

# **UNIVERSITY OF CINCINNATI**

---

## FINANCIAL REPORT

For the Year Ended June 30, 2000

---



**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 Report of the University of Cincinnati, Hamilton County, prepared by Pricewaterhouse Coopers LLP for the audit period July 1, 1999 through June 30, 2000. 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 27, 2000

---

## BOARD OF TRUSTEES\*

<b>William J. Keating</b>		(2001)
<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>Alicia Gardner</b>	Student Member	(2002)
<b>Yogini Kanthi</b>	Student Member	(2001)

## 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
<b>Ronda J. Johnson</b>	Vice President for Development and Executive Director, UC Foundation

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

---

## 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") at June 30, 2000, 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. 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, 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.

We have also issued our report dated October 2, 2000 on the University's compliance with laws and regulations and internal control over financial reporting. That report is an integral part of our audit conducted under *Government Auditing Standards* that should be read along with this report on the financial statements.

*PricewaterhouseCoopers LLP*

October 2, 2000

## 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

---

**UNIVERSITY OF CINCINNATI  
BALANCE SHEET  
JUNE 30, 2000  
WITH COMPARATIVE UNIVERSITY TOTALS FOR 1999  
(thousands of dollars)**

	Current	Loan	Endowment and Similar Funds	Plant	Agency	Total University Memorandum Only		University of Cincinnati Foundation June 30, 2000	Combined Total Memorandum Only June 30, 2000
						June 30, 2000	June 30, 1999		
<b>ASSETS</b>									
Cash and cash equivalents	\$ 24,690	\$ -	\$ -	\$ -	\$ -	\$ 24,690	\$ 40,316	\$ 11,234	\$ 35,924
Investments	121,142	-	590,858	6,168	-	718,168	668,861	28,517	746,685
Accounts and notes receivable (net)	38,888	29,275	-	10,128	79	78,370	74,037	29,935	108,305
Funds held in trust by others	2,716	-	372,226	65,919	-	440,861	455,606	-	440,861
Equity interest in alliance	-	-	179,670	-	60,000	239,670	239,968	-	239,670
Fixed assets	-	-	-	1,306,071	-	1,306,071	1,223,539	1,505	1,307,576
Other assets	11,748	-	-	5,854	-	17,602	14,713	104	17,706
Interfund balances	(29,927)	6,039	5,193	4,487	14,208	-	-	-	-
<b>Total assets</b>	<b>169,257</b>	<b>35,314</b>	<b>1,147,947</b>	<b>1,398,627</b>	<b>74,287</b>	<b>2,825,432</b>	<b>2,717,040</b>	<b>71,295</b>	<b>2,896,727</b>
<b>LIABILITIES</b>									
Accounts payable	12,598	-	-	2,694	4,748	20,040	19,119	10,996	31,036
Accrued liabilities	42,899	-	-	2,132	26	45,057	50,155	247	45,304
Accrued compensated absences	49,674	-	-	-	-	49,674	50,824	187	49,861
Deposits held in custody for others	-	-	-	-	69,513	69,513	65,891	-	69,513
Deferred revenue	7,788	-	-	-	-	7,788	10,540	-	7,788
Bonds and notes payable	-	-	-	375,212	-	375,212	365,895	-	375,212
<b>Total liabilities</b>	<b>112,959</b>	<b>-</b>	<b>-</b>	<b>380,038</b>	<b>74,287</b>	<b>567,284</b>	<b>562,424</b>	<b>11,430</b>	<b>578,714</b>
<b>FUND BALANCES</b>									
Educational and general	95,220	-	-	-	-	95,220	96,438	-	95,220
Auxiliary enterprises	1,095	-	-	-	-	1,095	3,227	-	1,095
Amount to be financed in future years	(40,017)	-	-	-	-	(40,017)	(43,091)	-	(40,017)
Restricted	-	31,853	1,074,491	1,004,230	-	2,110,574	1,998,113	54,789	2,165,363
Unrestricted	-	3,461	73,456	14,359	-	91,276	99,929	5,076	96,352
<b>Total fund balances</b>	<b>56,298</b>	<b>35,314</b>	<b>1,147,947</b>	<b>1,018,589</b>	<b>-</b>	<b>2,258,148</b>	<b>2,154,616</b>	<b>59,865</b>	<b>2,318,013</b>
<b>Total liabilities and fund balances</b>	<b>\$ 169,257</b>	<b>\$ 35,314</b>	<b>\$ 1,147,947</b>	<b>\$ 1,398,627</b>	<b>\$ 74,287</b>	<b>\$ 2,825,432</b>	<b>\$ 2,717,040</b>	<b>\$ 71,295</b>	<b>\$ 2,896,727</b>

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2000**  
(thousands of dollars)

**Exhibit B**

	Current			Loan	Endowment and Similar Funds	Plant	University of Cincinnati Foundation
	Unrestricted	Restricted	Total				
<b>REVENUES AND OTHER ADDITIONS</b>							
Educational and general	\$ 430,890	\$ -	\$ 430,890	\$ -	\$ -	\$ -	\$ 6,761
State appropriations	-	14,349	14,349	-	-	32,636	-
Local appropriations	-	76	76	-	-	-	-
Federal grants and contracts	-	103,699	103,699	436	-	-	-
State grants and contracts	-	7,864	7,864	-	-	-	-
Local grants and contracts	-	506	506	-	-	-	-
Private gifts, grants and contracts	-	28,034	28,034	642	11,350	2,673	2,820
Investment income	-	29,328	29,328	208	-	3,826	-
Interest on loans receivable	-	-	-	803	-	-	-
Auxiliary enterprises	60,691	3,577	64,268	-	-	-	-
Plant fund additions	-	-	-	-	-	255,448	-
Retirement of indebtedness	-	-	-	-	-	24,964	-
Net increase (decrease) in the fair value of investments	(2,263)	-	(2,263)	-	54,679	238	-
Other	3,137	362	3,499	-	372	247	157
<b>Total revenues and other additions</b>	<b>492,455</b>	<b>187,795</b>	<b>680,250</b>	<b>2,089</b>	<b>66,401</b>	<b>320,032</b>	<b>9,738</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>							
Educational and general	405,437	156,438	561,875	-	-	-	7,312
Auxiliary enterprises	61,242	3,323	64,565	-	-	-	-
Foundation	-	-	-	-	-	-	285
Indirect costs recovered	-	24,627	24,627	-	-	-	-
Refunded to grantors	-	279	279	93	-	-	-
Loan cancellations and write-offs	-	-	-	545	-	-	-
Expended for plant facilities	-	-	-	-	-	59,617	-
Retirement of indebtedness (including interest)	-	-	-	-	-	40,592	-
Disposals of plant facilities	-	-	-	-	-	209,598	-
Loss on refunding of indebtedness	-	-	-	-	-	-	-
Other	-	-	-	1	857	2,593	-
<b>Total expenditures and other deductions</b>	<b>466,679</b>	<b>184,667</b>	<b>651,346</b>	<b>639</b>	<b>857</b>	<b>312,400</b>	<b>7,597</b>
<b>TRANSFERS AMONG FUNDS-ADDITIONS (DEDUCTIONS)</b>							
Mandatory:							
Principal and interest	(28,009)	(625)	(28,634)	-	-	28,634	-
Loan fund matching grant	(145)	-	(145)	145	-	-	-
Nonmandatory:							
Remodeling, renewals and replacements	(4,034)	(1,219)	(5,253)	-	-	5,253	-
Other transfers	2,704	2,149	4,853	(11)	(1,965)	(2,877)	-
<b>Total transfers</b>	<b>(29,484)</b>	<b>305</b>	<b>(29,179)</b>	<b>134</b>	<b>(1,965)</b>	<b>31,010</b>	<b>-</b>
<b>NET INCREASE (DECREASE) FOR THE YEAR</b>	<b>(3,708)</b>	<b>3,433</b>	<b>(275)</b>	<b>1,584</b>	<b>63,579</b>	<b>38,642</b>	<b>2,141</b>
FUND BALANCE, BEGINNING OF YEAR	(24,928)	81,501	56,573	33,730	1,084,368	979,947	57,724
FUND BALANCE, END OF YEAR	<u>\$ (28,636)</u>	<u>\$ 84,934</u>	<u>\$ 56,298</u>	<u>\$ 35,314</u>	<u>\$ 1,147,947</u>	<u>\$ 1,018,589</u>	<u>\$ 59,865</u>

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES**  
**YEAR ENDED JUNE 30, 2000**  
(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	\$ 168,213	\$ -	\$ 168,213	\$ -	\$ -	\$ -	\$ 168,213	\$ -
State appropriations	180,672	-	180,672	12,628	-	12,628	193,300	-
Local appropriations	-	-	-	68	-	68	68	-
Federal grants and contracts	22,631	-	22,631	80,403	30	80,433	103,064	-
State grants and contracts	340	-	340	7,652	-	7,652	7,992	-
Local grants and contracts	50	-	50	432	-	432	482	-
Private gifts, grants and contracts	1,598	-	1,598	25,261	3,091	28,352	29,950	1,662
Endowment income	2,828	-	2,828	30,240	581	30,821	33,649	-
Sales and services	45,884	60,215	106,099	-	-	-	106,099	-
Investment income	4,840	387	5,227	-	-	-	5,227	-
Net increase (decrease) in fair value of investments	(2,263)	-	(2,263)	-	-	-	(2,263)	967
Other sources	4,237	-	4,237	-	-	-	4,237	4,132
<b>Total revenues</b>	<b>429,030</b>	<b>60,602</b>	<b>489,632</b>	<b>156,684</b>	<b>3,702</b>	<b>160,386</b>	<b>650,018</b>	<b>6,761</b>
<b>EXPENDITURES AND MANDATORY TRANSFERS</b>								
Educational and general expenditures:								
Instruction and departmental research	182,707	-	182,707	33,560	-	33,560	216,267	-
Separately budgeted research	9,210	-	9,210	76,516	-	76,516	85,726	-
Public service	36,009	-	36,009	9,396	-	9,396	45,405	-
Academic support	48,256	-	48,256	7,805	-	7,805	56,061	-
Student services	20,938	-	20,938	2,618	-	2,618	23,556	-
Institutional support	38,759	-	38,759	4,258	-	4,258	43,017	7,312
Operation and maintenance of plant	36,377	-	36,377	1	-	1	36,378	-
Scholarships and fellowships	33,181	-	33,181	22,284	-	22,284	55,465	-
<b>Total educational and general expenditures</b>	<b>405,437</b>	<b>-</b>	<b>405,437</b>	<b>156,438</b>	<b>-</b>	<b>156,438</b>	<b>561,875</b>	<b>7,312</b>
Auxiliary enterprises	-	61,242	61,242	-	3,323	3,323	64,565	-
Mandatory transfers:								
Principal and interest	15,985	12,024	28,009	246	379	625	28,634	-
Loan funds matching grant	145	-	145	-	-	-	145	-
<b>Total mandatory transfers</b>	<b>16,130</b>	<b>12,024</b>	<b>28,154</b>	<b>246</b>	<b>379</b>	<b>625</b>	<b>28,779</b>	<b>-</b>
<b>Total expenditures and mandatory transfers</b>	<b>421,567</b>	<b>73,266</b>	<b>494,833</b>	<b>156,684</b>	<b>3,702</b>	<b>160,386</b>	<b>655,219</b>	<b>7,312</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND MANDATORY TRANSFERS</b>	<b>7,463</b>	<b>(12,664)</b>	<b>(5,201)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,201)</b>	<b>(551)</b>
<b>NONMANDATORY TRANSFERS AND ADDITIONS (DEDUCTIONS)</b>								
Nonmandatory transfers for:								
Budgeted support	(7,725)	7,725	-	-	-	-	-	-
Remodeling, renewals and replacements	(4,125)	91	(4,034)	(1,405)	186	(1,219)	(5,253)	-
Other transfers	(338)	3,043	2,705	2,138	11	2,149	4,854	(396)
Excess of restricted receipts over transfers to revenue	-	-	-	27,283	(125)	27,158	27,158	-
Indirect costs recovered	-	-	-	(24,627)	-	(24,627)	(24,627)	-
Refunded to grantors	-	-	-	(279)	-	(279)	(279)	-
Other	2,733	89	2,822	251	-	251	3,073	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,992)</b>	<b>\$ (1,716)</b>	<b>\$ (3,708)</b>	<b>\$ 3,361</b>	<b>\$ 72</b>	<b>\$ 3,433</b>	<b>\$ (275)</b>	<b>\$ (947)</b>

See accompanying notes to financial statements.



**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CHANGES IN CURRENT UNRESTRICTED AUXILIARY ENTERPRISES FUND BALANCES**  
**YEAR ENDED JUNE 30, 2000**  
**(thousands of dollars)**

	<u>Residence and Dining Halls</u>	<u>Tangeman University Center</u>	<u>University Bookstore</u>	<u>Intercollegiate Athletics</u>	<u>Parking Lots and Garages</u>	<u>Shoemaker Center</u>	<u>Kingsgate Conference Center</u>	<u>Total Auxiliary Enterprises</u>
Revenues	\$ 16,501	\$ 440	\$ 17,044	\$ 8,806	\$ 11,396	\$ 628	\$ 5,787	\$ 60,602
Expenditures	14,115	1,516	16,324	12,667	5,134	1,818	9,668	61,242
Mandatory transfers for principal and interest	2,256	181	541	71	6,834	633	1,508	12,024
Revenues over (under) expenditures and mandatory transfers	130	(1,257)	179	(3,932)	(572)	(1,823)	(5,389)	(12,664)
Nonmandatory transfers and additions (deductions)								
Budgeted support from current unrestricted funds	-	1,245	-	4,645	45	1,790	-	7,725
Remodeling, renewals and replacements	(2)	(5)	(202)	(42)	244	-	-	(7)
Capital improvements	65	-	-	35	(2)	-	-	98
Other transfers	(54)	48	(4)	(34)	(32)	68	3,051	3,043
Other	(10)	(1)	57	35	(1)	12	(3)	89
Net increase (decrease) for the year	129	30	30	707	(318)	47	(2,341)	(1,716)
Fund balance (deficit), beginning of year	(57)	33	(133)	1,385	933	(163)	(518)	1,480
Fund balance (deficit), end of year	<u>\$ 72</u>	<u>\$ 63</u>	<u>\$ (103)</u>	<u>\$ 2,092</u>	<u>\$ 615</u>	<u>\$ (116)</u>	<u>\$ (2,859)</u>	<u>\$ (236)</u>

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CHANGES IN CURRENT UNRESTRICTED ALLOCATED FUND BALANCES**  
**YEAR ENDED JUNE 30, 2000**  
**(thousands of dollars)**

**Exhibit E**

**1**

	Balance July 1, 1999	Unallocated		Net Increase (Decrease)	Balance June 30, 2000
		Transfers From	Return To		
Educational and general					
Reserve for encumbrances - Central	\$ 2,343	\$ 2,631	\$ 2,343	\$ 288	\$ 2,631
Reserve for encumbrances - Raymond Walters	182	147	182	(35)	147
Reserve for encumbrances - Clermont	89	89	89	-	89
Reserve for reappropriations:					
Central Campus	5,716	3,312	6,116	(2,804)	2,912
Clermont	14	6	14	(8)	6
Raymond Walters faculty equipment reserve	153	-	153	(153)	-
Central contingency reserve:					
Central Campus	1,178	49	370	(321)	857
Raymond Walters	765	-	278	(278)	487
Clermont	1,103	218	150	68	1,171
Funds designated for internal borrowings	(33,522)	8,755	13,066	(4,311)	(37,833)
Funds designated for departmental purposes	26,727	62,250	59,422	2,828	29,555
<b>Total educational and general</b>	<b>4,748</b>	<b>77,457</b>	<b>82,183</b>	<b>(4,726)</b>	<b>22</b>
Auxiliary enterprises					
Reserve for encumbrances	477	648	477	171	648
Reserve for athletic self-insurance	27	-	-	-	27
Reserve for contingencies	1,837	1,164	499	665	2,502
Funds designated for departmental purposes	-	47	42	5	5
<b>Total auxiliary enterprises</b>	<b>2,341</b>	<b>1,859</b>	<b>1,018</b>	<b>841</b>	<b>3,182</b>
<b>Total</b>	<b>\$ 7,089</b>	<b>\$ 79,316</b>	<b>\$ 83,201</b>	<b>\$ (3,885)</b>	<b>\$ 3,204</b>

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, 2000  
(thousands of dollars)

	<u>Balance</u> <u>July 1, 1999</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, 2000</u>
Compensated absences					
Educational and general:					
Central Campus	\$ (23,276)	\$ 1,187	\$ 1,096	\$ 2,283	\$ (20,993)
Raymond Walters	(1,196)	72	(22)	50	(1,146)
Clermont	(495)	26	9	35	(460)
Designated	<u>(6,187)</u>	<u>201</u>	<u>163</u>	<u>364</u>	<u>(5,823)</u>
Total educational and general	<u>(31,154)</u>	<u>1,486</u>	<u>1,246</u>	<u>2,732</u>	<u>(28,422)</u>
Auxiliary enterprises:					
Athletics	(495)	17	18	35	(460)
Bookstores	(228)	5	52	57	(171)
Parking - central campus	(150)	5	(3)	2	(148)
Parking - Raymond Walters	-	-	(3)	(3)	(3)
Residence & Dining Halls	(284)	10	(20)	(10)	(294)
Shoemaker Center	(66)	2	11	13	(53)
Tangeman University Center	(64)	2	(3)	(1)	(65)
Kingsgate Conference Center	<u>(2)</u>	<u>-</u>	<u>(3)</u>	<u>(3)</u>	<u>(5)</u>
Total auxiliary enterprises	<u>(1,289)</u>	<u>41</u>	<u>49</u>	<u>90</u>	<u>(1,199)</u>
Total unrestricted	(32,443)	1,527	1,295	2,822	(29,621)
Restricted funds	<u>(10,648)</u>	<u>396</u>	<u>(144)</u>	<u>252</u>	<u>(10,396)</u>
Total compensated absences to be financed in future years	<u>\$ (43,091)</u>	<u>\$ 1,923</u>	<u>\$ 1,151</u>	<u>\$ 3,074</u>	<u>\$ (40,017)</u>

See accompanying notes to financial statements.

**UNIVERSITY OF CINCINNATI**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2000**  
(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	\$ 161,043	\$ -	\$ -	\$ -	\$ -	\$ 161,043	\$ -	\$ 161,043
State appropriations	195,021	-	-	-	-	195,021	-	195,021
Local appropriations	76	-	-	-	-	76	-	76
Grants and contracts	113,181	436	-	-	-	113,617	-	113,617
Gifts	32,936	642	3,634	-	-	37,212	14,348	51,560
Interest on loans receivable	-	803	-	-	-	803	-	803
Sales and service	105,687	-	-	-	-	105,687	192	105,879
Other revenue	6,223	1	2	-	3	6,229	10,952	17,181
Expenditures and other deductions:								
Compensation	(410,878)	-	-	-	(28)	(410,906)	(5,061)	(415,967)
Other	(201,904)	(5)	(65)	-	3,890	(198,084)	(18,369)	(216,453)
Loans issued	-	(6,233)	-	-	-	(6,233)	-	(6,233)
Loan principal collected	-	5,019	-	-	-	5,019	-	5,019
<b>Cash from (used for) operating activities</b>	<b>1,385</b>	<b>663</b>	<b>3,571</b>	<b>-</b>	<b>3,865</b>	<b>9,484</b>	<b>2,062</b>	<b>11,546</b>
<b>NON-CAPITAL FINANCING ACTIVITIES</b>								
Matured annuity funds	54	-	(421)	-	-	(367)	-	(367)
Mandatory transfers	(145)	145	-	-	-	-	-	-
Non-mandatory transfers	4,853	(11)	(1,965)	(2,877)	-	-	-	-
Internal advances	(9,722)	(1,005)	(1,197)	15,789	(3,865)	-	-	-
<b>Cash from (used for) non-capital financing activities</b>	<b>(4,960)</b>	<b>(871)</b>	<b>(3,583)</b>	<b>12,912</b>	<b>(3,865)</b>	<b>(367)</b>	<b>-</b>	<b>(367)</b>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Internal:								
Mandatory transfers	(28,635)	-	-	28,635	-	-	-	-
Capital improvements	(2,107)	-	-	2,107	-	-	-	-
Renewal & replacements	(3,146)	-	-	3,146	-	-	-	-
External:								
State appropriations	-	-	-	32,636	-	32,636	-	32,636
Private gifts	-	-	-	2,568	-	2,568	-	2,568
Other	-	-	-	(244)	-	(244)	-	(244)
Proceeds from capital debt	-	-	-	361,162	-	361,162	-	361,162
Purchases of capital assets	(22,581)	-	-	(302,845)	-	(325,426)	-	(325,426)
Principal paid on capital debt	-	-	-	(127,210)	-	(127,210)	(57)	(127,267)
Interest paid on capital debt	-	-	-	(16,761)	-	(16,761)	-	(16,761)
<b>Cash from (used for) capital and related financing activities</b>	<b>(56,469)</b>	<b>-</b>	<b>-</b>	<b>(16,806)</b>	<b>-</b>	<b>(73,275)</b>	<b>(57)</b>	<b>(73,332)</b>

**UNIVERSITY OF CINCINNATI  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2000  
(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
INVESTING ACTIVITIES								
Endowment income	21,346	80	-	6	-	21,432	7,413	28,845
Income from deposits with trustees	7,872	3	1,053	3,283	-	12,211	-	12,211
Realized gains on investments	-	-	55,653	-	-	55,653	-	55,653
Investment purchases	(87,228)	-	(686,356)	(2,527)	-	(776,111)	(60,645)	(836,756)
Investment sales	94,509	-	629,662	2,577	-	726,748	56,507	783,255
Investment income	7,919	125	-	555	-	8,599	34	8,633
Cash from (used for) investing activities	<u>44,418</u>	<u>208</u>	<u>12</u>	<u>3,894</u>	<u>-</u>	<u>48,532</u>	<u>3,309</u>	<u>51,841</u>
NET INCREASE (DECREASE) IN CASH	(15,626)	-	-	-	-	(15,626)	5,314	(10,312)
BEGINNING CASH AND CASH EQUIVALENTS	40,316	-	-	-	-	40,316	5,919	46,235
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 24,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,690</u>	<u>\$ 11,233</u>	<u>\$ 35,923</u>

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. Reclassifications</li><li>J. 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></ul></li><li>B. Collateralization and Debt Reserves</li><li>C. Debt Service Commitments</li><li>D. Defeased Debt</li><li>E. Other</li></ul>
Page 26	Note 9	<b>State Support</b>
Page 27	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 28	Note 11	<b>Current Fund Balance</b>
Page 29	Note 12	<b>Equity Interest in Alliance</b>
Page 29	Note 13	<b>Loan Fund Balance</b>
Page 30	Note 14	<b>Endowment and Similar Funds Fund Balance</b>
Page 30	Note 15	<b>Plant Fund Balance</b>
Page 30	Note 16	<b>University of Cincinnati Foundation</b>
Page 31	Note 17	<b>Capital Project Commitments</b>
Page 31	Note 18	<b>Contingencies</b>
Page 31	Note 19	<b>Self-Insurance Funds</b>
Page 32	Note 20	<b>Unconsolidated Related Organizations</b>
Page 32	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 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.

Similar to endowment 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 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, 2000, 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) Reclassifications**

The financial information for the year ended June 30, 1999, has been presented for comparative purposes only and is not intended to be a complete presentation in accordance with generally accepted accounting principles. Certain reclassifications have been made to the 1999 comparative information to conform with the 2000 presentation.

**J) 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, 2000, the carrying amount of the University's cash and cash equivalents for all funds is \$24,690,000 as compared to bank balances of \$35,572,000. 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 \$1,848,000, \$219,000 is covered by depository insurance or by collateral held by a qualified third-party trustee in the name of the University and \$1,629,000 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 \$33,724,000, \$33,461,000 includes securities held by financial institutions in the University's name, \$181,000 includes securities held by financial institutions but not in the University's name and mutual funds hold \$82,000 of cash equivalents.

**B) Foundation**

The carrying amount of the Foundation's cash and cash equivalents is \$11,234,000 as compared to bank balances of \$10,824,000. 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, \$299,000 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 \$10,525,000, \$2,894,000 is collateralized by securities pledged by financial institutions in the Foundation's name and mutual funds hold \$7,631,000 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, 2000, are *(in thousands)*:

	<u>University</u>	<u>Foundation</u>
U. S. Government securities	\$130,527	\$ 2,908
Corporate notes and bonds	107,532	3,075
Corporate stocks	334,249	12,576
Mutual funds	136,077	7,270
Other securities	7,790	1,583
Real estate	<u>1,993</u>	<u>1,105</u>
Total investments	<u>\$718,168</u>	<u>\$ 28,517</u>

Of the above University assets, \$530,771,000 falls within credit risk category 1 and \$49,327,000 falls within credit risk category 2. Of the Foundation assets, \$20,142,000 falls 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 \$30,668,000 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 which participates in the pool. At June 30, 2000, the General Investment Pool A fund consisted of 4,864,000 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>	<u>Net Gains</u>	<u>Fair Value/Gain Per Share</u>
End of year	\$467,065	\$569,644	\$102,579	\$117.10
Beginning of year	410,471	501,272	<u>90,801</u>	104.25
Unrealized net gain for year			11,778	
Realized net gain for year			<u>48,537</u>	
Total net gain for year			<u>\$60,315</u>	\$12.85

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 2000, income earned was approximately \$8,140,000 less than the amount allocated for spending. In accordance with the Ohio Uniform Management of Institutional Funds Act, the cumulative shortfall of \$29,691,000 as of June 30, 2000, is funded by capital appreciation of the investment pool.

**B) University Investment Pools - Continued**

Income allocated for spending during 2000 amounted to \$3.98 per share of the General Investment Pool. The average annual earnings per share, exclusive of capital appreciation, amounted to \$2.82.

**C) Foundation Investment Pools**

At June 30, 2000, the Foundation's pooled endowment fund consisted of 664,000 shares. Of these, 590,000 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	\$86,442	\$107,768	\$21,326	\$182.77
Beginning of year	76,851	98,659	<u>21,808</u>	180.18
Unrealized net gain for year			(482)	
Realized net gain for year			<u>4,954</u>	
Total net gain for year			<u>\$4.472</u>	\$ 2.59

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 2000, income earned was approximately \$2,047,000 less than the amount allocated for spending. In accordance with the Ohio Uniform Management of Institutional Funds Act, the cumulative shortfall of \$7,523,000 as of June 30, 2000, is funded by capital appreciation of the investment pool.

Income allocated for spending during 2000 amounted to \$6.94 per share of the General Investment Pool. The average annual earnings per share, exclusive of capital appreciation, amounted to \$3.75.

**4. Accounts and Notes Receivable**

Accounts and notes receivable as of June 30, 2000, are as follows:

	<u>University</u>	<u>Foundation</u>	<u>Total</u>
Accounts receivable	\$36,206,000	\$ 1,556,000	\$ 37,762,000
Pledges receivable	8,323,000	27,920,000	36,243,000
Notes receivable	29,515,000	36,000	29,551,000
Accrued interest receivable	<u>4,326,000</u>	<u>423,000</u>	<u>4,749,000</u>
	<u>\$78,370,000</u>	<u>\$29,935,000</u>	<u>\$108,305,000</u>

Allowances for uncollectible receivables have been provided in the amount of \$1,557,000 for accounts receivable; \$1,320,000 for pledges receivable; and \$3,816,000 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:

2000	\$13,577,000
2001	4,395,000
2002	2,760,000
And thereafter	<u>15,511,000</u>
	<u>\$36,243,000</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 \$372,226,000 held in irrevocable trusts by donor-stipulated trustees including investments held by the Foundation for the University of \$129,045,000; and plant funds of \$65,919,000 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, 2000, are as follows:

Land and land improvements	\$ 58,401,000
Buildings and building equipment	990,215,000
Movable equipment	208,428,000
Construction in progress	<u>49,027,000</u>
Total Investment in Plant	<u>\$1,306,071,000</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 \$49,674,000 as of June 30, 2000. 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 \$9,657,000 as of June 30, 2000.

**8. Bonds and Notes Payable**

Bonds and notes payable at June 30, 2000, 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%	\$ 1,165
	G	1991	2011	5.20-7.000%	15,995
	K	1991	2002	5.20-6.600%	1,280
	L	1991	2011	5.20-7.000%	4,495
	L-1	1993	2014	3.25-5.150%	9,310
	M	1993	2014	2.75-5.150%	3,050
	P	1993	2013	2.70-5.400%	1,535
	R-1	1992	2006	2.80-6.000%	4,925
	R-2	1992	2009	2.80-6.250%	4,250
	R-4	1992	2009	2.80-6.250%	4,985
	R-5	1993	2006	2.40-5.200%	2,300
	R-6	1993	2008	2.40-5.350%	3,630
	R-9	1995	2009	4.40-5.600%	8,075
	R-11	1998	2007	3.70-5.000%	4,250
	R-12	1998	2005	5.19-5.730%	7,490
	T	1998	2008 to 2018	4.00-5.500%	15,765
	U	1995	2017	4.15-5.600%	9,225
	V	1995	2015	3.90-5.500%	3,875
	W	1996	2011 to 2016	5.65-5.850%	8,090
	X	1998	2018	3.85-5.000%	2,335
	Y	1998	2018	3.85-5.000%	3,835
	Z	1997	2017	4.15-5.125%	12,010
	AA	1998	2018	3.85-5.500%	9,725
	AB	1997	2020	4.40-5.450%	21,525
	AC	1997	2017	4.15-5.125%	2,235
	AD	1997	2003 to 2020	4.15-5.125%	15,000
	AF	1998	2004	4.00-4.350%	1,795
	AG	1998	2013	3.70-4.850%	2,670
	AH	1998	2014	3.85-5.000%	5,470
	AI	1998	2007	4.00-5.000%	6,690
	AL	1998	2018	3.45-4.750%	3,230
	AL1	1999	2019	4.20-5.750%	5,035
	AM	1998	2018	3.45-4.750%	2,050
	AN	1998	2018	3.45-4.750%	1,500
	AO	1999	2019	4.20-5.750%	10,065
	AQ	2000	2010	4.60-5.250%	2,575
	AT	2000	2020	4.60-5.750%	680
	AU	2000	2015	4.60-5.500%	1,690
	AV	2000	2020	4.60-5.750%	780
	AZ	2000	2020	4.60-5.750%	<u>1,795</u>
Total Bonds					<u>\$226,380</u>

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

<u>Security</u>	<u>Series</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate(s)</u>	<u>Outstanding Debt</u>
<u>Notes</u>					
General Receipts Bond					
Anticipation Notes					
	AE-2	March 2000	October 2000	4.50%	\$ 4,400
	AE-3	March 2000	March 2001	4.50%	500
	AJ	March 2000	March 2001	4.50%	13,000
	AK	December 1999	October 2000	4.25%	8,437
	AK1	December 1999	December 2000	4.25%	1,670
	AL	December 1999	December 2000	4.25%	1,500
	AP	December 1999	December 2000	4.25%	3,500
	AS-1	May 2000	October 2000	5.25%	1,230
	AS-2	May 2000	March 2001	5.25%	5,800
	AY-1	May 2000	October 2000	5.25%	1,470
	AY-2	May 2000	March 2001	5.25%	520
	AW	May 2000	March 2001	5.25%	3,640
Certificates of Participation					
Center for Information Technology Services					
		1993	2013	2.40-5.50%	1,680
Ohio Board of Regents					
Note Payable					
		1997	2006	0.00%	845
Capital Lease Obligations					
University Center Project					
		1996	2024	4.125-5.45%	79,335
Edwards Center					
		1998	2011	4.0-5.75%	21,250
Other					
			1998 - 2006	1.40-8.00%	<u>55</u>
Total Notes					<u>\$148,832</u>
Total Bonds and Notes Payable					<u>\$375,212</u>

**A) Debt Issuances and Permanent Fundings**

- **General Receipt Bonds**

During the year ended June 30, 2000 the University issued seven General Receipt Bonds for \$22,620,000 which bear interest at rates between 4.20% to 5.75% and mature in years 2010 through 2020. The proceeds for these offerings are being used for various construction and renovation projects.

- **Bond Anticipation Notes**

During the year ended June 30, 2000, the University issued four bond anticipation notes and reissued four bond anticipation notes for a total of \$45,667,000. These notes bear interest at rates between 4.25% and 5.25%. The proceeds of these offerings are being used for various construction and renovation projects.

**B) Collateralization and Debt Reserves**

The General Receipts Bonds Series D through AZ are collateralized by a pledge of general receipts of the University. In accordance with the Trust Agreement relating to these bonds, reserves must be maintained in retirement-of-indebtedness funds at specified levels. At June 30, 2000, the required debt service reserves amounted to \$24,391,000. After receiving appropriate Board of Trustee authorization, the repair and replacement reserves of \$2,385,000 were used. 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) Debt Service Commitments**

For bonds and notes payable at June 30, 2000, scheduled debt service payments for the five years subsequent to June 30, 2000, are as follows:

Fiscal <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$12,561,000	\$13,910,000	\$26,471,000
2002	13,261,000	11,518,000	24,779,000
2003	13,986,000	10,859,000	24,845,000
2004	12,776,000	10,162,000	22,938,000
2005	12,931,000	9,508,000	22,439,000

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

Fiscal <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 2,799,000	\$ 5,123,000	\$ 7,922,000
2002	2,924,000	5,000,000	7,924,000
2003	3,055,000	4,868,000	7,923,000
2004	3,201,000	4,720,000	7,921,000
2005	3,357,000	4,563,000	7,920,000
Thereafter	<u>85,304,000</u>	<u>42,218,000</u>	<u>127,522,000</u>
Totals	<u>\$100,640,000</u>	<u>\$66,492,000</u>	<u>\$167,132,000</u>

If bond anticipation notes are not reissued by the University as planned, actual principal maturities for fiscal year 2001 would increase by \$45,667,000 for a total of \$61,027,000.

**D) Defeased Debt**

Details of debt defeased by the University, for which amounts remain outstanding at June 30, 2000, 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%	\$ 6,540,000
Series F	1972-2009	5.00-6.00%	4,720,000
General Receipts Bonds:			
Series I-2	1992-2011	4.40-6.50%	11,855,000
Series K	2003-2007	6.90%	4,045,000
Series O	1993-2012	2.80-6.30%	16,000,000
Series R-3	1993-2009	2.80-6.25%	10,775,000
Series R-7	1994-2012	2.75-5.20%	16,060,000
Certificates of Participation:			
Multi Purpose Building/ Edwards Center	1998-2012	6.10-6.75%	<u>19,845,000</u>
Total			<u>\$89,840,000</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.

**E) Other**

Subsequent to June 30, 2000, the University has not issued new debt nor has the University retired any debt.

Interest expense incurred on indebtedness for the year ended June 30, 2000, is \$17,647,000 and is reflected in the total retirement of indebtedness deduction of \$40,592,000. Interest expense of \$855,000, net of \$1,293,000 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 which is student enrollment-based. This subsidy is determined annually by the Ohio Board of Regents. The State also provides line-item appropriations which 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 13.31% (4.2% relating to health care benefits) and 8.5% of covered payroll, respectively, for PERS; 14% (2% 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, 2000, and for each of the two preceding years are as follows:

<u>Fiscal Year</u>	<u>PERS</u>	<u>STRS</u>	<u>CRS</u>
1998	15,107,000	13,567,000	1,940,000
1999	14,829,000	12,894,000	1,112,000
2000	13,890,000	13,450,000	635,000

PERS and STRS provide postretirement and postemployment health care benefits in addition to the retirement benefits described above. PERS Other Post Employment Benefits (OPEB) are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,000. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,286,000. The number of benefit recipients eligible for OPEB at December 31, 1999, was 118,062. During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

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 \$2,783,000,000 at June 30, 1999 (the latest information available). For the year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000. There were 95,796 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 2000, 1999, and 1998, the net cost of these benefits recorded on a pay-as-you-go basis totaled approximately \$1,855,000, \$987,000 and \$1,200,000, 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, 2000, there were 1,146 members of the plan. During fiscal year 2000, the employer contributions were \$5,098,000. The employee contribution rates were 8.5% for participants electing out of PERS and 9.3% 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. For the period from July 1, 1999 to April 30, 2000, the contribution rates for PERS and STRS were 6%. Effective May 1, 2000, there was no longer a requirement to contribute to PERS and the contribution rate for STRS was reduced to 5.76%.

**11. Current Fund Balance**

Current fund balances consist of the following as of June 30, 2000 (*in thousands*):

	Unrestricted				
	Educational and General	Auxiliary	Total	Restricted	Total
Unallocated					
Unrestricted	\$ -	\$ (2,219)	\$ (2,219)	\$ -	\$ (2,219)
Restricted	-	-	-	95,330	95,330
Allocated					
Unrestricted	22	3,182	3,204	-	3,204
Amount to be financed in future years	<u>(28,422)</u>	<u>(1,199)</u>	<u>(29,621)</u>	<u>(10,396)</u>	<u>(40,017)</u>
	<u><u>\$(28,400)</u></u>	<u><u>\$ (236)</u></u>	<u><u>\$(28,636)</u></u>	<u><u>\$ 84,934</u></u>	<u><u>\$ 56,298</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 \$298,000 for the year ended June 30, 2000, 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, 2000, was approximately \$2,700,000.

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

Loan fund balances consist of the following at June 30, 2000:

U.S. Government grants:	
Perkins loan	\$20,182,000
Medical student loan	2,493,000
Nursing student loan	1,075,000
Pharmacy student loan	417,000
Graduate training air pollution	46,000
HUD community development work study	3,000
University Funds:	
Restricted	7,637,000
Unrestricted	<u>3,461,000</u>
	<u>\$35,314,000</u>

Unrestricted University loan fund balances represent 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 Fund Balance**

The balance of the endowment and similar funds consists of the following components as of June 30, 2000:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Endowment	\$66,620,000	\$ 670,009,000	\$ 736,629,000
Quasi-endowment	6,836,000	220,442,000	227,278,000
Annuity and life income	-	4,370,000	4,370,000
Equity interest in alliance	<u>-</u>	<u>179,670,000</u>	<u>179,670,000</u>
	<u>\$73,456,000</u>	<u>\$1,074,491,000</u>	<u>\$1,147,947,000</u>

**15. Plant Fund Balance**

Plant fund balance consists of the following components as of June 30, 2000:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Unexpended	\$ (3,007,000)	\$ (431,000)	\$ (3,438,000)
Renewal and replacement	9,686,000	1,059,000	10,745,000
Retirement of indebtedness	7,680,000	9,140,000	16,820,000
Investment in plant	<u>-</u>	<u>994,462,000</u>	<u>994,462,000</u>
	<u>\$14,359,000</u>	<u>\$1,004,230,000</u>	<u>\$1,018,589,000</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 \$5,662,000 and funds held in trust by the Foundation for the University of \$129,045,000 have been recorded by the University and have, therefore, been eliminated from the amounts reported for the Foundation as of June 30, 2000. 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, 2000, the University is committed to future capital expenditures as follows:

Contractual commitments	\$ 33,899,000
Estimated completion costs of projects	<u>316,191,000</u>
Total	<u>\$350,090,000</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, 2000	\$ 17,065,000
Approved State appropriations not yet requested	51,990,000
University funded prior to June 30, 2000	898,000
Approved Federal appropriations	500,000
Funds to be provided subsequent to June 30, 2000, from various available sources	<u>279,637,000</u>
Total	<u>\$350,090,000</u>

The \$279,637,000 consists of \$35,307,000 state funds, \$400,000 federal funds, \$204,210,000 debt, \$14,200,000 gifts and \$25,520,000 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. Additionally, several physician practice corporations are covered under the medical professional liability insurance program. Medical professional liability self-insurance retention limits were \$1,500,000 per occurrence and \$5,000,000 in the aggregate during fiscal 2000. Excess commercial coverage for professional and general liability in the amount of \$10,000,000 and \$50,000,000, respectively, existed as of June 30, 2000.

Funding is determined based on calculations by independent actuaries and funds are deposited directly in 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 \$11,498,000 are adequate to cover estimated liabilities resulting from known claims and incidents and incurred-but-not-reported incidents as of June 30, 2000.

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 2000 was approximately \$13,315,000, including \$3,400,000 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 \$151,565,000 and \$38,057,000, respectively, as of June 30, 2000, and revenues and expenses totaling approximately \$51,161,000 and \$55,529,000, respectively, for the year ended June 30, 2000, 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," which 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 GASB 34 and 35 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.

**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, 2000**

# 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	8-31
	Notes to Schedule of Expenditures of Federal Awards	32-34
<b>Part IV</b>	<b>Schedule of Findings and Questioned Costs</b>	
	Section I – Summary of Auditor's Results	35
	Section II – Financial Statement Findings	36
	Section III – Federal Award Findings and Questioned Costs	37
<b>Part V</b>	<b>Schedule of Prior Audit Findings</b>	38



October 2, 2000

The Board of Trustees of  
The University of Cincinnati

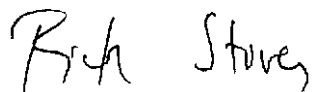
We are pleased to submit the Report on Federal Awards in accordance with OMB Circular A-133 of the University of Cincinnati (the "University") for the year ended June 30, 2000.

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,

A handwritten signature in black ink that reads "Rich Stover". The signature is written in a cursive, slightly slanted style.

**Additional Information:**

**Lead Auditor:** Richard C. Stover

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

Our audits were performed between June 2000 and October 2000 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 2000 - October 2000

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***

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, 2000, and have issued our report thereon dated October 2, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 2, 2000.

This report is intended for the information and use of the 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 these specified parties.

Princeton University

October 2, 2000

**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**

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, 2000. 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 generally accepted auditing standards; 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 of the University's compliance with those requirements.

In our opinion, based on our audit and the report of the other auditors, 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, 2000.

### **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 over compliance and its operation that is considered to be a material weakness. 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, 2000, and have issued our report thereon dated October 2, 2000. 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 purposes 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 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 these specified parties.

Princeton University LLP

October 2, 2000

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
<b>STUDENT FINANCIAL AID - CLUSTER</b>			
<b>Department of Education</b>			
Office of Student Financial Assistance	84.007	P007A983379	\$ 600.00
Office of Student Financial Assistance	84.007	P007A993379	1,854,095.00
Office of Student Financial Assistance	84.033	P033A983379	3,763.90
Office of Student Financial Assistance	84.033	P033A993379	954,900.54
Office of Student Financial Assistance	84.038	P038A993379	436,143.00
Office of Student Financial Assistance	84.063	P063P985245	304,906.84
Office of Student Financial Assistance	84.063	P063P991340	<u>9,266,512.00</u>
<b>Total Department of Education</b>			12,820,921.28
<b>TOTAL STUDENT FINANCIAL AID - CLUSTER</b>			12,820,921.28
<b>RESEARCH AND DEVELOPMENT</b>			
<b>Research and Development - Non Pass Through</b>			
<b>Department of the Treasury</b>			
Department of the Treasury	21.007	CS-I-98-25229-9	<u>8,021.16</u>
<b>Total Department of the Treasury</b>			8,021.16
<b>Department of Veterans Affairs</b>			
Department of Veterans Affairs	64.RD	VA MED CTR-V539-3263	(2,362.70)
Department of Veterans Affairs	64.RD	VA MED CTR-V539P-3265	665.45
Department of Veterans Affairs	64.RD	VA MED CTR ASSGNMNT AGRMNT	16,128.06
Department of Veterans Affairs	64.RD	VA MED CTR ASSGNMNT AGRMNT	<u>13,383.50</u>
<b>Total Department of Veterans Affairs</b>			30,177.01
<b>Department of Agriculture</b>			
Cooperative State Research, Education and Extension Service	10.206	97-35203-4766	71,037.40
Cooperative State Research, Education and Extension Service	10.206	9835203-6321	77,822.00
Cooperative State Research, Education and Extension Service	10.206	99-35107-7780	<u>26,199.10</u>
<b>Total Department of Agriculture</b>			175,058.50
<b>Department of Defense</b>			
Defense Special Weapons	12.RD	DSWA01-97-1-0027	(2,143.32)
National Security Agency	12.901	MDA904-99-C-2597	634,815.99
National Security Agency	12.901	MDA904-99-C-4547	109,138.93
National Security Agency	12.901	MDA904-99-C-4547	89,973.63
National Security Agency	12.901	MDA904-99-C-4547	25,243.30
National Security Agency	12.901	MDA904-97-1-0110	104,764.11
National Security Agency	12.901	MDA904-99-1-0026	14,836.91
Defense Advanced Research Projects Agency	12.910	F30602-97-2-0102	253,331.55
Defense Advanced Research Projects Agency	12.910	F30602-97-2-0102	347,498.64
Defense Advanced Research Projects Agency	12.910	F30602-97-2-0102	241,679.31
Defense Advanced Research Projects Agency	12.910	F30602-97-2-0102	94,638.56
Defense Advanced Research Projects Agency	12.910	F30602-97-2-0102	17,780.76
Office of the Secretary of Defense	12.630	F49620-96-1-0235	3,397.23
Department of the Air Force	12.800	F33615-2-1945	(1,070.00)
Department of the Air Force	12.800	F49620-98-1-0319	77,760.14
Department of the Air Force	12.800	F33615-2-1945/12	5,354.72
Department of the Air Force	12.800	F33615-2-1945/14	34,387.80
Department of the Air Force	12.800	F33615-2-1945/15	35,452.06
Department of the Air Force	12.800	F33615-2-1945/16	20,190.16
Department of the Air Force	12.800	F33615-2-1945/17	820.74
Department of the Air Force	12.800	F33615-2-1945/18	101,480.05
Department of the Air Force	12.800	F33615-2-1945/4	6,460.30
Department of the Air Force	12.800	F33615-2-1945/5	12,027.37
Department of the Air Force	12.800	F33615-98-1-2865	34,763.63
Department of the Air Force	12.800	F49620-00-1-0080	1,629.11
Department of the Air Force	12.RD	F33615-97-C-1043	33,653.76
Department of the Air Force	12.RD	F33615-96-C-1911	68,344.93
Department of the Air Force	12.RD	F33615-96-C-1912	31,100.39
Department of the Air Force	12.RD	F33615-97-C-1043	84,398.66
Department of the Air Force	12.RD	F33615-98-C-1204	88,999.27
Department of the Air Force	12.RD	F49620-95-1-0116	(1,530.31)



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
Army Research Office	12.431	DAAD19-99-1-0242	9,283.00
Army Research Office	12.431	DAAD19-99-1-0348	59,801.65
Department of the Army	12.420	DAMD17-98-1-8292	76,026.53
Department of the Army	12.420	DAMD17-99-1-9544	159,589.26
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #15	6,650.77
Department of the Army	12.RD	DAAG55-97-1-0378	52,514.73
Department of the Army	12.RD	DAAG55-97-1-0378	61,263.65
Department of the Army	12.RD	DAAG55-98-1-0212	32,634.27
Department of the Army	12.RD	DAAG55-98-1-0212	(94.05)
Department of the Army	12.RD	DABT 63-97-C-0029	98,366.20
Department of the Army	12.RD	DABT 63-97-C-0029	147,386.12
Department of the Army	12.RD	DABT 63-97-C-0030	174,802.71
Department of the Army	12.RD	DABT63-96-C-0051	51,613.44
Department of the Army	12.RD	DABT63-96-C-0055	36,746.50
Department of the Army	12.RD	DABT63-96-C-0055	72,272.26
Department of the Army	12.RD	CERL/DACA88-97-D-0011	1,226.09
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #10	44,961.36
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #11	40,477.17
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #12	161,611.22
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #13	46,860.74
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #14	14,001.11
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #5	417.74
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #6	9,225.03
Department of the Army	12.RD	CERL/DACA88-97-D-0011 #9	65,807.29
Department of the Army	12.RD	CERL/DACA88-97-D-0011/DO2	(1,271.93)
Department of the Army	12.RD	CERL/DACA88-97-D-0011/DO3	51.57
Department of the Army	12.RD	CERL/DACA88-97-D-0011/DO4	2,492.54
Department of the Army	12.RD	CERL/DACA88-97-D-0011/DO8	82,644.72
Department of the Army	12.RD	DACA27-96-F0167	(141.91)
Department of the Army	12.RD	DACA39-96-K-0039	31,453.06
Department of the Army	12.RD	DAMD17-95-C-5029	113,479.32
Department of the Army	12.RD	DAMD17-96-C-6107	136,651.41
Department of the Army	12.RD	DAMD17-96-1-6102	(8.06)
Department of the Army	12.RD	DAMD17-96-2-6015	141,509.39
Department of the Army	12.RD	DAMD17-97-1-7348	216,201.53
Department of the Army	12.RD	DAAG55-98-1-0208	74,238.92
Department of the Army	12.RD	DAMD17-99-1-9027	17,255.11
Department of the Army	12.RD	DAAH04-95-1-0347	24,611.47
Department of the Army	12.RD	DAAH04-95-1-0626	(8,603.74)
Department of the Army	12.RD	DAMD 17-94-J-4271	(7,179.63)
Department of the Army	12.RD	DAMD17-00-1-0057	20,025.38
Department of the Army	12.RD	DAMD17-94-J-4452	(1,330.71)
Department of the Army	12.RD	DAMD17-99-1-9128	16,991.11
Office of Naval Research	12.300	N00014-96-1-0241	6,230.27
Office of Naval Research	12.300	N00014-95-1-0485	(3,769.43)
Office of Naval Research	12.300	N00014-00-1-0722	<u>8,352.36</u>
<b>Total Department of Defense</b>			<b>4,862,506.00</b>
<b>Department of Energy</b>			
Office of Science	81.049	DE-FG22-93PC93220	10.37
Office of Science	81.049	DE-FC03-96SF21263	802,690.55
Office of Science	81.049	DE-FG02-84ER40153	158,987.74
Office of Science	81.049	DE-FG02-84ER40153	33,689.77
Office of Science	81.049	DE-FG02-91ER45459	42,001.31
Office of Science	81.049	DE-FG02-91ER45459-A008	147,741.22
Office of Science	81.049	DE-FG02-95NE38116	58,653.54
Office of Science	81.049	DE-FG0284ER40153-A018	292,872.91
Office of Science	81.049	DE-FG07-96ER62311	142,025.43
Office of Science	81.049	DE-FG07-96ER62311	4,906.85
Office of Science	81.049	DE-FG07-96ER62311-A003	107,831.98
Office of Science	81.049	DE-FG07-98ID13647	34,734.36
Office of Fossil Energy	81.089	DE-FG26-97FT97274	63,547.18
Office of Nuclear Energy	81.114	DE-FG07-99ID13783	<u>52,962.91</u>
<b>Total Department of Energy</b>			<b>1,942,656.12</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
<b>Department of Housing &amp; Urban Development</b>			
Office of Lead Hazard Control	14.900	OHLPR0016-97	40,413.92
Office of Lead Hazard Control	14.900	OHLHR0054-99 ACTIVITY 1	50,838.56
Office of Lead Hazard Control	14.900	OHLHR0054-99 ACTIVITY 2	48,709.59
Office of Lead Hazard Control	14.900	OHLHR0054-99 ACTIVITY 3	40,817.11
Office of Lead Hazard Control	14.900	OHLHR0054-99 ACTIVITY 4	62,601.57
Office of Lead Hazard Control	14.900	OHLPR0010-95	152,642.07
Office of Lead Hazard Control	14.900	OHLPR0010-95	88,408.79
Office of Lead Hazard Control	14.900	OHLPR0010-95 PROJ A	52,787.29
Office of Lead Hazard Control	14.900	OHLPR0010-95 PROJ B	8,704.90
Office of Lead Hazard Control	14.900	OHLPR0010-95 PROJ C	39,780.67
Office of Lead Hazard Control	14.900	OHLPR0026-97 TASK 1	119,735.72
Office of Lead Hazard Control	14.900	OHLPR0026-97 TASK 2	<u>31,297.56</u>
<b>Total Department of Housing &amp; Urban Development</b>			<b>736,737.75</b>
<b>Department of Justice</b>			
Federal Bureau of Investigation	16.300	J-FBI-93-116	58,040.79
Office of Juvenile Justice and Delinquency Prevention	16.540	98-IJ-CX-0008	3,011.78
Office of Juvenile Justice and Delinquency Prevention	16.541	95-IJ-CX-0039	(221.99)
Office of Justice Programs	16.560	98-CE-VX-0013	76,738.55
Office of Justice Programs	16.560	98-CE-VX-0015	77,995.45
Office of Justice Programs	16.560	98-IJ-CX-0068	36,150.23
Office of Justice Programs	16.560	98-LB-VX-0002	2,905.34
Office of Justice Programs	16.560	98-IJ-CX-0067	238,910.68
Office of Justice Programs	16.560	98-IJ-CX-0067	30,421.34
Office of Justice Programs	16.560	98-WT-VX-0007	34,972.54
Office of Justice Programs	16.560	96-WT-NX-0004	(503.59)
Office of Justice Programs	16.560	96-WT-NX-0004	(2,294.00)
Office of Justice Programs	16.560	98-IJ-CX-0063	190,055.65
Office of Justice Programs	16.560	98-JB-VX-0108	76,025.65
Office of Justice Programs	16.560	99 IJ-CX-0017	5,087.51
Office of Justice Programs	16.562	00-IJ-CX-0010	14,020.74
Office of Justice Programs	16.579	99K45GII4	93,960.93
Office of Justice Programs	16.587	97-MU-MU-0011	0.01
National Institute of Corrections	16.603	99 PO3GILO	29,666.44
Office of Community Oriented Policing Services	16.710	COPS-97-CK-WX-0048	(912.13)
Office of Community Oriented Policing Services	16.710	98-IJ-CX-0005	<u>65,013.13</u>
<b>Total Department of Justice</b>			<b>1,029,045.05</b>
<b>Department of Transportation</b>			
Federal Highway Administration	20.205	DTFH61-98-P00446	2,933.01
Federal Highway Administration	20.205	DTFH61-97-X00027	<u>7,949.55</u>
<b>Total Department of Transportation</b>			<b>10,882.56</b>
<b>Environmental Protection Agency</b>			
Office of Research and Development	66.500	CR825505-01	6,724.31
Office of Research and Development	66.500	CR827679-01-0	5,394.87
Office of Research and Development	66.500	R826602-01-0	89,292.10
Office of Research and Development	66.500	CR824475-01	167.11
Office of Research and Development	66.500	COOP CX825790	53,790.24
Office of Research and Development	66.500	CR825790	74,350.21
Office of Research and Development	66.500	CR825790 MASTER ACCT	50,383.86
Office of Research and Development	66.500	CR825790 PA#1	595.84
Office of Research and Development	66.500	CR825790 PA#2	122.85
Office of Research and Development	66.500	CR826758-01-0 VIRUS	39,127.11
Office of Grants and Debarment	66.607	CT827245-01 "PARTICIPANT"	161,107.66
Office of Grants and Debarment	66.607	CT827245-01 MASTER ACCOUNT	47,055.46
Environmental Protection Agency	66.RD	0C-R188-NAEX	11,544.32
Environmental Protection Agency	66.RD	8C-R313-NAEX	(2,695.22)
Environmental Protection Agency	66.RD	8C-R364-NAEX	10,754.40
Environmental Protection Agency	66.RD	9C-R191-NAEX	23,114.94
Environmental Protection Agency	66.RD	68-C7-0057 TASK #1-YR 02	1,548.04
Environmental Protection Agency	66.RD	68-C7-0057 TASK #1-YR 03	<u>(12,340.73)</u>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
Environmental Protection Agency	66.RD	68-C7-0057 TASK #10	132,301.18
Environmental Protection Agency	66.RD	68-C7-0057 TASK #11	13,167.84
Environmental Protection Agency	66.RD	68-C7-0057 TASK #12	182,853.44
Environmental Protection Agency	66.RD	68-C7-0057 TASK #13	82,334.86
Environmental Protection Agency	66.RD	68-C7-0057 TASK #14	81,981.30
Environmental Protection Agency	66.RD	68-C7-0057 TASK #15	208,760.13
Environmental Protection Agency	66.RD	68-C7-0057 TASK #16	223,313.21
Environmental Protection Agency	66.RD	68-C7-0057 TASK #17	98,812.23
Environmental Protection Agency	66.RD	68-C7-0057 TASK #18	48,050.00
Environmental Protection Agency	66.RD	68-C7-0057 TASK #19	37,115.11
Environmental Protection Agency	66.RD	68-C7-0057 TASK #20	16,204.35
Environmental Protection Agency	66.RD	68-C7-0057 TASK #21	13,976.97
Environmental Protection Agency	66.RD	68-C7-0057 TASK #22	12,514.63
Environmental Protection Agency	66.RD	68-C7-0057 TASK #23	18,965.49
Environmental Protection Agency	66.RD	68-C7-0057 TASK #24	72,620.76
Environmental Protection Agency	66.RD	68-C7-0057 TASK #3	3,302.24
Environmental Protection Agency	66.RD	68-C7-0057 TASK #4	36,316.51
Environmental Protection Agency	66.RD	68-C7-0057 TASK #5	35,829.22
Environmental Protection Agency	66.RD	68-C7-0057 TASK #6	31,912.33
Environmental Protection Agency	66.RD	68-C7-0057 TASK #7	59,143.72
Environmental Protection Agency	66.RD	68-C7-0057 TASK #8	298.87
Environmental Protection Agency	66.RD	68-C7-0057 TASK #9	60,025.51
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-09A	7,433.24
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-13A	9,038.50
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-19	26,611.00
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-23	969.51
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-26	68.66
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-27	68.66
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-28	10,805.23
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-29	144.19
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-30	42,917.97
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-31	9,336.13
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-32	12,227.69
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-33	3,273.85
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-34	5,044.96
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-35	4,021.92
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-36	20,390.67
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-37	16,656.79
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-38	3,166.20
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-39	2,940.79
Environmental Protection Agency	66.RD	68-C7-0057 TECH DIR 01-40	2,114.68
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-09B	480.87
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-14B	5,311.49
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-19A	22,291.01
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-23A	4,633.21
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-28A	10,198.72
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-30A	15,409.66
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-32A	9,069.17
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-34A	13,784.38
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-36A	48,878.67
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-37A	48,693.84
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-38A	367.94
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-39A	367.96
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-40A	5,049.05
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-41	14,377.47
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-42	29,518.21
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-43	24,040.88
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-44	14,731.08
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-45	19,837.34
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-46	8,758.60
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-47	30,332.87
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-48	30,065.51
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-49	16,604.20

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-50	7,704.95
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-51	26,165.09
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-52	14,004.74
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-53	37,867.58
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-54	12,725.28
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-55	41,866.98
Environmental Protection Agency	66.RD	68-C7-0057-YR 03 TD01-56	6,490.84
<b>Total Environmental Protection Agency</b>			<u>2,726,696.00</u>
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43.001	NCC2-1139	37,934.23
National Aeronautics and Space Administration	43.002	NAG3-1706	6,539.97
National Aeronautics and Space Administration	43.002	NAG3-2281	45,147.10
National Aeronautics and Space Administration	43.002	NAG3-1987	19,891.99
National Aeronautics and Space Administration	43.002	NAG5-50265	20,831.95
National Aeronautics and Space Administration	43.002	NAG5-6946	42,963.32
National Aeronautics and Space Administration	43.002	NAG5-7098	30,863.36
National Aeronautics and Space Administration	43.002	NAGW-5241	3,970.02
National Aeronautics and Space Administration	43.002	NCC 2-950	(1,780.81)
National Aeronautics and Space Administration	43.002	NGT5-30049	684.11
National Aeronautics and Space Administration	43.002	NGT5-30058	2,415.03
National Aeronautics and Space Administration	43.002	NGT5-30108	16,301.50
National Aeronautics and Space Administration	43.002	NGT8-52801 GCMSFC	6,361.84
National Aeronautics and Space Administration	43.002	NAG-1-2071	58,020.19
National Aeronautics and Space Administration	43.002	NAG3-2087	31,405.30
National Aeronautics and Space Administration	43.002	NGT5-50040	9,656.73
<b>Total National Aeronautics and Space Administration</b>			<u>331,205.83</u>
<b>National Science Foundation</b>			
National Science Foundation	47.041	BES-9257608	610.67
National Science Foundation	47.041	BES-9630739 (NP)	23,054.59
National Science Foundation	47.041	BES-9630739 (PB)	38,210.21
National Science Foundation	47.041	BES-9630739 (RB)	14,928.95
National Science Foundation	47.041	CMS-9622259	62,712.60
National Science Foundation	47.041	CMS-9625750	28,467.51
National Science Foundation	47.041	CMS-9625750	80,216.09
National Science Foundation	47.041	CMS-9632496	75,109.63
National Science Foundation	47.041	CMS-9714860	18,655.21
National Science Foundation	47.041	CMS-9734949	47,417.44
National Science Foundation	47.041	CMS-9807856	(269.50)
National Science Foundation	47.041	CMS-9896305	45,075.31
National Science Foundation	47.041	CTS-9407809	32,986.05
National Science Foundation	47.041	CTS-9502128	99,993.76
National Science Foundation	47.041	CTS-9502437	54,850.07
National Science Foundation	47.041	CTS-9512450	417.50
National Science Foundation	47.041	CTS-9619392	86,685.12
National Science Foundation	47.041	CTS-9702081	75,376.09
National Science Foundation	47.041	CTS-9733369	61,376.81
National Science Foundation	47.041	CTS-9810320	40,203.29
National Science Foundation	47.041	CTS-9812837	77,983.94
National Science Foundation	47.041	CTS-9986656	5,088.64
National Science Foundation	47.041	DMI-9528686	104,839.36
National Science Foundation	47.041	DMI-9713715	107,674.67
National Science Foundation	47.041	ECS-9612122	145,637.58
National Science Foundation	47.041	ECS-9632511	10,438.18
National Science Foundation	47.041	ECS-9802281	54,618.21
National Science Foundation	47.041	ECS-9802281	6,451.01
National Science Foundation	47.041	ECS-9802281	13,049.13
National Science Foundation	47.041	ECS-9813588	(1,429.41)
National Science Foundation	47.041	ECS-9906053	27,466.70
National Science Foundation	47.041	ECS-9906053	14,581.97
National Science Foundation	47.041	ECS-9906984	61,259.21
National Science Foundation	47.041	ECS-9970051	46,448.09
National Science Foundation	47.041	SBR-9631024	9,601.20
National Science Foundation	47.041	SBR-9727688	14,720.42
National Science Foundation	47.049	AST-9973922	20,059.21
National Science Foundation	47.049	CHE-9417425	183.78
National Science Foundation	47.049	CHE-9877076	89,642.74

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Science Foundation	47.049	DMR-9307877	2,590.63
National Science Foundation	47.049	DMR-9357199	32,496.90
National Science Foundation	47.049	DMR-9422223	74,275.84
National Science Foundation	47.049	DMR-9522504	22,558.87
National Science Foundation	47.049	DMR-9531223	34.25
National Science Foundation	47.049	DMR-9701289	57,727.92
National Science Foundation	47.049	DMR-9704021	71,954.49
National Science Foundation	47.049	DMR-9704228	20,649.89
National Science Foundation	47.049	DMR-9705443	86,507.12
National Science Foundation	47.049	DMR-9731349	87,878.57
National Science Foundation	47.049	DMR-9801825	124,064.48
National Science Foundation	47.049	DMR-9816355	94,243.48
National Science Foundation	47.049	DMR-9975655	179,134.45
National Science Foundation	47.049	DMS-9401504	(505.10)
National Science Foundation	47.049	DMS-9626627	4,112.65
National Science Foundation	47.049	DMS-9706911	17,051.58
National Science Foundation	47.049	PHY 9511999	51,842.12
National Science Foundation	47.049	PHY-0070413	14,279.19
National Science Foundation	47.049	PHY-95127126REU	42,795.78
National Science Foundation	47.049	PHY-9901568	162,057.19
National Science Foundation	47.050	EAR-9526628	21,502.89
National Science Foundation	47.050	EAR-9996178	2,297.50
National Science Foundation	47.070	ACI-0096186	6,017.54
National Science Foundation	47.070	ANI-9729502	138,825.01
National Science Foundation	47.070	CCR-9984852	3,843.21
National Science Foundation	47.070	CCR-9696129	36.03
National Science Foundation	47.070	CCR-9877139	27,787.39
National Science Foundation	47.070	CCR-9877139	2,949.22
National Science Foundation	47.070	CCR-9902748	41,550.89
National Science Foundation	47.070	CDA-9634462	48,831.79
National Science Foundation	47.070	EIA-9871345	140,318.62
National Science Foundation	47.074	DEB-9420033	(4.94)
National Science Foundation	47.074	DEB-9996218	34,986.27
National Science Foundation	47.074	IBN-9414239	17,747.18
National Science Foundation	47.074	IBN-9514585	12,407.88
National Science Foundation	47.074	IBN-9808664	40,172.74
National Science Foundation	47.074	IBN-9810822	20,993.05
National Science Foundation	47.074	IBN-9817196	64,949.49
National Science Foundation	47.074	IBN-9901618	14,719.14
National Science Foundation	47.074	IBN-9906430	65,368.69
National Science Foundation	47.074	IBN-9906446	25,069.07
National Science Foundation	47.074	IBN-9983003	17,837.56
National Science Foundation	47.074	MCB-9733303	96,703.37
National Science Foundation	47.074	OIA-9602796	17,749.95
National Science Foundation	47.075	INT - 9513128	(60.81)
National Science Foundation	47.075	INT-9514846	2,221.27
National Science Foundation	47.075	INT-9600165	7,808.88
National Science Foundation	47.075	INT-9602128	2,361.58
National Science Foundation	47.075	INT-9603196	3,026.86
National Science Foundation	47.075	INT-9603315	2,028.80
National Science Foundation	47.075	INT-9605191	26,057.38
National Science Foundation	47.075	INT-9811600	(40.20)
National Science Foundation	47.075	SBR-9601351	48,790.69
National Science Foundation	47.075	SBR-9631024	1,120.37
National Science Foundation	47.075	SBR-9896110	36,458.15
National Science Foundation	47.076	DUE-9650509	768.00
National Science Foundation	47.076	DUE-9652834	5,188.69
National Science Foundation	47.076	DUE-9653426	(1,677.42)
National Science Foundation	47.076	GER-9554527	92,616.67
National Science Foundation	47.078	OPP-9529783	48,538.38
National Science Foundation	47.078	OPP-9732051	65,408.56
National Science Foundation	47.078	OPP-9911122	18,736.58
<b>Total National Science Foundation</b>			<b>4,062,154.00</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
<b>Department of the Interior</b>			
U.S. Geological Survey	15.808	1434-HQ-97-AG-01786	1,270.97
U.S. Geological Survey	15.808	98HQAG2098	4,972.86
<b>Total Department of the Interior</b>			<u>6,243.83</u>
<b>Department of State</b>			
Bureau of Educational and Cultural Affairs	19.RD	IA-ASPS-G7190040	20,968.53
<b>Total Department of State</b>			<u>20,968.53</u>
<b>Department of Health and Human Services</b>			
National Institute on Alcohol Abuse and Alcoholism	93.273	5 R01 AA10355-02	(49,632.53)
National Institute on Alcohol Abuse and Alcoholism	93.273	5 R01 AA10355-03,04,05	191,555.42
National Institute on Alcohol Abuse and Alcoholism	93.273	5 R29 AA09735-05,06	(235.78)
National Institute on Deafness and Other Communication Disorders	93.173	1 R01 DC03826-01A2	23,482.61
National Institute on Deafness and Other Communication Disorders	93.173	1 R01 DC04215-01	177,002.61
National Institute on Deafness and Other Communication Disorders	93.173	2 R01 DC00926-04,05,06	62,473.79
National Institute on Deafness and Other Communication Disorders	93.173	5 R01 DC00926-04,05,06,07	65,559.60
National Institute on Deafness and Other Communication Disorders	93.173	5 R01 DC00926-07S1	110,020.45
National Institute on Deafness and Other Communication Disorders	93.173	5 R01 DC03604-02	135,893.70
National Institute on Deafness and Other Communication Disorders	93.173	7 R03 DC02576-03	3,089.14
National Institute on Deafness and Other Communication Disorders	93.173	1 R01 DC04203-01	59,931.06
National Institute on Deafness and Other Communication Disorders	93.173	1 R01 DC04203-01	21,635.10
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 F32 DK10032-01	15,003.70
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 K01 DK02781-01	41,923.65
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 R01 DK52076-01A1,02,03	219,056.68
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 R01 DK52134-01,02,03	255,166.38
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 R01 DK52453-01,02,03,04	310,341.82
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 R01 DK54216-01,02,03	286,139.98
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 R01 DK54216-01,02,03	20,308.56
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 R01 DK55406-01,02,03	334,081.27
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	1 R01 DK57900-01,02	116,192.31
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	2 F31 DK09652-02	4,155.46
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	2 F31 DK09652-03	7,452.34
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	2 R01 DK37908-07,08,09,10	179,292.44
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	2 R01 DK46433-06,07	336,595.35
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	3 R01 DK46433-06S1	22,095.65
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	5 R01 DK40917-07,08,09	13,067.12
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	5 R01 DK41740-06	(25,322.50)
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	5 R01 DK44895-05	(1,574.27)
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	5 R01 DK46405-02,03,04	1,115.58
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	5 R01 DK46433-03	23.33
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	5 R01 DK46433-04,05	(23.33)
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	7 R29 DK48061-06	95,294.17
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 P01 DK54504-01 CORE A	56,821.41
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 P01 DK54504-01 CORE B	66,640.31
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 P01 DK54504-01 CORE C	90,294.07
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 P01 DK54504-01 PROJ 1/CORD D	185,635.05
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 P01 DK54504-01 PROJ 2	156,202.77
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 P01 DK54504-01 PROJ 3	165,907.14
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 R01 DK50749-01,02,03,04	157,233.90
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 R01 DK53444-01,02	145,152.21
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 R01 DK53548-01A3	144,981.89
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 R01 DK54080-01,02,03	238,116.27
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 R01 DK54080-01S1,02S1	79,602.97
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 R01 DK54890-01,02,03	176,885.04
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	1 R03 DK52421-01A1,02	71,535.89
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	2 R01 DK43816-09,10	252,860.02
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	4 R37 DK17844-23,24,25	412,324.64
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	5 P01 DK54504-02 CORE A	19,637.19
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	5 P01 DK54504-02 CORE B	25,311.76
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	5 P01 DK54504-02 CORE C	33,627.10
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	5 P01 DK54504-02 PROJ 1/CORD D	1,623.37
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	5 P01 DK54504-02 PROJ 2	95,873.11
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	5 P01 DK54504-02 PROJ 3	70,641.22
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	5 R01 DK43816-06,07,08	2,693.00
National Institute of Diabetes and Digestive and Kidney Diseases	93.848	7 R01 DK32288-14	175.90
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	1 R01 DK52821-02A1,02,03	178,650.67
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	1 R01 DK54360-01A1,02	230,285.17
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	1 R01 DK54430-01,02,03	205,539.80
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	1 R01 DK57522-01	12,278.19
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	2 R01 DK50594-05	43,025.07

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	5 R01 DK39585-09,10,11	(3.27)
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	5 R01 DK50594-02,03,04	187,911.79
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	5 R01 DK50594-02,03,04	33,758.52
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	5 R01 DK50594-05	9,042.85
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	7 K08 DK02364 02,03,04,05	51,397.88
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	7 R01 DK51679-03,04,05	203,983.20
National Institute of Diabetes and Digestive and Kidney Diseases	93.849	7 R01 DK53452-02,03	174,350.52
National Institute on Drug Abuse	93.278	F31 DA05834-04	5,214.24
National Institute on Drug Abuse	93.278	1 F31 DA05851-01A1	8,450.98
National Institute on Drug Abuse	93.278	1 F31 DA05991-01	11,083.95
National Institute on Drug Abuse	93.278	1 F31 DA05991-01	15,161.82
National Institute on Drug Abuse	93.278	1 F31 DA05994-01	11,244.85
National Institute on Drug Abuse	93.278	5 F31 DA05737-02	(4,608.90)
National Institute on Drug Abuse	93.278	5 F31 DA05737-04	22,928.96
National Institute on Drug Abuse	93.278	5 F31 DA05737-05	2,673.16
National Institute on Drug Abuse	93.278	5 F31 DA05834-03	13,891.75
National Institute on Drug Abuse	93.278	5 F31 DA05851-02	4,473.27
National Institute on Drug Abuse	93.278	7 F31 DA05834-02	(24.80)
National Institute on Drug Abuse	93.279	5 R29 DA09650-03,04	60,658.41
National Institute on Drug Abuse	93.279	1 R01 DA10594-01A1,02	9,473.16
National Institute on Drug Abuse	93.279	1 R01 DA11891-01,02,03	267,639.07
National Institute on Drug Abuse	93.279	1 R01 DA12048-01,02,03	709,547.79
National Institute on Drug Abuse	93.279	1 R29 DA11005-01,02,03	91,701.29
National Institute on Drug Abuse	93.279	1 R29 DA11284-01,02,03	125,891.89
National Institute on Drug Abuse	93.279	1 U19 DA12043-01	(2,954.98)
National Institute on Drug Abuse	93.279	1 U19 DA12043-01	13,677.20
National Institute on Drug Abuse	93.279	1 U19 DA12043-01	2,978.48
National Institute on Drug Abuse	93.279	1 U19 DA12043-01	21,132.44
National Institute on Drug Abuse	93.279	1 U19 DA12043-01	1,294.54
National Institute on Drug Abuse	93.279	2 R01 DA07427-04A3,05,06	121,399.93
National Institute on Drug Abuse	93.279	2 R01 DA07427-07	22,170.74
National Institute on Drug Abuse	93.279	2 R01 DA09444-06	102,387.68
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	187,851.61
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	81,759.12
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	67,034.87
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	127,131.62
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	279,621.48
National Institute on Drug Abuse	93.279	5 U19 DA12043-02	89,139.09
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	1,527.40
National Institute on Drug Abuse	93.279	7 R01 DA09444-04,05	64,849.26
National Institute on Drug Abuse	93.279	7 R01 DA09825-04	41,755.80
National Institute of Mental Health	93.242	1 R01 MH57471-01	43,691.63
National Institute of Mental Health	93.242	1 R01 MH60781-01	25,434.05
National Institute of Mental Health	93.242	1 R01 MH58833-01,02	95,980.21
National Institute of Mental Health	93.242	1 R03 MH60501-01	13,691.16
National Institute of Mental Health	93.242	5 R01 MH49698-08,09	61,815.60
National Institute of Mental Health	93.242	5 R01 MH56352-01A1/02/03/04	302,216.98
National Institute of Mental Health	93.242	5 R01 MH58170-01A1,-02	317,515.14
National Institute of Mental Health	93.242	7 R03MH60819-02	12,257.47
National Institute of Mental Health	93.242	R29 MH54317-01/02/03/04	(25,340.32)
National Institute of Mental Health	93.281	5 K01 MH01545/01/02/03	117,492.01
Center for Substance Abuse Prevention	93.144	4 HD1 SP07799-03	24,130.24
Center for Substance Abuse Prevention	93.144	4 HD1 SP07799-03	111,468.22
Center for Mental Health Services	93.244	5 T16 SM19955-03	12,852.06
National Institute for Occupational Safety and Health	93.262	R01 CCR515748-01	163,331.05
National Institute for Occupational Safety and Health	93.262	R01 OH03871-01	104,024.10
National Institute for Occupational Safety and Health	93.262	R01 OH04037-01	95,616.23
National Institute for Occupational Safety and Health	93.262	1 R01 OH03463-01	(625.35)
National Institute for Occupational Safety and Health	93.262	1 R01 OH03519-01A2	178,826.04
National Institute for Occupational Safety and Health	93.262	1 R01 OH03936-01	92,343.65
National Institute for Occupational Safety and Health	93.262	1 R01 OH04042-01	173,349.16
National Institute for Occupational Safety and Health	93.262	1 R01 OH04124-01	130,755.62
National Institute for Occupational Safety and Health	93.262	1 R03 OH03775-01	8,727.35
National Institute for Occupational Safety and Health	93.262	1 R03 OH03775-02	21,379.39
National Institute for Occupational Safety and Health	93.262	5 R01 CCR512026-03	83,184.95
National Institute for Occupational Safety and Health	93.262	5 R01 OH03107-03	(1,097.16)
National Institute for Occupational Safety and Health	93.262	5 R01 OH03328-2	140,034.74
National Institute for Occupational Safety and Health	93.262	5 R01 OH03328-3	80,358.38

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Institute for Occupational Safety and Health	93.262	5 R01 OH03400-03	34,144.73
National Institute for Occupational Safety and Health	93.262	5 R01 OH03400-04	224,491.58
National Institute for Occupational Safety and Health	93.262	5 R01 OH03463-02	36,852.78
National Institute for Occupational Safety and Health	93.262	5 R01 OH03463-03	153,582.88
National Institute for Occupational Safety and Health	93.262	5 R01 OH03079-03	(2,003.74)
National Institute for Occupational Safety and Health	93.262	5 R01 OH03400-02	168.91
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	9,814.04
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	112.79
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	7,465.71
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	3,666.64
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	7,426.76
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	(82.42)
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	(371.36)
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-05	12,051.49
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	103,242.26
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	25,202.40
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	135,557.93
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	131,945.96
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	55,186.14
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	23,788.65
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	87,144.66
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	49,056.20
National Institute for Occupational Safety and Health	93.263	T42/CCT510420-06	44,089.46
National Institute for Occupational Safety and Health	93.RD	NIOSH 98054VOA	2,856.05
National Institute for Occupational Safety and Health	93.RD	NIOSH BLOOD 0009937235	14,190.93
National Institute for Occupational Safety and Health	93.RD	NIOSH	2,399.89
Centers for Disease Control and Prevention	93.RD	CDC 200-98-7010	28,495.89
Centers for Disease Control and Prevention	93.RD	CDC 205-98-0014	36,675.83
Centers for Disease Control and Prevention	93.RD	CDC PO 0009958581	7,703.29
Centers for Disease Control and Prevention	93.RD	CDC PO 0009937076	6,136.75
Food and Drug Administration	93.103	00672-07-08-09	322,043.14
Bureau of Health Professions	93.139	6045106-99 EFN	14,104.00
Bureau of Health Professions	93.139	6045107-99 FADHPS	9,848.00
Bureau of Health Professions	93.358	2 A11 NU00251-24	129,822.80
Bureau of Health Professions	93.895	1 D45 PE50189-01	132,996.44
Bureau of Health Professions	93.896	5 D05 PE80098-02	(879.15)
Bureau of Health Professions	93.896	5 D05 PE80098-03	118,821.51
Bureau of Health Professions	93.925	6045109-99 SDS	254,610.00
Bureau of Health Professions	93.984	1D32 PE10231-01	155,339.39
Maternal and Child Health Bureau	93.110	MCJ-399156-09	64,726.72
Maternal and Child Health Bureau	93.110	MCJ-399156-10	760,542.59
Maternal and Child Health Bureau	93.110	1 U93 MC 00014-01	20,468.46
Womens Health Initiative	93.RD	N01-WH-4-2126-5	236,355.23
Womens Health Initiative	93.RD	N01-WH-4-2126-5	396,579.54
National Center for Research Resources	93.306	RR 12358-03 (PROGRAM INCOME)	23,153.50
National Center for Research Resources	93.306	1 P40 RR12358-01	(11,711.44)
National Center for Research Resources	93.306	5 P40 RR12358-02	36,929.81
National Center for Research Resources	93.306	5 P40 RR12358-03	268,725.13
National Center for Research Resources	93.371	1 S10 RR13797-01	309,000.00
National Center for Research Resources	93.371	1-S10-RR12924-01A1	238,000.00
National Center for Research Resources	93.389	5 R25 RR12357-02	240,219.58
National Center for Research Resources	93.389	5 R25 RR10122-03	3,425.05
Fogarty International Center	93.934	5 R03 TW00861-01,-02,-03	24,231.63
National Cancer Institute	93.393	5 R01 CA76293-02	728,785.08
National Cancer Institute	93.393	5 U01 CA76293-02	1,431.92
National Cancer Institute	93.394	R9CA77719A	136,487.55
National Cancer Institute	93.395	CA72018-04	182,111.08
National Cancer Institute	93.395	1 U10 CA76429-02	34,088.46
National Cancer Institute	93.395	1 R01 CA86025-01,02	236,349.76
National Cancer Institute	93.395	1 R01 CA89748-01	53,418.26
National Cancer Institute	93.395	5 R01CA72039-01,02,03,04	182,560.01
National Cancer Institute	93.395	5 R01 CA65769-02,03,04	40,415.36
National Cancer Institute	93.395	7 R01 CA72773-04	100,453.86
National Cancer Institute	93.396	CA59985-02,03,04,05	149,490.22
National Cancer Institute	93.396	1 R55 CA80920-01A1	7,399.56
National Cancer Institute	93.396	5 R01 CA50706-07,08,09,10	254,171.67
National Cancer Institute	93.396	R01 CA78524-02	226,264.47
National Cancer Institute	93.396	1 R01 CA74229-01,02,03	127,977.21
National Cancer Institute	93.396	1 R01 CA84463-01	140,814.12
National Cancer Institute	93.396	1 U01 CA84291-01 INFRASTRUCTER	93,773.84
National Cancer Institute	93.396	1 U01 CA84291-01 MODELS	77,521.11



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Cancer Institute	93.396	1 U01 CA84291-01 TECHNOLOGY	31,216.33
National Cancer Institute	93.396	1 R01 CA82525-01,02	181,586.01
National Cancer Institute	93.396	1 R01 CA72597-01,02,03,04	251,003.75
National Cancer Institute	93.396	5 R01 CA 82628-02	292,111.26
National Cancer Institute	93.396	5 R01 CA82996-01,02	260,962.63
National Cancer Institute	93.396	5 R01 CA79531-02,03	103,033.45
National Cancer Institute	93.396	5 R29 CA61909-04,05	1,009.15
National Cancer Institute	93.396	5 R29 CA63507-03,04,05	34,699.72
National Cancer Institute	93.396	5 R29 CA74456-01A1,02,03	102,465.88
National Cancer Institute	93.396	5 U01 CA84291-02 INFRASTRUCTURE	25,260.60
National Cancer Institute	93.396	5 U01 CA84291-02 MODELS	26,914.52
National Cancer Institute	93.396	5 U01 CA84291-02 TECHNOLOGY	19,563.53
National Cancer Institute	93.398	1 F32 CA73083-01A1	(1,621.50)
National Cancer Institute	93.398	1 F32 CA80389-01	29,796.38
National Cancer Institute	93.398	1 F32 CA82034-01	5,430.53
National Cancer Institute	93.398	1 F32 CA80385-01	32,829.91
National Cancer Institute	93.398	2 T32 CA59268-06A1	124,276.21
National Cancer Institute	93.398	5 F32 CA82034-02	30,066.59
National Cancer Institute	93.398	5 T32 CA59268-05	(3,940.30)
National Cancer Institute	93.398	5 T32 CA59268-07	32,395.42
National Cancer Institute	93.398	5 F32 CA80385-02	8,951.87
National Cancer Institute	93.398	5 F32 CA73083-02	(1,205.76)
National Cancer Institute	93.RD	CA79401	18,083.38
National Eye Institute	93.867	1 R01 EY11845-01A2,02	193,997.67
National Eye Institute	93.867	5 R01 EY10556-02,03,04	37,434.43
National Heart, Lung, and Blood Institute	93.390	1 R15 HL/OD52257-01A2	27,060.31
National Heart, Lung, and Blood Institute	93.837	2 T32 HL07382-22	2,889.06
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-23	413,596.29
National Heart, Lung, and Blood Institute	93.837	F32 HL10162A	2,884.22
National Heart, Lung, and Blood Institute	93.837	F32 HL10018-01/02	251.10
National Heart, Lung, and Blood Institute	93.837	HL27333 (PROGRAM INCOME)	12,431.04
National Heart, Lung, and Blood Institute	93.837	HL56782 -01 (PROGRAM INCOME)	8,153.94
National Heart, Lung, and Blood Institute	93.837	1 R01 HL54912-01,02,03,04,05	240,296.30
National Heart, Lung, and Blood Institute	93.837	1 R01 HL58010-01A2	(7,916.30)
National Heart, Lung, and Blood Institute	93.837	1 R01 HL59798-01/02	71,511.53
National Heart, Lung, and Blood Institute	93.837	1 R01 HL59915-01A2	78,053.97
National Heart, Lung, and Blood Institute	93.837	1 R01 HL60861-01A2	35,421.61
National Heart, Lung, and Blood Institute	93.837	1 R01 HL61781-01A1/02	28,983.06
National Heart, Lung, and Blood Institute	93.837	1 R01 HL61974-01	264,207.52
National Heart, Lung, and Blood Institute	93.837	1 R01 HL61974-01	145,192.62
National Heart, Lung, and Blood Institute	93.837	1 R01 HL64018-01	29,561.93
National Heart, Lung, and Blood Institute	93.837	1 R01HL61476-01,02	101,251.25
National Heart, Lung, and Blood Institute	93.837	1 R01HL62542-01,02	209,042.22
National Heart, Lung, and Blood Institute	93.837	1 F32 HL09965-01A1	19,350.42
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 CORE A	10,829.08
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 CORE B	44,131.40
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 CORE C	65,686.20
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 1	73,948.24
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 2	145,524.21
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 4	156,376.69
National Heart, Lung, and Blood Institute	93.837	2 R01 HL28573-18	45,976.88
National Heart, Lung, and Blood Institute	93.837	2 R01 HL38355/11/12/13	81,782.70
National Heart, Lung, and Blood Institute	93.837	2 R01 HL38355/11/12/13	274,498.13
National Heart, Lung, and Blood Institute	93.837	2 R01 HL47811-09	56,619.04
National Heart, Lung, and Blood Institute	93.837	3 P01 HL41496-10S1	(2,807.19)
National Heart, Lung, and Blood Institute	93.837	3 P01 HL41496-11S1	25,924.60
National Heart, Lung, and Blood Institute	93.837	3 P01 HL41496-12S1	34,378.15
National Heart, Lung, and Blood Institute	93.837	4 R37 HL26057-19/20	272,761.50
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-20 CORE 1	(745.53)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-20 CORE 2	(3,682.90)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-20 CORE 4	(578.05)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-20 I-A	(3,744.27)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-20 III-A	(1,925.91)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-21 CORE 1	14,311.97
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-21 CORE 1	201,164.42
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-21 A1 PROJ 1	417,627.28
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-21A1 CORE 2	50,071.52
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-21A1 PROJ 2	327,841.41
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-21A1 PROJ 3	233,489.36
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-09 COMP 4	52.00
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-09 TRANSGENIC	(1,680.00)

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-10 ADMIN	(8,112.10)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-10 COMP 1	(3,710.15)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-10 COMP 11	(10,987.38)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-10 COMP 4	(35,814.14)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-10 TISSUE CLTR	(2,211.12)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-10 TRANSGENIC	(16,953.09)
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 ADMIN	18,578.74
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 1	118,693.47
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 10	101,978.57
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 11	100,394.15
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 2	98,278.19
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 4	79,686.45
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 5	192,672.87
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 6	70,671.52
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 COMP 7	196,470.00
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 DNA CORE	21,248.96
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 TRANSGENIC	36,258.24
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-11 TRANSGENIC	32,129.72
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-111 COMP 12	113,705.46
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 ADMIN	21,105.86
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 1	166,872.05
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 10	123,254.93
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 11	118,033.19
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 2	166,471.88
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 4	127,026.30
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 5	14,037.17
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 6	113,677.62
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 7	54,654.36
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 DNA CORE	50,183.06
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 TRANSGENIC	100,826.77
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 TRANSGENIC	28,848.09
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 COMP 12	152,977.34
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE A	64,870.12
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE B	104,860.49
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 CORE C	64,133.71
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 1	256,342.29
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 2	67,326.50
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 3	171,597.73
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 4	177,270.08
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-05 PROJ 5	78,891.12
National Heart, Lung, and Blood Institute	93.837	5 R01 HL23597/15/16	11,030.70
National Heart, Lung, and Blood Institute	93.837	5 R01 HL28573-14/15/16/17	220,207.57
National Heart, Lung, and Blood Institute	93.837	5 R01 HL40572/05/06	3,967.35
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-05/06/07/08	184,529.67
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49204-02/03/04/05	220,293.73
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49267-04A1/05/06	157,900.35
National Heart, Lung, and Blood Institute	93.837	5 R01 HL50613-04	1,105.86
National Heart, Lung, and Blood Institute	93.837	5 R01 HL50880-04,-05	(1,076.80)
National Heart, Lung, and Blood Institute	93.837	5 R01 HL50881-04-05	3,512.92
National Heart, Lung, and Blood Institute	93.837	5 R01 HL51051-01A4/02/03	216,545.75
National Heart, Lung, and Blood Institute	93.837	5 R01 HL53436-02/03/04	15,627.16
National Heart, Lung, and Blood Institute	93.837	5 R01 HL54829-01A2/02/03/04	239,911.92
National Heart, Lung, and Blood Institute	93.837	5 R01 HL54829-02S1/03S1/04S1	40,833.59
National Heart, Lung, and Blood Institute	93.837	5 R01 HL55678-01A2/02/03	160,864.62
National Heart, Lung, and Blood Institute	93.837	5 R01 HL56782-01A2/02/03	348,915.00
National Heart, Lung, and Blood Institute	93.837	5 R01 HL57009-01A2/02/03	203,157.91
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58010-01A2/02/03	232,666.47
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58010-01A2/02/03	11,252.11
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58511-01/02/03/04	182,047.76
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58511-01/02/03/04	24,717.71
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59888-01A1/02	200,535.54
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59888-01A1/02	14,626.60
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61781-01A1/02	247,521.06
National Heart, Lung, and Blood Institute	93.837	5 R01HL61332-01A1/02	314,644.94
National Heart, Lung, and Blood Institute	93.837	5 R29 HL56714-01A1A/02/03/04	106,281.32
National Heart, Lung, and Blood Institute	93.837	5 R37 HL26057-16-17-18	(6,560.77)
National Heart, Lung, and Blood Institute	93.837	5 R37 HL43231-08-09-10	6,584.33
National Heart, Lung, and Blood Institute	93.837	5 F32 HL09965-02	20,452.97
National Heart, Lung, and Blood Institute	93.837	HL26057 PROGRAM INCOME	1,257.87

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Heart, Lung, and Blood Institute	93.837	2 R01 HL23597-17,18	225,118.06
National Heart, Lung, and Blood Institute	93.837	5 F32 HL10018-03	38,339.97
National Heart, Lung, and Blood Institute	93.837	2 T32 HL07571-16	280,265.45
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07571-14	1,868.45
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07571-15	5,366.83
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58275-01/02/03	44,993.19
National Heart, Lung, and Blood Institute	93.838	1 R01 HL64570-01	31,661.81
National Heart, Lung, and Blood Institute	93.838	1 R01 HL64570-01	3,981.08
National Heart, Lung, and Blood Institute	93.838	1 R01 HL65213-01	98,356.20
National Heart, Lung, and Blood Institute	93.838	1 R01 HL61612-01	158,184.37
National Heart, Lung, and Blood Institute	93.838	1 R13 HL61450-01	19,800.00
National Heart, Lung, and Blood Institute	93.838	2 R01 HL33831/13/14/15	236,008.31
National Heart, Lung, and Blood Institute	93.838	5 K08 HL03346-02/03/04/05	117,861.23
National Heart, Lung, and Blood Institute	93.838	5 K08 HL03986-01/02	130,801.70
National Heart, Lung, and Blood Institute	93.838	5 R01 HL59945-01/02/03	193,931.13
National Heart, Lung, and Blood Institute	93.838	5 R01 HL45967/06/07/08/09/10	206,987.86
National Heart, Lung, and Blood Institute	93.838	5 R01 HL55948-02-03-04-05	226,803.77
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-01-02-03-04	276,136.82
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-02S1/03S1/04S1	72,442.92
National Heart, Lung, and Blood Institute	93.838	5 R29 HL51078-05	(185.95)
National Heart, Lung, and Blood Institute	93.838	5 R01 HL57281-01A1/02/03/04	283,887.13
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58399-01A1/02/03/04	290,952.68
National Heart, Lung, and Blood Institute	93.838	5 R29 HL58761-01A1/02/03	104,712.81
National Heart, Lung, and Blood Institute	93.839	2 R01 HL51174/05/06	261,153.06
National Heart, Lung, and Blood Institute	93.839	5 R01 HL50462/02/03/04	(4,151.04)
National Heart, Lung, and Blood Institute	93.RD	N01 HR 56069-02,03,04	82,109.28
National Institute on Aging	93.866	1 R01 AG13837-01	(236.18)
National Institute on Aging	93.866	1 R01 AG13837-02/03	1,732.56
National Institute on Aging	93.866	1 R03 AG14881-01	15,825.77
National Institute on Aging	93.866	2 R01 AG09235-07/08	70,195.76
National Institute on Aging	93.866	5 R01 AG11098-04-05	42,310.64
National Institute on Aging	93.866	5 R01 AG12853-04/05/06	132,905.87
National Institute on Aging	93.866	7 R01 AG12962-05	66,430.54
National Institute of Allergy and Infections Diseases	93.855	1 R01 AI45766-01	120,361.83
National Institute of Allergy and Infections Diseases	93.855	1 R21 AI46972-01	74,969.71
National Institute of Allergy and Infections Diseases	93.855	5 R01 AI33605-06	3,526.66
National Institute of Allergy and Infections Diseases	93.855	5 R01 AI40640-01,02,03,04	218,731.51
National Institute of Allergy and Infections Diseases	93.855	5 R01 AI44971-01,-02	152,466.62
National Institute of Allergy and Infections Diseases	93.856	AI34361 PROGRAM INCOME	957.53
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI38415,01,-02,-03,-04	126,750.65
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI40541-01A2,-02,-03	134,529.82
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI12936-20	(2.90)
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI23695-10A2-11,12,13,14	281,529.40
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI29316-06,-07,-08	192,493.05
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI29316-07,-08SUPPL	1,187.52
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI29839-06,-07,-08,-09	239,887.29
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI34361-06,-07,-08	223,195.76
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI35987-04,-05	440.48
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI35987-06,-06	148,305.09
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI36701-02,-03,-04	10,358.07
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI36701-05A1	31,154.71
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI37639-01A2,02,03,04,05	205,737.87
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI38167-02,-03	11,996.04
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI38758-01A1,-02,-03	108,141.11
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI41119-01,-02,-03,-04	182,539.27
National Institute of Allergy and Infections Diseases	93.856	5 R01 AI44651-01,-02	403,946.16
National Institute of Allergy and Infections Diseases	93.856	5 R03 AI42743-01,-02	151,921.94
National Institute of Allergy and Infections Diseases	93.856	5 R03 AI44646-01,-02	64,051.14
National Institute of Allergy and Infections Diseases	93.856	5 R29 AI34759-04,-05	18,860.77
National Institute of Allergy and Infections Diseases	93.856	5 R37 AI42747-01,-02,-03,-04	181,303.30
National Institute of Allergy and Infections Diseases	93.856	5 U01 AI25897-12	1,008,225.49
National Institute of Allergy and Infections Diseases	93.856	5 U01 AI25897-13	617,189.96
National Institute of Allergy and Infections Diseases	93.RD	N01 AI 175319-01,02,03	267,033.79
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	R01 AR44713-01,02,03	208,225.30
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	1 R01 AR43184-01,02A2-03	36,243.41
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	1 R01 AR43184-01,02A2,03	24,820.93
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	1 R01 AR45665-01,02	154,479.13

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	1 R01 AR46982-01	4,441.04
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR35973-10,11,12	57,813.05
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR42832-02,03,04	25,064.46
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR42832-02,03,04	25,512.83
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR43368,01,02,03	5,056.43
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR44324-01/02/03/04	232,297.44
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR45173-01A1/02	216,164.81
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR46054-01/02	164,847.45
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR46054-01/02	27,899.61
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	1 R01 AR45429-01A1	146,905.60
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R01 AR45605-02,03,04	204,085.00
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	5 R03 AR45829-02,03,04	40,404.57
National Institute of Child Health and Human Development	93.864	1 K12 HD01256-01	28,770.91
National Institute of Child Health and Human Development	93.864	1 K12 HD01256-01 RES SCH I	41,998.39
National Institute of Child Health and Human Development	93.864	1 K12 HD01256-01 RES SCH II	6,770.87
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-02	38,895.42
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-02 RES SCH I	50,004.69
National Institute of Child Health and Human Development	93.864	5 K12 HD01256-02 RES SCH II	44,419.80
National Institute of Child Health and Human Development	93.864	5 R01 HD29773-04A2,-05	97,788.64
National Institute of Child Health and Human Development	93.864	5 R01 HD29894-04,-05,-06	233,831.63
National Institute of Child Health and Human Development	93.864	5 R01 HD30370-04,05	232,153.47
National Institute of Child Health and Human Development	93.865	HD27905 CAPITATION ACCOUNT	25,336.57
National Institute of Child Health and Human Development	93.865	U10 HD27905-08 BASE	20,426.97
National Institute of Child Health and Human Development	93.865	U10 HD27905-08 BEAM	52,911.64
National Institute of Child Health and Human Development	93.865	U10 HD27905-08 FFN	(38,497.45)
National Institute of Child Health and Human Development	93.865	U10 HD27905-08 PROGST	(14,236.11)
National Institute of Child Health and Human Development	93.865	U10 HD27905-08 TERBUTALINE	567.63
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 ASTHMA	477.84
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BASE	199,688.69
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BEAM BASE	57,474.51
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BEAM CAPITATION	8,961.71
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 BEAM SERVICES	2,402.10
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 C-SECTION	2,085.77
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 FFN	1,244.36
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 PROG	665.76
National Institute of Child Health and Human Development	93.865	U10 HD27905-09 STEROIDS	472.77
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 BASE	43,351.58
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 BEAM BASE	9,937.84
National Institute of Child Health and Human Development	93.865	U10 HD27905-10 C-SECTION	8,649.23
National Institute of Child Health and Human Development	93.865	5 R01 HD34089-02,03,04,05	149,220.73
National Institute of Child Health and Human Development	93.865	5 R01 HD21687-09,10,11	67,286.20
National Institute of Child Health and Human Development	93.865	5 R01 HD26471-08,-09,-10	204,383.86
National Institute of Child Health and Human Development	93.865	5 R01 HD31514-02,-03,-04	(21,915.12)
National Institute of Child Health and Human Development	93.865	5 R01 HD31514-05,-06	268,364.83
National Institute of Child Health and Human Development	93.865	5 R01 HD32436-02,-03,-04,-05	301,764.37
National Institute of Child Health and Human Development	93.865	5 R01 HD32555-01,-02,-03	98,667.50
National Institute of Child Health and Human Development	93.865	5 R01 HD36738-01,-02	79,259.79
National Institute of Child Health and Human Development	93.865	5 R29 HD30754-04,-05	481.81
National Institute of Child Health and Human Development	93.865	5 R29 HD33926-02,-03,-04,-05	129,466.78
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 BASE	140,515.62
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 FOLLOWUP	30,629.82
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 FOLLOWUP	3,166.73
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 GDB	34,755.56
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 GLUTAMINE	47,482.92
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 HYPOTHERMIA	11,646.20
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 NITRIC OXIDE	(91.19)
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-09 SAVE	1,726.61
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 BASE	30,590.14
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 BODYCOOL/SURF	8,964.11
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 GDB/INO	10,237.96
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 GLUTAMINE	11,792.11
National Institute of Child Health and Human Development	93.865	5 U10 HD27853-10 SEDATION	8,569.54
National Institute of Child Health and Human Development	93.865	5 U13 HD362441-02	11,398.10
National Institute of Child Health and Human Development	93.RD	N01 HD 8-3287	56,414.25
National Institute of Child Health and Human Development	93.RD	N01 HD-9-3297	74,235.54
National Institute of Dental Research	93.121	1 R03 DE12117-01	1,368.82
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 CORE II	32,155.52
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 CORE III	6,377.09
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 CORE IV	20,963.52

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 CORE V	1,434.78
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 PROJ I	29,848.72
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 PROJ II	55,819.05
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 PROJ III	51,722.26
National Institute of Environmental Health Sciences	93.113	P01 ES05652-08 PROJ IV	23,544.97
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 CORE II	174,551.77
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 CORE III	38,754.44
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 CORE IV	48,766.45
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 CORE V	7,361.09
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 PROJ I	152,929.99
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 PROJ II	161,894.64
National Institute of Environmental Health Sciences	93.113	P01 ES05652-09 PROJ IV	149,086.78
National Institute of Environmental Health Sciences	93.113	R01 ES07543-02/03	1,249.58
National Institute of Environmental Health Sciences	93.113	1 R01 ES08147-01,02,03,04	249,053.58
National Institute of Environmental Health Sciences	93.113	1 R01 ES08799-01,02,03	168,210.36
National Institute of Environmental Health Sciences	93.113	1 R01 ES09110-01,02,03	183,824.79
National Institute of Environmental Health Sciences	93.113	1 R01 ES09516-01,02	162,567.71
National Institute of Environmental Health Sciences	93.113	1 R01 ES09555-01A1	47,275.16
National Institute of Environmental Health Sciences	93.113	1 R01 ES10416-01	23,999.61
National Institute of Environmental Health Sciences	93.113	1 R03 ES10154-01	58,476.22
National Institute of Environmental Health Sciences	93.113	1 R29 ES08073-01,02,03,04	96,375.96
National Institute of Environmental Health Sciences	93.113	2 R01 ES04203-10,11,12	211,381.65
National Institute of Environmental Health Sciences	93.113	2 R01 ES05400-07,08,09	189,653.29
National Institute of Environmental Health Sciences	93.113	2 R01 ES06273-06,07	259,699.82
National Institute of Environmental Health Sciences	93.113	2 R01 ES06321-06,07,08	320,080.53
National Institute of Environmental Health Sciences	93.113	2 R01 ES06365-04,05,06,07	204,860.55
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-08 CORE I	3,290.32
National Institute of Environmental Health Sciences	93.113	5 P01 ES05652-09 CORE I	21,704.08
National Institute of Environmental Health Sciences	93.113	5 R01 ES04090-09,10,11	140,713.19
National Institute of Environmental Health Sciences	93.113	5 R01 ES06273-04/05	(5,127.44)
National Institute of Environmental Health Sciences	93.113	5 R01 ES06677-03/04	(695.71)
National Institute of Environmental Health Sciences	93.113	5 R01 ES06882-03,04	6,006.30
National Institute of Environmental Health Sciences	93.114	R01 ES07058-02,03	5,969.50
National Institute of Environmental Health Sciences	93.114	1 U01-ES09720-01	203,485.76
National Institute of Environmental Health Sciences	93.114	3 R01 ES08659-02S1	57,650.71
National Institute of Environmental Health Sciences	93.115	1 R01 ES08158-01,02,03	237,426.03
National Institute of Environmental Health Sciences	93.115	1 R01 ES08659-01,02,03	337,299.09
National Institute of Environmental Health Sciences	93.142	5 U45 ES06184-07	512,962.52
National Institute of Environmental Health Sciences	93.142	5 U45 ES06184-08	640,578.70
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-09 ADMIN	(226.36)
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10	18.98
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10	(86.12)
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10 ADMIN	302.50
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10 PROJ 1	(93.85)
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10 PROJ 2	(3,157.89)
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10 PROJ 3	(1,026.76)
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10 PROJ 6	240.79
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10 PROJECT 4	1,275.48
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-10 TECH TRNSFR	(505.79)
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11	57,953.06
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11	59,447.87
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11	90,270.87
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 ADMIN	196,994.48
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 PROJ 1	130,237.32
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 PROJ 2	66,282.96
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 PROJ 3	135,601.48
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 PROJ 6	139,460.21
National Institute of Environmental Health Sciences	93.143	5 P42 ES04908-11 PROJECT 4	138,104.57
National Institute of Environmental Health Sciences	93.894	1 F31 ES05795-01	(3,830.60)
National Institute of Environmental Health Sciences	93.894	1 F32 ES05843-01	5,937.78
National Institute of Environmental Health Sciences	93.894	2 T32 ES07250-11	(11,202.79)
National Institute of Environmental Health Sciences	93.894	5 F31 ES05649-04	(680.18)
National Institute of Environmental Health Sciences	93.894	5 F31 ES05649-05	332.86
National Institute of Environmental Health Sciences	93.894	5 F31 ES05725-03	(661.02)
National Institute of Environmental Health Sciences	93.894	5 F31 ES05795-02	1,814.98
National Institute of Environmental Health Sciences	93.894	5 F31 ES05795-03	21,442.05
National Institute of Environmental Health Sciences	93.894	5 F32 ES05843-02	7,053.71
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-07 ADMIN	(893.00)
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-07 BFSC	3,495.21
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-07 COEPC	(306.23)

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-07 ERC	(96.00)
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-07 GEBFSC	1,551.64
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 ADMIN	204,014.34
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 BFSC	91,509.44
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 COEPC	156,365.39
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 ERC	29,908.75
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 GEBFSC	97,423.55
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 GTRC	22,894.98
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 MCBFSC	200,125.00
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 PILOT	43,273.75
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 PILOT	39,532.42
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 PILOT	45,387.33
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 PILOT	5,232.81
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 PILOT	37,732.88
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 PILOT	29,387.84
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 RTC	27,297.82
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 STRC	31,165.49
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-08 TMBFSC	50,228.60
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 ADMIN	52,929.59
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 BFSC	20,232.04
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 COEPC	39,774.29
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 ERC	10,801.26
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 GEBFSC	18,436.82
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 HPRC	3,359.78
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 MCBFSC	70,537.55
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	2,372.40
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	2,218.66
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 PILOT PROJECT	1,032.92
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 RTC	6,317.90
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 STRC	7,302.13
National Institute of Environmental Health Sciences	93.894	5 P30 ES06096-09 TMBFSC	4,899.64
National Institute of Environmental Health Sciences	93.894	5 T32 ES07250-12	302,296.75
National Institute of Environmental Health Sciences	93.894	5 T35 ES07291-05	12,534.74
National Institute of Environmental Health Sciences	93.RD	N01 ES-35364	450,277.85
National Institute of Environmental Health Sciences	93.RD	MED SRVY PO# 273MH007101	504.00
National Institute of General Medical Sciences	93.821	1 R01 GM59675-01A1	38,089.58
National Institute of General Medical Sciences	93.821	2 R01 GM40089-12	89,585.45
National Institute of General Medical Sciences	93.821	5 R01 GM40089-09,10,11	135,403.66
National Institute of General Medical Sciences	93.821	5 R01 GM50509-5,6,7	286,724.93
National Institute of General Medical Sciences	93.859	1 R01 GM54169-01,02,03	44,470.68
National Institute of General Medical Sciences	93.859	1 R01 GM60582-01	16,259.32
National Institute of General Medical Sciences	93.859	1 R01 GM61194-01	19,089.38
National Institute of General Medical Sciences	93.859	3 R01 GM54775-01,03S1	140,663.48
National Institute of General Medical Sciences	93.859	5 R01 GM47122-4,5,6,7,8	214,568.55
National Institute of General Medical Sciences	93.859	5 R01 GM54775-03	60,712.53
National Institute of General Medical Sciences	93.859	5 T32 GM08478-07	183,030.50
National Institute of General Medical Sciences	93.859	5 T32 GM08478-06	16,832.87
National Institute of General Medical Sciences	93.862	1 R01 GM60213-01A1	2,877.93
National Institute of General Medical Sciences	93.862	5 R01 GM45861-06,07,08,09	207,893.02
National Institute of General Medical Sciences	93.862	5 R01 GM53683-01A2,02,03,04	240,096.02
National Library of Medicine	93.879	467-MZ-900872-4	51,407.02
National Institute of Neurological Disorders and Stroke	93.853	NS 36695-02 CIDR GENOTYPING	975.12
National Institute of Neurological Disorders and Stroke	93.853	NS 36695-01,-02	1,704.12
National Institute of Neurological Disorders and Stroke	93.853	7 R01 NS38084-02	63,552.54
National Institute of Neurological Disorders and Stroke	93.853	7 R01 NS28167-10	36,976.38
National Institute of Neurological Disorders and Stroke	93.853	5 T32 NS07453-03	106,728.62
National Institute of Neurological Disorders and Stroke	93.853	5 T32 NS07453-02	2,726.65
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS38743-01,02	83,182.11
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS36695-04 GENOTYPNG-SUB	2,041.53
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS36695-04	13,538.81
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS36695-03 GENOTYPNG-SUB	54,857.11
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS36695-03	425,209.07
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS35657-01A1,-02,-03	89,809.84
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS35313-01A1,-02,-03	209,230.13
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS34782-01A1,-02,-03	136,761.09
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS30678-06,07,08	487,536.57
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS30678-05	(6,800.44)
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS30652-04,-05,-06,-07	213,810.25
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS28840-07,-08,-09,-10	194,668.15

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS25879-08,-09	(4,682.08)
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS20643-13A3,-14	200,103.11
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS20643-13A3,-14	22,883.71
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS17131-14,-15	(1,084.83)
National Institute of Neurological Disorders and Stroke	93.853	5 R01 NS13243-17,-18	(11,686.56)
National Institute of Neurological Disorders and Stroke	93.853	3 R01 NS39550-01S1	33,922.86
National Institute of Neurological Disorders and Stroke	93.853	1 R01 NS39550-01	111,853.52
National Institute of Neurological Disorders and Stroke	93.853	1 R01 NS39160-01A1	19,444.26
National Institute of Neurological Disorders and Stroke	93.853	1 K23 NS02170-01	31,127.95
National Institute of Neurological Disorders and Stroke	93.854	5 F32 NS10297-02	(1,610.89)
National Institute of Neurological Disorders and Stroke	93.854	1 R55 NS35313-01	160.34
National Institute of Neurological Disorders and Stroke	93.RD	N01 NS-7-2374	(100,958.48)
National Institute of Nursing Research	93.361	1 K01 NR00100-01A1,02	84,630.85
National Institute of Nursing Research	93.361	1 R15 NR04866-01	15,087.33
Agency for Healthcare Research and Quality	93.226	1 R03 HS10366-01	54,890.64
Administration on Developmental Disabilities	93.632	90DD0426	1,065.25
Administration on Developmental Disabilities	93.632	90DD0426/03	188,310.68
<b>Total Department of Health and Human Services</b>			<b>58,823,311.00</b>
<b>Total Research and Development - Non Pass Through</b>			<b>74,763,300.00</b>
<b>Research and Development - Pass Through</b>			
<b>Corporation for National and Community Service</b>			
Corporation for National and Community Service	94.004	ODE SUB FASL-CNS	2,842.84
Corporation for National and Community Service	94.004	ODE SUB FASL-CNS	1,696.33
<b>Total Corporation for National and Community Service</b>			<b>4,539.17</b>
<b>Agency for International Development</b>			
Agency for International Development	02.RD	FHI CONDOM STUDY	66,528.52
Agency for International Development	02.RD	FHI CONDOM STUDY	(163.23)
<b>Total Agency for International Development</b>			<b>66,365.29</b>
<b>Department of Agriculture</b>			
Food and Nutrition Service	10.559	OHIO HUNGER TASK FORCE SUB USDA	13,116.04
<b>Total Department of Agriculture</b>			<b>13,116.04</b>
<b>Department of Commerce</b>			
National Institute of Standards and Technology	11.612	AMOCO CHEMICALS SUB NIST/ATP	(21.44)
National Institute of Standards and Technology	11.612	OAI SUB USDC-NIST 138140	731.04
<b>Total Department of Commerce</b>			<b>709.60</b>
<b>Department of Defense</b>			
Department of the Air Force	12.800	ISSI #294851 SUB AF	32,251.00
Department of the Air Force	12.800	RDL 98-0819 SUB AF	(3.98)
Department of the Air Force	12.800	UNIV OF DELAWARE SUB AF	154,890.67
Department of the Air Force	12.RD	UTC 99-S442-001-45-C1 SUB AF	16,751.63
Department of the Air Force	12.RD	FTL SYSTEMS / SUB AF	29,676.78
Department of the Air Force	12.RD	K-SYS CORP SUB AF	14,553.54
Department of the Air Force	12.RD	MICC SUB AF	27,769.94
Department of the Air Force	12.RD	MRC SC-1406-98-0003 SUB AF	48,831.82
Department of the Air Force	12.RD	NEW YORK UNIV SUB AF	77,307.26
Department of the Air Force	12.RD	NICHOLS BY9800233 SUB AF	(451.43)
Department of the Air Force	12.RD	NICHOLS BY9800233 SUB AF	(451.43)
Department of the Air Force	12.RD	PROTEIN EXPRESS SUB AF	25,250.86
Department of the Air Force	12.RD	RAYTHEON 7-6T1760S SUB AF	6,416.00
Department of the Air Force	12.RD	TAITECH T000-20-0001 SUB AF	13,939.07
Department of the Air Force	12.RD	TAITECH T000-21-0001 SUB AF	65.13
Department of the Air Force	12.RD	TAITECH T098-33-0001 SUB AF	4,824.75
Department of the Air Force	12.RD	TMCI #5835-0074-02-01 SUB AF	427.85
Department of the Air Force	12.RD	TMCI #5835-0074-02-02 SUB AF	779.90
Department of the Air Force	12.RD	TMCI 96-5835-0078-01 SUB AF	15,875.79
Department of the Air Force	12.RD	TRW 23767EV18S SUB AF	68,274.94
Department of the Air Force	12.RD	UNIV DAYTON- RI-38246X SUB AF	(9,909.03)

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
Department of the Army	12.420	NATL MED TESTBD #001-FY97UC SUB AR	6,134.31
Department of the Army	12.420	NATL MED TESTBD #001-FY97UC SUB AR	34,955.84
Department of the Army	12.431	ACAD APPL SCI #977 SUB ARMY	2,500.00
Department of the Army	12.RD	EDAPTIVE S99-001 SUB ARMY	18,738.70
Department of the Army	12.RD	EDAPTIVE S99-001 SUB ARMY	1,803.76
Department of the Army	12.RD	GE #A02-81091 SUB ARMY	<u>62,546.82</u>
<b>Total Department of Defense</b>			653,751.00
<b>Department of Education</b>			
Office of Elementary and Secondary Education	84.276	ODE IBMFE 062927-G2-SP-99P SUB USED	18,889.99
Office of Special Education and Rehabilitative Services	84.323	ODE STATE IMPRO GRANT SUB USED	51,435.45
Department of Education	84.RD	OSURF 734895/U MARYLAND SUB USED	6,599.96
Department of Education	84.RD	UDE B392300 RD97124001 SUB USED	<u>6,516.49</u>
<b>Total Department of Education</b>			83,441.89
<b>Department of Energy</b>			
Office of Science	81.049	AMERICAN ELECTRIC POWER SUB DOE	7,835.81
Office of Science	81.049	CENTERIOR ENERGY SUB DOE	5,628.82
Office of Science	81.049	CPWR SUB DOE AUGUSTA 97SF21514	23,182.40
Office of Science	81.049	CPWR SUB DOE HANFORD 96SF21262	35,457.20
Office of Science	81.049	OKLAHOMA ST SUB DOE,01,02,03	26,153.49
Office of Science	81.049	ORAU SUB DE-AC05-76OR00033-02,-03	70,298.50
Office of Science	81.049	UBC DOE SAVANNAH 97SF21514	(811.53)
Office of Energy Efficiency Conservation and Renewable Energy	81.087	NEXTECH SUB DOE	20,359.92
Department of Energy	81.RD	TEXTRON SUB DOE	3,389.62
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 020	(103.59)
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 021	(5.03)
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 023	3,355.55
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 037	46,663.70
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 039	154,427.88
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 043	15,759.55
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 044	17,866.97
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 045	29,409.14
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 046	4,999.57
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 048	22,173.91
Department of Energy	81.RD	FERMCO 96SS000296 - TASK 050	345.57
Department of Energy	81.RD	FERMCO 96SS000296-TASK 38	8,310.00
Department of Energy	81.RD	FERMCO 96SS00296 - TASK 017	37,981.44
Department of Energy	81.RD	FERMCO 96SS00296 - TASK 032	6,770.07
Department of Energy	81.RD	FERMCO 96SS00296 - TASK 033	755.27
Department of Energy	81.RD	US AUTO MAT PART SUB DOE	<u>46,254.20</u>
<b>Total Department of Energy</b>			586,458.43
<b>Department of Housing &amp; Urban Development</b>			
Office of Lead Hazard Control	14.900	CHMC SUB OHLHR0057-99	41,035.16
Office of Lead Hazard Control	14.900	CIN BD HLTH 98-99 PJ III SUB HUD	285.16
Office of Lead Hazard Control	14.900	CIN BD HLTH 98-99 PRJ I SUB HUD	3,260.42
Office of Lead Hazard Control	14.900	CIN BD HLTH 98-99 PRJ II SUB HUD	391.14
Office of Lead Hazard Control	14.900	CIN BD HLTH 98-99 PRJ IV SUB HUD	41,602.84
Office of Lead Hazard Control	14.900	CITY OF CINTI SUB HUD OHLHR0063-99	26,911.52
Office of Lead Hazard Control	14.900	NAT CTR LEAD SAFE HSNB SUB HUD	<u>489,255.99</u>
<b>Total Department of Housing &amp; Urban Development</b>			602,742.23
<b>Department of Justice</b>			
Office of Juvenile Justice and Delinquency Prevention	16.540	LIGHTHOUSE YOUTH SERV SUB DOJ	7,305.36
Office of Juvenile Justice and Delinquency Prevention	16.541	OAG PROJECT OASIS SUB DOJ	(270.46)
Office of Justice Programs	16.549	OCJS GENDER SPECIFIC PROG SUB DOJ	22,854.70
Office of Justice Programs	16.560	EDC SUB NIJ 1999WA-VX-0008	85,819.48
Office of Justice Programs	16.560	OCJS SUB NIJ RSAT EVALUATIONS	6,313.81
Office of Justice Programs	16.560	OCJS RES SUB ABUSE TREATMENT / DOJ	(77.97)
Office of Justice Programs	16.560	REG COM POLICING SUB DOJ	17,026.08
Department of Justice	16.574	OCJS 96-DG-G02-0033 SUB DOJ	(2.42)
Office of Justice Programs	16.579	OCJS SUB DOJ	(195.67)
Office of Justice Programs	16.579	OCJS 99-DG-G02-0033 SUB DOJ	10,696.17
Office of Justice Programs	16.579	OCJS 99-DG-G02-0068 SUB DOJ	27,299.49
Office of Justice Programs	16.579	OCJS 98-DG-G02-0033 SUB DOJ	67,136.32



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
Office of Justice Programs	16.580	IOWA DEPT OF CORRECTIONS SUB DOJ	4,794.90
Office of Justice Programs	16.585	DRUG COURTS OSC/ODADAS SUB DOJ	(2,907.89)
Office of Justice Programs	16.585	DRUG COURTS OSC/ODADAS SUB DOJ	63,400.21
Office of Justice Programs	16.585	DRUG COURTS OSC/ODADAS SUB DOJ	7,840.48
Department of Justice	16.RD	CUYAHOGA COUNTY COURT SUB OJJDP	<u>16,500.00</u>
<b>Total Department of Justice</b>			333,533.00
<b>Department of Transportation</b>			
Federal Highway Administration	20.205	ODOT 8656 SUB FHA	2,519.34
Federal Highway Administration	20.205	ODOT 7522 SUB FHA	257.00
Federal Highway Administration	20.205	ODOT 7522 SUB FHA	20,427.32
Federal Highway Administration	20.205	ODOT 8004 SUB FHA	10.08
Federal Highway Administration	20.205	ODOT 8201 SUB FHA	33.00
Federal Highway Administration	20.205	ODOT 8201 SUB FHA	2,898.05
Federal Highway Administration	20.205	ODOT 8226 SUB FHA	24,767.63
Federal Highway Administration	20.205	ODOT 8230 SUB FHA	(7.96)
Federal Highway Administration	20.205	ODOT 8394 SUB FHA	10,286.98
Federal Highway Administration	20.205	ODOT 8504 SUB FHA	256.40
Federal Highway Administration	20.205	ODOT 8527 SUB FHA	58,777.76
Federal Highway Administration	20.205	ODOT 8582 SUB FHA	31,988.16
Federal Highway Administration	20.205	ODOT 8645 SUB FHA	36,439.80
Federal Highway Administration	20.205	ODOT 8773 SUB FHA	39,103.13
Federal Highway Administration	20.205	ODOT 8792 SUB FHA	5,952.16
Federal Highway Administration	20.205	ODOT 8834 SUB FHA	4,515.00
Federal Highway Administration	20.205	ODOT 8991 SUB FHA	78,140.56
Federal Highway Administration	20.205	ODOT 9334 SUB FHA	474,808.72
Federal Highway Administration	20.205	ODOT 9334 SUB FHA	38,799.80
Federal Highway Administration	20.205	ODOT 9769 SUB FHA	742.88
Federal Highway Administration	20.205	ODOT 9771 SUB FHA	3,537.50
Federal Highway Administration	20.205	ODOT 9776 SUB FHA	139.72
Federal Highway Administration	20.205	ODOT 9782 SUB FHA	2,830.00
Federal Highway Administration	20.205	ODOT 9488 SUB FHA	124,185.93
Federal Highway Administration	20.RD	H G RUSSELL SUB FHA DTFH61-00	2,362.06
Federal Highway Administration	20.RD	NAS SUB DOT NCHRP HR 12-53	100,785.52
Federal Highway Administration	20.RD	UNIV WASH SUB FHWA61-94R00112	741.07
Federal Highway Administration	20.RD	UNIV WASH SUB FHWA61-94R00112	<u>11,505.20</u>
<b>Total Department of Transportation</b>			1,076,802.81
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66.RD	BATTELLE #3-23 SUB EPA	35,938.59
Environmental Protection Agency	66.RD	BATTELLE #3-24 SUB EPA	28,836.01
Environmental Protection Agency	66.RD	BATTELLE #4-23 SUB EPA	53,958.37
Environmental Protection Agency	66.RD	BATTELLE #4-24 SUB EPA	29,351.54
Environmental Protection Agency	66.RD	HEALTH EFFECTS INST 98-17 SUB EPA	236,201.49
Environmental Protection Agency	66.RD	ISSI CONSULTING INC SUB EPA	14,986.28
Environmental Protection Agency	66.RD	IT CORP PO 116426 SUB EPA	50,778.82
Environmental Protection Agency	66.RD	IT CORP PO 134149 SUB EPA	10,121.41
Environmental Protection Agency	66.RD	IT CORP SUB EPA 68-C5-0039	534.24
Environmental Protection Agency	66.RD	SAIC #IM-2-21(P) SUB EPA	34,080.20
Environmental Protection Agency	66.RD	TVA 97RKW-198299 SUB EPA	<u>383.14</u>
<b>Total Environmental Protection Agency</b>			495,170.09
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43.002	STSI GO-05463.03-93A SUB NASA	19.13
National Aeronautics and Space Administration	43.002	STSI GO-08205.02-97A SUB NASA	918.00
National Aeronautics and Space Administration	43.002	INTELLIGENT AUTO INC SUB NASA	(100.10)
National Aeronautics and Space Administration	43.002	TEES 50482SP SUB NASA	10,761.50
National Aeronautics and Space Administration	43.RD	BATTELLE MEM INST SUB NASA	87,826.93
National Aeronautics and Space Administration	43.RD	OAI SUB NASA	<u>(1.21)</u>
<b>Total National Aeronautics and Space Administration</b>			99,424.25
<b>National Science Foundation</b>			
National Science Foundation	47.074	BSTN U SUB NSF IBN-9632134	(32.73)
National Science Foundation	47.075	NRC NAS SUB NSF INT-9522667	14,028.50
National Science Foundation	47.076	AM ED RES SUB NSF ASN/REC-9452861	779.67
National Science Foundation	47.078	MBL SUB NSFOPP-9615949	<u>(58.52)</u>
<b>Total National Science Foundation</b>			14,716.92

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
<b>Department of the Interior</b>			
U.S. Geological Survey	15.808	OHIO UNIV SUB USGS 99CRAG0015	5,820.22
<b>Total Department of the Interior</b>			<u>5,820.22</u>
<b>Department of Health and Human Services</b>			
National Institute on Deafness and Other Communication Disorders	93.173	BIOCONCEPTS SBIR PHASE I SUB NIH	2,704.00
National Institute on Deafness and Other Communication Disorders	93.173	U.MARYLAND SUB DC00347-13	45,530.56
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	BWH SUB DK46519-05	7,460.40
National Institute of Diabetes and Digestive and Kidney Diseases	93.847	CEDAR SINAI MED CTR SUB DK	1,243.85
National Institute on Drug Abuse	93.279	RU SUB DA12848-01	14,081.49
National Institute on Drug Abuse	93.279	UNIV OF CAL SUB DA	(15,114.51)
National Institute on Drug Abuse	93.279	UNIV OF CAL SUB DA	213,518.41
National Institute on Drug Abuse	93.279	UNIV OF CAL SUB DA	24,086.33
National Institute on Drug Abuse	93.279	V A MED CTR SUB DA	(3,074.52)
National Institute on Drug Abuse	93.279	V A MED CTR SUB DA	479,904.53
National Institute on Drug Abuse	93.279	V A MED CTR SUB DA	359,721.93
National Institute of Mental Health	93.242	STANFORD SUB R01 MH57471	29,943.56
National Institute of Mental Health	93.RD	DUKE UNIV SUB N01 MH70007	78,242.56
Center for Substance Abuse Prevention	93.144	BLMGNTN SUB SP	49,082.94
Center for Substance Abuse Treatment	93.959	ODADAS 993170302CPREVP-00-9227	121,835.20
Center for Substance Abuse Treatment	93.959	ODADAS 993170302CPREVP-99-9227	8,338.63
Center for Substance Abuse Treatment	93.959	OPERC 062927 ORRC00 ODADAS / HHS	225,821.55
Center for Substance Abuse Treatment	93.959	OPERC-ODADAS SUB HHS	32,072.73
Substance Abuse and Mental Health Services Administration	93.230	CHRF SUB SP08224	46,753.82
Agency for Toxic Substances and Disease Registry	93.161	MARQUETTE SUB CDC/TSDR	14,176.50
National Institute for Occupational Safety & Health	93.262	CHRF/R18 OH035333-01,02	5,545.30
National Institute for Occupational Safety & Health	93.262	CHRF/R18 OH035333-01	2,025.80
National Center for Chronic Disease Prevention and Health Prmtn	93.919	ODH 31401PAE392 SUB CDC	91,064.50
National Center for Chronic Disease Prevention and Health Prmtn	93.919	ODH 731-F / BCCP SUB CDC	31,186.51
National Center for Chronic Disease Prevention and Health Prmtn	93.919	ODH 731-F / BCCP SUB CDC	2,464.06
National Center for Chronic Disease Prevention and Health Prmtn	93.991	HEALTH EDU TEACH WKSHP ODH / CDC	14,165.04
National Center for Chronic Disease Prevention and Health Prmtn	93.991	ODH 31401PAP387 SUB CDC	16,917.73
National Center for Chronic Disease Prevention and Health Prmtn	93.991	ODH 31401PAP387 SUB CDC	9,103.88
Centers for Disease Control and Prevention	93.283	HFM SUB CDC U27/CCU513182	2,871.66
Centers for Disease Control and Prevention	93.283	HFM SUB CDC U27/CCU513182	8,078.35
Centers for Disease Control and Prevention	93.283	MSU SUB U60 CCU512218-05	13,130.55
Centers for Disease Control and Prevention	93.283	MSU SUB U60 CCU512218-04	8,922.71
Centers for Disease Control and Prevention	93.RD	BRN CO SR/ODH 731-I PROGRAM INCOME	1,285.00
Centers for Disease Control and Prevention	93.RD	CINTI BOH SUB CDC	43,207.76
Centers for Disease Control and Prevention	93.RD	CINTI BOH SUB CDC	18,435.64
Centers for Disease Control and Prevention	93.RD	CINTI BOH SUB CDC	95,243.81
Centers for Disease Control and Prevention	93.RD	CINTI BOH SUB CDC	9,711.83
Centers for Disease Control and Prevention	93.RD	CINTI BOH/STD SUB CDC	8,776.16
Bureau of Health Professions	93.107	MODEL STATE SUPPORTED AHEC	21,545.88
Bureau of Health Professions	93.107	MODEL STATE SUPPORTED AHEC	51,361.83
Maternal and Child Health Bureau	93.110	CHMC SUB MCJ391006-01-0	6,689.03
Maternal and Child Health Bureau	93.110	CHRF SUB MC00116,-01,-02	122,247.69
Maternal and Child Health Bureau	93.110	CHRF SUB MC00116,-01,-02	16,638.09
Maternal and Child Health Bureau	93.110	HFM SUB 2MCJ-262004-07	6,388.66
Maternal and Child Health Bureau	93.110	HFM SUB 2MCJ-262004-07	(28.02)
Maternal and Child Health Bureau	93.110	HFM SUB 2MCJ-262004-07	1,117.79
HIV/AIDS Bureau	93.145	WAYNE ST SUB 1H4A HA00012-01	66,961.76
HIV/AIDS Bureau	93.145	WAYNE ST U SUB 4-U69HA00018-03 2	505.27
HIV/AIDS Bureau	93.918	IDC SUB CHN SUB PE	(6,344.36)
HIV/AIDS Bureau	93.918	IDC SUB CHN SUB PE	114,585.71
HIV/AIDS Bureau	93.918	IDC SUB CHN SUB PE	66,451.90
Division of Associated, Dental and Public Health Professions	93.969	UK SUB AH 70087-01	(399.25)
Division of Associated, Dental and Public Health Professions	93.969	UK SUB AH 70087-02	8,407.55
Division of Associated, Dental and Public Health Professions	93.969	UK SUB AH 70087-03	48,665.03
National Human Genome Research Institute	93.172	CHRF SUB 5 R25 HG01516-02	(2,743.14)
National Human Genome Research Institute	93.172	CHRF SUB 5 R25 HG01516-03	(813.56)
National Center for Research Resources	93.333	CHMC SUB RR08084-06S1	143,151.55
National Center for Research Resources	93.333	CHMC SUB RR08084-07	86,857.16
National Center for Research Resources	93.333	CHRF SUB 5 M01 RR08084-06	7,844.45
National Center for Research Resources	93.333	CHRF SUB 5 M01 RR08084-07	11,559.00
National Cancer Institute	93.393	RES TRI INST PRJ5988-826 SUB CA	13,445.00
National Cancer Institute	93.393	RIT #04-52U-7326-006 SUB CA	21,155.00
National Cancer Institute	93.393	MED COL OF OHIO SUB CA58557-07	99,018.50

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Cancer Institute	93.394	USC SUB CA74168-02	2,293.93
National Cancer Institute	93.394	USC SUB CA74168-03	15,977.60
National Cancer Institute	93.395	SWOG 9008-02 SUB CA	160.16
National Cancer Institute	93.395	SWOG98006 SUB U10 CA32102-9340-05	(884.43)
National Cancer Institute	93.395	GOG #27469-33 SUB CA	(7,003.31)
National Cancer Institute	93.395	GOG #27469-33 SUB CA	68,865.61
National Cancer Institute	93.395	MAYO SUB CA24507-21	4,031.62
National Cancer Institute	93.395	MAYO SUB CA24507-21	1,213.75
National Cancer Institute	93.395	SWOG SUB 5 U10 CA32102-20	10,942.45
National Cancer Institute	93.395	SWOG99006 SUB 5 U10 CA32102-9340	43,799.93
National Cancer Institute	93.395	SWOG99049 5 U10 CA32102	10,357.84
National Cancer Institute	93.395	SWOG99051 SUB 5 U10 CA32102-9340-20	38,614.62
National Cancer Institute	93.397	UCHSC SUB CA58187-04	79,474.27
National Cancer Institute	93.397	UCHSC SUB CA58187-05	2,410.11
National Cancer Institute	93.399	NSABP STAR TRIAL/PFED15-CIN-01	15,764.36
National Cancer Institute	93.399	NSABP STAR TRL/PARTICIPANT ENRL	19,969.70
National Cancer Institute	93.399	NASB BCPT SUB CA37377	517.00
National Cancer Institute	93.RD	SUB SAIC97CYS0391A-NCI	(0.60)
National Cancer Institute	93.RD	MCHS PO#PPYS164A SUB CA	18,859.77
National Heart, Lung, and Blood Institute	93.837	CHMC SUB HL57614-04	16,708.33
National Heart, Lung, and Blood Institute	93.837	U OF ILL SUB HL52460-05	14.62
National Heart, Lung, and Blood Institute	93.837	U OF ILL SUB HL64942-01	7,074.57
National Heart, Lung, and Blood Institute	93.837	CHMC SUB HL56370	(677.91)
National Heart, Lung, and Blood Institute	93.838	BRIGHAM&WMS HOSP SUB HL65899	13,793.18
National Heart, Lung, and Blood Institute	93.838	CHMC SUB HL56387-03	14,836.87
National Heart, Lung, and Blood Institute	93.838	CHMC SUB HL56387-04	16,196.85
National Heart, Lung, and Blood Institute	93.838	CHRF PO 1247 SUB HL07752-04	1,381.72
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL07752-05	6,348.84
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL07752-06	12,815.36
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP SUB HL60263	96,330.70
National Heart, Lung, and Blood Institute	93.838	IOWA SUB HL51990-05	(2,192.70)
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-04	18,159.79
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-05	56,680.22
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP SUB HL60263-02	12,724.63
National Heart, Lung, and Blood Institute	93.839	CHMC SUB HL57614-03	10,566.88
National Heart, Lung, and Blood Institute	93.839	CHMC SUB HL57614-03	654.48
National Heart, Lung, and Blood Institute	93.839	CHMC SUB HL57614-04	17,851.37
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-01	2,002.00
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-01	74,107.67
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-02 PROJ #4	170,954.87
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-02 3	12,288.12
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03	15,858.00
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03 PROJ #4	34,395.95
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03 3	3,858.75
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-01	205,798.20
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03	22,490.46
National Heart, Lung, and Blood Institute	93.RD	CWRO SUB NIH CONTRACT	9,716.57
National Institute of Allergy and Infections Diseases	93.856	CHRF SUB AI32121-06A	(1,489.01)
National Institute of Allergy and Infections Diseases	93.856	CHRF SUB AI32121-07	31,180.96
National Institute of Allergy and Infections Diseases	93.856	CHRF SUB AI32121-08	33,473.49
National Institute of Allergy and Infections Diseases	93.856	SSS SUB AI38858	93,120.03
National Institute of Allergy and Infections Diseases	93.856	SSS SUB AI38858	42,483.98
National Institute of Allergy and Infections Diseases	93.856	SSS SUB AI38858 ACTG 301	(1,713.19)
National Institute of Allergy and Infections Diseases	93.856	U VIRGINIA SUB R01 A124431-12	(256.04)
National Institute of Allergy and Infections Diseases	93.856	U VIRGINIA SUB R01 A124431-13	28,513.86
National Institute of Allergy and Infections Diseases	93.856	UNIV LONDON SUB AI41687-01,02,-03	110,442.82
National Institute of Allergy and Infections Diseases	93.RD	CHMC SUB N01 AI45252-03	4,248.40
National Institute of Allergy and Infections Diseases	93.RD	CHMC SUB N01 AI45252-05	21,411.18
National Institute of Allergy and Infections Diseases	93.RD	CHRF SUB N01 AI 45252	37,216.45
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	STANFORD UNIV SUB AR21393-23	(10,905.52)
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	STANFORD UNIV SUBAR21393-24	31,139.42
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR44566-03	3,009.01
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR44566-04	19,354.73

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR62231-02	5,099.25
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR62231-04	13,873.59
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR44059-03	63.34
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR44059-03	(257.89)
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR44059-04	10,934.08
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	CHRF SUB AR44059-04	534.16
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	OSIRIS SUB AR42618	6,686.57
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	OSIRIS SUB AR42618-02	16,787.59
National Institute of Arthritis and Musculoskeletal and Skin Diseases	93.846	STANFORD UNIV SUB AR21393-25	1,125.50
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463	47,527.76
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463-07	7,321.31
National Institute of Child Health and Human Development	93.865	CHMC SUB T32 HD07200-19	(1,620.35)
National Institute of Child Health and Human Development	93.865	WVU SUB HD17864-12A1	(3,987.47)
National Institute of Child Health and Human Development	93.865	WVU SUB HD17864-13	(27.00)
National Institute of Child Health and Human Development	93.865	WVU SUB HD17864-14	101,314.32
National Institute of Child Health and Human Development	93.865	WVU SUB HD17864-15	38,303.16
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463	21,342.72
National Institute of Child Health and Human Development	93.865	CHMC SUB HD07463-05	3,123.02
National Institute of Child Health and Human Development	93.865	CHMC SUB 5 T32 HD07463	3,892.28
National Institute of Child Health and Human Development	93.865	CHMC SUB 5 T32 HD07463-02	18,735.60
National Institute of Dental Research	93.121	COLUMBIA SUB DE11708-03	37,811.16
National Institute of Environmental Health Sciences	93.113	MIAMI UNIV SUB ES08192-03	3,521.60
National Institute of Environmental Health Sciences	93.113	MIAMI UNIV SUB ES08192-04	7,592.97
National Institute of Environmental Health Sciences	93.113	CHRF SUB R01 ES08822-02	5,896.70
National Institute of Environmental Health Sciences	93.113	UAC SUB ES07717-03	4,832.60
National Institute of Environmental Health Sciences	93.113	UAC SUB ES07717-04	22,710.10
National Institute of Environmental Health Sciences	93.142	CPWR SUB ES06185-09	2,703.71
National Institute of Environmental Health Sciences	93.142	CPWR SUB ES09764-09 & DOE	4,311.91
National Institute of Environmental Health Sciences	93.142	ICWU SUB ES06162-07 & DOE	525.56
National Institute of Environmental Health Sciences	93.142	ICWU SUB ES09758-08 & DOE	1,617.14
National Institute of Environmental Health Sciences	93.142	ICWU SUB ES06162-07	11,946.24
National Institute of Environmental Health Sciences	93.142	ICWU SUB ES06162-08	47,282.78
National Institute of Environmental Health Sciences	93.142	UBC SUB ES06185-07	40,914.76
National Institute of Environmental Health Sciences	93.142	UBC SUB ES09764-07 & DOE	36,545.08
National Institute of Neurological Disorders and Stroke	93.853	EMORY U SUB NS36643-01A1	2,424.00
National Institute of Neurological Disorders and Stroke	93.854	MAYO SUB NS28492-01	5,690.97
National Institute of Neurological Disorders and Stroke	93.854	RUSH UNIV SUB NIH NS33430	19,198.74
National Institute of Nursing Research	93.361	CHRF SUBR01 NR04083	9,862.08
National Institute of Nursing Research	93.361	CHRF SUB R01 NR04083-03	9,554.20
Health Care Financing Administration	93.779	MIAMI/OBR/DHHS-HCFA MEDTAPP	4,713.83
Health Care Financing Administration	93.779	MIAMI/ODHS/HCFA MEDTAPP	6,488.02
Health Care Financing Administration	93.779	OBR/ODHS A-98-07-001 MEDTAPP 2	343,278.03
Health Care Financing Administration	93.779	OBR/ODHS A-98-07-001/DHHS-HCFA	6,884.60
Agency for Healthcare Research and Quality	93.226	U OF PITT SUB 1R01HS09694-02	5,148.42
Agency for Healthcare Research and Quality	93.226	U OF PITT SUB 5R01HS09694-03	21,298.30
Administration for Children and Families	93.558	BUTLER CTY DEPT HUM SVCS SUB DHHS	19,003.35
Administration on Children, Youth, and Families	93.575	HCDHS/ODHS/DHHS DAY CARE CONTR	17,587.79
Head Start Bureau	93.600	COOP ED SVC AGC-YR2/HEAD STRT	5,417.30
Head Start Bureau	93.600	COOP ED SVC AGC-YR3/HEAD STRT	23,692.58
Head Start Bureau	93.600	COOP ED SVC AGCY-YR1/HEAD STRT	2,337.16
Head Start Bureau	93.600	O.S.U. CTR FOR SNP/HEAD START	14,743.97
Head Start Bureau	93.600	O.S.U. CTR FOR SNP/HEAD START	47,056.76
Head Start Bureau	93.600	CHCCAA NEEDS ASMT/HHS HEAD ST	22,562.50
Head Start Bureau	93.600	CHCCAA SUB HHS/HEAD START '00	381,522.71
Head Start Bureau	93.600	CHCCAA SUB HHS/HEAD START '99	167,879.75
Head Start Bureau	93.600	CHILD FOCUS INC/HEAD START	3,343.94
Administration on Developmental Disabilities	93.630	CHILD ADVOCACY CTR/SUB DD	3,452.09
<b>Total Department of Health and Human Services</b>			<b>6,302,193.00</b>
<b>Total Research and Development - Pass Through</b>			<b>10,338,783.00</b>
<b>TOTAL RESEARCH AND DEVELOPMENT</b>			<b>85,102,083.00</b>
<b>OTHER</b>			
<b>Other - Non Pass Through</b>			
<b>Department of Defense</b>			
Defense Logistics Agency	12.002	ODOD - CGCAC (FEDERAL)	202.47
Department of the Air Force	12.COM99S665	AF COM99S665- ROTC	17,703.66
<b>Total Department of Defense</b>			<b>17,906.13</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
<b>Department of Education</b>			
Department of Education	84.029	USED H029G960249	66,482.96
Office of the Assistant Secretary for Postsecondary Education	84.044	USED P044A980618	158,272.51
Office of the Assistant Secretary for Postsecondary Education	84.047	USED P047A50370	4,408.26
Office of the Assistant Secretary for Postsecondary Education	84.047	USED P047A50514	72,786.03
Office of the Assistant Secretary for Postsecondary Education	84.047	USED P047A950106	397,314.80
Office of the Assistant Secretary for Postsecondary Education	84.047	USED P047A990485	47,196.68
Office of the Assistant Secretary for Postsecondary Education	84.047	USED P047A990641	139,038.91
Office of the Assistant Secretary for Postsecondary Education	84.047	USED P047A990146	173,208.94
Office of the Assistant Secretary for Postsecondary Education	84.066	USED P066A980224	208,622.31
Office of the Assistant Secretary for Postsecondary Education	84.153	USED P153A990057	61,514.14
Office of the Assistant Secretary for Postsecondary Education	84.200	USED P200A50053-97	63,771.50
Office of the Assistant Secretary for Postsecondary Education	84.334	USED P334A990179	96,800.58
Office of Bilingual Education and Minority Languages Affairs	84.195	USED T195A980067	124,241.02
Office of Special Education and Rehabilitative Services	84.325	USED H325H990095	149,894.77
<b>Total Department of Education</b>			<u>1,763,553.41</u>
<b>Department of Housing &amp; Urban Development</b>			
Policy Development and Research	14.512	CDWS OH 98-039	37,898.66
Policy Development and Research	14.512	CDWS OH 99-027	38,240.15
<b>Total Department of Housing &amp; Urban Development</b>			<u>76,138.81</u>
<b>Department of Transportation</b>			
National Highway Institute	20.215	DDEGRAD-99-X-00736	24,430.00
<b>Total Department of Transportation</b>			<u>24,430.00</u>
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66.003	T902690-01	1,549.16
Environmental Protection Agency	66.006	T902880-01	2,092.57
Office of Grants and Debarment	66.607	CT826700-01-0	61,857.39
Office of Grants and Debarment	66.607	T826439-01-0	182,535.11
Office of Enforcement and Compliance Assurance	66.701	CX823708-01	13,284.55
Environmental Protection Agency	66.CT902630	CT902630 PROGRAM INCOME	21,994.85
Environmental Protection Agency	66.Fellowship	STAR FELLOWSHIP	14,246.21
<b>Total Environmental Protection Agency</b>			<u>297,559.84</u>
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43.002	NAG3-1188 L	(1,151.56)
National Aeronautics and Space Administration	43.002	NAGT-2-52205	(231.12)
<b>Total National Aeronautics and Space Administration</b>			<u>(1,382.68)</u>
<b>National Foundation on the Arts and the Humanities</b>			
National Endowment for the Arts	45.024	MAYORS INSTITUTE	(74.92)
National Endowment for the Humanities	45.162	EF-20257-95	(661.12)
National Endowment for the Humanities	45.162	ED-21173-98	57,617.45
<b>Total National Foundation on the Arts and the Humanities</b>			<u>56,881.41</u>
<b>National Science Foundation</b>			
National Science Foundation	47.041	CMS-9714860 REU E168	4,254.12
National Science Foundation	47.041	CMS-9896305 REU	5,000.00
National Science Foundation	47.049	AST-9901032	1,220.15
National Science Foundation	47.049	DMS-9974267	9,191.27
National Science Foundation	47.049	DMS-9974276	24,270.74
National Science Foundation	47.070	CCR-9908948	27,168.67
National Science Foundation	47.076	DUE-ATE 9950029--OSP21172	184,734.72
National Science Foundation	47.076	DUE-9555023	25,497.62
National Science Foundation	47.076	DUE-9602437	171,226.87
<b>Total National Science Foundation</b>			<u>452,564.16</u>
<b>Department of State</b>			
Bureau of Educational and Cultural Affairs	19.415	IA-PLDH-G9190060	33,989.28
<b>Total Department of State</b>			<u>33,989.28</u>
<b>Total Other - Non Pass Through</b>			<u>2,721,640.00</u>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
<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 / CNCS	1,000.00
Corporation for National and Community Service	94.004	AMER ASSOC COMMNTY CLLGS / CNPS	5,363.09
Corporation for National and Community Service	94.004	CHC FACULTY FELLOWSHIP / CNCS	2,000.01
Corporation for National and Community Service	94.005	ICC 97LHEINOIS SUB CNCS	3,494.52
Corporation for National and Community Service	94.005	OHIO CAMPUS COMPACT SUB CNCS	986.78
Corporation for National and Community Service	94.005	OHIO CAMPUS COMPACT SUB CNCS	3,636.44
Corporation for National and Community Service	94.005	OHIO CAMPUS COMPACT SUB CNCS	<u>910.78</u>
<b>Total Corporation for National and Community Service</b>			17,391.62
<b>Department of Agriculture</b>			
Food and Nutrition Service	10.558	ODED SUB USDA 00	23,682.63
Food and Nutrition Service	10.558	ODED SUB USDA 98	(198.16)
Food and Nutrition Service	10.558	ODED SUB USDA 99	<u>3,982.46</u>
<b>Total Department of Agriculture</b>			27,466.93
<b>Small Business Administration</b>			
Small Business Administration	59.037	SBDC/CCCC/ODOD ECDD SUB SBA	92,032.80
Small Business Administration	59.037	SBDC/CCCC/ODOD ECDD 99-028 / SBA	<u>38,277.86</u>
<b>Total Small Business Administration</b>			130,310.66
<b>Department of Defense</b>			
Defense Logistics Agency	12.002	NOGCAC SUB DLA	<u>25,773.89</u>
<b>Total Department of Defense</b>			25,773.89
<b>Department of Education</b>			
Department of Education	84.024	UNC-CH SUB USED H024A60001 NECTAS	3,357.07
Office of Elementary and Secondary Education	84.186	ODE/ED 062927-DRSC-00P SDFSCA/USED	249,999.71
Office of Elementary and Secondary Education	84.186	OPERC 062927 DRSP-00P ODE / USED	362,455.12
Office of Elementary and Secondary Education	84.186	OPERC-ODE SUB USED	11,676.97
Office of Elementary and Secondary Education	84.213	CPS EVEN START ODE SUB USED	1,034.16
Office of Elementary and Secondary Education	84.213	CPS EVENSTART 288833 SUB USED	6,942.60
Office of Elementary and Secondary Education	84.213	MT HEALTHY ES PO 8279 ODE SUB USED	4,659.15
Office of Elementary and Secondary Education	84.213	NORWOOD EVEN START ODE SUB USED	2,236.46
Office of Elementary and Secondary Education	84.276	DARKE SUB OBR/USED	434.97
Office of Elementary and Secondary Education	84.276	DARKE SUB OBR/USED	3,365.14
Office of Elementary and Secondary Education	84.276	HCESC SUB USED GOALS 2000 YR2	5,044.81
Office of Elementary and Secondary Education	84.276	WARREN CNTY ESC SUB USED	34,210.44
Office of Elementary and Secondary Education	84.281	CPS OSP98132 SUB USED	43.98
Office of Elementary and Secondary Education	84.281	OBR 8-13 SUB USED EISENHOWER	10,289.68
Office of Elementary and Secondary Education	84.281	OBR 8-14 SUB USED EISENHOWER	5,962.41
Office of Elementary and Secondary Education	84.281	OBR 8-15 SUB USED EISENHOWER	40,367.82
Office of Elementary and Secondary Education	84.281	OBR 8-16 SUB USED EISENHOWER	44,964.22
Office of Elementary and Secondary Education	84.281	OBR 8-17 SUB USED EISENHOWER	14,441.61
Office of Elementary and Secondary Education	84.281	OBR 9-15 SUB USED EISENHOWER	27,653.16
Office of Elementary and Secondary Education	84.281	OBR 9-16 SUB USED EISENHOWER	6,616.13
Office of Elementary and Secondary Education	84.281	OBR 9-17 SUB USED EISENHOWER	3,846.73
Office of Elementary and Secondary Education	84.281	ODE 062927-MS-S3-99P SUB USED	36,881.40
Office of Elementary and Secondary Education	84.281	ODE 062927-MS-S4-99 SUB USED	54,635.76
Office of Elementary and Secondary Education	84.281	OMSC SUB ODE RFP 99-003 SUB USED	49,144.50
Office of Special Education and Rehabilitative Services	84.173	ODE 062927-PG-SC-2000P SUB USED	33,622.41
Office of the Assistant Secretary for Postsecondary Education	84.116	CLEMSON 3426112198 SUB USED	15,369.78
Office of the Assistant Secretary for Postsecondary Education	84.334	OBR SUB USED GEAR UP	17,810.72
Office of Vocational and Adult Education	84.051	318924 CPS-SECONDARY SUB USED	103,294.02
Office of Vocational and Adult Education	84.051	318925 CPS-ADULT SUB USED	7,475.91
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-20 A-1 SUB USED	131,957.51
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-20 IT SUB USED	12,459.83
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-20 MKT SUB USED	4,335.70
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-20K SUB USED	27,995.22
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-20S SUB USED	61,280.06
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-20V SUB USED	62,208.99
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-99-20K SUB USED	1,258.68
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-99-20R SUB USED	(1.96)
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-99-20S SUB USED	9,610.50
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-99-20V SUB USED	11,966.16
Office of Vocational and Adult Education	84.243	ODE TECH PREP VETP-99-20Y SUB USED	<u>2,830.91</u>
<b>Total Department of Education</b>			1,483,738.44
<b>Department of Energy</b>			
Office of Energy Research	81.064	LEAGUE OF WOMEN VOTERS SUB DOE	<u>331.10</u>
<b>Total Department of Energy</b>			331.10

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

<u>Federal Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Federal Expenditures</u>
<b>Department of Housing &amp; Urban Development</b>			
Office of Portfolio Management	14.193	CMHA DRUG ELIMINATION SUB HUD	39,558.45
Office of Public and Indian Housing	14.854	CPS EVENSTART SUB HUD	<u>3,176.80</u>
<b>Total Department of Housing &amp; Urban Development</b>			42,735.25
<b>Department of Justice</b>			
Office of Juvenile Justice and Delinquency Prevention	16.540	OCJS SUB DOJ 98-JJ-DP2-0700	26,771.35
Office of Juvenile Justice and Delinquency Prevention	16.540	OCJS SUB DOJ 99-JJ-DP2-0700	29,516.44
Office of Justice Programs	16.549	LAKE CO ODYS/OCJS SUB OJJDP	2,595.09
Office of Justice Programs	16.549	NCORC SUB OJJDP	2,875.00
Office of Justice Programs	16.549	PORTAGE CO ODYS/OCJS SUB OJJDP	1,718.63
Office of Justice Programs	16.549	ROSS CTY ODYS/OCJS SUB OJJDP	2,875.00
Office of Justice Programs	16.549	SUMMIT CO ODYS/OCJS SUB OJJDP	2,875.81
Office of Justice Programs	16.579	OCJS 97-DG-B01-7241 SUB DOJ	(1,895.13)
Office of Justice Programs	16.579	OCJS 98-DG-B01-7241 SUB DOJ	54,753.22
Office of Justice Programs	16.579	OCJS 99-DG-B01-7241 SUB DOJ	<u>26,089.39</u>
<b>Total Department of Justice</b>			148,174.80
<b>Department of Labor</b>			
Employment and Training Administration	17.246	CINCI 95X1850 SUB DOL	202,555.18
Employment and Training Administration	17.249	IAMS SUB DOL	7,035.21
Employment and Training Administration	17.249	IAMS SUB DOL	39,970.01
Employment and Training Administration	17.249	OHIO SCHL TO WORK REGION 5 SUB DOL	339,925.45
Employment and Training Administration	17.249	OHIO STW,2K-OCHSTW SUB DOL	213,784.12
Employment and Training Administration	17.250	CCY - JTPA SUB DOL	(4,093.31)
Employment and Training Administration	17.250	CCY - JTPA SUB DOL	32,757.71
Employment and Training Administration	17.250	CCY - JTPA SUB DOL	64,435.37
Employment and Training Administration	17.250	CINCI 85X8513 SUB DOL	(1,300.55)
Employment and Training Administration	17.250	CINCI 95X8513 SUB DOL	18,496.96
Employment and Training Administration	17.250	CINCI 85X8514 SUB DOL	1,210.65
Employment and Training Administration	17.250	CINCI 95X8514 SUB DOL	22,484.65
Employment and Training Administration	17.75X8513	CINCI 75X8513 SUB DOL	<u>(69.96)</u>
<b>Total Department of Labor</b>			937,191.49
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66.CR825840	BATTELLE, SUB EPA CR825840-01-01	<u>74,352.92</u>
<b>Total Environmental Protection Agency</b>			74,352.92
<b>National Aeronautics and Space Administration</b>			
National Aeronautics and Space Administration	43.002	QEM SHARP PLUS SUB NASA	8,678.50
National Aeronautics and Space Administration	43.002	QEM SHARP PLUS SUB NASA	48,228.81
National Aeronautics and Space Administration	43.RD	OAI/OSGC SUB NASA	<u>9,598.72</u>
<b>Total National Aeronautics and Space Administration</b>			66,506.03
<b>National Science Foundation</b>			
National Science Foundation	47.049	INST ADV STU SUB NSF DMS-9412914	7,549.73
National Science Foundation	47.049	INST ADV STU SUB NSF DMS-9900969	1,807.17
National Science Foundation	47.076	VILLANOVA / ACM SUB NSF DUE-9813876	2,862.23
National Science Foundation	47.076	COUNCIL GRAD SCHOOLS SUB NSF	<u>2,614.61</u>
<b>Total National Science Foundation</b>			14,833.74
<b>Department of State</b>			
Bureau of Educational and Cultural Affairs	19.407	ACIE SUB USIA	<u>20,478.46</u>
<b>Total Department of State</b>			20,478.46
<b>Total Other - Non Pass Through</b>			2,989,285.00
<b>TOTAL OTHER</b>			5,710,926.00
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<u>\$ 103,633,930.00</u>

**University of Cincinnati**  
**Notes to Schedule of Expenditures of Federal Awards**  
**for the year ended June 30, 2000**

---

**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.

**2. Reconciliation of Schedule of Expenditures of Federal Awards to Annual Report:**

Total Expenditures, Schedule of Expenditures of Federal Awards	\$ 103,633,930
Less: Perkins loans	436,143
Administrative cost charge-backs	<u>133,342</u>
Total Federal Grants and Contracts	<u>\$ 103,064,445</u>

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

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

**4. 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, 2000 approximated \$128,627,000.



**University of Cincinnati**  
**Notes to Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

---

**5. 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	\$ 4,807,451
Health Professions Student Loan Program	189,400
Nursing Student Loan Program	58,070

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.

Outstanding loans at June 30, 2000 include the following:

Federal Perkins Loans	\$ 26,227,451
Health Professions Student Loans	2,591,485
Nursing Student Loans	<u>839,383</u>
	<u>\$ 29,658,319</u>

**University of Cincinnati**  
**Notes to Schedule of Expenditures of Federal Awards, Continued**  
**for the year ended June 30, 2000**

---

**6. 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, 2000**

---

**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:                      \$     3,109,018

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, 2000**

---

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, 2000**

---

No items noted.

**University of Cincinnati**  
**Schedule of Prior Audit Findings**  
**Status of Prior Year Findings**  
**for the year ended June 30, 2000**

---

**Finding 99-1: Refunds – First Time Students:**

The University did not perform the manual calculation of refunds for first time students in a timely manner for fiscal years 1997, 1998, and 1999. The refund calculation for fiscal years 1998 and 1999 were performed subsequent to June 30, 1998 and 1999, respectively. The refund calculation for fiscal year 1997 still has not been performed. Procedures have been implemented for the pro rata refund calculation to assure they are performed on a timely basis beginning with fiscal year 2000.

**University of Cincinnati  
Intercollegiate Athletics  
Department**

**Report of Independent Accountants on  
Applying Agreed-Upon Procedures  
for the Year Ended June 30, 2000**

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

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

We have audited the financial statements of the University of Cincinnati (the University) as of and for the year ended June 30, 2000, and have issued our unqualified report thereon dated October 2, 2000. We also have performed the procedures enumerated below to the accounting records of the University, the system of internal accounting control of the University, and the University of Cincinnati Foundation, a related outside organization, for the year ended June 30, 2000 solely to assist the University in complying with National Collegiate Athletic Association (NCAA) Bylaw 6.2.3.1. These procedures were agreed to by Dr. Joseph A. Steger, President of the University. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Procedures Related to the Accounting Records

- a. We obtained the Statement of Revenues and Expenditures of the Intercollegiate Athletics Department for the year ended June 30, 2000, 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 2000 budgeted expenditures.
- 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, noting no exceptions.
- c. We agreed the football and basketball guarantees revenues (away games) and expenditures (home games) to the signed contracts and other supporting documentation, noting no exceptions.



- d. We agreed recorded revenues for football and basketball television rights to written communication from the associations as well as copies of the checks representing payments to the University for making its television rights available. No exceptions were noted.
- 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 noting that \$25,000 was improperly included in revenue during fiscal year 2000. This amount was improperly excluded from revenue during fiscal year 1999.
- 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, noting no exceptions.
- 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 a system of internal accounting control. 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 of internal accounting control 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 generally accepted accounting principles.

Because of inherent limitations in any system of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of the system 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 evaluated 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, 2000, 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, 2000.
- 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, 2000.
- 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, 2000 are as follows:

<b>Endowment and Similar Principal Fund</b>	<b>Cost</b>	<b>Market Value</b>
IAE Fund	\$ 135,190	\$ 278,542
Pete Rose Scholarship	16,338	39,901
Seiffert-Bennington	4,842	14,687
Charles H. Keating, Jr.	62,808	154,175
George and Helen Smith	119,504	196,856
Harold R. Coplan	55,296	108,465
UCATS Life Members	101,807	226,080
Non-Revenue Sports	25,570	39,367
E. & M. Alexander	83,213	152,471
Bob Hauer Fund	53,213	89,625
Kostelnik Football	34,521	48,761
Van Exel Endowment Scholarship	75,000	90,093
Roy and Marion Evers	22,736	26,145
Hendrick J. Harteng, Jr.	100,155	102,470
Fredrick Braun Baseball	125,406	138,981
Dale & Ruth Beyring Scholarship	27,510	28,359
Herschede Football Scholarship	600,000	617,725
Herschede Scholarship	1,465,972	1,511,133
J. Aufderbeck-Athletic Scholarship	30,000	31,279
George Smith Society	301,615	319,371
Coach Ed Jucker Baseball Endowment	245,950	251,182
Ron Grinker Basketball Scholarship	5,387	6,393
Roy Evers Unitrust	212,081	107,714
Jack & Anne Drake Unitrust	326,175	253,134
Herbert & Phyllis Seilkop Unitrust	47,099	16,730
Clifford Goldmeyer Unitrust	404,889	289,474
Harold Merten Unitrust	244,242	61,057
Clark Oyler Unitrust	156,147	86,771
	<b>\$ 5,082,666</b>	<b>\$ 5,286,941</b>

- n. We obtained the financial statements of the Foundation for the year ended June 30, 2000, 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, perform an audit of the accounting records, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. We were not engaged to, and did not, perform a study and evaluation of the system of internal controls of the University, the objective of which would be the expression of an opinion on the system of internal accounting controls in effect at June 30, 2000. 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 relates only to the accounts and procedures specified above and does not extend to any financial statements of the University, other related organizations, or the University's intercollegiate athletics department taken as a whole.

This report is intended solely for the use of the management of the University and authorized representatives of the National Collegiate Athletics Association and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*PricewaterhouseCoopers LLP*

October 2, 2000

**University of Cincinnati**  
**Intercollegiate Athletics Department**  
**Statement of Revenues and Expenditures**  
*for the year ended June 30, 2000*

<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	\$ -	\$ -	\$ 610,916	\$ 726,071	\$ 822,523	\$ 2,485,554	\$ 4,645,064
NCAA income	-	1,201,073	-	-	-	369,730	1,570,803
Conference USA income	-	-	-	-	-	91,167	91,167
Parking	6,354	21,336	-	-	-	175,067	202,757
Novelty sales	-	-	-	-	-	17,951	17,951
Ticket sales	994,321	2,550,007	4,940	4,614	5,175	-	3,559,057
Promo advertising	-	-	-	-	-	665,502	665,502
Guarantees	594,796	83,000	-	6,000	-	-	683,796
Television and radio rights	820,781	604,833	-	-	-	141,004	1,566,618
Concessions	134,512	-	-	4,888	-	-	139,400
Service fees	-	-	-	-	-	3,950	3,950
Gifts:							
Restricted	1,659,893	136,418	185,369	530,395	886,115	92,266	3,490,456
Funds expensed by the U.C. Foundation on behalf of the U.C. Athletic program	-	-	-	-	-	223,653	223,653
Endowment income	68,450	10,949	495	12,425	106,050	4,150	202,519
Other income	7,796	33,545	2,653	-	1,840	258,832	304,666
<b>Total operating revenues</b>	<b>\$ 4,286,903</b>	<b>\$ 4,641,161</b>	<b>\$ 804,373</b>	<b>\$ 1,284,393</b>	<b>\$ 1,821,703</b>	<b>\$ 4,528,826</b>	<b>\$ 17,367,359</b>

(a) Operating revenues exclude unexpended restricted gifts, totaling \$125,238 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, 2000*

<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	\$ 105,820	\$ 91,795	\$ 30,084	\$ 19,546	\$ 75,606	\$ -	\$ 322,851
Insurance	(875)	-	-	-	-	129,857	128,982
Home game expense	303,024	401,631	84,195	29,012	41,300	79,826	938,988
Special projects	-	14,223	30,156	-	6,263	88,117	138,759
Admin/coaches salaries	1,001,035	541,616	208,154	213,029	301,714	1,646,495	3,912,043
Operating expense	23,240	13,778	1,364	15,221	931	50,732	105,266
Telephone, postage and publications	148,192	115,433	28,337	29,446	37,049	939,182	1,297,639
Advertising	-	-	-	-	-	212,277	212,277
Travel	302,491	313,859	100,129	329,996	323,095	240,841	1,610,411
Game/team equipment	115,895	2,495	18,627	67,912	49,499	32,215	286,643
Room/board/books/tuition	1,380,270	150,646	185,827	475,640	867,296	704,912	3,764,591
Maintenance	2,375	-	-	-	-	113,342	115,717
Fringe benefits	263,569	132,898	63,338	65,716	89,243	500,457	1,115,221
Student salaries	49,593	21,129	1,195	15,949	67	197,151	285,084
COGS	-	-	-	-	-	13,602	13,602
Contractual benefits	-	157,494	-	-	-	-	157,494
Preseason/holiday	213,377	16,961	17,285	3,907	15,554	32,157	299,241
Guarantees	765,002	126,970	26,516	4,501	-	-	922,989
Audio visual	22,187	2,886	849	508	401	-	26,831
U.C. insurance	-	-	-	-	-	58,480	58,480
925 salaries	-	-	-	-	-	132,878	132,878
Expenses funded by the U.C. Foundation in behalf of the U.C. Athletic program	-	-	-	-	-	223,653	223,653
Capital equipment	48,531	5,332	2,672	12,472	11,086	(9,646)	70,447
Other expenditures	5,116	33,545	5,645	1,538	2,599	15,341	63,784
Net transfers	-	665,045	-	-	-	689,756	1,354,801
<b>Total operating expenditures</b>	<b>4,748,842</b>	<b>2,807,736</b>	<b>804,373</b>	<b>1,284,393</b>	<b>1,821,703</b>	<b>6,091,625</b>	<b>17,558,672</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ (461,939)</b>	<b>\$ 1,833,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,562,799)</b>	<b>\$ (191,313)</b>

**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, 2000*

	<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	\$ 39,315	\$ 18,432	\$ (50,000)	\$ -	\$ 7,747
Athletic Director Discretionary	691,821	2,849,971	(2,445,276)	8,732	1,105,248
Athletic Facilities Campaign	-	248,993	(216,772)	(18,671)	13,550
Athletic Special Project	30,235	-	(48,935)	20,606	1,906
Athletics Tickets/Parking	(468)	-	-	(2,368)	(2,836)
Athletics - Athletic Facilities	-	5,200	(5,200)	-	-
Athletics - Baseball	250	39,622	(40,677)	805	-
Athletics - Golf	-	4,450	(4,450)	-	-
Athletic - Mens Soccer	-	600	-	3,603	4,203
Athletics - Sports Medicine	(780)	4,212	(3,432)	-	-
Athletics - Swimming and Diving	-	-	(2,455)	2,455	-
Athletics - Track and Field	-	8,213	-	-	8,213
Athletic - Village Fund	-	50,000	-	-	50,000
Athletics - Women's Basketball	-	750	(750)	-	-
Athletic - Women's Soccer	-	275	-	-	275
Bearcat Invitational	54,538	44,300	(43,600)	-	55,238
Bearcat Reverse Raffle	121,393	-	-	(57,233)	64,059
Cinco - I-75 Challenge	5	-	-	-	5
Gender Equity Fund	-	40,000	(40,000)	-	-
George Smith Society Athletic Scholarship	17,761	343,495	(300,000)	16,866	78,123
Humanitarian Bowl	1,000	-	-	-	1,000
Jean Stephens Fund	-	4,200	-	-	4,200
Natatorium Project	6,000	-	(6,000)	-	-
Richard Lindner Fund	119,446	-	-	-	119,446
Sports Med Training Gift Fund	1,645	-	-	-	1,645
Subtotal, Forward	<u>\$ 1,082,061</u>	<u>\$ 3,662,713</u>	<u>\$ (3,207,547)</u>	<u>\$ (25,205)</u>	<u>\$ 1,512,022</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, 2000*

	<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	\$ 2,321	\$ 10,488	\$ (10,187)	\$ -	\$ 2,623
Pete Rose Scholarship	338	1,510	(1,469)	-	379
Seiffert - Bennington	124	556	(541)	-	140
Charles H. Keating, Jr.	1,305	5,834	(5,674)	-	1,464
Coach Ed Jucker Baseball	-	5,118	(2,732)	-	2,386
IAEF - George and Helen Smith	1,069	5,026	(4,771)	-	1,324
Harold R. Coplan	923	4,110	(4,003)	-	1,030
Hendrick J. Harting Endowment	-	1,947	(973)	-	973
J. Aufderbeck Athletic Scholarship	-	594	(297)	-	297
UCATS Life Members	2,439	8,830	-	-	11,269
Non-Revenue Sports	430	1,543	-	-	1,974
E. & M. Alexander	1,221	5,769	(5,542)	-	1,448
Bob Hauer Fund	759	3,391	(3,299)	-	852
Kostechnik Football	417	1,853	(1,807)	-	464
Van Exel Endowment Scholarship	771	3,423	(3,338)	-	856
Roy and Marion Evers	224	26,782	(26,757)	-	248
Fredrick Braun Baseball	571	4,594	(3,844)	-	1,320
Dale & Ruth Beyring Scholarship	243	1,077	(1,051)	-	269
Herschede Football Scholarship	5,286	23,470	(22,888)	-	5,867
Herschede Scholarship	-	57,413	(43,060)	-	14,353
George Smith Society	1,344	9,245	(7,641)	-	2,948
	<u>\$ 1,101,846</u>	<u>\$ 3,845,286</u>	<u>\$ (3,357,421)</u>	<u>\$ (25,205)</u>	<u>\$ 1,564,506</u>
Total UC Foundation	\$ 1,101,846	\$ 3,845,286	\$ (3,357,421)	\$ (25,205)	\$ 1,564,506

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

(2) Amount includes funds disbursed to the University totaling \$3,245,657 and funds expended on behalf of the University totaling \$111,765.





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  
JANUARY 2, 2001**