06
Directorate for Geosciences	47.050	NSF EAR-9526628	(25.20)
Directorate for Geosciences	47.050	NSF EAR-9996178	8,424.85
Directorate for Geosciences	47.050	NSF EAR-0073834	16,917.87
Directorate for Geosciences	47.050	NSF EAR-0001348	8,996.31
Directorate for Mathematical and Physical Sciences	47.049	NSF CHE-9322622	(57.43)
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9409049	(938.09)
Directorate for Mathematical and Physical Sciences	47.049	NSF CHE-9632309	(0.07)

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Directorate for Mathematical and Physical Sciences	47.049	NSF DMS-9224966	(155.25)
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9422223	343.16
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9705443 REU	(0.01)
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9975655	865.55
Directorate for Mathematical and Physical Sciences	47.049	NSF DMS-9626627	(3.29)
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9704021	17,728.18
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9704228	32,559.60
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9705443	32,614.31
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9731349	100,439.34
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9801825	120,161.28
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9816355	168,060.61
Directorate for Mathematical and Physical Sciences	47.049	NSF CHE-9877076	111,026.91
Directorate for Mathematical and Physical Sciences	47.049	NSF PHY-9901568	224,747.79
Directorate for Mathematical and Physical Sciences	47.049	NSF AST-9973922	32,505.21
Directorate for Mathematical and Physical Sciences	47.049	NSF PHY-0070413ELEM PART ACCEL	96,572.25
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-0073308	58,104.15
Directorate for Mathematical and Physical Sciences	47.049	NSF DMS-0071494	26,263.06
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-0075198	117,723.00
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-0071797	44,822.01
Directorate for Mathematical and Physical Sciences	47.049	NSF DMS-0075128	86,170.84
Directorate for Mathematical and Physical Sciences	47.049	NSF CHE-0093622	9,018.27
Directorate for Mathematical and Physical Sciences	47.049	NSF CHE-0097726	24,116.20
Directorate for Mathematical and Physical Sciences	47.049	NSF DMR-9701289	99,587.21
Directorate for Social, Behavioral and Economic Sciences	47.075	NSF INT-9514846	(78.15)
Directorate for Social, Behavioral and Economic Sciences	47.075	NSF INT-9602128	7,431.31
Directorate for Social, Behavioral and Economic Sciences	47.075	NSF INT-9605191	(130.75)
Directorate for Social, Behavioral and Economic Sciences	47.075	NSF INT-9600165	10,558.21
Directorate for Social, Behavioral and Economic Sciences	47.075	NSF INT-0087863	13,929.30
Office of the Director	47.078	NSF OPP-9529783	61,079.04
Office of the Director	47.078	NSF OPP-9732051	47,791.58
Office of the Director	47.078	NSF OPP-9911122	63,082.84
Office of the Director	47.078	NSF OPP-0094769	42,011.36
<b>Total National Science Foundation</b>			<b>4,104,837.25</b>
<b>Total Research and Development - Direct</b>			<b>83,325,169.12</b>
<b>Research and Development - Pass Through</b>			
<b>Agency for International Development</b>			
Agency for International Development	02	FHI CONDOM STUDY	58,804.36
<b>Corporation for National and Community Service</b>			
Corporation for National and Community Service	94.004	ODE/FASL-CNS 062927-SV-S6-99	7,357.66
Corporation for National and Community Service	94.004	ODE/FASL-CNS 062927-SV-S6-00	12,523.25
Corporation for National and Community Service	94.005	WRIGHT STATE UNIVERSITY/CNS	1,500.00
<b>Total Corporation for National and Community Service</b>			<b>21,380.91</b>
<b>Department of Commerce</b>			
National Institute of Standards and Technology	11.612	OAI/USDC-NIST 138140	(5,033.82)
National Oceanic and Atmospheric Administration	11.427	OSURF SUB USDC	(276.36)
<b>Total Department of Commerce</b>			<b>(5,310.18)</b>
<b>Department of Defense</b>			
Department of the Air Force	12	EDAPTIVE S00-001UC / SUB AF	13,141.72
Department of the Air Force	12	FTL SYSTEMS / SUB AF OSP99147	2,440.00
Department of the Air Force	12	GEL SCIENCES SUB AF	(19,757.51)
Department of the Air Force	12	ISSI #2002842 - SUB AF	62,550.67
Department of the Air Force	12	ISSI #2003289 - SUB AF	4,963.52
Department of the Air Force	12	MICC OSP990010, SUB AF	1,165.17
Department of the Air Force	12	MRC SC-1406-98-0003 SUB AF	3,130.27

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Department of the Air Force	12	NEW YORK UNIV - SUB AF	20,810.06
Department of the Air Force	12	PROTEIN EXPRESS /SUB AF	7,537.60
Department of the Air Force	12	SYSTRAN CORP /SUB AF	20,934.30
Department of the Air Force	12	TAITECH T000-20-0001 - SUB AF	84,373.27
Department of the Air Force	12	TAITECH T000-21-0001 / SUB AF	63,809.11
Department of the Air Force	12	TMC97-5405-0027-04 SUB AF	99.33
Department of the Air Force	12	TMCI #5835-0074-02-02/SUB AF	(1.18)
Department of the Air Force	12	TMCI #5835-0086-05 SUB AF	26,117.12
Department of the Air Force	12	TMCI #5835-0093-09 SUB AF	883.02
Department of the Air Force	12	TMCI 96-5835-0078-01 SUB AF	3,244.01
Department of the Air Force	12	TMC196-5835-0093-17 SUB AF	25,060.70
Department of the Air Force	12	TRW 23767EV18S SUB AF	218,193.54
Department of the Air Force	12	UTC 01-S437-002-34-C1/SUB AF	36,084.62
Department of the Air Force	12	UTC 99-S442-001-45-C1/SUB AF	(2,811.72)
Department of the Air Force	12	XETRON PO 92112 / SUB AF	19,802.60
Department of the Air Force	12.800	UNIV OF DELAWARE SUB AF 30DAYS	151,803.92
Department of the Air Force	12.910	UNIV OF ARIZONA Y700871 SUB AF	28,375.75
Department of the Army	12	BATTELLE PO#159968 SUB ARMY	41,776.81
Department of the Army	12	EDAPTIVE S99-001 / SUB ARMY	31,277.08
Department of the Army	12	EDAPTIVE S99-001 / SUB ARMY	17,920.88
Department of the Army	12	GE #A02-81091 SUB ARMY	12,206.48
Department of the Army	12.431	ACAD APPL SCI #1013 SUB ARMY	2,500.00
Department of the Army	12.431	UNIV MICHIGAN F004078 SUB ARO	24,737.56
Department of the Navy	12	NOVA ENG #00-4035-01 SUB NAVY	27,878.08
<b>Total Department of Defense</b>			<b>930,246.78</b>
<b>Department of Education</b>			
Office of Elementary and Secondary Education	84.276	ODE/ED IBMFE 062927-G2-SP-99P	-
Office of Special Education and Rehabilitative Services	84.323A	ODE/USED 062927-ST-S1-00P	53,597.97
Office of the Assistant Secretary of Elementary and Secondary Education	84.338	PRINCTN BAL LITERACY PROG/USED	9,934.23
Office of the Assistant Secretary of Elementary and Secondary Education	84.338A	ODE READING EXCELL EVAL/USED	29,115.88
<b>Total Department of Education</b>			<b>92,648.08</b>
<b>Department of Energy</b>			
Department of Energy	81	FERMCO/2-15526 SO 18 SUB DOE	(119.17)
Department of Energy	81	FERMCO 96SS000296 - TASK 017	51,196.23
Department of Energy	81	FERMCO 96SS000296 - TASK 026	(512.82)
Department of Energy	81	FERMCO 96SS000296 - TASK 037	4,180.41
Department of Energy	81	FERMCO 96SS000296 - TASK 043	(0.01)
Department of Energy	81	FERMCO 96SS000296 - TASK 044	669.49
Department of Energy	81	FERMCO 96SS000296 - TASK 050	74,630.69
Department of Energy	81	FERMCO 96SS000296 - TASK 051	29,561.04
Department of Energy	81	FERMCO 96SS000296 - TASK 051A	5,438.26
Department of Energy	81	FERMCO 96SS000296 - TASK 052	34,913.44
Department of Energy	81	FERMCO 96SS000296 - TASK 053	5,727.31
Department of Energy	81	US AUTO MAT. PART (USAMP)/DOE	25,403.56
Department of Energy	81	BECHTEL SUB DE-99ID13727	9,774.59
Department of Energy	81	FERNALD-01TP000527/DOE-TASK 01	6,985.09
Department of Energy	81	FERNALD-01TP000527/DOE-TASK 03	697.31
Office of Energy Efficiency Conservation and Renewable Energy	81.087	NEXTECH SUB DOE	(359.92)
Office of Environmental Management	81.104	OSURF (AOU) TOPD 0331	(525.00)
Office of Fossil Energy	81.089	VCU 528566 SUB DOE	57,310.21
Office of Science	81.049	AMERICAN ELEC/DOE P148-B547	998.93
Office of Science	81.049	CENTERIOR/DOE P148-B547	786.86
Office of Science	81.049	UBC/DOE-SAVANNAH #97SF21514	(30.62)
Office of Science	81.049	CPWR/DOE-AUGUSTA #97SF21514	6,640.18
Office of Science	81.049	CPWR/DOE-AUGUSTA #97SF21514	14,798.74
Office of Science	81.049	ORAU/DE-AC05-76OR00033-02,03	25,757.66
Office of Science	81.049	MEGASOFT SUB DOE ER-0686	(20,605.73)
Office of Science	81.049	CPWR/DOE-HANFORD #96SF21262	148.02

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Office of Science	81.049	CPWR/DOE-HANFORD #96SF21262	13,815.99
Office of Science	81.049	OKLAHOMA ST /DOE,01,02,03	17,237.39
		<b>Total Department of Energy</b>	<b>364,518.13</b>
<b>Department of Health and Human Services</b>			
Administration on Children, Youth, and Families	93.558	BUTLER CTY DEPT HUM SVCS/DHHS	10,451.28
Administration on Children, Youth, and Families	93.558	ODJFS/ODE/DHHS FATHERHOOD CRC	25,324.12
Administration on Children, Youth, and Families	93.575	HCDHS/ODHS/DHHS DAY CARE CONTR	72,430.32
Administration on Children, Youth, and Families	93.600	CHCCAA SUB HHS/HEAD START '00	195,522.29
Administration on Children, Youth, and Families	93.600	CHCCAA SUB HHS/HEAD START '01	469,870.57
Administration on Children, Youth, and Families	93.600	CHILD FOCUS INC/HEAD START	1,656.06
Administration on Children, Youth, and Families	93.600	COOP ED SVC AGC-YR3/HEAD STRT	6,307.42
Administration on Children, Youth, and Families	93.600	COOP ED SVC AGC-YR4/HEAD STRT	25,906.33
Administration on Children, Youth, and Families	93.600	O.S.U. CTR FOR SNP/HEAD START	4,930.89
Administration on Children, Youth, and Families	93.600	O.S.U. CTR FOR SNP/HEAD START	17,943.24
Administration on Children, Youth, and Families	93.600	O.S.U. CTR FOR SNP/HEAD START	63,877.40
Administration on Developmental Disabilities	93.360	CHILD ADVOCACY CTR SUB DD	16,547.91
Agency for Healthcare Research and Quality	93	HARVARD SUB HS08071-04	(3,392.13)
Agency for Healthcare Research and Quality	93.226	5R01HS09694-03 SUB U OF PITT	5,731.56
Agency for Healthcare Research and Quality	93.226	UK SUB 1 R13-HS10931-01	4,532.64
Bureau of Health Professions	93.107	MODEL STATE SUPPORTED AHEC	28,466.17
Bureau of Health Professions	93.107	MODEL STATE SUPPORTED AHEC	50,882.16
Bureau of Health Professions	93.145	WAYNE ST SUB/1H4A HA00012-02	74,284.87
Bureau of Health Professions	93.145	WAYNE ST U 4-U69HA00018-03 2	(852.81)
Bureau of Health Professions	93.969	UKRF SUB D31 HP7020-01	28,567.11
Centers for Disease Control and Prevention	93	CINTI BOH-05X9064/CDC	16,127.39
Centers for Disease Control and Prevention	93	ODH/OSTEO/PGMINC	1,661.34
Centers for Disease Control and Prevention	93.283	HFM SUB CDC U27/CCU513182	2,613.44
Centers for Disease Control and Prevention	93.283	HFM/SUB CDC	7,174.81
Centers for Disease Control and Prevention	93.283	MSU SUB U60 CCU512218-04	(0.01)
Centers for Disease Control and Prevention	93.283	MSU SUB U60 CCU512218-05	11,344.19
Centers for Disease Control and Prevention	93.919	ODH 31401PAE392 SUB CDC	32,275.36
Centers for Disease Control and Prevention	93.919	ODH 31401PAE392/BCCP/SUB-CDC	101,328.97
Centers for Disease Control and Prevention	93.919	ODH 731-F / BCCP SUB CDC	(954.65)
Centers for Disease Control and Prevention	93.940	CINTI BOH/CDC	(308.59)
Centers for Disease Control and Prevention	93.940	CINTI BOH/CDC	(894.12)
Centers for Disease Control and Prevention	93.940	CINTI BOH-05X9062/CDC	13,016.72
Centers for Disease Control and Prevention	93.940	CINTI BOH-05X9062/CDC	45,705.17
Centers for Disease Control and Prevention	93.977	CBOH/STD-HIV/CDC	13,386.02
Centers for Disease Control and Prevention	93.977	CINTI BOH-05X9063/CDC	41,600.35
Centers for Disease Control and Prevention	93.991	CBOH 05X9087-0/SUB DHHS	16,409.66
Centers for Disease Control and Prevention	93.991	ODH 3140012ED01/HEART	13,700.96
Centers for Disease Control and Prevention	93.991	ODH 3140012EE01/INJURY	9,068.14
Centers for Disease Control and Prevention	93.991	ODH 31401PAP387 SUB CDC	13,289.01
Centers for Disease Control and Prevention	93.994	ODH/WOMEN'S HEALTH MONTH	(91.61)
Centers for Disease Control and Prevention	93.994	ODH/WOMEN'S HEALTH MONTH	16,033.16
Centers for Disease Control and Prevention	93.994	ODH/WOMEN'S HEALTH MONTH	1,080.43
Department of Health and Human Services	93	DUKE UNIV SUB NO1 HV 98177	842.63
Department of Health and Human Services	93.110	GLARCC/MCJ-FLORANCE	617.06
Food and Drug Administration	93	MEDTAPP PRGM INCM FDA F09415	4,359.92
Food and Drug Administration	93.103	FD-R-001693-02/JHU SUB	428.40
Health Care Financing Administration	93.043	HIGHLAND CNTY SENIOR DIRECTORY	2,836.31
Health Care Financing Administration	93.043	SENIOR HLTH PROJECT (PACE)	3,023.17
Health Care Financing Administration	93.043	SHP-ADAMS CO SENIOR RESORS DIR	4,982.89
Health Care Financing Administration	93.043	SHP-BRWN CO SENIOR RESOURS DIR	3,648.51
Health Care Financing Administration	93.043	SHPP/ COMPUTERIZED HEALTH EDUC	6,463.81
Health Care Financing Administration	93.043	SHP-PROVIDER CONTN EDU PROGRAM	4,350.22
Health Care Financing Administration	93.779	MIAMI/ODHS/HCFA MEDTAPP	11,629.52
Health Care Financing Administration	93.779	OBR/ODHS MEDTAPP	950.00
Health Care Financing Administration	93.779	OBR/ODHS A-98-07-001 MEDTAPP 2	314,957.33

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Health Resources and Services Administration	93	GENETIC PRIMARY CARE SUB HRSA	100.20
Health Resources and Services Administration	93.110	CHRF SUB MC00116-01,02	13,430.90
Health Resources and Services Administration	93.110	CHRF SUB MC00116-03	45,327.92
Health Resources and Services Administration	93.110	GLARCC/MCJ-SHANMUGHAM	885.70
Health Resources and Services Administration	93.110	HFM SUB MC00015-10	(645.80)
Health Resources and Services Administration	93.110	HFM SUB MC00015-11	8,022.07
Health Resources and Services Administration	93.110	HFM SUB MC00015-12	584.02
Health Resources and Services Administration	93.110RS	CHRF SUB MC00116-01,02	(1,788.99)
Health Resources and Services Administration	93.110RS	CHRF SUB MC00116-03	14,276.94
Health Resources and Services Administration	93.145	WAYNE ST SUB 1H4A HA00012-01	8,556.41
Health Resources and Services Administration	93.145B	CCHB INC, SUB 1H4A HA00036-01	10,125.00
Health Resources and Services Administration	93.145B	WAYNE ST SUB 5H4A HA00036-02	18,026.40
Health Resources and Services Administration	93.918	IDC SUB CHN SUB NIH(PE)	(6,925.96)
Health Resources and Services Administration	93.918	IDC SUB CHN SUB NIH(PE)	(66,451.90)
Health Resources and Services Administration	93.969	UK SUB/AH 70087-03	11,161.97
National Cancer Institute	93	NIH MCHS PO#PPYS164A	25,454.19
National Cancer Institute	93.393	MED COL OF OHIO/SUB-CA58554-07	906.83
National Cancer Institute	93.393	OSU/SUB-CA58554-08	120,950.10
National Cancer Institute	93.393	OSU/SUB-CA58554-09	975.15
National Cancer Institute	93.394	BAYLOR SUB 1 R01 CA81570-01A1	33,462.72
National Cancer Institute	93.394	USC SUB CA74168-02	(175.43)
National Cancer Institute	93.394	USC SUB CA74168-03	2,299.03
National Cancer Institute	93.395	GOG #27469-33 SUB CA (03)	100,566.96
National Cancer Institute	93.395	MAYO SUB CA24507-21	(1,213.75)
National Cancer Institute	93.395	NCCF SUB U10 CA24507-25	4,139.55
National Cancer Institute	93.395	NCCF SUB CA24507-21	7,465.36
National Cancer Institute	93.395	NSAPB BC1410-187	2,361.00
National Cancer Institute	93.395	SWOG PCPT-9307 SUB NIH/CTRFST	24.46
National Cancer Institute	93.395	SWOG00027/5U10CA32102-20	10,068.55
National Cancer Institute	93.395	SWOG00027/5U10CA32102-21 COMMT	9,453.75
National Cancer Institute	93.395	SWOG00041/5U10CA32102-9340-20	59,028.27
National Cancer Institute	93.395	SWOG00041/5U10CA32102-9340-21	55,530.80
National Cancer Institute	93.395	SWOG98027/5U10CA32102 NCI	(1,428.66)
National Cancer Institute	93.395	SWOG99006/5U10CA32102-9340	(1,942.62)
National Cancer Institute	93.395	SWOG99049/5U10CA32102	(182.42)
National Cancer Institute	93.395	SWOG-SUB CA32102	(173.65)
National Cancer Institute	93.397	UCHSC/SUB CA58187-04	(12,364.21)
National Cancer Institute	93.397	UCHSC/SUB CA58187-05	71,407.56
National Cancer Institute	93.399	NASB BCPT / SUB CA37377	7,047.48
National Cancer Institute	93.399	NSABP STAR TRIAL/PFED15-CIN-01	12,945.44
National Cancer Institute	93.399	NSABP STAR TRL/PARTICIPANT ENRL	22,384.39
National Center for Research Resources	93.333	CHMC SUB NIH RR08084-08	118,488.39
National Center for Research Resources	93.333	CHRF SUB NIH RR08084-06S1	(8,638.55)
National Center for Research Resources	93.333	CHRF SUB NIH RR08084-07	8,271.99
National Center for Research Resources	93.333	CHRF SUB NIH RR08084-07	97,210.97
National Center for Research Resources	93.333	CHRF SUB NIH RR08084-08	12,745.89
National Heart, Lung, and Blood Institute	93	CWRU SUB NIH CONTRACT	23,407.62
National Heart, Lung, and Blood Institute	93	CWRU SUB NIH CONTRACT	39,534.89
National Heart, Lung, and Blood Institute	93	ENABLE MED CORP HL56497-01A1	20,005.90
National Heart, Lung, and Blood Institute	93.829	CHRF SUB HL58421-03	88,718.47
National Heart, Lung, and Blood Institute	93.829	CHRF SUB HL58421-04	13,552.72
National Heart, Lung, and Blood Institute	93.837	CHMC SUB HL57614-04	27,163.14
National Heart, Lung, and Blood Institute	93.837	U OF ILL SUB HL64942-01	109,844.05
National Heart, Lung, and Blood Institute	93.837	U OF ILL SUB HL64942-02	13,980.21
National Heart, Lung, and Blood Institute	93.838	BRIG&WMS HOSP SUB HL65899-01	291,248.39
National Heart, Lung, and Blood Institute	93.838	BRIG&WMS HOSP SUB HL65899-02	65,771.64
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL07752-05	(732.81)
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL07752-06	8,993.64
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL56285-06	4,838.62
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL56387-04	24,043.94

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL56387-05	16,498.50
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL65731-01	18,510.53
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP HL60263	(0.08)
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP HL60263-02	83,702.34
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP HL60263-03	8,156.08
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-03	(0.08)
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-04	(21.80)
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-05	21,994.71
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-06	67,550.16
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL57614-03	(0.05)
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL57614-04	5,238.31
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421 PROJ #4	521.83
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-01	(467.14)
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-01	(6,219.65)
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-02 PROJ #4	1,394.13
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03	88,543.53
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03 3	15,778.38
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03 PROJ #4	186,237.39
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-04	16,942.98
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-04 PROJ 3	2,662.11
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-04 PROJ 4	30,718.27
National Institute for Occupational Safety and Health	93.262	CHRF SUB NIOSH R18 OH035333-03	11,241.48
National Institute for Occupational Safety and Health	93.262	CHRF/R18 OH035333-01,02	(61.30)
National Institute of Allergy and Infectious Diseases	93	CHRF/N01 AI 45252	(894.63)
National Institute of Allergy and Infectious Diseases	93.856	CHRF SUB AI32121-07	0.01
National Institute of Allergy and Infectious Diseases	93.856	CHRF SUB AI32121-08	16,852.57
National Institute of Allergy and Infectious Diseases	93.856	CHRF SUB AI32121-09	16,038.27
National Institute of Allergy and Infectious Diseases	93.856	SSS SUB AI38858 ACTG 301	33,525.00
National Institute of Allergy and Infectious Diseases	93.856	SSS SUB AI38858-SHERMAN	(1,741.03)
National Institute of Allergy and Infectious Diseases	93.856	SSS SUB AI38858-SHERMAN	51,994.15
National Institute of Allergy and Infectious Diseases	93.856	SSS SUB AI38858-WALZER	21,392.50
National Institute of Allergy and Infectious Diseases	93.856	U VIRGINIA SUB A124431-13	(251.86)
National Institute of Allergy and Infectious Diseases	93.856	U VIRGINIA SUB A124431-14	28,917.89
National Institute of Allergy and Infectious Diseases	93.856	U VIRGINIA SUB A124431-15	424.23
National Institute of Allergy and Infectious Diseases	93.856	UNIV LONDON/AI41687-01,02,03	10,884.46
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB AR44059-04	(0.08)
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB AR44566-01	0.01
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB AR44566-03	(44.37)
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB AR44566-04	6,354.27
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB AR44566-05	23,438.79
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB AR62231-01	(1,500.17)
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB AR62231-04	8,727.54
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB NO1 AR62231-05	17,500.20
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB P30 AR47363-01	726.62
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	CHRF SUB P60 AR44059-05	14,278.73
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	OSIRIS SUB AR42618-02	(3,857.11)
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	STANFORD UNIV AR21393-24	0.01
National Institute of Arthritis, Musculoskeletal, and Skin Diseases	93.846	STANFORD UNIV AR21393-25	26,144.98
National Institute of Child Health and Human Development	93.864	CHMC SUB HD40151-01	9,447.64
National Institute of Child Health and Human Development	93.865	CHMC HD07463-BAILEY PO#1425	19,191.30
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463	(4,338.38)
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463 - MASON	(454.72)
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463-05	(714.68)
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463-06 KIM	(10,320.94)
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463-07 KIM	32,953.96
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463-07/MASON	23,577.68
National Institute of Child Health and Human Development	93.865	CHMC SUB T32 HD07463	(714.68)
National Institute of Child Health and Human Development	93.865	CHMC SUB T32 HD07463-02	3,908.40
National Institute of Child Health and Human Development	93.865	WVU SUB HD17864-14	(3,788.84)
National Institute of Child Health and Human Development	93.865	WVU SUB HD17864-15	92,137.03

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
National Institute of Dental Research	93.121	COLUMBIA SUB/DE11708-03	18,520.07
National Institute of Diabetes and Digestive and Kidney Disease	93.847	CEDAR SINAI MED CTR SUB DK	11,993.96
National Institute of Diabetes and Digestive and Kidney Disease	93.847	CEDAR SINAI MED CTR SUB DK-02	6.33
National Institute of Diabetes and Digestive and Kidney Disease	93.848	BROWN UNIV SUB DK59642-01	100,966.66
National Institute of Environmental Health Sciences	93.113	MIAMI UNIV. SUB ES08192-04	1,793.75
National Institute of Environmental Health Sciences	93.113	UAC SUB ES07717-04	3,230.81
National Institute of Environmental Health Sciences	93.142	CPWR / ES06185-09 (HWWT)	25,766.65
National Institute of Environmental Health Sciences	93.142	CPWR / ES09764-09 (DOE)	26,709.09
National Institute of Environmental Health Sciences	93.142	ICWU SUB ES06162-09 (HWWT)	35,916.21
National Institute of Environmental Health Sciences	93.142	ICWU SUB ES09758-08 & DOE	322.00
National Institute of Environmental Health Sciences	93.142	ICWU SUB ES09758-09 & DOE	1,695.32
National Institute of Environmental Health Sciences	93.142	ICWU/ES06162-08 (HWWT)	9,377.36
National Institute of Mental Health	93	DUKE UNIV SUB/NO1 MH70007	37,932.75
National Institute of Mental Health	93.242	1 RO1 MH63632-01 SUB CHMC	31,201.86
National Institute of Mental Health	93.242	STANFORD SUB R01 MH57471	68,843.29
National Institute of Mental Health	93.242	STANFORD/ SUB 5R01 MH57471-02	15,385.27
National Institute of Mental Health	93.242	UNIV PENN SUB/ MH43787-10	21,851.21
National Institute of Neurological Disorders and Stroke	93.835	UNIV ROCHESTER SUB NS37167	966.25
National Institute of Neurological Disorders and Stroke	93.853	MAYO SUB NS28492-01	12,747.55
National Institute of Neurological Disorders and Stroke	93.853	RUSH UNIV SUB NIH NS33430	37,285.02
National Institute of Neurological Disorders and Stroke	93.853	STANFORD SUB NS14543	26,271.43
National Institute of Neurological Disorders and Stroke	93.854	MED COLL GA SUB NS38455	19,200.72
National Institute of Neurological Disorders and Stroke	93.854	MONTANA ST UNIV SUB NS32507	2,687.90
National Institute of Neurological Disorders and Stroke	93.854	UNIV CHICAGO SUB NS40229	2,024.21
National Institute of Nursing	93.361	CHRF/R01 NR04083-03	16,645.02
National Institute on Drug Abuse	93.279	MIND PROBES SUB DA13300-01	28,171.55
National Institute on Drug Abuse	93.279	ROCKEFELLER UNIVSUB DA12848-01	121,513.51
National Institute on Drug Abuse	93.279	ROCKEFELLER UNIVSUB DA12848-01	63,767.73
National Institute on Drug Abuse	93.279	UNIV OF CAL SUB DA	(6,734.16)
National Institute on Drug Abuse	93.279	UNIV OF CAL SUB DA-04	134,152.02
National Institute on Drug Abuse	93.279	V A MED CTR SUB DA	413,175.95
National Institute on Drug Abuse	93.279	V A MED CTR SUB DA	347,609.33
National Institute on Aging	93.866	UKRF SUB 5 P01 AG10836-07	12,722.61
National Institute on Aging	93.866	UKRF SUB 5 P01 AG10836-08	63,764.32
National Institute on Deafness and Other Communication Disorders	93.173	BIOCONCEPTS SBIR PHASE I NIH	14,964.11
National Institute on Deafness and Other Communication Disorders	93.173	U.MARYLAND S/DC00347-13	(2,226.18)
National Institutes of Health	93	UNIV OF WASHINGTON SUB NO1	80,348.22
Substance Abuse and Mental Health Services Administration	93.230	CHRF SUB SAMHSA UD1-SP08224-03	60,119.70
Substance Abuse and Mental Health Services Administration	93.230	CHRF SUB SP08224	42,240.36
Substance Abuse and Mental Health Services Administration	93.959	ODADAS 99-3051-00-CPREVP010122	25,000.00
Substance Abuse and Mental Health Services Administration	93.959	ODADAS 993170302CPREVP-00-9227	2,910.40
Substance Abuse and Mental Health Services Administration	93.959	ODADAS 993170302CPREVP-99-9227	(0.25)
Substance Abuse and Mental Health Services Administration	93.959	ODADAS 99802800 CPREVP-01-9227	115,701.49
Substance Abuse and Mental Health Services Administration	93.959	OPERC 062927 ORRC00 ODADAS/HHS	84,178.45
Substance Abuse and Mental Health Services Administration	93.959	OPERC 062927 ORRC01 ODE-ODADAS	247,232.80
<b>Total Department of Health and Human Services</b>			<b>6,730,436.18</b>
<b>Department of Housing and Urban Development</b>			
Office of Healthy Homes and Lead Hazard Control	14.900	NAT CTR LEAD SAFE HSNG/SUB HUD	405,155.35
Office of Healthy Homes and Lead Hazard Control	14.900	CIN BD O'HLTH/HUD 98-99 PRJ I	21,215.25
Office of Healthy Homes and Lead Hazard Control	14.900	CIN BD O'HLTH/HUD 98-99 PRJ IV	63,637.78
Office of Healthy Homes and Lead Hazard Control	14.900	CHMC OHLHR0057-99 SUB HUD	5,435.84
Office of Healthy Homes and Lead Hazard Control	14.900	CITY OF CINTI-HUD OHLHR0063-99	245,111.32
<b>Total Department of Housing and Urban Development</b>			<b>740,555.54</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>Department of Justice</b>			
National Institute of Justice	16.560	EDC SUB NIJ 99WA-VX-0008	197,640.68
National Institute of Justice	16.560	OCJS SUB NIJ RSAT EVALUATIONS	46,679.84
National Institute of Justice	16.560	REG COM POLICING PO 9803978	2,250.42
Office of Justice Programs	16.579	OCJS 99-DG-G02-0033 DOJ	81,247.83
Office of Justice Programs	16.579	OCJS 99-DG-G02-0068 DOJ	39,678.51
Office of Justice Programs	16.579	OCJS SUB DOJ 2000-DG-COR-0068	25,646.31
Office of Justice Programs	16.579	OCJS/DOJ/1999-DG-PEI-7388	35,283.63
Office of Justice Programs	16.580	IOWA DEPT OF CORRECTIONS/DOJ	16,918.07
Office of Justice Programs	16.580	OCJS 00-DG-PEI-7375 DOJ	117.37
Office of Justice Programs	16.580	OCJS 98-DG-PEI-7375 DOJ	25,745.90
Office of Justice Programs	16.585	CCCP SUB DOJ	(62.79)
Office of Justice Programs	16.585	DEARBORN CO SUB DOJ	4,341.48
Office of Justice Programs	16.585	DRUG COURTS OSC/ODADAS/US DOJ	(740.21)
Office of Justice Programs	16.585	DRUG COURTS OSC/ODADAS/US DOJ	100,350.24
Office of Justice Programs	16.585	MADISON CO. SUB OJP	8,572.30
Office of Juvenile Justice and Delinquency Prevention	16.540	LUCAS CO/DOJ	22,745.61
<b>Total Department of Justice</b>			<b>606,415.19</b>
<b>Department of the Interior</b>			
Geological Survey	15.808	OHIO UNIV SUB USGS 99CRAG0015	4,437.00
<b>Department of Transportation</b>			
Department of Transportation	20	UNIV WASH SUB FHWA61-94R00112	0.01
Department of Transportation	20	UNIV WASH SUB FHWA61-94R00112	298.76
Department of Transportation	20	NAS/SUB DOT/NCHRP #HR 12-53	62,266.83
Federal Highway Administration	20.205	ODOT 7522 SUB FHA	2,751.88
Federal Highway Administration	20.205	ODOT 7522 SUB FHA	15,477.36
Federal Highway Administration	20.205	ODOT 8004 SUB FHWA	496.23
Federal Highway Administration	20.205	ODOT 8201 SUB FHWA	8.21
Federal Highway Administration	20.205	ODOT 8201 SUB FHWA	36,567.11
Federal Highway Administration	20.205	ODOT 8394 SUB FHWA	4,281.97
Federal Highway Administration	20.205	ODOT 8527 SUB FHWA	84,303.99
Federal Highway Administration	20.205	ODOT 8582 SUB FHWA	33,092.42
Federal Highway Administration	20.205	ODOT 8645 SUB FHWA	2,850.00
Federal Highway Administration	20.205	ODOT 8773 SUB FHA	74,628.11
Federal Highway Administration	20.205	ODOT 8834 SUB FHWA	(0.01)
Federal Highway Administration	20.205	ODOT 8991 SUB FHWA	1,438.94
Federal Highway Administration	20.205	ODOT 9334 SUB FHWA	148,815.73
Federal Highway Administration	20.205	ODOT 9334 SUB FHWA	28,263.82
Federal Highway Administration	20.205	ODOT 9488 SUB FHWA	37,217.56
Federal Highway Administration	20.205	H.G.RUSSELL/SUB FHWA DTFH61-00	4,647.47
Federal Highway Administration	20.205	ODOT 9776 SUB FHWA	130,681.88
Federal Highway Administration	20.205	ODOT 9769 SUB FHWA	22,986.19
Federal Highway Administration	20.205	ODOT 9771 SUB FHWA	90,698.75
Federal Highway Administration	20.205	ODOT 9771 SUB FHWA	134,877.67
Federal Highway Administration	20.205	ODOT #9781 SUB FHWA	40,196.77
Federal Highway Administration	20.205	ODOT 9782 SUB FHWA	25,753.63
Federal Highway Administration	20.205	ODOT #9917 SUB FHWA	176,592.96
Federal Highway Administration	20.205	ODOT #9881 SUB FHWA	34,379.82
Federal Highway Administration	20.205	ODOT #9881 SUB FHWA	43,136.05
Federal Highway Administration	20.205	ODOT #9879 SUB FHWA	6,544.76
Federal Highway Administration	20.205	ODOT 9879 SUB FHWA	9,311.59
Federal Highway Administration	20.205	ODOT #9894 SUB FHWA	8,257.20
Federal Highway Administration	20.205	ODOT #9894 SUB FHWA	10,836.78
Federal Highway Administration	20.205	ODOT #9895 SUB FHWA	43,921.79
Federal Highway Administration	20.205	DELAWARE COUNTY SUB FHA	26,703.27
Federal Highway Administration	20.205	OKI SUB FHWA/US DOT	64,093.79
Federal Highway Administration	20.205	ODOT #10088 SUB FHWA	7,745.15
Federal Highway Administration	20.205	ODOT 10301 SUB FHWA	6,090.48
Research and Special Programs Administration	20.701	UNIV WIS A800295 SUB USDOT	13,238.11
<b>Total Department of Transportation</b>			<b>1,433,453.03</b>



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66	BATTELLE #4-23 SUB EPA	22,457.68
Environmental Protection Agency	66	BATTELLE #4-24 SUB EPA	10,236.44
Environmental Protection Agency	66	HEALTH EFFECTS INST 98-17/EPA	26,268.28
Environmental Protection Agency	66	IT CORP. PO 153324 WA 1-19 EPA	17,443.23
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 163329	8,066.80
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 163950	8,049.66
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 116426	70,781.06
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 134149	31,966.66
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 168279	45,221.21
<b>Total Environmental Protection Agency</b>			<b>240,491.02</b>
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43.002	STSI GO-08205.02-97A SUB NASA	306.00
National Aeronautics and Space Administration	43.002	CIT-NASA JPL #1215788	71,603.84
National Aeronautics and Space Administration	43.002	TEES 50482SP SUB NASA	13,117.69
<b>Total National Aeronautics and Space Administration</b>			<b>85,027.53</b>
<b>National Science Foundation</b>			
Directorate for Biological Sciences	47.074	U MINN/SUB NSF DEB-9509348	(0.02)
Directorate for Engineering	47.041	CHEMAT TECHNOLOGY 080600 / NSF	978.41
Directorate for Engineering	47.041	FARADAY/NSF	3,257.37
Directorate for Engineering	47.041	MSU SUB NSF CMS-0080209	13,570.10
Directorate for Engineering	47.041	PLASMA PROCESSES BRIGHTON/NSF	2,323.34
Directorate for Engineering	47.041	TUFTS A420001 NSF455 SUB NSF	17,954.58
Directorate for Geosciences	47.050	HARVARD SUB NSF DEB-0083983	14,821.64
<b>Total National Science Foundation</b>			<b>52,905.42</b>
<b>Total Research and Development - Pass Through</b>			<b>11,356,008.99</b>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<b>94,681,178.11</b>
<b>OTHER CLUSTER</b>			
<b>Other - Direct</b>			
<b>Department of Commerce</b>			
National Telecommunications and Information Administration	11.550	DOC 39-60-96075 NTIAP	9,850.31
<b>Department of Defense</b>			
Department of the Air Force	12	AF COM00S665- ROTC	13,206.08
<b>Department of Education</b>			
Office of Bilingual Education and Minority Languages Affairs	84.195A	USED T195A980067 UC ESL CENTER	149,965.59
Office of Elementary and Secondary Education	84.213	CHILD FOCUS (CLERMONT ES)/USED	1,348.29
Office of Elementary and Secondary Education	84.213	DAYTON PS ES PROG SUB USED	1,783.04
Office of Special Education and Rehabilitative Services	84.325H	USED H325H990095	185,819.34
Office of the Assistant Secretary for Post Secondary Education	84.044A	USED P044A980618 ED TALNT SRCH	216,280.39
Office of the Assistant Secretary for Post Secondary Education	84.047A	USED P047A50370 VET UPWARD BND	(4.73)
Office of the Assistant Secretary for Post Secondary Education	84.047A	USED P047A950106 UPWARD BOUND	2,233.51
Office of the Assistant Secretary for Post Secondary Education	84.047A	USED P047A50514 UPWARD BND 98	(5,610.99)
Office of the Assistant Secretary for Post Secondary Education	84.047A	USED P047A990146 VET UPWRD BND	266,411.59
Office of the Assistant Secretary for Post Secondary Education	84.047A	USED P047A990485 UPWARD BOUND	502,476.61
Office of the Assistant Secretary for Post Secondary Education	84.047A	USED P047A990641 UPWARD BOUND	224,299.36
Office of the Assistant Secretary for Post Secondary Education	84.066A	USED P066A980224 ED OP CENTER	300,586.83
Office of the Assistant Secretary for Post Secondary Education	84.153	USED P153A990057 B/I ED	91,233.32
Office of the Assistant Secretary for Post Secondary Education	84.200A	USED P200A50053-97	56.79
Office of the Assistant Secretary for Post Secondary Education	84.334A	USED P334A990179 GEAR-UP	221,293.66
Office of the Assistant Secretary for Post Secondary Education	84.342A	USED P342A000010/TOMORROW TCHR	354,466.60
<b>Total Department of Education</b>			<b>2,512,639.20</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>Department of Energy</b>			
Office of Environmental Management	81.104	DE-FC08-95NV11744	(1,145.76)
<b>Department of Housing and Urban Development</b>			
Policy Development and Research	14.512	HUD CDWS OH 99-027	49,493.11
Policy Development and Research	14.512	HUD CDWS OH 00-009	33,523.66
<b>Total Department of Housing and Urban Development</b>			<u>83,016.77</u>
<b>Department of State</b>			
Bureau of Educational and Cultural Affairs	19.415	USIA IA-PLDH-G9190060	3,958.21
<b>Department of Transportation</b>			
National Highway Institute	20.215	FHA USDOT DDEGRAD-99-X-00736	22,570.00
National Highway Traffic Safety Administration	20.600	BROWN CTY SAFE COMMUNITIES PRO	12,105.31
<b>Total Department of Transportation</b>			<u>34,675.31</u>
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66	EPA CT902630 PROGRAM INC.-T553	10,514.76
Environmental Protection Agency	66	EPA FELLOW-MCDOWELL 91573201-0	21,723.30
Environmental Protection Agency	66	EPA STAR FELLOWSHIP (MAIER)	1,644.50
Office of Grants and Debarment	66.607	EPA CT826700-01-0	62,560.21
Office of Grants and Debarment	66.607	EPA T826439-01-0	66,088.67
<b>Total Environmental Protection Agency</b>			<u>162,531.44</u>
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43.002	NASA NAG3-2437	352,186.54
<b>National Endowment for the Humanities</b>			
National Foundation on the Arts and the Humanities	45.129	OHC SUB NEH	7,850.00
National Foundation on the Arts and the Humanities	45.162	NEH ED-21173-98	30,160.72
<b>Total National Endowment for the Humanities</b>			<u>38,010.72</u>
<b>National Science Foundation</b>			
Directorate for Computer and Information and Science Engineering	47.070	NSF DUE-ATE 9950039	207,307.36
Directorate for Education and Human Resources	47.076	NSF DUE-9602437	24.99
Directorate for Education and Human Resources	47.076	NSF DUE-9555023	17,365.15
Directorate for Engineering	47.041	NSF CMS-9714860 REU E168	860.39
Directorate for Engineering	47.041	NSF ECS-0002801	1,000.00
Directorate for Mathematical and Physical Sciences	47.049	NSF DMS-9974267	(20.00)
Directorate for Mathematical and Physical Sciences	47.049	NSF DMS-9974276	20,718.52
Directorate for Social, Behavioral and Economic Sciences	47.075	NSF INT-0003028	12,016.65
<b>Total National Science Foundation</b>			<u>259,273.06</u>
<b>Total Other - Direct</b>			3,468,201.88
<b>Other - Pass Through</b>			
<b>Corporation for National and Community Service</b>			
Corporation for National and Community Service	94.004	AMER ASSOC COMMNTY CLLGS/CNPS	2,625.43
Corporation for National and Community Service	94.005	OHIO CAMPUS COMPACT / CNCS	944.73
Corporation for National and Community Service	94.005	OHIO CAMPUS COMPACT FF/CNCS	363.56
Corporation for National and Community Service	94.005	ICC 97LHEIN015 SUB CNCS	2,853.82
Corporation for National and Community Service	94.005	AMER ASSOC COMMNTY CLLGS/CNPS	2,445.77
<b>Total Corporation for National and Community Service</b>			<u>9,233.31</u>
<b>Department of Agriculture</b>			
Food and Nutrition Service	10.558	ODED SUB USDA'00	2,444.36
Food and Nutrition Service	10.558	ODED SUB USDA'01	17,496.34
<b>Total Department of Agriculture</b>			<u>19,940.70</u>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>Department of Education</b>			
Assistant Secretary for Post Secondary Education	84.051	318924 CPS-SECONDARY / USED	20,476.03
Assistant Secretary for Post Secondary Education	84.051	318925 CPS-ADULT / USED	0.02
Department of Education	84	UNC-CH/USED H024A60001 NECTAS	(610.86)
Department of Education	84.923A	ODE SUB ARC/USED V923A000001	150,000.00
Office of Assistant Secretary for Educational Research and Improvement	84.168	LOVELAND/EISENHOWER/SUB DOE	3,268.98
Office of Assistant Secretary for Educational Research and Improvement	84.215K	U OF NO FDN/USED R215K00018	6,294.74
Office of Elementary and Secondary Education	84.186	ODE/ED 062927-DR-SC-00P SDFSCA	0.29
Office of Elementary and Secondary Education	84.186	OPERC 062927 DR-SP-00P ODEUSED	17,544.88
Office of Elementary and Secondary Education	84.186	OPERC 062927 DR-SP-01P ODEUSED	309,945.89
Office of Elementary and Secondary Education	84.213	NORWOOD EVEN START ODE/USED	2,047.06
Office of Elementary and Secondary Education	84.213	CPS EVEN START ODE/USED	2,868.85
Office of Elementary and Secondary Education	84.213	MT HEALTHY ES PO 8279 ODE/USED	340.85
Office of Elementary and Secondary Education	84.276	WARREN CNTY ESC/USED OSP98142	(25.87)
Office of Elementary and Secondary Education	84.276	DARKE SUB OBR/USED RWC 16303	34,804.20
Office of Elementary and Secondary Education	84.276	DARKE SUB OBR/USED IRNTN 16303	16,405.51
Office of Elementary and Secondary Education	84.281	OBR 8-15 SUB USED EISENHOWER	(0.02)
Office of Elementary and Secondary Education	84.281	OBR 9-15 SUB USED EISENHOWER	5,454.00
Office of Elementary and Secondary Education	84.281	OMSC SUB ODE/USED RFP 99-003	653.50
Office of Elementary and Secondary Education	84.281	OBR 8-14 SUB USED EISENHOWER	784.00
Office of Elementary and Secondary Education	84.281	OBR 9-16 SUB USED EISENHOWER	46,217.87
Office of Elementary and Secondary Education	84.281	OBR 9-17 SUB USED EISENHOWER	32,873.27
Office of Elementary and Secondary Education	84.281	OBR 00-15 SUB USED EISENHOWER	5,701.14
Office of Elementary and Secondary Education	84.281	OBR 00-15 SUB USED EISENHOWER	1,381.14
Office of Elementary and Secondary Education	84.282A	EAST END CHS PROG EVAL/USED	20,927.54
Office of Elementary and Secondary Education	84.318	ODE SUB USED SCHOOLNET	40,213.93
Office of Special Education and Rehabilitative Services	84.027	CESA 5 SUB USED PORTAGE PROJ	18,485.00
Office of Special Education and Rehabilitative Services	84.173	ODE 062927-PG-SC-2000P SUBUSED	1,377.59
Office of the Assistant Secretary for Post Secondary Education	84.116J	CLEMSON SUB USED 3426112198	(1,726.64)
Office of the Assistant Secretary for Post Secondary Education	84.116J	CLEMSON SUB USED 3422090018	8,086.17
Office of the Assistant Secretary for Post Secondary Education	84.116J	CLEMSON SUB USED 3422090018	540.00
Office of the Assistant Secretary for Post Secondary Education	84.334	OBR/USED GEAR UP (OSP00143)	67,432.67
Office of the Assistant Secretary for Post Secondary Education	84.336	OBR/USED TITLE II TQE OSP00191	7,981.01
Office of the Assistant Secretary for Post Secondary Education	84.336	OBR/USED TITLE 2 TQE OSP01107	8,991.67
Office of the Assistant Secretary for Post Secondary Education	84.342	TESC SUB USED P342A990116-99A	17,766.48
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-99-20K	780.40
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-99-20Y	(215.25)
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-99-20S	0.01
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-20 A-1	7,042.49
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-20V	23,341.77
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-20S	25,010.91
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-20K	16,229.99
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-20 IT	651.00
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP-20 MKT	301.71
Office of Vocational and Adult Education	84.243	ODE/ED TECH PREP VETP200120FPPI	207,416.46
Office of Vocational and Adult Education	84.243	ODE/ED TECH PREP VETP200120A2	89,442.77
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP2001-IT	23,088.77
Office of Vocational and Adult Education	84.243	ODE/UED TECH PREP VETP01-20-TG	11,449.90
<b>Total Department of Education</b>			<b>1,251,041.82</b>
<b>Department of Justice</b>			
Office of Justice Programs	16.549	PORTAGE CO ODYS/OCJS/OJJDP	1,156.37
Office of Justice Programs	16.549	LAKE CO ODYS/OCJS/OJJDP	279.91
Office of Justice Programs	16.579	OCJS 98-DG-B01-7241/DOJ	(8,971.43)
Office of Justice Programs	16.579	OCJS 99-DG-B01-7241 / DOJ	41,529.07
Office of Juvenile Justice and Delinquency Prevention	16.540	OCJS SUB DOJ 98-JJ-DP2-0700	(8.16)
Office of Juvenile Justice and Delinquency Prevention	16.540	OCJS 1999-JJ-DP2-0700 DOJ	1,076.05
Office of Juvenile Justice and Delinquency Prevention	16.540	OCJS 95-JJ-IN4-0063 SUB OJP	(304.92)
<b>Total Department of Justice</b>			<b>34,756.89</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2001**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>Department of Labor</b>			
Department of Labor	17.246	CINCI 95X1850 SUB DOL	571,475.48
Department of Labor	17.249	IAMS SUB DOL OSP99187	(0.01)
Department of Labor	17.249	OHIO SCHL TO WORK REGION 5/DOL	(35,289.45)
Department of Labor	17.249	OHIO STW,2K-OCHSTW/DOL	36,212.59
Department of Labor	17.250	CCY - JTPA OSP00103	2,806.92
		<b>Total Department of Labor</b>	<u>575,205.53</u>
<b>Department of State</b>			
Bureau of Educational and Cultural Affairs	19.407	ACIE SUB USIA	(0.01)
Department of State	19	ACTE SUB ECA	22,384.68
		<b>Total Department of State</b>	<u>22,384.67</u>
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66	BATTELLE SUB EPA CR825840-01	172,107.42
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43	OAI/OSGC/NASA	18,807.15
National Aeronautics and Space Administration	43.002	QEM SHARP PLUS SUB NASA	(98.63)
		<b>Total National Aeronautics and Space Administration</b>	<u>18,708.52</u>
<b>National Endowment for the Humanities</b>			
National Foundation on the Arts and the Humanities	45.162	U OF M SUB NEH	25,823.02
<b>National Science Foundation</b>			
Directorate for Education and Human Resources	47.076	VILLANOVA ACM/SIGCSE / NSF	5,062.39
Directorate for Education and Human Resources	47.076	COUNCIL GRAD SCHOOLS SUB NSF	1,942.51
Directorate for Mathematical and Physical Sciences	47.049	INST ADV STU/NSF DMS-9900969	3,237.83
		<b>Total National Science Foundation</b>	<u>10,242.73</u>
<b>Small Business Administration</b>			
Small Business Administration	59.037	SBDC/CCCC/ODOD ECDD SUB/SBA	37,773.20
Small Business Administration	59.037	SBDC/CCCC/ODOD SUB SBA	87,461.01
		<b>Total Small Business Administration</b>	<u>125,234.21</u>
		<b>Total Other - Pass Through</b>	2,264,678.82
		<b>TOTAL OTHER CLUSTER</b>	5,732,880.70
		<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>	<u>\$ 113,981,951.52</u>

**University of Cincinnati**  
**Notes to Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2001**

---

**1. Summary of Significant Accounting Policies**

- a. Basis of Presentation:** The accompanying Schedule of Expenditures of Federal Awards includes the federal grant transactions of the University of Cincinnati (the "University") recorded on the accrual basis of accounting.
- b. Subrecipients:** Certain funds are passed through to subgrantee organizations by the University. Expenditures incurred by the subgrantees and reimbursed by the University are presented in the Schedule of Expenditures of Federal Awards. The University is also the subrecipient of federal funds which have been subjected to testing and are reported as expenditures and listed as federal pass-through funds.
- c. Negative expenditures:** Certain grant expenditures are negative as a result of various adjustments made during the year.

**2. Catalog of Federal Domestic Assistance Numbers:**

Catalog of Federal Domestic Assistance (CFDA) numbers are presented for those programs for which such numbers are available.

**3. Federal Family Education Loan Program:**

The University also participates in the Federal Family Education Loan Program. Loan awards under the Federal Family Education Loan Program for the year ended June 30, 2001 approximated \$100,312,000.

**4. Federal Loan Programs:**

The University administers the Federal Perkins, Health Professions Student and Nursing Student Federal Loan Programs. Total loan expenditures and disbursements of the Department of Education and Department of Health and Human Services student financial assistance programs for the fiscal year are identified below:

Federal Perkins Loan Program (CFDA 84.038)	\$ 4,646,107
Health Professions Student Loan Program (CFDA 93.342)	170,671
Nursing Student Loan Program (CFDA 93.364)	105,200

The above expenditures for the Federal Perkins Loan Program, Health Professions Student Loan Program and Nursing Student Loan Program include disbursements and expenditures such as loans to students and administrative expenditures. The Schedule of Expenditures of Federal Awards only includes administrative costs of the loan programs.

**University of Cincinnati**  
**Notes to Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2001**

---

Outstanding loans at June 30, 2001 include the following:

Federal Perkins Loans	\$ 27,330,991
Health Professions Student Loans	2,381,114
Nursing Student Loans	<u>764,988</u>
	<u>\$ 30,477,093</u>

**5. Indirect Costs:**

The University recovers indirects costs by means of predetermined fixed indirect cost rates. The predetermined fixed rates are a result of negotiated agreements with the U.S. Department of Health and Human Services ("HHS"). On May 20, 1998, the University received approval for indirect cost recovery rate effective from July 1, 1998 through June 30, 2002. The indirect cost rates structure is as follows:

<u>Rate Type</u>	<u>Effective July 1, 1998 through June 30, 2002</u>
Organized research:	
On-campus	53%
Off-campus	26%
Instruction:	
On-campus	46%
Off-campus	26%
Public Service:	
On-campus	30%
Off-campus	26%

**University of Cincinnati**  
**Schedule of Findings and Questioned Costs**  
**Section I – Summary of Auditor’s Results**  
**for the year ended June 30, 2001**

---

**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financing reporting:

▶ Material weaknesses identified?                    \_\_\_\_\_ yes                      X   no

▶ Reportable conditions identified that are not  
 considered to be material weaknesses?                    \_\_\_\_\_ yes                      X   no

Noncompliance material to financial statements  
 noted?                    \_\_\_\_\_ yes                      X   no

**Federal Awards**

Internal control over major programs:

▶ Material weaknesses identified?                    \_\_\_\_\_ yes                      X   no

▶ Reportable conditions identified that are not  
 considered to be material weaknesses?                    \_\_\_\_\_ yes                      X   no

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

Any audit findings disclosed that are required to be  
 reported in accordance with section 510(a) of  
 Circular A-133?                    \_\_\_\_\_ yes                      X   no

**Identification of Major Programs:**

A. Student Financial Aid - Cluster

B. Research and Development - Cluster

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

Auditee qualified as low-risk auditee?                      X   yes                    \_\_\_\_\_ no

**University of Cincinnati**  
**Schedule of Findings and Questioned Costs, Continued**  
**Section II – Financial Statement Findings**  
**for the year ended June 30, 2001**

---

No items noted.



**University of Cincinnati**  
**Schedule of Findings and Questioned Costs, Continued**  
**Section III – Federal Awards Findings and Questioned Costs**  
**for the year ended June 30, 2001**

---

No items noted.

**University of Cincinnati**  
**Schedule of Prior Audit Findings**  
**Status of Prior Year Findings**  
**for the year ended June 30, 2001**

---

There were no audit findings for the year ended June 30, 2000.

**University of Cincinnati  
Intercollegiate Athletics  
Department**

**Report of Independent Accountants on  
Agreed-Upon Procedures  
for the Year Ended June 30, 2001**

**This Page is Intentionally Left Blank.**

**Report of Independent Accountants  
on Agreed-Upon Procedures**

Dr. Joseph A. Steger, President  
University of Cincinnati  
Cincinnati, Ohio

We have performed the procedures enumerated below, which were agreed to by management of University of Cincinnati (the "University"), solely to assist the University in complying with National Collegiate Athletic Association (NCAA) Constitution 6.2.3.1. Management of the University is responsible for the Statement of Revenues and Expenditures and internal control over the Athletics Department. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in 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. Our procedures and findings are as follows:

Procedures Related to the Accounting Records

- a. We obtained the Statement of Revenues and Expenditures of the Intercollegiate Athletics Department for the year ended June 30, 2001, as prepared by management and as shown on pages 6-7. We recalculated the addition of the amounts on the statement and compared actual expenditures to the 2001 budgeted expenditures, without exception.
- b. We obtained the University's supporting documentation on football and basketball ticket sales and reconciled financial data therein to the Statement of Revenues and Expenditures for the intercollegiate athletics department. For one football game and one basketball game, we obtained the summary of ticket sales and traced the amounts to the Total Game Ticket Sales Reconciliation, without exception.
- c. We agreed the football and basketball guarantees revenues (away games) and expenditures (home games) to the signed contracts and other supporting documentation, without exception.

- d. We agreed recorded revenues for football and basketball television rights to written communication from the associations as well as supporting documentation representing payments to the University for making its television rights available, with one exception. The revenue for basketball television rights was modified due to the cancellation of the Temple game, but no written amendments were available to verify the modification.
- e. We obtained the University's contract with WLW Radio for radio broadcast rights to all University football and basketball games. We agreed recorded revenue to contracted amounts, without exception.
- f. We obtained an understanding of the University's methodology for recognizing gift income in the intercollegiate athletic department to the extent that expenses have been incurred and reimbursement has been requested from the University of Cincinnati Foundation (Foundation). The Foundation originally receives all donors' gifts. We agreed recorded revenues to copies of checks received from the Foundation for 25 selected items, without exception.
- g. We inspected a report detailing all contributions received for intercollegiate athletics. We noted no contributions received directly by the University which constituted more than 10% of all contributions.

#### Procedures Related to the Internal Accounting Controls

The management of the University is responsible for establishing and maintaining a system of internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of internal control over financial reporting to future periods are subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with procedures may deteriorate.

- h. We obtained an understanding of the general control environment as it relates to the athletic department. Specifically, we considered the following as it relates to the athletic department: (1) departmental organization, (2) control consciousness of department employees, (3) competency of personnel, (4) adequate safeguarding and control of department records and assets, and (5) controls over interactions with data processing.
- i. We obtained an understanding of the University's procedures for gathering information on the nature and extent of the outside organization's activities for or in behalf of the intercollegiate athletic programs. We found that the University receives internal reports of the outside organization's activities on a monthly basis and an external audited report on an annual basis.

#### Procedures Related to the University of Cincinnati Foundation

- j. We obtained the list of outside programs and related financial activities for the year ended June 30, 2001, which is included on pages 8-9 of this report.
- k. We were informed by the athletic business manager that the information referred to in "j." above is a complete list of programs outside the University's financial reporting system which conducted financial transactions for or in behalf of the University's intercollegiate athletic programs during the year ended June 30, 2001.
- l. We confirmed directly with officers of the Foundation that the data contained in "j." above represents a complete and accurate summary of all business transacted for or in behalf of the University's intercollegiate athletic programs during the year ended June 30, 2001.
- m. In addition to the expendable University athletic funds held by the Foundation, as identified in "j." above, the Foundation also holds endowment principal funds. The cost and market value of these funds at June 30, 2001 are as follows:

<b>Endowment and Similar Principal Fund</b>	<b>Cost</b>	<b>Market Value</b>
IAE Fund	\$ 140,188	\$ 250,690
Pete Rose Scholarship	16,398	35,621
Seiffert-Bennington	4,842	13,089
Charles H. Keating, Jr.	62,808	137,418
George and Helen Smith	119,504	181,703
Harold R. Coplan	55,321	95,753
UCATS Life Members	101,807	201,508
Non-Revenue Sports	25,570	34,745
E. & M. Alexander	95,213	146,717
Bob Hauer Fund	53,453	80,115
Kostelnik Football	34,521	43,037
Van Exel Endowment Scholarship	75,000	79,516
Roy and Marion Evers	22,736	23,076
Hendrick J. Harteng, Jr.	100,155	90,441
Fredrick Braun Baseball	125,406	122,665
Dale & Ruth Beyring Scholarship	30,010	27,172
Herschede Football Scholarship	601,000	546,120
Herschede Scholarship	1,465,972	1,333,728
J. Aufderbeck-Athletic Scholarship	60,000	56,886
George Smith Society	456,819	426,494
Coach Ed Jucker Baseball Endowment	254,875	230,534
Ron Grinker Basketball Scholarship	5,660	6,017
Roy Evers Unitrust	263,219	113,929
Jack & Anne Drake Unitrust	313,819	226,917
Herbert & Phyllis Seilkop Unitrust	46,257	14,859
Clifford Goldmeyer Unitrust	397,702	262,025
Harold Merten Unitrust	234,810	46,129
Clark Oyler Unitrust	150,139	72,707
	<u>\$ 5,313,204</u>	<u>\$ 4,899,611</u>

- n. We obtained the financial statements of the Foundation for the year ended June 30, 2001, which had been examined by other independent auditors who expressed an unqualified opinion on those statements.



Dr. Joseph A. Steger, President  
University of Cincinnati  
Cincinnati, Ohio  
Page 5

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying statement. Accordingly, we do not express such an opinion. 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 University management and governing boards, and is not intended to be and should not be used by anyone other than these specified parties.

*PricewaterhouseCoopers LLP*

October 8, 2001

**University of Cincinnati**  
**Intercollegiate Athletics Department**  
**Statement of Revenues and Expenditures**  
*for the year ended June 30, 2001*

<u>Operating Revenues (a)</u>	<u>Football</u>	<u>Men's Basketball</u>	<u>Women's Basketball</u>	<u>Other Men's Sports</u>	<u>Other Women's Sports</u>	<u>Non- program Specific</u>	<u>Total</u>
Student activity fees	\$ -	\$ -	\$ 653,573	\$ 800,419	\$ 1,019,387	\$ 2,094,149	\$ 4,567,528
NCAA income	-	1,141,452	-	-	-	412,363	1,553,815
Conference USA income	-	-	-	-	-	109,178	109,178
Parking	1,472	114,564	-	-	-	230,590	346,626
Novelty sales	-	-	-	-	-	21,010	21,010
Ticket sales	1,015,497	2,426,139	8,455	1,452	1,043	-	3,452,586
Promo advertising	-	-	-	-	-	858,450	858,450
Guarantees	625,000	96,018	-	9,000	-	-	730,018
Television and radio rights	650,558	538,147	-	-	-	7,000	1,195,705
Concessions	160,170	-	-	2,747	673	18,185	181,775
Bowl Income	509,128	-	-	-	-	-	509,128
Gifts:							
Restricted	1,966,435	204,623	249,820	220,311	1,181,057	69,015	3,891,261
Funds expensed by the U.C. Foundation on behalf of the U.C. Athletic program	-	-	-	-	-	214,892	214,892
Endowment income	80,820	14,790	550	12,650	105,600	4,800	219,210
Other income	11,999	35,907	1,197	3,150	-	228,505	280,758
<b>Total operating revenues</b>	<b>\$ 5,021,079</b>	<b>\$ 4,571,640</b>	<b>\$ 913,595</b>	<b>\$ 1,049,729</b>	<b>\$ 2,307,760</b>	<b>\$ 4,268,137</b>	<b>\$ 18,131,940</b>

(a) Operating revenues exclude unexpended restricted gifts, totaling \$61,587 that have been designated for use in subsequent fiscal years.

**University of Cincinnati**  
**Intercollegiate Athletics Department**  
**Statement of Revenues and Expenditures, Continued**  
*for the year ended June 30, 2001*

<u>Operating Expenditures</u>	<u>Football</u>	<u>Men's Basketball</u>	<u>Women's Basketball</u>	<u>Other Men's Sports</u>	<u>Other Women's Sports</u>	<u>Non- program Specific</u>	<u>Total</u>
Recruiting	\$ 104,842	\$ 133,830	\$ 35,142	\$ 29,603	\$ 97,229	\$ -	\$ 400,646
Insurance	-	-	-	-	-	258,093	258,093
Home game expense	321,330	450,941	99,536	38,321	34,276	104,580	1,048,984
Special projects	9,600	7,712	-	-	-	69,875	87,187
Admin/coaches salaries	1,044,996	925,968	227,806	229,070	343,345	1,732,174	4,503,359
Operating expense	15,053	1,086	2,530	8,460	5,439	972,347	1,004,915
Telephone, postage and internal services	174,403	126,165	30,029	41,991	45,179	6,243	424,010
Advertising	-	-	-	-	-	243,570	243,570
Travel	361,206	349,457	127,670	363,299	413,614	169,292	1,784,538
Game/team equipment	138,896	3,525	19,594	65,738	84,413	31,573	343,739
Room/board/books/tuition	1,715,162	223,019	248,317	140,951	1,255,108	646,034	4,228,591
Maintenance	5,431	-	-	-	852	102,197	108,480
Fringe benefits	259,061	126,794	64,686	66,214	95,419	505,451	1,117,625
Student salaries	62,144	23,796	2,797	25,915	6,532	213,615	334,799
COGS	-	-	-	-	-	23,514	23,514
Contractual benefits	-	152,058	-	-	-	-	152,058
Preseason/holiday	175,327	13,843	15,509	34,687	64,494	35,321	339,181
Guarantees	665,000	218,919	32,362	1,100	-	-	917,381
Audio visual	31,446	3,235	1,299	26	812	156	36,974
U.C. insurance	-	-	-	-	-	57,769	57,769
925 salaries	-	-	-	-	-	151,389	151,389
Motorcity Bowl	497,282	-	-	-	-	-	497,282
Expenses funded by the U.C. Foundation in behalf of the U.C. Athletic program	-	-	-	-	-	214,892	214,892
Capital equipment	150	7,545	3,100	4,410	18,582	100,259	134,046
Other expenditures	24,208	19,469	3,218	2,115	538	56,709	106,257
Net transfers	(116)	(894,606)	-	-	-	522,830	(371,892)
<b>Total operating expenditures</b>	<b>5,605,421</b>	<b>1,892,756</b>	<b>913,595</b>	<b>1,051,900</b>	<b>2,465,832</b>	<b>6,217,883</b>	<b>18,147,387</b>
Excess (deficiency) of revenues over expenditures	\$ (584,342)	\$ 2,678,884	\$ -	\$ (2,171)	\$ (158,072)	\$ (1,949,746)	\$ (15,447)

**University of Cincinnati**  
**Statement of Changes In Funds Of**  
**Outside Organizations For Or In Behalf Of The University's**  
**Intercollegiate Athletics Department**  
*for the year ended June 30, 2001*

	<u>Beginning Fund</u>	<u>Increase in Funds (1)</u>	<u>Expenses for or in Behalf of Program (2)</u>	<u>Transfers and Other</u>	<u>Ending Fund</u>
<u>University of Cincinnati Foundation:</u>					
Gift Accounts:					
Alton E. Purcell	\$ 7,747	\$ 17,180	\$ 20,561	\$ -	\$ 4,366
Athletic Director Discretionary	1,105,248	3,092,684	3,011,803	4,150	1,190,279
Athletic Facilities Campaign	13,550	171,620	176,931	-	8,239
Athletic Special Project	1,906	4,800	11,678	19,280	14,308
Athletics Tickets/Parking	(2,836)	-	-	-	(2,836)
Athletics - Baseball	-	38,817	38,767	-	50
Athletics - Golf	-	11,800	11,800	-	-
Athletics - Hall of Fame	-	750	750	-	-
Athletic - Mens Soccer	4,203	2,375	6,578	-	-
Athletics - Sports Medicine	-	-	1,645	1,645	-
Athletics - Swimming and Diving	-	500	500	-	-
Athletics - Track and Field	8,213	3,099	-	-	11,312
Athletic - Village Fund	50,000	-	50,000	-	-
Athletics - Women's Basketball	-	507	507	-	-
Athletic - Women's Soccer	275	250	-	-	525
Bearcat Invitational	55,238	71,330	53,132	(44,500)	28,936
Bearcat Reverse Raffle	64,059	-	21,157	-	42,902
Cinco - I-75 Challenge	5	-	-	-	5
Friends of Cheerleaders Fund	-	-	-	4,500	4,500
Friends of Women's Rowing	-	3,690	3,590	-	100
George Smith Society Athletic Scholarship	78,123	338,355	276,177	6,400	146,701
Humanitarian Bowl	1,000	-	1,000	-	-
Jean Stephens Fund	4,200	-	-	(4,200)	-
Jean Stephens Memorial Fund	-	8,323	4,662	4,200	7,861
Motor City Bowl Gift Fund	-	84,460	81,255	(705)	2,500
Motor City Bowl Rally Fund	-	17,997	18,360	705	342
Richard Lindner Fund	119,446	-	-	-	119,446
Sports Med Training Gift Fund	1,645	-	-	(1,645)	-
Subtotal, Forward	<u>\$ 1,512,022</u>	<u>\$ 3,868,537</u>	<u>\$ 3,790,853</u>	<u>\$ (10,170)</u>	<u>\$ 1,579,536</u>

**University of Cincinnati**  
**Statement of Changes In Funds Of**  
**Outside Organizations For Or In Behalf Of The University's**  
**Intercollegiate Athletics Department, Continued**  
*for the year ended June 30, 2001*

	<u>Beginning Fund</u>	<u>Increase in Funds (1)</u>	<u>Expenses for or in Behalf of Program (2)</u>	<u>Transfers and Other</u>	<u>Ending Fund</u>
<u>University of Cincinnati Foundation, Continued:</u>					
Endowment Income Account:					
IAE Fund	\$ 2,623	\$ 11,516	\$ 11,249	\$ -	\$ 2,890
Pete Rose Scholarship	379	1,649	1,614	-	414
Seiffert - Bennington	140	607	594	-	153
Charles H. Keating, Jr.	1,464	6,370	6,236	-	1,598
Coach Ed Jucker Baseball	2,386	10,446	10,155	-	2,677
IAEF - George and Helen Smith	1,324	5,758	5,637	-	1,445
Harold R. Coplan	1,030	4,459	4,375	-	1,114
Hendrick J. Hartong Endowment	973	4,212	4,132	-	1,053
J. Aufderbeck Athletic Scholarship	297	1,740	1,375	-	662
UCATS Life Members	11,269	10,082	-	-	21,351
Non-Revenue Sports	1,974	1,748	-	-	3,722
E. & M. Alexander	1,448	6,649	6,390	-	1,707
Bob Hauer Fund	851	3,708	3,628	-	931
Kostechnik Football	463	2,004	1,966	-	501
Van Exel Endowment Scholarship	856	3,703	3,633	-	926
Roy and Marion Evers	248	26,286	26,266	-	268
Fredrick Braun Baseball	1,320	5,713	5,605	-	1,428
Dale & Ruth Beyring Scholarship	269	1,249	1,202	-	316
Herschede Football Scholarship	5,867	25,409	24,918	-	6,358
Herschede Scholarship	14,353	62,114	60,938	-	15,529
George Smith Society	2,948	16,396	14,460	-	4,884
Total UC Foundation	<u>\$ 1,564,504</u>	<u>\$ 4,080,355</u>	<u>\$ 3,985,226</u>	<u>\$ (10,170)</u>	<u>\$ 1,649,463</u>

(1) Amount includes cash receipts and interest accruals allocated to the endowment accounts.

(2) Amount includes funds disbursed to the University totaling \$3,891,534 and funds expended on behalf of the University totaling \$214,892.





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

**UNIVERSITY OF CINCINNATI**

**HAMILTON 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  
DECEMBER 11, 2001**