

# ***University of Cincinnati***

*Office of Management and Budget Circular  
A-133 Reports for the Year Ended June 30, 2002*





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We have reviewed the Independent Auditor's Report of the University of Cincinnati, Hamilton County, prepared by Deloitte & Touche LLP, for the audit period July 1, 2001 through June 30, 2002. 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.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

January 22, 2003

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# UNIVERSITY OF CINCINNATI

## TABLE OF CONTENTS

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	<b>Page</b>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2002 AND 2001	
Statements of Net Assets	12
Statements of Revenues, Expenses and Changes in Net Assets	13
Statements of Cash Flows	14
Notes to Financial Statements	16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2002	33
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	64
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED UPON THE AUDIT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	66
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM	67
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	69

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## **INDEPENDENT AUDITORS' REPORT**

The Board of Trustees of  
The University of Cincinnati

We have audited the accompanying statement of net assets of the University of Cincinnati (University), a component unit of the State of Ohio, as of June 30, 2002, and the related statements of revenues, expenses and changes in net assets and of cash flows for the year then ended. 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 did not audit the financial statements of the University of Cincinnati Foundation, a discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the University of Cincinnati Foundation, is based solely on the report of such other auditors. The financial statements of the University for the year ended June 30, 2001, before the restatement described in Note 1 to the financial statements, were audited by other auditors whose report, dated October 1, 2001, expressed an unqualified opinion on those statements.

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

In our opinion, based on our audit and the report of the other auditors, such financial statements present fairly, in all material respects, the financial position of the University as of June 30, 2002, 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.

As described in Note 1, the University has implemented a new financial reporting model as required by the provisions of Governmental Accounting Standards Board (GASB) Statement No. 35, "Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities" as amended. We also audited the adjustments described in Note 1 that were applied to restate the 2001 financial statements for the adoption of GASB Statement No. 35. In our opinion, such adjustments are appropriate and have been properly applied.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the University, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. This schedule is the responsibility of the management of the University. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

Management's Discussion and Analysis on pages 3 through 10 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. This supplementary information is the responsibility of the University's management. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2002, on our consideration of the University's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Deloitte & Touche LLP*

November 13, 2002



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## MANAGEMENT'S DISCUSSION AND ANALYSIS

### INTRODUCTION

The following discussion and analysis provides an overview of the financial position and activities of the University of Cincinnati (the "University") for the year ended June 30, 2002, with selected comparative information for the year ended June 30, 2001. This discussion has been prepared by management and should be read in conjunction with the financial statements and the notes thereto, which follow this section.

The University was founded in 1819 and was city owned until becoming a state university in 1977. The University is composed of 16 colleges, one division and one school and operates on five campuses in southwest Ohio. It has an enrollment of approximately 33,000 students. There are approximately 2,000 full-time faculty members and a total faculty of 3,300. The University has been designated in long-range planning by the Ohio Board of Regents as one of only two comprehensive graduate public universities in the state. In total, the University employs more than 14,000 people.

The University and its Board of Trustees are declared by statute to be a public body performing essential governmental functions serving public purposes and an instrumentality of the State of Ohio.

The University is affiliated with a number of health-care, educational, cultural and governmental institutions. Through such affiliations, the University is able to broaden its curricular offerings.

### USING THE FINANCIAL STATEMENTS

The University's financial report includes three financial statements: the Statement of Revenues, Expenses and Changes in Net Assets; the Statement of Net Assets and the Statement of Cash Flows. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) principles. For fiscal year 2002, the University adopted GASB Statement 35, *Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities*, as amended by GASB Statements 37 and 38, and has applied those standards on a retroactive basis. These statements establish standards for external financial reporting for public colleges and universities and require that financial statements focus on the University as a whole, with resources classified for accounting and reporting purposes into three net asset categories. Previously, financial statements focused on the accountability of individual fund groups rather than on the University as a whole.

Other significant changes to the financial statements are described below.

Revenues and expenses are categorized as either operating or nonoperating. Previously, a measure of operations was not presented. Significant recurring sources of the University's revenues, including state appropriations, gifts and investment income are considered nonoperating, as defined by GASB Statement 35.

Scholarships and fellowships applied to student accounts are now shown as a reduction of student tuition and residence fee revenues, while stipends and other payments made directly to students continue to be presented as scholarship and fellowship expense. Previously, all scholarships and fellowships were presented as expenses.

Capital assets, including general infrastructure assets, are now shown net of depreciation. However, there is no requirement to fund the accumulated depreciation. Instead, capital assets are largely funded by state capital appropriations and by major gifts that support the academic, research and student services missions of the institution. Gifts and capital appropriations are reflected on the financial statements as nonoperating revenue and other revenue, respectively. The corresponding annual depreciation expense is reflected as an operating expense. Previously, neither the accumulated depreciation nor the annual depreciation expense was reported.

### FINANCIAL HIGHLIGHTS

The University's financial position remained strong at June 30, 2002, with assets of \$2.4 billion and liabilities of \$757 million. Net assets, which represent the residual interest in the University's assets after liabilities are deducted, decreased by \$32 million in fiscal 2002 to \$1.7 billion. The decrease in net assets is attributable primarily to the unfavorable market fluctuation in the University's investment portfolio. Changes in the net assets represent the operating activity of the University and are summarized for the years ended June 30, 2002 and 2001, as follows (*in thousands*):

	<u>2002</u>	<u>2001</u>
Income (loss) before other revenues, expenses, gains or losses	\$ (91,000)	\$(112,794)
Capital appropriations	29,622	46,503
Capital grants and gifts	5,827	39,995
Additions to permanent endowments	<u>23,947</u>	<u>18,289</u>
Decrease in net assets	<u>\$ (31,604)</u>	<u>\$ (8,007)</u>

As mentioned above, income before other revenues, expenses, gains or losses reflects a \$109 million and \$72 million decrease in the fair value of investments in 2002 and 2001, respectively. In 2002, it also reflects the impact of a major nonrecurring gift of \$60 million that will not be used for operating purposes. If the effects of the market downturn and this gift were not included, the income would have been a loss of \$42 million and \$41 million in 2002 and 2001, respectively. These losses were significantly increased by non-cash depreciation charges of \$53 million in 2002 and \$49 million in 2001. Therefore, after factoring out the effects of the unfavorable market fluctuations, the nonrecurring private gift and depreciation, income before other revenues, expenses, gains or losses improves from \$8 million in 2001 to \$11 million in 2002, providing a key indicator of core operating performance.

Revenues were positively affected by a slight rebound in enrollments and increases in tuition necessitated by a 6% decrease in state appropriations. Although capital gifts decreased from 2001, there were several significant private gifts in 2002. Further, the renovation of the research campus that was donated by a pharmaceuticals firm and the addition and renovation of other existing research facilities has enhanced the growth in revenues from sponsored research, which increased by \$17 million in 2002.

Operating expenses increased by \$45 million in 2002. Of this increase, \$17 was in research-related expenditures, \$4 million was for the annual depreciation expense and the balance was a result of inflation and increased health-care benefit costs. This increase occurred despite over \$5 million in operating expense budget reductions that were necessitated by a lower level of state appropriations.

As previously stated, the University was not spared from the effects of the decline in financial markets. For 2002, the net decrease in the value of investments was 11%. Only the strength of a well balanced and risk-averse portfolio prevented this negative impact from being much worse.

The University has embarked on several major capital initiatives that will provide facilities for advancing research, improving the quality of student life, upgrading residence halls, providing improved infrastructure and enhancing the ability to be self-sustaining with respect to energy production. These projects will be financed through the issuance of tax-exempt bonds.

#### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

The statement of revenues, expenses and changes in net assets presents the University's results of operations. A summarized comparison for the years ended June 30, 2002 and 2001, follows (*in thousands*):

	<u>2002</u>	<u>2001</u>
<i>Operating revenues:</i>		
Student tuition and fees, net	\$ 143,532	\$ 126,432
Grants and contracts	154,100	136,962
Auxiliary enterprises	68,069	65,357
Other	<u>52,885</u>	<u>53,409</u>
	418,586	382,160
<i>Operating expenses:</i>		
Instruction	228,140	219,866
Research	113,035	96,132
Auxiliary enterprises	67,677	66,446
Depreciation	53,086	48,620
Other	<u>240,817</u>	<u>226,418</u>
	<u>702,755</u>	<u>657,482</u>
Operating loss	(284,169)	(275,322)

	<u>2002</u>	<u>2001</u>
<i>Nonoperating revenues (expenses):</i>		
State appropriations	187,566	199,405
Gifts	87,537	23,107
Investment income, net	46,519	44,675
Decrease in fair value of investments	(108,881)	(72,493)
Interest expense, net	(16,664)	(17,040)
Other	<u>(2,908)</u>	<u>(15,126)</u>
	<u>193,169</u>	<u>162,528</u>
Income (loss) before other revenues, expenses, gains or losses	(91,000)	(112,794)
Capital appropriations	29,622	46,503
Capital grants and gifts	5,827	39,995
Additions to permanent endowments	<u>23,947</u>	<u>18,289</u>
Decrease in net assets	<u>\$ (31,604)</u>	<u>\$ (8,007)</u>

One of the University's greatest strengths is the diverse stream of revenues that supplement its student tuition and fees, including voluntary private support from individuals, foundations and corporations along with government and other sponsored programs; state appropriations and investment income. The University has aggressively sought, and will continue to seek, funding from all possible sources consistent with its mission to supplement student tuition, and to prudently manage the financial resources realized from these efforts to fund its operating activities.

Tuition and state appropriations are the primary sources of funding for the University. During 2002, tuition rates were increased twice in a highly unique but necessary response to a 6% reduction in the level of state appropriations to the University. In addition, aggressive steps were taken to recoup enrollment declines. As a result, tuition and fee income increased in 2002 by \$17 million, or 14%, over 2001. At this point, it is hoped that the slight rebound in enrollment can be sustained by continued recruitment and retention efforts, the implementation of the MainStreet project, and other phases of the University's Master Plan that call for enhancements to numerous academic and student-service facilities.

The reduction in state appropriations for operations that necessitated the increase in tuition rates was a result of the continuing deterioration of economic conditions and the resulting decrease in state tax revenues. Consequently, state appropriations now contribute a significantly lower percentage of the overall funding of University operations. Nonetheless, such resources remain a vital source of funding for academic programs and administrative costs. If future tuition increases are to be minimized, the level of state appropriation support will need to be drastically increased.

Revenues from grants and contracts with governmental and private entities normally provide for the recovery of direct and indirect costs. Such revenues increased by \$17 million, or 13%, in 2002 due primarily to the conduct of research. The increase was generated by various colleges and research units across the University, with the largest increase being in the College of Medicine.

Donor support has been an important component of financial resources during the past two fiscal years. Although gifts totaled \$93 million and \$63 million in 2002 and 2001, respectively, each year's total was affected significantly by just a single gift. In 2002, a \$60 million gift was used to increase the endowment of the College of Medicine. In 2001, real property valued at approximately \$35 million was donated to form the nucleus of the new Millennium Research Institute. Neither of these gifts will be expendable for operating purposes in the future. However, expendable gifts to the University increased by 19% during 2002 and have been tremendously beneficial. It will be extremely difficult to sustain the current level of operations without a similar level of continuing donor support. Accordingly, plans are under development for increasing the number of substantial recurring gifts that are available to be used for operations.

Despite the poor economic climate, lower average cash balances and lower interest rates, investment income before the effect of changes in the fair value of investments increased by 4%. Three factors affected investment performance. First, gifts increased the size of the endowment. Second, significant unexpended new borrowings to finance the MainStreet program have been invested pending disbursement; however, income generated will be dedicated to reducing financing costs and will not be available to fund operating expenses. Third, despite the deterioration of short-term interest rates, several significant one-time capital gains were realized in the University's cash investment pool.

State appropriations to finance capital projects decreased by approximately 36%. This decrease reflects both a ten percent statewide reduction and the usual variation in project expenditure patterns. Because of these project expenditure patterns, changes in the level of state support for capital projects fluctuate more significantly from year to year than that of the state support for general operations.

### STATEMENT OF NET ASSETS

The statement of net assets presents the financial position of the University at the end of the fiscal year. Net assets represent the difference between total assets and total liabilities. Net assets are one indicator of the overall financial condition of the University, while the change in net assets is an indicator of whether the overall financial condition has improved or worsened during the year. Assets and liabilities are generally measured using current values. One notable exception is capital assets, which are stated at historical cost less an allowance for depreciation. A summarized comparison of the University's assets, liabilities and net assets at June 30, 2002 and 2001, follows (*in thousands*):

	<u>2002</u>	<u>2001</u>
Current assets	\$ 265,405	\$ 204,082
Noncurrent assets:		
Endowment, life income and other investments	1,154,374	1,298,878
Capital assets, net	931,177	854,575
Other	<u>66,976</u>	<u>70,661</u>
Total assets	<u>2,417,932</u>	<u>2,428,196</u>
Current liabilities	197,824	174,564
Noncurrent liabilities	<u>559,194</u>	<u>561,114</u>
Net assets	<u>\$1,660,914</u>	<u>\$1,692,518</u>

#### Current Assets

Current assets consist primarily of cash, short-term investments and receivables. Normally, cash balances are low at the end of the fiscal year relative to other assets. During 2001, the trust agreement, under which the bonded indebtedness of the University is administered, was amended. Among the positive effects of the amended trust agreement was a provision directing that the undisbursed borrowed proceeds be held by the University in its consolidated short-term cash pool and invested with other cash of the University. At June 30, 2002, current assets included \$128 million of undisbursed debt proceeds. Because a significant portion of these borrowed proceeds are scheduled for disbursement during 2003, the amount classified as current assets in 2002 increased significantly. There is a corresponding decrease in assets classified as noncurrent.

#### Endowment, Life Income and Other Investments

The University invests its endowment to maximize total return over the long term with an appropriate level of risk. The success of this long-term investment strategy is evidenced by strong returns sustained over long periods of time and the University's ability, in the face of current challenging markets, to limit losses. Changes in the fair value of the endowment portfolio will not have a meaningful immediate impact on the portion of investment income available to support current-year operating expenses since the University makes such distributions pursuant to its spending rate policy.

The University's endowment investments decreased by \$17 million in 2002. This decrease resulted primarily from investment losses of \$69 million and distributions of \$40 million to beneficiary units within the University. However, these investment losses and distributions were offset by the establishment of new endowments of \$94 million that include the \$60 million gift, which was invested in the endowment.

Under its endowment spending policy, the University uses its endowment to support operations in a way that generates a predictable stream of support for current operations, while at the same time maintaining the purchasing power of endowment funds adjusted for inflation. The policy provides for annual distributions of five percent of the three-year quarterly moving-average market value of assets in the investment pool. Due to the changes in valuation of these assets over the last three years, actual distributions to beneficiary units were 4.4 % and 3.7% of the current market value of these assets in 2002 and 2001, respectively.

Other noncurrent investments decreased by \$127 million in 2002 reflecting both the expenditure of borrowed proceeds and the reclassification to current assets of debt proceeds that will be expended for capital projects during fiscal year 2003.

### Capital Assets

Development and renewal of capital assets are critical factors in continuing the quality of the University's academic mission, research programs and student life. Capital asset additions are acquired with University funds, state capital appropriations, gifts and federal grants. The University continues to implement its long-range Master Plan that was designed to modernize older teaching and research facilities balanced with new construction. Capital additions totaled \$131 million during 2002 and \$122 million during 2001 before depreciation expense of \$53 million and \$49 million in 2002 and 2001, respectively. Total capital additions are comprised primarily of capital projects that were completed in 2002 or that were in either the construction or the design phase of development at June 30, 2002.

**Major projects in the construction phase** at June 30, 2002, will be completed in stages from 2002 through 2004 and include the following:

- Central Utility Plant Addition will house turbine generators and chillers.
- Jefferson Residence Hall is a new suite-style facility.
- MainStreet includes a state-of-the-art facility for students, the relocation of major utilities, a complete renovation of an academic building and the abatement and demolition of the former student union to prepare for a new facility.
- Millennium Research Institute includes the renovation of the donated research campus to create laboratory, office and conference space; and the renovation of the surgical research unit for laboratories and offices.
- Raymond Walters College Muntz Hall Renovation continues the major rehabilitation of that building.
- Siddall Dining Hall converts cafeteria-style dining to a marketplace-style dining facility.
- University Pavilion and Plaza includes a one-stop service center, where students can transact most of their campus business, and other administrative offices.

**Major projects in the design phase**, described below, have undefined completion dates.

- Calhoun Street Garage will provide approximately 1,100 parking spaces beneath a multi-story building that is planned to accommodate privately financed apartments and retail functions.
- College of Applied Sciences Classrooms will provide new classrooms, elevator and site work.
- MainStreet projects will provide a recreation center, retail and food areas, student housing, and more open green space.
- Millennium Research Institute includes the east campus MainStreet facilities for a bookstore, fitness center, cyber café and an atrium; development of signature open space for the medical campus; new steam and chilled-water generation equipment; state-of-the-art learning and research space for the Colleges of Medicine and Pharmacy; and renovation of the animal laboratory facilities.
- Teachers College/Dyer Hall Rehabilitation will continue the major rehabilitation of those buildings begun in 1997.
- Van Wormer Administration Building Rehabilitation will upgrade that facility and the surrounding landscape.
- Varsity Village will create new facilities for the athletics administration and coaching staff, academic services, and compliance; an auditorium and indoor practice space; and locker rooms and support space for student athletics.

### Debt

Bonds, notes and certificates of participation totaled \$567 million and \$571 million at June 30, 2002 and 2001, respectively. The decrease of \$4 million is a result of principal reductions of \$16 million offset by issuing new debt of

\$12 million. Of this new debt, \$10 million will provide short-term financing for various projects in anticipation of future state appropriations and another \$2 million will fund the Siddall Dining Renovation. Bonds were issued in July 2002 for \$46 million to finance the design, construction, equipment, capitalized interest and issue costs of the Millennium Research Institute (MRI) and the MRI Power House.

Ratings of University debt by Standard & Poors are AA for bonds and SP-1+ for notes. Moody's debt ratings are Aa3 for bonds and MIG 1 for notes. Recently Moody's revised downward, from stable to negative, their outlook for the University. Moody's has also indicated concern about weakening student demand. Both agencies have emphasized the need for growth in University resources commensurate with new debt in order for rating outlooks to improve. The \$60 million gift received in 2002, which was used to increase the endowment, will temporarily address some of these concerns; however, further growth in financial resources must be sought.

### Net Assets

Net assets represent the residual interest in the University's assets after liabilities are deducted. The University's net assets at June 30, 2002 and 2001, are summarized below (*in thousands*):

	<u>2002</u>	<u>2001</u>
Invested in capital assets, net of related debt	\$ 556,648	\$ 529,377
Restricted:		
Nonexpendable	804,968	861,860
Expendable	352,939	325,921
Unrestricted:		
Designated	(54,459)	(29,256)
Undesignated	<u>818</u>	<u>4,616</u>
Total net assets	<u>\$1,660,914</u>	<u>\$1,692,518</u>

Capital assets, net of related debt, represent the University's depreciated buildings, equipment and infrastructure less the outstanding principal balances of debt attributable to the acquisition, construction and improvement of those assets. The \$27 million increase reflects the University's continued development and renewal of its capital assets in accordance with the Master Plan.

Restricted nonexpendable net assets include, as a primary component, the University's permanently invested endowment funds. It also includes the University's equity interest in The Health Alliance of Greater Cincinnati of \$168 million. The \$57 million decrease in restricted nonexpendable net assets reflects the change in the fair value of investments, net of new gifts.

Restricted expendable net assets are subject to externally imposed provisions governing their use. This category of net assets includes \$252 million of restricted gifts temporarily invested in the endowment, including the previously discussed \$60 million gift.

Although unrestricted net assets are not subject to externally imposed stipulations, substantially all of the University's unrestricted net assets have been designated for various academic and research programs and initiatives, as well as capital projects. In addition, unrestricted net assets include \$5 million invested in the endowment at the direction of the Board of Trustees.

The overdrawn balances of the unrestricted designated component of net assets results from the recognition of the liability for compensated absences, which is the required accumulated liability for unused employee vacation and sick days. These overdrawn balances are \$56 million and \$54 million for 2002 and 2001, respectively. In addition, previously reported costs on capital projects have exceeded available financial resources designated for those projects. Finally, these balances include previously reported expenses incurred by academic units in excess of their budgets. Such accumulated unfunded costs total \$49 million and \$41 million for 2002 and 2001, respectively. Plans to fund these excess costs from future years' revenues were formulated in prior years' budgets; however, cutbacks in state appropriations over the past several years necessitated the temporary suspension of those funding plans. Funding will be resumed in fiscal year 2003.

**STATEMENT OF CASH FLOWS**

The Statement of Cash Flows provides additional information about the University's financial results by reporting the major sources and uses of cash. A comparative summary of the statement of cash flows for the years ended June 30, 2002 and 2001, follows (*in thousands*):

	<u>2002</u>	<u>2001</u>
Cash received from operations	\$ 433,175	\$ 382,795
Cash expended for operations	<u>632,640</u>	<u>620,267</u>
Net cash used in operating activities	(199,465)	(237,472)
Net cash provided by noncapital financing activities	281,422	224,472
Net cash from (used for) capital and related financing activities	(89,112)	111,257
Net cash from (used for) investing activities	<u>12,017</u>	<u>(84,138)</u>
Net increase in cash and cash equivalents	<u>\$ 4,862</u>	<u>\$ 14,119</u>

The increase in cash and cash equivalents in both years consists primarily of unexpended proceeds of borrowings to finance capital projects that are expected to be spent in fiscal year 2003.

The disparity between cash used for operations and cash provided from noncapital financing activities results from the required financial reporting classification of state appropriations. Although state appropriations are used primarily for operating expenses of the University, GASB Statement 35 requires that they be reported as nonoperating revenue. Had these resources been reported as operating revenue, the net cash used in operating activities would have been deficits of \$11 million in 2002 and \$38 million in 2001.

**ECONOMIC FACTORS AFFECTING THE FUTURE**

The impact of the weak U. S. economy on the economy of Ohio has resulted in reductions in state support to the University. Even though the University is a state-supported institution, such appropriations account for only 23% of the total revenues of the University. This has resulted in an increasing reliance on tuition and fees as a primary funding source. There is a direct relationship between the level of state appropriations and the ability of the University to manage tuition growth. Unless the statewide mechanism for providing funding for statewide services can be modified to recognize the priority of funding higher education, the University may need to reduce the scope of academic and research activities.

The University has long maintained a position of national prominence among leading research institutions. While federal support to the University for sponsored research has increased, various initiatives are underway to develop state support for the expansion of research and the development of technology. In response to these opportunities, the University has implemented its Millennium Research Institute. It will forge partnerships with commercial and other local institutional researchers. Implementation of the plan will provide the University and its partners with the ability to employ 260 additional researchers and will significantly increase the University's research potential.

Over the next four years, the University will complete construction of the MainStreet complex and various other projects currently in construction. The Millennium Research Institute will be completed during the next decade. The focus of capital projects is to upgrade and add research facilities, improve the quality of student life, provide additional residence halls, and upgrade infrastructure and utilities. These initiatives are an effort to remain competitive, provide the best possible educational experience for the students and promote quality of student life. These ambitious undertakings represent the first major investment and improvement in campus life in more than thirty years. The Millennium Research Institute envisions additions to, and comprehensive rehabilitation of, research facilities in order to remain a leader in biotechnology medical research for the region.

Considering the increasing reliance on tuition revenue to fund operations, it is of vital importance to the future of the University to increase, and then maintain, the current levels of student enrollment. In order to enhance this effort, and to provide essential services to students, the MainStreet initiative will be supplemented by an extensive partnership among the University and various neighborhood residential and business groups. The resulting entities will seek to upgrade and enhance residential and commercial facilities on the borders of the campus. The anticipated improvements to the nearby neighborhoods should result in a safer, more enjoyable and more convenient environment that will supplement the on-campus educational experience and serve as a magnet for prospective

students. The University has supported these efforts by making approximately \$20 million in loans from expendable endowments to these neighborhood partnerships.

Private gifts will continue to be a critically important financial resource and a significant factor in the growth of both academic and research activities. The University's fund-raising strategy, as well as economic factors affecting donors' ability to contribute, will have a significant impact on the ability to tap this important financial resource. In this regard, fundraising budgets have been increased by 20% for the next several years in order to support an aggressive program that includes a national fundraising network focused on increasing the level of private gifts to the University.

The University will continue to employ its long-term investment strategy to maximize total return at a reasonable level of risk. The ability to sustain a level of investment return which is compatible with the endowment spending policy will be strained given the anticipated performance of national and international financial markets. As a result, such investment strategies will be continually reviewed in order to insure the most efficient use of these important financial resources.

This effort will be extended to all phases of cash management. In recent years, the total returns on the investment of available cash balances have been significantly enhanced by nonrecurring capital gains. These transactions were facilitated by close review of unique market-pricing opportunities. Such conditions cannot be relied upon to provide gains on a regular basis. Therefore, cash collection and investment policies and procedures will be evaluated and re-engineered as necessary.

A significant component of both graduate and undergraduate enrollment consists of international students. International visitors also hold numerous teaching and research positions. The ability of these individuals to achieve or maintain international visitor status in the face of increased scrutiny by the Immigration and Naturalization Service will be a key factor in maintaining this cross section of the academic community.

Looking forward, the University is well positioned to maintain its financial condition, its high standards of service to students and its stature in the national research community. In order to enable the University to support this level of excellence, the University is committed to obtaining new financial resources, to maintaining revenue diversification and to successfully containing costs.



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**University of Cincinnati**  
**Statement of Net Assets**  
**As of June 30, 2002 and 2001**  
**(in thousands)**

	University		University Related Foundation	
	2002	2001	2002	2001
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 43,672	\$ 38,810	\$ 14,607	\$ 12,589
Investments	141,064	42,160		
Accounts and pledges receivable, net	43,050	52,178	15,512	16,010
Inventories	4,316	4,723		
Deposits with bond trustees	22,690	54,696		
Notes receivable, net	3,844	3,900		
Other assets	6,769	7,615	102	99
<b>Total current assets</b>	<b>265,405</b>	<b>204,082</b>	<b>30,221</b>	<b>28,698</b>
<b>Noncurrent assets:</b>				
Investments	88,594	212,753		
Pledges receivable, net	12,226	9,092	11,506	13,662
Deposits with bond trustees	28,685	35,014		
Endowment investments	886,939	904,239	20,658	24,280
Notes receivable, net	26,065	26,555		
Other long-term investments	178,841	181,886		
Capital assets, net	931,177	854,575	1,272	1,346
<b>Total noncurrent assets</b>	<b>2,152,527</b>	<b>2,224,114</b>	<b>33,436</b>	<b>39,288</b>
<b>Total assets</b>	<b>2,417,932</b>	<b>2,428,196</b>	<b>63,657</b>	<b>67,986</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable and accrued liabilities	112,723	96,219	12,447	10,414
Deferred revenue	11,467	8,345		
Long-term liabilities - current portion	73,634	70,000		
<b>Total current liabilities</b>	<b>197,824</b>	<b>174,564</b>	<b>12,447</b>	<b>10,414</b>
<b>Noncurrent liabilities:</b>				
Deposits	6,072	3,155		
Accrued liabilities	35,954	32,736	179	191
Refundable advances for federal loans	23,621	24,377		
Long-term liabilities	493,547	500,846		
<b>Total noncurrent liabilities</b>	<b>559,194</b>	<b>561,114</b>	<b>179</b>	<b>191</b>
<b>Total liabilities</b>	<b>757,018</b>	<b>735,678</b>	<b>12,626</b>	<b>10,605</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	556,648	529,377	1,272	1,346
Restricted for:				
Nonexpendable	804,968	861,860	21,712	16,149
Expendable	352,939	325,921	26,645	35,252
Unrestricted	(53,641)	(24,640)	1,402	4,634
<b>Total net assets</b>	<b>\$ 1,660,914</b>	<b>\$ 1,692,518</b>	<b>\$ 51,031</b>	<b>\$ 57,381</b>

See accompanying notes to financial statements.

**University of Cincinnati**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**For the Years Ended June 30, 2002 and 2001**  
**(in thousands)**

	University		University Related Foundation	
	2002	2001	2002	2001
<b>REVENUES</b>				
<b>Operating revenues:</b>				
Student tuition and fees (net of scholarship allowances of \$56,959 and \$48,475)	\$ 143,532	\$ 126,432	\$	\$
Federal grants and contracts	131,696	114,422		
State and local grants and contracts	9,932	10,278		
Nongovernmental grants and contracts	12,472	12,262		
Sales and services of educational departments	48,135	48,560		
Auxiliary enterprises:				
Residential life	19,466	18,013		
Athletics	8,940	9,239		
Other Auxiliary enterprises	39,663	38,105		
Other operating revenues	4,750	4,849	2,162	1,788
<b>Total operating revenues</b>	<b>418,586</b>	<b>382,160</b>	<b>2,162</b>	<b>1,788</b>
<b>EXPENSES</b>				
<b>Operating expenses:</b>				
Instruction	228,140	219,866		
Research	113,035	96,132		
Public Service	44,520	44,455		
Academic Support	55,676	54,516		
Student Services	27,270	25,976		
Institutional Support	59,605	51,553	10,388	5,205
Operation Maintenance and Plant	40,991	38,730		
Scholarships and Fellowships	12,755	11,188		
Auxiliary Expenses	67,677	66,446		
Depreciation	53,086	48,620	127	288
<b>Total operating expenses</b>	<b>702,755</b>	<b>657,482</b>	<b>10,515</b>	<b>5,493</b>
<b>Operating loss</b>	<b>(284,169)</b>	<b>(275,322)</b>	<b>(8,353)</b>	<b>(3,705)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
State appropriations	187,566	199,405		
Gifts	87,537	23,107	4,241	9,016
Investment income	46,519	44,675	483	899
Decrease in fair value of investments	(108,881)	(72,493)	(2,104)	(1,092)
Interest on capital asset-related debt	(16,664)	(17,040)		
Other nonoperating revenues (expenses)	(2,908)	(15,126)	(617)	103
<b>Net nonoperating revenue</b>	<b>193,169</b>	<b>162,528</b>	<b>2,003</b>	<b>8,926</b>
<b>Income (loss) before other revenues, expenses, gains or losses</b>	<b>(91,000)</b>	<b>(112,794)</b>	<b>(6,350)</b>	<b>5,221</b>
Capital appropriations	29,622	46,503		
Capital grants and gifts	5,827	39,995		
Additions to permanent endowments	23,947	18,289		
<b>Increase (decrease) in net assets</b>	<b>(31,604)</b>	<b>(8,007)</b>	<b>(6,350)</b>	<b>5,221</b>
<b>NET ASSETS</b>				
Net assets - beginning of year	1,692,518	1,700,525	57,381	52,160
Net assets - end of year	<b>\$ 1,660,914</b>	<b>\$ 1,692,518</b>	<b>\$ 51,031</b>	<b>\$ 57,381</b>

See accompanying notes to financial statements.

**University of Cincinnati**  
**Statement of Cash Flows**  
**Years Ended June 30, 2002 and 2001**  
**(in thousands)**

	2002	2001
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Tuition & fees	\$ 142,278	\$ 135,022
Grants & contracts	162,036	131,521
Sales and service	120,318	110,783
Expenditures and other deductions:		
Compensation	(437,118)	(418,841)
Other	(190,162)	(195,442)
Loans issued	(5,360)	(5,984)
Loan principal collected	5,649	5,059
Other revenue	2,894	410
<b>Cash from (used for) operating activities</b>	<b>(199,465)</b>	<b>(237,472)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State appropriations	188,366	199,406
Gifts for other than capital purposes	92,997	24,945
Interest on loans receivable	59	121
<b>Cash from (used for) noncapital financing activities</b>	<b>281,422</b>	<b>224,472</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
State appropriations	29,622	46,708
Private gifts for capital purposes	2,319	3,075
Other	300	362
Proceeds from capital debt/lease obligations	28,270	240,071
Purchases of capital assets	(116,488)	(130,332)
Principal paid on capital debt/lease obligations	(16,335)	(31,440)
Interest paid on capital debt	(16,800)	(17,187)
<b>Cash from (used for) capital financing activities</b>	<b>(89,112)</b>	<b>111,257</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Endowment income	28,867	24,552
Income from deposits with trustees	11,180	21,754
Other endowment expenditures	(1,051)	(45)
Realized gains(losses) on investments	(2,554)	8,581
Purchase of investments	(1,248,515)	(1,143,112)
Sale of investments	1,208,723	998,153
Investment income	15,367	5,980
<b>Cash from (used for) investing activities</b>	<b>12,017</b>	<b>(84,137)</b>
<b>NET INCREASE IN CASH</b>		
	4,862	14,120
Cash - beginning of the year	38,810	24,690
Cash - end of the year	<b>\$ 43,672</b>	<b>\$ 38,810</b>

See accompanying notes to financial statements.

**University of Cincinnati**  
**Statement of Cash Flows - continued**  
**Years Ended June 30, 2002 and 2001**  
**(in thousands)**

	2002	2001
<b>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
<b>Operating income (loss)</b>	\$ (284,169)	\$ (275,322)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	53,086	48,620
Changes in assets and liabilities:		
Receivables, net	6,440	(6,601)
Inventories	407	(644)
Other assets	(188)	872
Accounts payable	15,543	4,752
Deferred revenue	3,555	(6,912)
Compensated absences	2,268	4,541
Deposits	3,593	(6,778)
<b>Net cash used in operating activities</b>	<u>\$ (199,465)</u>	<u>\$ (237,472)</u>

See accompanying notes to financial statements.

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## NOTES TO FINANCIAL STATEMENTS

### For the Years Ended June 30, 2002 and 2001

#### 1. Organization and Summary of Significant Accounting Policies

##### A) Organization

The University of Cincinnati (the University) 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. 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, 2002, no provision for income taxes has been made.

The accompanying financial statements consist of the accounts of the University and the accounts of the University of Cincinnati Foundation and the Endowment Fund Association of the University of Cincinnati (the Foundation). The Foundation, which is a component unit of the University in accordance with the provisions of the Governmental Accounting Standards Board ("GASB") Statement 14, *The Financial Reporting Entity*, is described more fully in Note 17. The Foundation is exempt from Federal income taxes under the provisions of Internal Revenue Code Section 501(c)(3).

##### B) Basis of Presentation

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, as prescribed by the GASB. The University has elected to apply only those Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

During 2002, the University adopted GASB Statement 35, *Basic Financial Statement—and Management Discussion and Analysis—for Public Colleges and Universities*, as amended by GASB Statements 37 and 38, and applied those standards on a retroactive basis. GASB Statement 35 establishes standards for external financial reporting for public colleges and universities. The new reporting standards focus on the University as a whole rather than on accountability by individual fund groups. To that end, GASB Statement 35 requires that resources be classified for accounting and reporting purposes into the following three net asset categories:

**Invested in Capital Assets Net of Related Debt**—Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction or improvement of those assets.

**Restricted—Nonexpendable** restricted net assets are subject to externally imposed stipulations that they be maintained permanently by the University. Such assets include the University's permanent endowment funds. **Expendable** restricted net assets are subject to externally imposed stipulations that can be fulfilled by actions of the University pursuant to those stipulations or that expire by the passage of time.

**Unrestricted**—Net assets that are not subject to externally imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of management or the Board of Trustees or may otherwise be limited by contractual agreements with outside parties. Substantially all unrestricted net assets are designated for academic and research programs and initiatives and for capital programs.

The provisions of GASB Statement 35 have been applied to the years presented. Following is a reconciliation of total June 30, 2001 and 2000, fund balances, as previously reported, to the restated net asset balances for the same period (*in thousands*):

	<u>2001</u>	<u>2000</u>
Combined fund balances, as previously reported	\$2,285,959	\$2,258,148
Accumulated depreciation	(548,677)	(512,761)
Refundable advances for federal loan programs reclassified to liability	(24,377)	(23,697)
Discount of pledges receivable	(3,741)	(2,136)
Workers' compensation liability	(5,893)	(8,276)
Capital asset adjustment	<u>(10,753)</u>	<u>(10,753)</u>
Combined fund balances, restated as net assets	<u>\$1,692,518</u>	<u>\$1,700,525</u>

### C) Summary of Significant Accounting Policies

The accompanying financial statements have been prepared on the accrual basis. The University reports as a Business Type Activity as defined by GASB Statement No. 35. A Business Type Activity is financed in whole or in part by fees charged to external parties for goods or services.

**Investments** in marketable securities are carried at fair value as established by the major securities markets. Investment income is recorded on the accrual basis. Realized and unrealized gains and losses are reported as nonoperating revenues (expenses).

The majority of alternative investments, such as limited partnerships, are carried at estimated fair value provided by the management of the alternative investment funds as of March 31, 2002 and 2001, as adjusted by cash receipts, cash disbursements, and securities distributions through June 30, 2002 and 2001. The University believes that the carrying amount of its alternative instruments is a reasonable estimate of fair value as of June 30, 2002 and 2001. Because alternative investments are not readily marketable, the estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for the investments existed. The amount of gain or loss associated with these investments is reflected in the accompanying financial statements using the equity method of accounting.

The University considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents, except cash equivalents representing assets of the University's endowment are included in Endowment Investments.

**Inventories** are held primarily by the bookstore and general stores and are stated at the lower of cost or net realizable market value. The retail basis for bookstores and the moving-average basis for all other inventories are used to determine inventory cost.

**Capital Assets**—Land, land improvements, infrastructure, buildings and equipment are recorded at cost at date of acquisition, or market value at date of donation. The University's capitalization threshold is \$100,000 for major capital projects and \$5,000 for all others. Interest on related borrowing, net of interest earnings on invested proceeds, is capitalized during the period of construction. University and Foundation property and equipment are depreciated using the straight-line method over the estimated useful lives (from five to fifty years) of the respective assets. When plant assets are sold or disposed of, the carrying value of such assets and the associated depreciation are removed.

The University does not capitalize works of art or historical treasures that are held for public exhibition, education or research in furtherance of public service. These collections are neither disposed of for financial gain nor encumbered in any way. In addition, the University requires the proceeds from the sale of collection items be used to acquire other collection items. Accordingly, such collections are not recognized or capitalized for financial statement purposes. All other works of art or historical treasures are capitalized at historical or fair value at date of donation.

**Gift Pledges**—The University receives pledges and bequests of financial support from corporations, foundations and individuals. Revenue is recognized when a pledge representing an unconditional promise to pay is received and all eligibility requirements, including time requirements, have been met. In the absence of such promise, revenue is recognized when the gift is received.

Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows. The discounts on these amounts are computed using a discount rate commensurate with the risks involved. An allowance for uncollectible pledges receivable is provided based on management's judgment of potential uncollectible amounts. The determination includes such factors as prior collection history, type of gift and nature of fundraising.

**Deferred Revenue** includes amounts received in advance of an event, such as student tuition and advance ticket sales related to future fiscal years.

**Endowment Spending Policy**—For donor restricted endowments, the Uniform Management of Institutional Funds Act permits the University to distribute an amount of realized and unrealized endowment appreciation as the Board of Trustees determines to be prudent. The University's policy is to accumulate the undisbursed realized and unrealized appreciation within the endowment, which is discussed in Note 2.

**Student Tuition and Residence Fees** are presented net of scholarships and fellowships applied to student accounts, while stipends and other payments made directly to students are presented as scholarship and fellowship expenses.

**Auxiliary Enterprise Revenues** primarily represent revenues generated by bookstores, parking, the conference center, athletics, housing and dining.

**Operating Activities**, as reported on the Statement of Revenues, Expenses, and Changes in Net Assets are those that generally result from exchange transactions such as payments received for providing services and payments made for services or goods received. Nearly all of the University's expenses are from exchange transactions. Certain significant revenue streams relied upon for operations are recorded as nonoperating revenues, as defined by GASB Statement 35, including state appropriations, gifts and investment income.

**Management Estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets 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. The use of management's estimates relate most significantly to self-insurance reserves.

**Reclassifications**—Certain prior year amounts have been reclassified to conform to current-year presentations.

## 2. Cash and Investments

**Summary**—The University maintains centralized management for substantially all of its cash and investments. With the exception of insurance reserves, charitable remainder trusts, and other trust funds whose terms require separate management, the University invests its reserves and relatively short-duration assets in the Temporary Investment Pool, and invests substantially all of the assets of the University endowment in the General Investment Pool.

Distributions are made from the University endowment to the University entities that benefit from those funds. The endowment spending policy provides for an annual distribution of five percent of the three-year moving-average market value of endowment units.

**Authorizations**—The Temporary Investment Pool is invested principally in investment-grade money market and fixed-income securities. Balances in the Temporary Investment Pool are primarily for operating expenses or for funding capital projects.

The University investment policies are governed and authorized by University rules. The approved asset allocation policy for the endowment investments sets a general target of 85 percent equities and 15 percent



fixed-income securities within broader ranges set at the discretion of the Administrative Investment Committee.

Diversification is a fundamental risk management strategy for the endowment portfolio. Accordingly, the portfolio includes investments in domestic and non-U.S. stocks, bonds and bond-like loans; real estate; and limited partnerships consisting of venture capital, private equity and real estate.

**Off-Balance Sheet Risk**—The University's investment strategy, like that of most other institutions, incorporates certain financial instruments which involve, to varying degrees, elements of market risk and credit risk in excess of amounts recorded in the financial statements. Market risk is the potential for changes in the value of financial instruments due to market changes, including interest and foreign exchange rate movements and fluctuations embodied in forward, futures, and commodity or security prices. Market risk is directly impacted by the volatility and liquidity of the markets in which the related underlying assets are traded. Credit risk is the possibility that a loss may occur due to the failure of a counterparty to perform according to the terms of the contract. The University's risk of loss in the event of counterparty default is typically limited to the amounts recognized in the Statement of Net Assets and is not represented by the contract or notional amounts of the instruments.

**Cash and Cash Equivalents**—At June 30, 2002, the carrying amount of the University's cash and cash equivalents for all funds is \$43,672,000 as compared to bank balances of \$61,373,000. The difference between the carrying amount and the bank balances is caused primarily by deposits in transit and outstanding checks.

Of the University's positive bank balances of \$5,891,000, \$210,000 is covered by depository insurance or by collateral held by qualified third-party trustees in the name of the University and \$5,681,000 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 \$55,482,000, \$17,379,000 includes securities held by financial institutions in the University's name \$239,000 includes securities held by financial institutions but not in the University's name, and \$37,864,000 invested in mutual funds.

**Investments**—The fair value of University investments at June 30 is (*in thousands*):

	<u>2002</u>	<u>2001</u>
U. S. government securities	\$130,504	\$194,679
Corporate notes and bonds	142,961	174,926
Corporate stocks	216,511	286,184
Mutual funds	250,601	145,353
Other securities	56,482	19,715
Real estate	<u>10,947</u>	<u>3,612</u>
Total investments	808,006	824,469
Less current investments	<u>141,064</u>	<u>42,160</u>
Noncurrent investments	<u>\$666,942</u>	<u>\$782,309</u>

At June 30, 2002, other securities included \$20 million of loans made to certain nonprofit entities for the purpose of developing residential and commercial facilities on the borders of the campus. Currently, these loans are secured primarily by mortgages on parcels of land purchased by these nonprofit entities. These loans bear interest at 4% to 6%. The University expects repayment once the residential and commercial facilities have streams of rental income.

The University has recorded these investments in the following categories: \$229,658,000 of Investments, \$571,860,000 of Endowment Investments, \$416,000 of Other Assets and \$6,072,000 of Other Long-Term Investments. Also, included in Endowment Investments are \$315,079,000 invested predominately in equities held in donor stipulated irrevocable trusts including investments held by the University of Cincinnati Foundation.

GASB Statement 3 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. Of the above University assets, \$482,202,000 fall within credit risk Category 1 and \$64,256,000 fall within credit risk Category 2. Mutual funds and real estate are not covered by these credit risk categories.

**University Investment Pools**—Of the University investments, approximately \$56,277,000 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.

The General Investment Pool A is the principal investment pool for the University endowments that may be pooled legally or by donor concurrence. The University employs the share method of accounting for the General Investment Pool A investments and for proportionate distribution of income to each fund that participates in the pool. At June 30, 2002, the General Investment Pool A consisted of 5,518,000 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/ (Losses)</u>	<u>Fair Value Gain/(Loss) Per Share</u>
End of year	\$526,157	\$521,693	\$ (4,464)	\$ 94.54
Beginning of year	467,759	526,613	<u>58,854</u>	108.60
Unrealized net gain/(loss) for year			(63,318)	
Realized net gain/(loss) for year			<u>(14,782)</u>	
Total net gain/(loss) for year			<u>\$(78,100)</u>	\$ (14.06)

The University has adopted a spending rate policy which limits the distribution of endowment income earned in the investment pool to five percent of the moving-average market value for the twelve-quarter period ending each December. During 2002, income earned was approximately \$12,775,000 less than the amount allocated for spending. In accordance with the Ohio Uniform Management of Institutional Funds Act, the cumulative shortfall of \$51,424,000 as of June 30, 2002, is funded by capital appreciation of the investment pool.

Income allocated for spending during 2002 amounted to \$4.77 per share of the General Investment Pool A. The average annual earnings per share, exclusive of capital appreciation, amounted to \$2.74.

### 3. **Accounts, Pledges and Notes Receivable**

Accounts, pledges and notes receivable as of June 30, are as follows (*in thousands*):

	<u>2002</u>	<u>2001</u>
Accounts receivable	\$35,683	\$44,449
Pledges receivable	13,355	9,843
Notes receivable	29,909	30,455
Accrued interest receivable	<u>6,238</u>	<u>6,978</u>
Total	85,185	91,725
Less current receivables	<u>46,894</u>	<u>56,078</u>
Noncurrent receivables	<u>\$38,291</u>	<u>\$35,647</u>

Allowances for uncollectible receivables have been provided in the amount of approximately \$978,000 and \$637,000 for accounts receivable, \$412,000 and \$1,156,000 for pledges receivable, and \$4,351,000 and \$3,973,000 for notes receivable as of June 30, 2002 and 2001, respectively.

Pledges have been discounted at a rate of six percent to net present value, which approximates the fair value of the receivables as follows (*in thousands*):

2003	\$ 1,130
2004	1,307
2005	741
Thereafter	<u>10,177</u>
Total	<u>\$13,355</u>

#### 4. Capital Assets

Capital assets activity for the years ended June 30, 2002 and 2001, is summarized as follows (*in thousands*):

	2002		Retirements/ Transfers	2002
	Beginning Balance	Additions		Ending Balance
Land	\$ 17,912	\$ -	\$ -	\$ 17,912
Land improvement	20,047	1,544	-	21,591
Buildings	1,002,608	41,085	(4,771)	1,038,922
Construction in progress	76,065	67,535	(1,812)	141,788
Infrastructure	52,737	1,896	-	54,633
Building equipment	13,839	515	-	14,354
Moveable equipment	114,538	9,923	(7,847)	116,614
Books	101,984	8,116	(311)	109,789
Art objects	<u>3,522</u>	<u>764</u>	<u>(22)</u>	<u>4,264</u>
	1,403,252	131,378	(14,763)	1,519,867
Less accumulated depreciation	<u>548,677</u>	<u>53,086</u>	<u>(13,073)</u>	<u>588,690</u>
Net assets	<u>\$ 854,575</u>	<u>\$ 78,292</u>	<u>\$ (1,690)</u>	<u>\$ 931,177</u>
	2001		Retirements/ Transfers	2001
	Beginning Balance	Additions		Ending Balance
Land	\$ 17,092	\$ 820	\$ -	\$ 17,912
Land improvement	39,358	6,979	(26,290)	20,047
Buildings	956,228	49,327	(2,947)	1,002,608
Construction in progress	49,028	27,037	-	76,065
Infrastructure	1,312	697	50,728	52,737
Building equipment	22,393	16,365	(24,919)	13,839
Moveable equipment	111,164	12,513	(9,139)	114,538
Books	95,297	7,928	(1,241)	101,984
Art objects	<u>3,448</u>	<u>74</u>	<u>-</u>	<u>3,522</u>
	1,295,320	121,740	(13,808)	1,403,252
Less accumulated depreciation	<u>512,761</u>	<u>48,620</u>	<u>(12,704)</u>	<u>548,677</u>
Net assets	<u>\$ 782,559</u>	<u>\$ 73,120</u>	<u>\$ (1,104)</u>	<u>\$ 854,575</u>

Construction in progress additions in the above table represent expenditures for new projects net of the amount of capital assets placed in service.

**5. Accounts Payable and Accrued Liabilities**

Accounts payable and accrued liabilities at June 30, are as follows (*in thousands*):

	<u>2002</u>	<u>2001</u>
Compensated absences (current portion)	\$27,907	\$26,707
Compensation	50,622	37,638
Deferred revenue	10,649	8,631
Vendors payable	22,143	20,380
Other	<u>1,402</u>	<u>2,863</u>
	<u>\$112,723</u>	<u>\$96,219</u>

**6. 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 \$56,483,000 and \$54,215,000 as of June 30, 2002 and 2001, respectively. 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 allocated unrestricted net asset amount is \$12,884,000 and \$11,251,000 as of June 30, 2002 and 2001, respectively.

**7. Bonds and Notes Payable**

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

<u>Bond Series</u>	<u>Issue Date</u>	<u>Maturity Dates Through</u>	<u>Interest Rate</u>	<u>Outstanding Debt</u>	
				<u>2002</u>	<u>2001</u>
F-1	1991	2003	5.20-6.70%	\$ 415	\$ 805
K	1991	2002	5.20-6.60%	-	660
L-1,M	1993	2014	2.75-5.15%	11,305	11,870
P,R-5,R-6	1993	2013	2.40-5.40%	5,795	6,645
R-1,R-2	1992	2009	2.80-6.25%	6,940	8,085
R-9	1995	2009	4.40-5.65%	6,585	7,350
R-11,T,X,Y,AA,AF,AG,AH,AI	1998	2018	3.70-5.50%	46,125	49,395
R-12	1998	2005	5.19-5.73%	4,735	6,155
U,V	1995	2017	3.90-5.60%	12,005	12,565
W	1996	2016	5.65-5.85%	8,090	8,090
Z	1997	2017	4.15-5.125%	11,040	11,540
AB	1997	2020	4.40-5.45%	21,435	21,480
AC,AD	1997	2020	4.15-5.125%	17,055	17,145
AL,AM,AN	1998	2018	3.45-4.75%	6,200	6,495
AL-1,AO	1999	2019	4.20-5.75%	14,080	14,605
AQ,AT,AU,AV,AZ	2000	2020	4.60-5.75%	6,810	7,180
2001A	2001	2031	3.60-5.75%	188,690	189,425
2001B	2001	2002	4.00%	-	17,500
2002A	2002	2022	2.25-4.875%	5,740	-
2002D	2002	2022	2.40-5.00%	<u>5,115</u>	<u>-</u>
Total bonds payable				\$378,160	\$396,990

<u>Note Series</u>	<u>Issue Date</u>	<u>Maturity Dates Through</u>	<u>Interest Rate</u>	<u>Outstanding Debt</u>	
				<u>2002</u>	<u>2001</u>
General Receipts Bond Anticipation Notes:					
AE-3,AJ,AS-2,AY,AW	March 2001	February 2002	3.75%	-	\$ 23,990
AP,BB	December 2001	December 2002	2.25%	\$ 12,500	13,000
2002B,2002C	February 2002	March 2003	1.80-2.10%	23,163	-
2002E	May 2002	March 2003	3.00%	20,000	-
Certificates of Participation—Center					
for Information Technology	1993	2013	2.40-5.50%	1,180	1,430
Ohio Board of Regents					
Notes Payable	1997	2006	0.00%	\$ 563	\$ 704
Capital Lease Obligations					
University Center	1996	2024	4.125-5.45%	76,360	77,890
Edwards Center	1998	2011	4.00-5.75%	18,520	19,915
Residence Halls	2000	2011	4.40-5.50%	43,400	43,400
Other		2006	1.40-8.00%	<u>37</u>	<u>46</u>
Total notes payable				<u>195,723</u>	<u>180,375</u>
Total bonds and notes payable				573,883	577,365
Less discounts/premiums				<u>6,702</u>	<u>6,519</u>
Total bonds and notes payable, net				<u>\$567,181</u>	<u>\$570,846</u>

#### A) Debt Issuances and Permanent Fundings

**General Receipt Bonds**—During the year ended June 30, 2002, the University issued Series 2002A and 2002D general receipt bonds for \$10,855,000 that bear interest at rates between 2.25% to 5.00% and that mature in 2022. Proceeds were used to refund and make permanent previously issued bond anticipation notes, fund the Siddall Dining Hall renovation and pay associated bond issue costs. Series 2001B bonds in the amount of \$17,500,000 were refinanced with a portion of Series 2002E bond anticipation notes.

**Bond Anticipation Notes**—During the year ended June 30, 2002, the University issued five bond anticipation notes for a total of \$55,663,000. These notes bear interest at rates between 1.80% and 3.00%. The bond anticipation notes refinanced existing bond anticipation notes and bonds, as well as funded new construction and renovation projects.

#### B) Collateralization and Debt Reserves

The general receipts bonds and general receipts bond anticipation notes are collateralized by a pledge of general receipts of the University. The certificates of participation are collateralized by the capital assets purchased under the respective financing agreements and by certain insurance covering repayment of the proceeds.

At June 30, 2002, the required debt service reserve amounted to \$21,087,000. As provided for in the Amended and Restated Trust Agreement, this reserve is solely for the payment of debt service charges on the pre-amended bonds, with the exception that excess amounts may be transferred pursuant to Section 4.03 of the Amended and Restated Trust Agreement.

**C) Debt Service Commitments**

For bonds and notes payable at June 30, 2002, scheduled annual debt service payments subsequent to June 30, 2002, are as follows (*in thousands*):

Fiscal			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 70,579	\$ 21,074	\$ 91,653
2004	13,716	19,054	32,770
2005	15,515	18,399	33,914
2006	17,635	17,610	35,245
2007	17,640	16,706	34,346
2008-2012	78,755	70,519	149,274
2013-2017	82,140	49,663	131,803
2018-2022	63,490	27,803	91,293
2023-2027	44,375	14,870	59,245
2028-2032	<u>31,721</u>	<u>3,467</u>	<u>35,188</u>
Total	<u>\$435,566</u>	<u>\$259,165</u>	<u>\$694,731</u>

Scheduled principal and interest payments on capital lease obligations subsequent to June 30, 2002, are (*in thousands*):

Fiscal			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 3,055	\$ 7,085	\$ 10,140
2004	4,111	6,936	11,047
2005	4,307	6,740	11,047
2006	4,660	6,538	11,198
2007	5,325	6,322	11,647
2008-2012	33,835	26,920	60,755
2013-2017	30,165	18,419	48,584
2018-2022	<u>52,859</u>	<u>14,430</u>	<u>67,289</u>
Total	<u>\$138,317</u>	<u>\$93,390</u>	<u>\$231,707</u>

**D) Defeased Debt**

Debt defeased by the University for which amounts remain outstanding at June 30, 2002, are (in thousands):

<u>Bond Series</u>	<u>Maturity Dates</u>	<u>Interest Rate(s)</u>	<u>Amount Outstanding</u>
Residence Hall and Dining Facility Bonds:			
Series D and H	1970-2007	5.50%	\$ 4,890
Series F	1972-2009	5.00-6.00%	3,865
General Receipts Bonds:			
Series O	1993-2012	2.80-6.30%	14,030
Series R-3	1993-2009	2.80-6.25%	8,825
Series R-4	2001-2009	5.35-6.25%	4,945
Series R-7	1994-2010	2.75-5.20%	13,435
Total			<u>\$49,990</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, 2002, the University has issued \$46,090,000 in Series 2002F Bonds to fund the construction, capitalized interest and debt-issue costs associated with the Millennium Research Institute and Power House projects. The bonds are dated July 1, 2002, with interest rates from 2.50% to 5.375%, maturing in 2024.

Interest expense incurred on indebtedness for the year ended June 30, 2002, is \$16,664,000. On construction-related debt, interest expense of \$12,271,000, net of \$10,668,000 interest earned on invested proceeds, was capitalized.

**F) Long-Term Liability**

Long-term liabilities as of June 30, 2002 and 2001, are as follows (in thousands):

	Year Ended June 30, 2002					
	<u>Balance July 1, 2001</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2002</u>	<u>Current</u>	<u>Noncurrent</u>
Bonds, notes and capital leases:						
Bonds and notes payable	\$434,684	\$ 12,018	\$ 12,316	\$434,386	\$ 70,329	\$364,057
Certificates of participation	1,430		250	1,180	250	930
Capital Lease Obligations	141,251		2,934	138,317	3,055	135,262
Less issue costs, premiums and discounts	(6,519)		183	(6,702)		(6,702)
Total bonds, notes and capital leases	<u>570,846</u>	<u>12,018</u>	<u>15,683</u>	<u>567,181</u>	<u>73,634</u>	<u>493,547</u>
Other long-term liabilities:						
Compensated absences	54,215	3,601	1,333	56,483	27,907	28,576
Refundable advances, federal loans	24,377	1,117	1,873	23,621		23,621
Workers' compensation liability	5,893	2,244		8,137	580	7,557
Deposits held in trust for others	3,155	82,018	79,101	6,072	179	5,893
Total other long-term liabilities	<u>87,640</u>	<u>88,980</u>	<u>82,307</u>	<u>94,313</u>	<u>28,666</u>	<u>65,647</u>
Total	<u>\$658,486</u>	<u>\$100,998</u>	<u>\$ 97,990</u>	<u>\$661,494</u>	<u>\$102,300</u>	<u>\$559,194</u>

	Year Ended June 30, 2001					
	Balance July 1, 2000	Additions	Reductions	Balance June 30, 2001	Current	Noncurrent
Bonds, notes and capital leases:						
Bonds and notes payable	\$272,892	\$234,520	\$ 72,728	\$434,684	\$ 66,816	\$367,868
Certificates of participation	1,680		250	1,430	250	1,180
Capital lease obligations	100,640	43,400	2,789	141,251	2,934	138,317
Less issue costs, premiums and discounts	<u>(5,854)</u>		<u>665</u>	<u>(6,519)</u>		<u>(6,519)</u>
Total bonds, notes and capital leases	<u>369,358</u>	<u>277,920</u>	<u>76,432</u>	<u>570,846</u>	<u>70,000</u>	<u>500,846</u>
Other long-term liabilities						
Compensated absences	49,674	7,620	3,079	54,215	26,707	27,508
Refundable advances, federal loans	23,697	1,294	614	24,377		24,377
Workers' compensation liability	8,276		2,383	5,893	665	5,228
Deposits held in trust for others	<u>9,933</u>	<u>96,900</u>	<u>103,678</u>	<u>3,155</u>		<u>3,155</u>
Total other long-term liabilities	<u>91,580</u>	<u>105,814</u>	<u>109,754</u>	<u>87,640</u>	<u>27,372</u>	<u>60,268</u>
Total	<u>\$460,938</u>	<u>\$383,734</u>	<u>\$186,186</u>	<u>\$658,486</u>	<u>\$ 97,372</u>	<u>\$561,114</u>

## 8. Unfunded Workers' Compensation Liability

Under the State of Ohio's workers' compensation program, public employer state agencies, including state universities, pay workers' compensation premiums into the State Insurance Fund on a pay-as-you-go basis. The Bureau of Workers Compensation actuarially determines a rate for each governmental agency that will generate premium collections equal to the losses anticipated to be paid in the coming year. As part of the State of Ohio's implementation of GASB Statements 34 and 35, the State has allocated the unfunded workers' compensation liabilities for public employer state agencies to the individual agencies. The State of Ohio has required state colleges and universities to incorporate these allocated liabilities in their financial statements. Accordingly, the University's Statement of Net Assets reflects unfunded worker's compensation liabilities of \$8,137,000 and \$5,893,000 at June 30, 2002 and 2001, respectively.

## 9. State Support

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

In addition to the operating subsidies, the State of Ohio provides funding for and constructs major plant facilities on the University's campuses. The state passes a capital appropriation bill biennially for both major capital projects and basic renovation projects of which the University receives a share. Such facilities are reported as capital assets on the Statement of Net Assets.

## 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). 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% (4.3% relating to health-care benefits) and 8.5% of covered payroll, respectively, for PERS; 14% (4.5% relating to health-care benefits) and 9.3%, respectively, for STRS; and 7% and 7%, respectively, for CRS for the year ended June 30, 2002. For the year ended June 30, 2001, the required, actuarially determined contribution rates for the University and for employees are 10.65% (4.3% relating to health-care benefits) and 8.5% of covered payroll, respectively, for PERS; 14% (8% relating to health-care benefits) and 9.3%, respectively, for STRS; and 7% and 7%, respectively, for CRS. The University's contributions, representing 100% of employer contributions for the year ended June 30, 2002, and for each of the two preceding years are as follows (*in thousands*):

<u>Fiscal Year</u>	<u>PERS</u>	<u>STRS</u>	<u>CRS</u>
2000	\$13,890	\$13,450	\$635
2001	10,462	12,792	375
2002	14,856	12,643	351

PERS and STRS provide postretirement and postemployment health-care benefits in addition to the retirement benefits described above. PERS Other Post Employment Benefits (OPEB) is advance funded on an actuarially determined basis. The assumptions and calculation below were based on the system's latest actuarial review performed as of December 31, 2000. An entry-age normal actuarial-cost method of valuation is used in determining the present value. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The actuaries' assumptions were as follows: investment return, 7.75%; annual wage increase (compounded annually), 4.75%; and health care costs, 4.75%. At December 31, 2000, the actuarial value of the Retirement System's net assets available for OPEB was \$11,736,000,000. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,365,000,000 and \$2,629,000,000, respectively. There are 411,076 active contributing participants. Of the \$14,856,000 of University employer contributions to PERS for 2002, \$4,800,000 was to fund OPEB.

STRS has discretionary authority, pursuant to the Ohio Revised Code, over how much, if any, of the health-care costs will be absorbed by STRS. All benefit recipients are required to pay a portion of the health-care cost in the form of a monthly premium. The balance in the Health Care Reserve Fund was \$3,256,000,000 at June 30, 2001 (the latest information available). For the year ended June 30, 2001, the net health-care costs paid by STRS were \$300,772,000. There were 102,132 eligible benefit recipients.

In addition to the pension benefits described above, the University provides postretirement health-care 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 2002, 2001, and 2000, the net cost of these benefits recorded on a pay-as-you-go basis totaled approximately \$2,402,000, \$1,960,000, and \$1,855,000 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 participants. 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 does not have the option to elect into the ARP.

At June 30, 2002, there were 1,389 members of the plan. During fiscal year 2002 and 2001, the employer contributions were \$6,750,000 and \$7,422,000. The employer contribution rates were 8.5% for participants electing out of PERS and 9.3% for participants electing out of STRS during fiscal years 2002 and 2001. As required by law, a portion of the employer contributions goes to PERS and STRS, respectively, to fund past service liabilities. Currently, there is not a requirement to contribute to PERS and the contribution rate for STRS is 3.5% and 5.7% for fiscal years 2002 and 2001, respectively.

**11. Restricted Net Assets**

Restricted net assets are either nonexpendable or expendable. Nonexpendable restricted net assets consist primarily of endowments whose corpus is held in perpetuity. Only the income earned on the invested principal is used for the purpose specified by the donor. The principal of expendable restricted net assets may be used for the donor-specified purpose. Restricted nonexpendable and expendable net assets are held for the following purposes (*in thousands*):

	<u>2002</u>	<u>2001</u>
Restricted nonexpendable:		
Instruction	\$117,066	\$128,682
Research	80,299	90,761
Academic support	60,309	62,423
College/programs	224,561	238,340
Scholarships	92,001	100,594
Equity interest in Alliance	168,192	171,279
Other	<u>62,540</u>	<u>69,781</u>
	<u>\$804,968</u>	<u>\$861,860</u>
Restricted expendable:		
Instruction	\$ 24,718	\$ 25,977
Research	92,042	35,584
Academic support	29,295	31,911
College/programs	133,210	140,719
Scholarships	31,712	34,019
Student loans	8,189	7,960
Grants and contracts	16,529	28,124
Capital projects	10,069	17,355
Other	<u>7,175</u>	<u>4,272</u>
	<u>\$352,939</u>	<u>\$325,921</u>

**12. Unrestricted Net Assets**

As discussed in Note 1 to the financial statements, the University adopted new standards for external reporting purposes, which require net assets to be classified for accounting and reporting purposes into one of three net asset categories. Unrestricted net assets, as defined by GASB Statement 35, are not subject to externally imposed stipulations; however, they are subject to internal restrictions. For example, unrestricted net assets may be designated for specific purposes by action of management or the Board of Trustees or may otherwise be limited by contractual agreements with outside parties. Substantially all unrestricted net assets are internally designated for academic and research programs and initiatives and for capital programs. Designated unrestricted net assets were in deficit positions of \$54,459,000 and \$29,256,000 at June 30, 2002 and 2001, respectively. Undesignated unrestricted net assets were \$818,000 and \$4,616,000 at June 30, 2002 and 2001, respectively.

**13. 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. The University has reported its equity interest in the Alliance of \$168,192,000 and \$171,279,000 for the years ended June 30, 2002 and 2001, respectively in Other Long-term Investments and Restricted Nonexpendable 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 reported its pro rata share of the Alliance's net loss of \$3,087,000 and \$8,391,000 for the years ended June 30, 2002 and 2001, respectively, as part of the decrease in the fair value of investments.

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 years ended June 30, 2002 and 2001, were approximately \$3,036,000 and \$2,828,000, respectively.

Also pursuant to the Agreement, the Hospital transferred to the University, as trustee, \$60 million of its unrestricted reserves into a separate quasi-endowment 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.

**14. Capital Project Commitments**

At June 30, 2002, the University is committed to future capital expenditures as follows (*in thousands*):

Contractual commitments	\$130,974
Estimated completion costs of projects	<u>542,843</u>
Total	<u>\$673,817</u>

These projects are being funded through resources provided by the State of Ohio as follows (*in thousands*):

Approved state appropriations requested and released as of June 30, 2002	\$ 13,087
Approved state appropriations not yet requested	8,319
University funded prior to June 30, 2002	165,288
Funds to be provided subsequent to June 30, 2002, from various available sources	<u>487,123</u>
Total	<u>\$673,817</u>

The \$487,123,000 of funding to be provided subsequent to June 30, 2002, consists of \$159,109,000 in state funds, \$7,156,000 in federal funds, \$273,876,000 in debt, \$27,551,000 in gifts and \$19,431,000 in University funds.

**15. Self-Insurance Funds**

The University currently provides for medical professional and general liability insurance through a combination of actuarially funded self-insurance and purchased commercial insurance in excess of the self-insurance amount. The medical professional liability insurance program also includes several qualified not-for-profit departmental physician practice corporations. Medical professional liability self-insurance retention limits were \$1,500,000 per occurrence and \$6,000,000 in the aggregate during fiscal year 2002. General liability self-insurance limits were \$250,000 per occurrence. Excess commercial coverage for professional and general liability in the amount of \$15,000,000 and \$100,000,000, respectively, existed as of June 30, 2002. \$95,000,000 of the excess general liability insurance was a shared limit with other state universities as part of a group purchase arrangement of Ohio state universities through the Interuniversity Council.

Funding is based on calculations by independent actuaries and funds are deposited directly into a self-insurance trust fund (Trust) which is administered by an independent trustee. The Trust is divided into two separate irrevocable trust funds, one for medical professional liability and one for general liability. In the opinion of management, Trust assets totaling approximately \$11,862,000 are adequate to cover estimated liabilities resulting from known claims and incidents and incurred-but-not-reported incidents as of June 30, 2002. The University has reported self-insurance trust assets in trust investments and liabilities of \$2.4 million.

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 2002 and 2001, respectively, was approximately \$15,461,000 and \$15,786,000, including \$3,139,000 and \$3,079,000 accrued for estimated claims incurred but not reported.

**16. 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.

**17. University of Cincinnati Foundation**

The University of Cincinnati Foundation is a legally separate, tax-exempt component unit of the University. 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. Since these resources held by the Foundation can be used only by or for the benefit of the University, the Foundation is considered a component unit of the University and is discretely presented in the University's financial statements.

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 \$13,355,000 in 2002 and \$5,825,000 in 2001 and funds held in trust by the Foundation for the University of \$117,603,000 in 2002 and \$122,513,000 in 2001 have been recorded by the University and have, therefore, been eliminated from the amounts reported for the Foundation as of June 30, 2002 and 2001.

**A) Cash & Cash Equivalents**

The carrying amount of the Foundation's cash and cash equivalents is \$14,607,000 as compared to bank balances of \$13,528,000. 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, \$32,000 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 \$13,496,000, \$5,035,000 is collateralized by securities pledged by financial institutions in the Foundation's name and mutual funds hold \$8,461,000 cash equivalents.

**B) 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 Foundation or its agent in the name of the Foundation. 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 Foundation. 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 Foundation's name.

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

	<u>2002</u>	<u>2001</u>
U. S. government securities	\$ 2,495	\$ 2,859
Corporate notes and bonds	4,000	3,219
Corporate stocks	2,635	9,844
Mutual funds	9,836	5,807
Other securities	915	1,715
Real estate	<u>777</u>	<u>836</u>
Total investments	<u>\$20,658</u>	<u>\$24,280</u>

Of the above Foundation assets, \$10,045,000 falls within credit risk category 1. Mutual funds and real estate are not covered by these credit risk categories.

**C) Investment Pools**

At June 30, 2002, the Foundation's endowment assets were invested in a pooled fund that consisted of 734,691 shares. Of these, 732,700 shares represent funds accounted for by the University. 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>	Net Gains/ <u>(Losses)</u>	Fair Value Gain/(Loss) <u>Per Share</u>
End of year	\$110,856	\$ 99,267	\$ (11,589)	\$135.48
Beginning of year	97,815	102,721	<u>4,906</u>	161.32
Unrealized net gain/(loss) for year			(16,495)	
Realized net gain/(loss) for year			<u>29,538</u>	
Total net gain/(loss) for year			<u>\$ 13,043</u>	\$ (25.84)

The Foundation has adopted a spending rate policy which limits the distribution of endowment income earned in the investment pool to five percent of the moving-average market value for the twelve-quarter period ending each December. During 2002, income earned was approximately \$4,087,000 less than the amount allocated for spending. In accordance with the Ohio Uniform Management of Institutional Funds Act, the cumulative shortfall of \$14,688,000 as of June 30, 2002, is funded by capital appreciation of the investment pool.

Income allocated for spending during 2002 amounted to \$7.86 per share. The average annual earnings per share, exclusive of capital appreciation, amounted to \$2.32.

In July 2002, the Foundation combined investments of the Foundation and the Endowment Fund Association with the investments of the University of Cincinnati to maximize investment diversification.

**D) Pledges Receivable**

Contributors to the Foundation and the Association have made unconditional pledges totaling \$51,853,756 and \$49,407,811 as of June 30, 2002 and 2001, respectively. These pledges receivable have been discounted at a rate of six percent to a net present value of \$38,002,532 and \$42,547,256 as of June 30, 2002 and 2001, respectively, which represents fair market value. As of June 30, these pledges are due as follows (*in thousands*):

	<u>2002</u>	<u>2001</u>
Less than one year	\$16,434	\$22,938
One to five years	13,380	10,470
More than five years	<u>8,189</u>	<u>9,139</u>
Subtotal	38,003	42,547
Less allowance for uncollectibles pledges	<u>1,859</u>	<u>1,156</u>
Total	<u>\$36,144</u>	<u>\$41,391</u>

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.

**18. 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 \$133,708,000 and \$34,512,000, respectively, as of June 30, 2002, and operating revenues, expenses and nonoperating losses totaling approximately \$68,258,000, \$74,361,000 and \$3,714,000, respectively, for the year ended June 30, 2002, are not included in the University's accompanying financial statements. As of June 30, 2001, the Center had assets and liabilities totaling approximately \$143,530,000 and \$34,588,000, respectively, and operating revenues, expenses and nonoperating losses totaling approximately \$62,901,000, \$65,882,000 and \$2,198,000 respectively, for the year ended June 30, 2001.

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>STUDENT FINANCIAL AID CLUSTER</b>			
<b>Department of Education</b>			
Office of Student Financial Assistance	84.007	USED SEOG P007A013379 01-02	\$1,736,795.00
Office of Student Financial Assistance	84.033	USED FWS-CLR P033A003379 00-01	526.16
Office of Student Financial Assistance	84.033	USED FWS-RWC P033A003379 00-01	-354.29
Office of Student Financial Assistance	84.033	USED FWS-MAINP033A003379 00-01	118.49
Office of Student Financial Assistance	84.033	USED FWS-READP033A003379 00-01	3,141.28
Office of Student Financial Assistance	84.033	USED FWS-MAINP033A003379 00-01	-7,860.14
Office of Student Financial Assistance	84.033	USED FWS-MAINP033A993379 99-00	-126.42
Office of Student Financial Assistance	84.033	USED FWS-CLR P033A013379 01-02	20,974.32
Office of Student Financial Assistance	84.033	USED FWS-RWC P033A013379 01-02	18,391.15
Office of Student Financial Assistance	84.033	USED FWS-JL&DP033A013379 01-02	45,467.51
Office of Student Financial Assistance	84.033	USED FWS-READP033A013379 01-02	7,735.28
Office of Student Financial Assistance	84.033	USED FWS-MAINP033A013379 01-02	941,344.96
Office of Student Financial Assistance	84.038	USED PERKINS P038A013379 01-02	404,071.00
Office of Student Financial Assistance	84.063	USED PELL P063P001340 00-01	392,560.00
Office of Student Financial Assistance	84.063	USED PELL P063P011340 01-02	<u>12,980,682.00</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>16,543,466.30</b>
<b>TOTAL STUDENT FINANCIAL AID CLUSTER</b>			<b>16,543,466.30</b>
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>			
<b>RESEARCH AND DEVELOPMENT - DIRECT</b>			
<b>Department of Agriculture</b>			
Agricultural Research Service	10.001	USDA 58-1235-1-032	21,310.46
Cooperative State Research, Education, and	10.206	USDA 97-35203-4766	-0.06
Cooperative State Research, Education, and	10.206	USDA 2000-02132	114,593.38
Cooperative State Research, Education, and	10.206	USDA 99-35107-7780	<u>31,704.16</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>167,607.94</b>
<b>Department of Defense</b>			
Army Research Office	12.431	ARMY-DAAD19-00-1-0529	112,198.88
Army Research Office	12.431	ARMY-DAAD19-00-1-0399	79,907.32
Army Research Office	12.431	DAAD19-99-1-0348 ARMY	29,677.13
Defense Advanced Research Projects	12.910	AF F30602-00-1-0569	60,205.07
Defense Advanced Research Projects	12.910	AF F30602-00-1-0569	70,047.39
Defense Advanced Research Projects	12.910	AF F30602-00-1-0569	1,185,488.43
Department of Army	12.420	DAMD 17E02E1E0037 ARMY	28,422.26
Department of Army	12.420	DAMD17-99-1-9544 ARMY	251,574.04
Department of Army	12.420	DAMD17-01-1-0203 ARMY	80,557.55
Department of Army	12.420	DAMD17-01-1-0202 ARMY	19,827.32
Department of Army	12.420	DAMD17-98-1-8292	84,048.29
Department of Army	12.420	DAMD17-01-1-0201 ARMY	47,641.05
Department of Army	12.420	ARMY DAMD 17-00-1-0614	27,465.53
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #18	33,453.24
Department of Defense	12	DAMD17-00-1-0057	84,013.08
Department of Defense	12	ARMY DAMD17E00E1E0202	116,169.53
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #17	53,681.93
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #16	6,811.92
Department of Defense	12	DAMD 17E00E1E0551 ARMY	167,725.55

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Department of Defense	12	DAMD17-01-1-0002	225,975.29
Department of Defense	12	DAMD 17E01E1E0704 ARMY	98,680.80
Department of Defense	12	AF/F33615-96-C-1911 VASE	-1,821.05
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #15	-4.04
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #14	4,162.47
Department of Defense	12	DAMD 17E01E1E0705 ARMY	105,540.31
Department of Defense	12	DAMD 17E01E1E0723 ARMY	102,422.01
Department of Defense	12	DAMD17-01-1-0204	41,556.47
Department of Defense	12	DACA42-01-P-0069 ARMY	10,872.18
Department of Defense	12	AF F33615-01-C-1977	223,157.72
Department of Defense	12	ARMY DAAG55-97-1-0378	430.82
Department of Defense	12	ARMY DAAG55-97-1-0378	20,473.03
Department of Defense	12	DAMD17-97-1-7348	-1,750.31
Department of Defense	12	ARMY DAAG55-98-1-0208	4,155.39
Department of Defense	12	ARMY DAAG55-98-1-0212	11,805.59
Department of Defense	12	ARMY DAAG55-98-1-0212	8,700.47
Department of Defense	12	DAMD17-99-1-9128	23,630.30
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #19	3,053.00
Department of Defense	12	DAMD 17-91-C-1071	68.81
Department of Defense	12	NATL SEC AGY/MDA904-02-C-1162	124,492.00
Department of Defense	12	AFIT F33600-01-M-1030	23,330.12
Department of Defense	12	ARMY DABT 63-97-C-0029	0.01
Department of Defense	12	DAMD17-96-2-6015(02)	1,932.10
Department of Defense	12	ARMY DABT 63-97-C-0029	-0.02
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #20	9,872.37
Department of Defense	12	AF/F33615-98-C-1204	165,629.81
Department of Defense	12	AF/F33615-97-C-1043	56,833.56
Department of Defense	12	ARMY DABT 63-97-C-0029	-0.03
Department of Defense	12	ARMY-CERL/DACA88-97-D-0011 #12	-84.20
Department of Defense	12	DAAH04-95-1-0626	0.01
Department of Defense	12	NAT SEC AGEN/MDA904-00-C-	292,266.34
Department of the Air Force	12.800	AIR FORCE/F33615-16-2-1945/20	34,610.94
Department of the Air Force	12.800	AFOSR F49620-02-1-0092	13,936.72
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/7	0.02
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/12	0.02
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/14	4,666.82
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/15	6,891.38
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/16	11,272.18
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/18	44,755.37
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/19	11,368.91
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/4	12,719.38
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/21	67,426.12
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/22	120,225.28
Department of the Air Force	12.800	AF F33615-98-1-2865	33,348.71
Department of the Air Force	12.800	AF F49620-00-1-0080	19,683.44
Department of the Air Force	12.800	AF F49620-02-C-0039	4,586.13
Department of the Air Force	12.800	AF F49620-01-1-0127	84,594.92
Department of the Air Force	12.800	AIR FORCE/F33615-96-2-1945/17	128,309.54
Department of the Air Force	12.800	AIR FORCE/F33615-2-1945/10	0.01
National Security Agency	12.901	NATL SEC AGY/MDA904-99-C-4547	46,356.08
National Security Agency	12.901	NAT SEC AGEN/MDA904-92-H-	-4.94
National Security Agency	12.901	NAT SEC AGEN/MDA904-99-C-	-15,190.66
National Security Agency	12.901	NSA/MDA904-01-1-0084	15,744.93
National Security Agency	12.901	NATL SEC AGY/MDA904-99-C-4547	34,642.64
Office of Naval Research	12.300	ONR N00014E00E1E0722 NAVY	-23,979.13
Office of Naval Research	12.300	ONR N00014E02E1E0756 NAVY	<u>533.47</u>



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>4,750,795.12</b>
<b>Department of Education</b>			
Office of Special Education and	84.325N	USED H325N010044	<u>134,452.70</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>134,452.70</b>
<b>Department of Energy</b>			
Department of Energy	81	DE-FG26-01NT41284	35,334.07
Office of Fossil Energy	81.057	DE-FG26-97FT97274	5,807.59
Office of Fossil Energy	81.057	DE-FG26-00NT40824	36,632.74
Office of Fossil Energy	81.057	DE-FG26-00NT40818	109,973.67
Office of Nuclear Energy	81.114	DE-FG07-01ID01461	26,419.54
Office of Nuclear Energy	81.114	DE-FG03-00SF22331	28,012.40
Office of Nuclear Energy	81.114	DE-FG07-99ID13783	60,860.02
Office of Nuclear Energy	81.114	DE-FG03-00SF22172/A000	111,793.78
Office of Science	81.049	DE-FG02-91ER45459-A008	34,243.78
Office of Science	81.049	DE-FG02-84ER40153-TASK B	254,844.15
Office of Science	81.049	DE-FC03-96SF21263	754,931.51
Office of Science	81.049	DE-FG02-00ER45855/A000	106,343.89
Office of Science	81.049	DE-FG02-95NE38116	-2,544.28
Office of Science	81.049	DE-FG07-96ER62311-A003	237,217.99
Office of Science	81.049	DE-FG02-84ER40153-TASK A	<u>250,035.59</u>
<b>TOTAL DEPARTMENT OF ENERGY</b>			<b>2,049,906.44</b>
<b>Department of Health and Human Services</b>			
Administration on Developmental Disabilities	93.632	90DD0426/04	17,484.92
Administration on Developmental Disabilities	93.632	90DD0426/05	278,187.25
Agency for Healthcare Research and Quality	93.226	1 R03 HS10366-01	-4.11
Bureau of Health Professions	93.358	1 A10 HP 00227-01	18,725.00
Bureau of Health Professions	93.358	2 A10 HP00227-02	82,157.00
Bureau of Health Professions	93.895	3 D45 HP50189-03 S1	71,123.88
Bureau of Health Professions	93.895	6 D45 HP50189-03	164,524.60
Bureau of Health Professions	93.895	5D45 HP50189-02	-17,569.76
Bureau of Health Professions	93.984	5 D32 HP10231-02	52,296.36
Bureau of Health Professions	93.984	3 D32 HP10231-03 S1	51,631.02
Bureau of Health Professions	93.984	5 D32 HP10231-03	125,272.52
Centers for Disease Control and Prevention	93.197	CDC 200-98-7010	29,390.59
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	-0.05
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-04	-4,371.44
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-03	-1,492.08
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	-606.28
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	2,880.34
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	198,426.21
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	1,670.50
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	95.21
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	281.96
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	7,603.88
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	-1,381.85
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08 CTR ADM	36,009.03
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-04	-0.01
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	71,476.53
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	132,945.67
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	9,461.51
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	164,354.23
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	29,612.54
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	61,414.92
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-04	-1,339.01
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-04	-1,948.34

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	59,404.95
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	3,181.18
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-03	-2,838.33
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-04	2,133.34
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05 CTR ADM	-51.16
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05	-1,966.68
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-02	0.02
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05	0.09
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05	-2,087.45
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05	2,719.96
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-06	-68.73
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	27,011.20
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05	-5,849.99
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	7,496.63
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-04	-98.00
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-03	-4,579.29
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-04 CTR ADM	-122.39
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	4,087.89
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	5,240.17
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	744.64
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	189.00
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05	0.04
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-05	5,151.99
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-06	-1,476.95
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07	-5,278.92
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-06 CTR ADM	-3,862.10
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-07 CTR ADM	3,825.61
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-06	-8,884.30
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-08	144,452.46
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-06	-2,724.37
Centers for Disease Control and Prevention	93.263	NIOSH T42 CCT510420-06	-3,671.06
Centers for Disease Control and Prevention	93.283	CDC NATL ACUTE STROKE	50,928.42
Centers for Disease Control and Prevention	93.283	CDC NATL ACUTE STROKE	447,804.90
Centers for Disease Control and Prevention	93.938	AACC BRIDGES GRANT SUB CDC	2,419.69
Centers for Disease Control and Prevention	93.938	AACC BRIDGES GRANT SUB CDC	8,628.53
Department of Health and Human Services	93	AI 24582-01	24.37
Department of Health and Human Services	93	NIOSH PO# 0000236290	23,625.77
Department of Health and Human Services	93	NIEHS PO # 273MH007101 MED	5,029.84
Department of Health and Human Services	93	N01DA-9-8095	2,953.06
Department of Health and Human Services	93	N01DA-9-8095	1,092,681.07
Department of Health and Human Services	93	NIOSH PO# 0000036640	4,789.27
Department of Health and Human Services	93	NIOSH PO# 0000157926	10,820.16
Department of Health and Human Services	93	HELD CAN#1 927 7085	11,283.78
Department of Health and Human Services	93	N01DA-9-8095	168,505.80
Department of Health and Human Services	93	MEDTAPP PRGM INCM FDA	1,984.64
Department of Health and Human Services	93	NIOSH PO # 0000136494	24,500.00
Department of Health and Human Services	93	N01 HD-13315	133,719.25
Department of Health and Human Services	93	NCI PO# 263-MQ-729296	927.97
Department of Health and Human Services	93	N01-WH-4-2126-8	587,355.86
Department of Health and Human Services	93	N01-WH-4-2126-5	195,109.36
Department of Health and Human Services	93	CDC PO#256941	2,406.19
Department of Health and Human Services	93	NIH N01 HD-9-3297	100,032.21
Department of Health and Human Services	93	N01-AI-175319-01,02,03,04,05	378,443.17
Department of Health and Human Services	93	NIOSH BLOOD 0009937235	-1,972.07
Department of Health and Human Services	93	NIOSH PO# 0000136635	4,773.75
Department of Health and Human Services	93	CDC 205-98-0014	231.19

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Department of Health and Human Services	93	NIOSH - DRDS97P0057	270.20
Department of Health and Human Services	93	N01-WH-4-2126-5	-34,930.79
Department of Health and Human Services	93	NIOSH 98054VOA	-368.93
Department of Health and Human Services	93	NIOSH BLOOD 0009836974	-42.64
Department of Health and Human Services	93	NIOSH PO# 0000236268	17,914.56
Department of Health and Human Services	93	5 R01 CA 39396-03	-0.01
Department of Health and Human Services	93	NIOSH PO# 0000136364	6,882.33
Department of Health and Human Services	93	N01-WH-4-2126-5	245,485.41
Department of Health and Human Services	93	CDC PO 0009937076/PRJ#99278240	166.21
Department of Health and Human Services	93	NIH CA PO#263-MQ-007469	12,119.36
Food and Drug Administration	93.103	FD-R-00672-10,11	322,396.49
Health Resources and Services	93.110	5 U93 MC00014-03	8,467.11
Health Resources and Services	93.110	2 T73 MC 00032-11	773,349.97
Health Resources and Services	93.110	4 T73 MC00032-10	148,153.23
Health Resources and Services	93.887	1 C76 HF00248-01 MSB	336,353.59
Health Resources and Services	93.925	6045109-01 SDS	67,969.00
National Cancer Institute	93.393	1 U01 CA76293-01A1	3,854.87
National Cancer Institute	93.393	1 R13 CA91825-01	10,000.00
National Cancer Institute	93.393	5 UO1 CA76293-04	121,305.12
National Cancer Institute	93.393	5 UO1 CA76293-04	1,157.80
National Cancer Institute	93.393	1 R01 CA95925-01	43,839.77
National Cancer Institute	93.393	5 RO1 CA50706-13	265,067.54
National Cancer Institute	93.393	5 UO1 CA76293-03	1,174,563.19
National Cancer Institute	93.393	5 UO1 CA76293-02	-55.32
National Cancer Institute	93.393	1 R01 CA90934-01A1	114,644.95
National Cancer Institute	93.393	5 UO1 CA76293-03	7,920.21
National Cancer Institute	93.394	1 R01 CA67315-03	-0.01
National Cancer Institute	93.394	5 R29 CA77719A,02,03,04	122,835.43
National Cancer Institute	93.394	1 R24 CA095784-01	45,758.10
National Cancer Institute	93.395	5 R01CA72039-01,02,03,04	21,180.74
National Cancer Institute	93.395	5 R01 CA95074-02	169,048.42
National Cancer Institute	93.395	2 R01 CA72039-05	68.85
National Cancer Institute	93.395	5 R01 CA91878-01,02	233,312.46
National Cancer Institute	93.395	5 R01 CA89748-01,02,03	227,850.68
National Cancer Institute	93.395	CA72018-05	-2,582.69
National Cancer Institute	93.395	5 R01 CA86025-01,02,03	270,090.62
National Cancer Institute	93.395	5 U10 CA76429-04	33,160.07
National Cancer Institute	93.395	5 U10 CA76429-05	2,380.11
National Cancer Institute	93.396	5 U01 CA84291-04 TECHNOLOGY	6,914.86
National Cancer Institute	93.396	5 R29 CA74456-01A1,02,03,04,05	110,834.70
National Cancer Institute	93.396	5 R01 CA72597-01,02,03,04,05	134,982.52
National Cancer Institute	93.396	5 R01 CA90522-02	277,818.79
National Cancer Institute	93.396	5 U01 CA84291-02 TECHNOLOGY	-3,746.91
National Cancer Institute	93.396	5 U01 CA84291-03 TECHNOLOGY	61,770.99
National Cancer Institute	93.396	1 R01 CA93404-01	65.76
National Cancer Institute	93.396	5 U01 CA84291-03 MODELS	254,866.40
National Cancer Institute	93.396	5 U01 CA84291-02	0.01
National Cancer Institute	93.396	5 U01 CA84291-03 INFRASTRUCTER	185,406.15
National Cancer Institute	93.396	5 U01 CA84291-04 MODELS	91,163.83
National Cancer Institute	93.396	5 U01 CA84291-04 INFRASTRUCTER	26,994.31
National Cancer Institute	93.396	3 R01 CA84463-03S1	25,521.91
National Cancer Institute	93.396	5-R01-CA82525-04S1	81,710.41
National Cancer Institute	93.396	5 R01 CA88041-02A1	293,608.30
National Cancer Institute	93.396	5 R01 CA83736-03	237,995.29
National Cancer Institute	93.396	5 R01 CA63507-08	303,410.16
National Cancer Institute	93.396	5 R01 CA79531-02,03,04	217,450.23

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Cancer Institute	93.396	1 R55 CA80920-01A1	74,874.23
National Cancer Institute	93.396	5 R01 CA84463-01,02,03	228,718.84
National Cancer Institute	93.396	5-R01-CA82525-04	198,062.57
National Cancer Institute	93.396	5 R01 CA82628-01,02,03,04	253,916.26
National Cancer Institute	93.396	5 R01 CA82996-01,02,03,04	365,931.20
National Cancer Institute	93.396	5 R01-CA78524-01,02,03,04	337,528.70
National Cancer Institute	93.396	5 R01 CA91974-02	157,466.96
National Cancer Institute	93.398	5 F32 CA69711-02	-1,698.91
National Cancer Institute	93.398	5 T32 CA59268-07	5,863.35
National Cancer Institute	93.398	5 T32 CA59268-09	13,797.39
National Cancer Institute	93.398	5 F32 CA88460-02	27,462.01
National Cancer Institute	93.398	5 K08 CA89403-02	137,449.24
National Cancer Institute	93.398	1 F32 CA88460-01	10,336.90
National Cancer Institute	93.398	5-F32-CA80385-02	700.64
National Cancer Institute	93.398	5 F32 CA80385-03	5,484.60
National Cancer Institute	93.398	5 T32 CA59268-08	200,882.48
National Center for Complementary and	93.213	5 R01 AT01147-01,02 HIV/AIDS	210,079.63
National Center for Research Resources	93.306	RR12358 YR01-05 (PROGRM INCM)	9,576.25
National Center for Research Resources	93.306	5 P40 RR12358-04	113,056.08
National Center for Research Resources	93.306	5 P40 RR12358-03	27.20
National Center for Research Resources	93.306	5 P40 RR12358-05	133,047.93
National Center for Research Resources	93.337	1 R25 RR10122-01	-4.99
National Center for Research Resources	93.371	1 S10 RR14689-01A1	367,440.00
National Center for Research Resources	93.371	1 S10 RR15762-01	246,571.00
National Center for Research Resources	93.389	5 R25 RR12357-02,03	82,919.41
National Eye Institute	93.867	1 R01 EY11845-01A,02,03,04	301,997.51
National Eye Institute	93.867	5 R01 EY13168-01,02,03	334,709.40
National Eye Institute	93.867	1 R01 EY12486-01A2,02	199,812.93
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 3	44,427.17
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (TRANSGENIC)	22,919.73
National Heart, Lung, and Blood Institute	93.837	5 R01 HL57009-01A2,02,03,04,05	294,874.76
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 1	1,671.36
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 PROJ 2	1,610.72
National Heart, Lung, and Blood Institute	93.837	5 R01 HL56782-01A2,02,03	3,769.73
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE A	1,476.18
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE 1	0.01
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-22 CORE B	-0.01
National Heart, Lung, and Blood Institute	93.837	HL56782 -03 (PROGRAM INCOME)	1,203.74
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49204-02/03/04/05	109,515.08
National Heart, Lung, and Blood Institute	93.837	N01-HR-56069-01	-16.30
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (TRANSGENIC)	-86,254.36
National Heart, Lung, and Blood Institute	93.837	5 R01 HL65915-01,02,03	343,331.28
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59888-01,02,03,04	10,129.09
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 1	128.52
National Heart, Lung, and Blood Institute	93.837	2 P50 HL52318-06 PROJ 3	79,896.43
National Heart, Lung, and Blood Institute	93.837	5 R01 HL64140-1,2	678.28
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (DNA CORE)	-0.06
National Heart, Lung, and Blood Institute	93.837	5 R01 HL64018-01,02,03	413,947.61
National Heart, Lung, and Blood Institute	93.837	5 R01 HL60861-01,02,03	281,895.63
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-09,10,11	25,300.19
National Heart, Lung, and Blood Institute	93.837	5 R01 HL28573-18,19,20	284,947.94
National Heart, Lung, and Blood Institute	93.837	1 F32 HL10162-01	3,475.33
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07571-17	3,799.29
National Heart, Lung, and Blood Institute	93.837	5 F32 HL10018-04	7,361.01
National Heart, Lung, and Blood Institute	93.837	5 R01 HL67186-01,02	279,185.68
National Heart, Lung, and Blood Institute	93.837	5 R01 HL62490-01,02,03	305,950.30

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Heart, Lung, and Blood Institute	93.837	5 R01 HL23597-17,18,19,20	290,801.90
National Heart, Lung, and Blood Institute	93.837	7 R01 HL54717-07	65,127.68
National Heart, Lung, and Blood Institute	93.837	5 R01 HL63034-01,02,03,04	348,802.57
National Heart, Lung, and Blood Institute	93.837	5 R01 HL66044-01,02	357,553.08
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 1	202,936.03
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 2	163,651.17
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 3	268,250.63
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 4	171,100.01
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 PROJ 5	288,949.45
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 CORE A	44,621.60
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 CORE C	85,048.75
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-07 CORE B	40,285.12
National Heart, Lung, and Blood Institute	93.837	5 R01 HL66062-01,02	274,736.84
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-24	13,714.67
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-08 CORE A	16,582.28
National Heart, Lung, and Blood Institute	93.837	5 R01 HL49901-03	39.30
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07527-14	-0.25
National Heart, Lung, and Blood Institute	93.837	5 R01 HL38355-10	0.04
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-20	-5,578.89
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-02 PROJ 4	-14,885.69
National Heart, Lung, and Blood Institute	93.837	5 R01 HL55678-01A2,02,03,04	160,845.22
National Heart, Lung, and Blood Institute	93.837	5 R01 HL54829-01A2,02,03,04	116,530.48
National Heart, Lung, and Blood Institute	93.837	5 R29 HL56714-01A1A,02,03,04	7,365.69
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58511-01/02/03/04	84,747.78
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58511-01/02/03/04	13,821.45
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-08 PROJ 1	118,851.28
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-08 PROJ 2	169,291.01
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61781-02,03,04	32,047.36
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-08 PROJ 5	58,264.70
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61781-02,03,04	270,239.14
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-08 CORE B	40,004.66
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-08 CORE C	31,315.71
National Heart, Lung, and Blood Institute	93.837	5 R01 HL54829-02S1,03S1,04S1	17,764.98
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58010-01A2,02,03,04	282,553.38
National Heart, Lung, and Blood Institute	93.837	5 R01 HL58010-01A2,02,03,04	12,661.22
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59888-01,02,03,04	245,017.79
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61974-01,02,03,04	353,280.48
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61974-01,02,03,04	143,747.62
National Heart, Lung, and Blood Institute	93.837	5 R01 HL62542-01,02,03,04	218,351.02
National Heart, Lung, and Blood Institute	93.837	5 R01 HL61332-01A1,02,03,04	349,633.31
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-23	-3,791.04
National Heart, Lung, and Blood Institute	93.837	5 R37 HL26057-19,20,21,22	261,947.41
National Heart, Lung, and Blood Institute	93.837	5 R01 HL59915-01,02,03	231,749.66
National Heart, Lung, and Blood Institute	93.837	5 P50 HL52318-08 PROJ 4	67,800.93
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 2)	13,141.81
National Heart, Lung, and Blood Institute	93.837	5 R01 HL66246-01A1,02	261,199.84
National Heart, Lung, and Blood Institute	93.837	5 R01 HL54912-01,02,03,04,05	13,838.67
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-23 CORE 1	21,063.52
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-23 CORE A	223,671.71
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-23 PROJ 3	344,597.42
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07571-18	234,072.30
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-23 CORE B	61,225.56
National Heart, Lung, and Blood Institute	93.837	5 F32 HL10162-02	9,112.45
National Heart, Lung, and Blood Institute	93.837	5 R01 HL47811-09,10,11	339,111.56
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (ADMIN)	1,100.96
National Heart, Lung, and Blood Institute	93.837	5 R01 HL68171-01,02	273,799.54

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Heart, Lung, and Blood Institute	93.837	5 R01 HL38355-11,12,13,14	269.22
National Heart, Lung, and Blood Institute	93.837	1 R01 HL70062-01	74,560.49
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 4)	20,898.66
National Heart, Lung, and Blood Institute	93.837	5 T32 HL07382-25	408,603.54
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 5)	24,517.19
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 6)	2.28
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 10)	-23,115.78
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 11)	-479.32
National Heart, Lung, and Blood Institute	93.837	5 R01 HL67186-01,02	21,141.32
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-23 PROJ 1	458,027.31
National Heart, Lung, and Blood Institute	93.837	5 P01 HL22619-23 PROJ 2	351,442.39
National Heart, Lung, and Blood Institute	93.837	1 R01 HL70174-01	95,514.83
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12(COMP 12)	71.09
National Heart, Lung, and Blood Institute	93.837	5 P01 HL41496-12 (COMP 1)	33,913.81
National Heart, Lung, and Blood Institute	93.838	5 R01 HL55948-02-03-04-05	545.70
National Heart, Lung, and Blood Institute	93.838	5 R01 HL64570-01,02,03	327,043.84
National Heart, Lung, and Blood Institute	93.838	5 R01 HL65213-01,02,03	280,495.92
National Heart, Lung, and Blood Institute	93.838	5 R01 HL57281-05,06	197,775.00
National Heart, Lung, and Blood Institute	93.838	5 R01 HL45967-06,07,08,09,10	29,973.37
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-02S1/03S1/04S1	-344.96
National Heart, Lung, and Blood Institute	93.838	5 R01 HL59945-01,02,03,04,05	179,205.56
National Heart, Lung, and Blood Institute	93.838	5 R29 HL58761-01A1,02,03,04,05	105,644.91
National Heart, Lung, and Blood Institute	93.838	5 R01 HL61612-01,02,03,04	162,736.83
National Heart, Lung, and Blood Institute	93.838	1 R01 HL68861-01	33,782.47
National Heart, Lung, and Blood Institute	93.838	5 K08 HL03986-01,02,03,04	144,222.47
National Heart, Lung, and Blood Institute	93.838	2 R37 HL45967-11	143,354.95
National Heart, Lung, and Blood Institute	93.838	5 R01 HL63793-01A1,02,03	233,972.86
National Heart, Lung, and Blood Institute	93.838	5 R01 HL65612-01,02,03	284,154.59
National Heart, Lung, and Blood Institute	93.838	5 R37 HL33831-17,18	227,071.56
National Heart, Lung, and Blood Institute	93.838	5 R01 HL66312-01,02,03	384,692.98
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58687-05,06	312,795.05
National Heart, Lung, and Blood Institute	93.838	5 R01 HL57281-01A1/02/03/04	17,890.65
National Heart, Lung, and Blood Institute	93.838	5 R01 HL64570-01,02,03	70,494.29
National Heart, Lung, and Blood Institute	93.838	5 R01 HL58399-01A1,02,03,04	120,314.40
National Heart, Lung, and Blood Institute	93.839	5 R01 HL51174-05,06,07	111,837.69
National Institute of Arthritis, Musculoskeletal,	93.846	5 R03 AR45829-03,04	29,248.86
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR46574-01A1,02,03	116,193.77
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR44713-1,2,3,4	233,402.75
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR45173-01A1,02	26.17
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR46574-02	216,949.92
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR46115-01A2,02	212,649.72
National Institute of Arthritis, Musculoskeletal,	93.846	1 R01 AR46574-01A1	835.53
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR45605-02,03,04,05	190,172.26
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR46054-01,02,03	189,083.98
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR46982-01,02,03	189,761.27
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR46054-01,02,03	27,494.64
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR47322-01A1,02	241,146.07
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR45429-01,02,03	185,564.46
National Institute of Arthritis, Musculoskeletal,	93.846	5 R01 AR44324-01/02/03/04	-8,139.12
National Institute of Child Health and Human	93.864	5 K12 HD01256-04 RS I CHOI	58,437.21
National Institute of Child Health and Human	93.864	5 K12 HD01256-04 RS 2 CARPNDER	65,295.13
National Institute of Child Health and Human	93.864	5 K12 HD01256-04 RS 3 ROBINS	53,929.89
National Institute of Child Health and Human	93.864	5 R01 HD30370-04,05,06,07	253,226.00
National Institute of Child Health and Human	93.864	5 K12 HD01256-03 RES SCH II	50,617.04
National Institute of Child Health and Human	93.864	1 R01 HD39916-01	118,677.94
National Institute of Child Health and Human	93.864	5 R01 HD29773-04A2,05,06,07	326,418.34

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of Child Health and Human	93.864	5 K12 HD01256-04 RS CORE	43,308.92
National Institute of Child Health and Human	93.864	5 K12 HD01256-03 RES SCH CORE	64,989.28
National Institute of Child Health and Human	93.864	5 K12 HD01256-03 RES SCH I	37,874.50
National Institute of Child Health and Human	93.864	5 K12 HD01256-03 RES SCH III	51,195.95
National Institute of Child Health and Human	93.864	5 R01 HD29894-04,05,06,07,08	432,336.12
National Institute of Child Health and Human	93.865	5 R01 HD40363-01,02	200,482.84
National Institute of Child Health and Human	93.865	5 U10 HD27853-10	0.03
National Institute of Child Health and Human	93.865	5 R01 HD32436-02,03,04,05	106,100.41
National Institute of Child Health and Human	93.865	5 R29 HD33926-02,03,04,05	-2,097.23
National Institute of Child Health and Human	93.865	1 R01 HD39419E01A2	70,904.88
National Institute of Child Health and Human	93.865	5 R01 HD31514-05,06,07,08	225,074.01
National Institute of Child Health and Human	93.865	5 R01 HD26471-11A1,12	370,658.23
National Institute of Child Health and Human	93.865	1 U01 HD40565-01	74,176.31
National Institute of Child Health and Human	93.865	5 R21 HD40050-01A1,02	229,687.99
National Institute of Child Health and Human	93.865	5 R01 HD34089-06,07	249,034.11
National Institute of Child Health and Human	93.865	5 R03 HD39427-01,02	55,759.04
National Institute of Child Health and Human	93.865	1 R01 HD40285E01A1	68,771.25
National Institute of Child Health and Human	93.865	5 R01 HD36738-01,02	-1,718.70
National Institute of Child Health and Human	93.865	2 U10 HD27853-11 GLUTAMIN	66,668.42
National Institute of Child Health and Human	93.865	5 U10 HD27905-12 BASE	22,590.91
National Institute of Child Health and Human	93.865	U10 NS43684-11 BEAM CAPITA	13,504.99
National Institute of Child Health and Human	93.865	U10 HD27905-10 BEAM	3,593.65
National Institute of Child Health and Human	93.865	U10 NS43684-11 BEAM BASE	101,596.90
National Institute of Child Health and Human	93.865	U10 HD27905-10 BEAM BASE	-13.60
National Institute of Child Health and Human	93.865	U10 HD27905-10 C-SECTION	1,453.50
National Institute of Child Health and Human	93.865	U10 HD27905-10 BASE	-56,442.44
National Institute of Child Health and Human	93.865	2 U10 HD27853-11 BILLIRUBIN	6,896.63
National Institute of Child Health and Human	93.865	5 U10 HD27853-10 SEDATION	24,739.60
National Institute of Child Health and Human	93.865	U10 NS43684-11 BEAM SERVICES	13,434.61
National Institute of Child Health and Human	93.865	5 U10 HD27853-10 GLUTAMINE	0.04
National Institute of Child Health and Human	93.865	2 U10 HD27853-11 BODYCOOL	32,042.00
National Institute of Child Health and Human	93.865	5 U10 HD27853-12 CAPITATION	41,738.88
National Institute of Child Health and Human	93.865	2 U10 HD27853-11 BASE	123,701.43
National Institute of Child Health and Human	93.865	2 U10 HD27853-11 SEDATION	48,802.25
National Institute of Child Health and Human	93.865	5 U10 HD27853-10 BASE	0.01
National Institute of Child Health and Human	93.865	5 U10 HD27853-10 GDB/INO	-0.01
National Institute of Child Health and Human	93.865	HD27905\CAPITATION ACCOUNT	4,489.65
National Institute of Child Health and Human	93.865	MFMU BRIDGE FUNDING-BASE	164,074.55
National Institute of Child Health and Human	93.865	5 U10 HD27853-10 FOLLOWUP	-0.03
National Institute of Child Health and Human	93.865	2 U10 HD27853-11 FOLLOWUP	450.97
National Institute of Child Health and Human	93.865	2 U10 HD27853-11 GDB	68,256.94
National Institute of Child Health and Human	93.865	5 R01 HD34089-02,03,04,05	-1,054.00
National Institute of Diabetes and Digestive	93.847	2 R01 DK52134-05	14,648.70
National Institute of Diabetes and Digestive	93.847	2 R01 DK37908-07,08,09,10	0.12
National Institute of Diabetes and Digestive	93.847	1 U24 DK59630-01 (CORE A)	117,915.38
National Institute of Diabetes and Digestive	93.847	5 R01 DK46405-02,03,04	-125.13
National Institute of Diabetes and Digestive	93.847	5 R01 DK41740-07,08	-971.92
National Institute of Diabetes and Digestive	93.847	1 U24 DK59630 01 (CORE B)	98,560.14
National Institute of Diabetes and Digestive	93.847	1 U24 DK59630-01 (CORE C)	102,107.01
National Institute of Diabetes and Digestive	93.847	1 U24 DK59630-01 (CORE D)	173,312.42
National Institute of Diabetes and Digestive	93.847	5 U24 DK59630 02 (CORE B)	42.98
National Institute of Diabetes and Digestive	93.847	1 U24 DK59630-01 (CORE E)	120,076.15
National Institute of Diabetes and Digestive	93.847	1 T32 DK60444-01	36,720.00
National Institute of Diabetes and Digestive	93.847	1 U24 DK59630-01 (CORE F)	105,948.70
National Institute of Diabetes and Digestive	93.847	1 T32 DK59803-01	41,160.41
National Institute of Diabetes and Digestive	93.847	7 R01 DK51630-06	259,333.08

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of Diabetes and Digestive	93.847	5 R01 DK37908-11,12	160,803.15
National Institute of Diabetes and Digestive	93.847	7 R01 DK48010-09,10	283,626.35
National Institute of Diabetes and Digestive	93.847	1 R01 DK57900-01,02,03,LEXPC	121,808.78
National Institute of Diabetes and Digestive	93.847	7 R03 DK54868-03	42,621.97
National Institute of Diabetes and Digestive	93.847	1 R21 DK60904-01	55,809.13
National Institute of Diabetes and Digestive	93.847	1 K01 DK02781-01,02,03	124,493.80
National Institute of Diabetes and Digestive	93.847	3 R01 DK46433-06S1,07S1,08S1	47,969.31
National Institute of Diabetes and Digestive	93.847	2 R29 DK48061-07	165,381.18
National Institute of Diabetes and Digestive	93.847	1 R01 DK54216-01,02,03,04,05	243,937.16
National Institute of Diabetes and Digestive	93.847	1 R01 DK54216-01,02,03,04,05	16,533.12
National Institute of Diabetes and Digestive	93.847	1 R01 DK56059-01A1	-123.28
National Institute of Diabetes and Digestive	93.847	1 R01 DK52453-01,02,03,04,05	10,130.88
National Institute of Diabetes and Digestive	93.847	5 F32 DK10032-03	11,869.12
National Institute of Diabetes and Digestive	93.847	5 F32 DK10032-02	21,546.23
National Institute of Diabetes and Digestive	93.847	5 R01 DK41740-07S1,08	-1,950.98
National Institute of Diabetes and Digestive	93.847	1 R01 DK55406-01,02,03,04	313,499.17
National Institute of Diabetes and Digestive	93.847	1 R01 DK52134-01,02,03,04	279,175.61
National Institute of Diabetes and Digestive	93.847	3 R01 DK41740-06S1	4.11
National Institute of Diabetes and Digestive	93.847	2 R01 DK46433-06,07,08,09	347,996.92
National Institute of Diabetes and Digestive	93.847	1 R01 DK52076-01A1,2,3,4	80,517.99
National Institute of Diabetes and Digestive	93.847	7 R01 DK46768-10,11	134,572.37
National Institute of Diabetes and Digestive	93.848	1 P01 DK56863-01A1 PROJ 3	136,010.15
National Institute of Diabetes and Digestive	93.848	5 F32 DK10065-03	3,981.03
National Institute of Diabetes and Digestive	93.848	2 F32 DK10065-02	37,838.23
National Institute of Diabetes and Digestive	93.848	1 R01 DK58701-01A1	119,846.02
National Institute of Diabetes and Digestive	93.848	5 P01 DK56863-02 PROJ 3	86,663.51
National Institute of Diabetes and Digestive	93.848	5 P01 DK56863-02 ADM CORE	40,341.70
National Institute of Diabetes and Digestive	93.848	5 P01 DK56863-02-ASSAY CORE	114,849.87
National Institute of Diabetes and Digestive	93.848	5 P01 DK56863-02 ANIMAL CORE	138,401.62
National Institute of Diabetes and Digestive	93.848	5 P01 DK56863-02 PROJ 1	187,797.60
National Institute of Diabetes and Digestive	93.848	1 R01 DK53548-01A3,02,03	168,055.50
National Institute of Diabetes and Digestive	93.848	2 R01 DK54080-05	31,111.00
National Institute of Diabetes and Digestive	93.848	1 P01 DK56863-01A1 PROJ 1	237,936.52
National Institute of Diabetes and Digestive	93.848	5 R01 DK43377-05	1,505.69
National Institute of Diabetes and Digestive	93.848	1 R01 DK54080-01,02,03,04	3,395.85
National Institute of Diabetes and Digestive	93.848	1 R01 DK54890-01,02,03	-5,404.78
National Institute of Diabetes and Digestive	93.848	2 R01 DK54890-04,05	218,172.47
National Institute of Diabetes and Digestive	93.848	1 P01 DK56863-01A1-ASSAY CORE	158,628.70
National Institute of Diabetes and Digestive	93.848	2 R01 DK17844-26,27	257,632.48
National Institute of Diabetes and Digestive	93.848	2 R01 DK43816-09,10,11,12	157,835.16
National Institute of Diabetes and Digestive	93.848	5 P01 DK56863-02 PROJ 2	77,061.06
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-03 PROJ 1/CORD D	305,245.04
National Institute of Diabetes and Digestive	93.848	7 R01 DK32288-14	0.34
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-04 PROJ 2	31,503.35
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-04 PROJ 3	43,371.17
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-04 CORE A	28,306.10
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-04 CORE B	17,883.29
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-04 CORE C	29,707.78
National Institute of Diabetes and Digestive	93.848	1 F32 DK10065-01	-2,873.11
National Institute of Diabetes and Digestive	93.848	1 R21 DK58319-01A1,02	122,616.05
National Institute of Diabetes and Digestive	93.848	1 R01 DK56910-01,02,03	310,555.71
National Institute of Diabetes and Digestive	93.848	1 P01 DK56863-01A1 PROJ 2	110,869.76
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-03 PROJ 2	200,014.74
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-03 PROJ 3	164,971.06
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-03 CORE A	53,419.94
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-03 CORE B	52,374.49



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of Diabetes and Digestive	93.848	5 P01 DK54504-03 CORE C	87,054.59
National Institute of Diabetes and Digestive	93.848	1 P01 DK56863-01A1 ADM CORE	69,935.94
National Institute of Diabetes and Digestive	93.848	1 P01 DK56863-01A1 ANIMAL	160,232.45
National Institute of Diabetes and Digestive	93.848	3 R01 DK17844-26S1	136,440.01
National Institute of Diabetes and Digestive	93.848	5 R01 DK43816-10,11	34,090.63
National Institute of Diabetes and Digestive	93.848	4 R37 DK17844-23,24,25	-1,898.68
National Institute of Diabetes and Digestive	93.849	5 R01 DK50594-02,03,04	-210.41
National Institute of Diabetes and Digestive	93.849	7 R01 DK51679-03,04,05,06	184,825.19
National Institute of Diabetes and Digestive	93.849	1 R24 DK58811-01,02	377,842.94
National Institute of Diabetes and Digestive	93.849	1 R01 DK57552-01,02,03	183,194.68
National Institute of Diabetes and Digestive	93.849	2 R37 DK50594-05,06	38,345.25
National Institute of Diabetes and Digestive	93.849	5 R01 DK46789-04,05	11,262.29
National Institute of Diabetes and Digestive	93.849	5 R01 DK50594-02,03	61.31
National Institute of Diabetes and Digestive	93.849	2 R37 DK50594-05,06	720,082.47
National Institute of Diabetes and Digestive	93.849	7 R01 DK53452-02,03,04,05	169,288.94
National Institute of Diabetes and Digestive	93.849	1 R01 DK52821-02A1,02,03,04	177,602.35
National Institute of Diabetes and Digestive	93.849	1 R01 DK54430-01,02,03,04	202,939.64
National Institute of Diabetes and Digestive	93.849	1 R01 DK54360-01A1,02,03,04	242,111.26
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03519-03	211,003.68
National Institute for Occupational Safety	93.262	NIOSH 1 R03 OH03775-02	-0.05
National Institute for Occupational Safety	93.262	NIOSH 1 R01 OH07364-01A1	95,558.50
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH04037-03	224,214.71
National Institute for Occupational Safety	93.262	5 R01 OH03400-03	-1,566.64
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH04124-01,02,03	209,035.88
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03328-3	19,803.36
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH04042-01,02,03	152,093.54
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03463-04,05	191,859.33
National Institute for Occupational Safety	93.262	NIOSH 1 R01 OH04085-01A1	156,845.85
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03400-02	-502.72
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH04124-02	-2,799.47
National Institute for Occupational Safety	93.262	NIOSH R01 OH03871-03	206,974.66
National Institute for Occupational Safety	93.262	NIOSH 1 R01 OH03400-01	0.24
National Institute for Occupational Safety	93.262	NIOSH 1 R01 OH03888-01A2	75,119.98
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03519-02	148,782.20
National Institute for Occupational Safety	93.262	NIOSH 5 R01 CCR515748-02	7,108.23
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03936-03	207,377.29
National Institute for Occupational Safety	93.262	NIOSH R01 OH03871-02	44,538.17
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03936-02	19,382.32
National Institute for Occupational Safety	93.262	NIOSH 2 R01 OH04085-02	3,562.28
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03463-03	-3,005.52
National Institute for Occupational Safety	93.262	NIOSH 5 R01 OH03400-04	36,490.18
National Institute of Allergy and Infectious	93.855	5 R01 AI45766-01,02,03	308,076.80
National Institute of Allergy and Infectious	93.855	5 R01 AI44971-01,02,03,04	216,660.31
National Institute of Allergy and Infectious	93.855	1 F32 AI09084-02	2,165.44
National Institute of Allergy and Infectious	93.855	5 R21 AI46972-01,02	148,202.94
National Institute of Allergy and Infectious	93.855	5 R01 AI40640-01,02,03,04	-1,211.75
National Institute of Allergy and Infectious	93.856	5 R01 AI44651-01,02,03,04	601,725.74
National Institute of Allergy and Infectious	93.856	NIH R01 AI48746-01	64,063.77
National Institute of Allergy and Infectious	93.856	5 R03 TW01200-01,02	40,451.76
National Institute of Allergy and Infectious	93.856	2 U01 AI25897-13	-9,504.60
National Institute of Allergy and Infectious	93.856	5 R01 NS28840-04 A	-15.16
National Institute of Allergy and Infectious	93.856	5 R01 AI35987-06,07,08,09	211,026.98
National Institute of Allergy and Infectious	93.856	5 R03 AI44646-01,02	-16.05
National Institute of Allergy and Infectious	93.856	5 U01 AI25897-14	895,967.62
National Institute of Allergy and Infectious	93.856	5 R03 AI42743-01,02,03	59,035.11
National Institute of Allergy and Infectious	93.856	5 R01 AI45715-01A1,02,03	232,064.95

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of Allergy and Infectious	93.856	1 R01 AI49508-01 SURGERY ORGN	63,669.36
National Institute of Allergy and Infectious	93.856	1 R01 AI49358-01	41.98
National Institute of Allergy and Infectious	93.856	5 R01 AI36701-05A1,06,07	227,949.29
National Institute of Allergy and Infectious	93.856	5 R01 AI34361-06,07,08,09,10	309,308.12
National Institute of Allergy and Infectious	93.856	5 R01 AI37639-01A2,02,03,04,05	69,499.54
National Institute of Allergy and Infectious	93.856	5 R01 AI38415,01,02,03,04	-11,520.37
National Institute of Allergy and Infectious	93.856	5 U01 AI25897-15	884,144.90
National Institute of Allergy and Infectious	93.856	5 R01 AI48406-01A2,02	148,381.51
National Institute of Allergy and Infectious	93.856	5 R01 AI29316-07,08,09 SUPPL	-18.75
National Institute of Allergy and Infectious	93.856	5 R01 AI23695-15,16	275,850.85
National Institute of Allergy and Infectious	93.856	5 R01 AI40541-01A2,02,03,04,05	204,399.52
National Institute of Allergy and Infectious	93.856	5 R01 AI29316-06,07,08,09	24,154.74
National Institute of Allergy and Infectious	93.856	5 R01 AI49508-01,02	431,283.64
National Institute of Allergy and Infectious	93.856	1 R13 AI49743-01	8,001.45
National Institute of Allergy and Infectious	93.856	1 R21 AI49145-01A1	6,906.91
National Institute of Allergy and Infectious	93.856	5 R01 AI23695-10A2,11,12,13,14	-987.13
National Institute of Allergy and Infectious	93.856	5 R01 AI29839-06,07,08,09,10	187,291.48
National Institute of Allergy and Infectious	93.856	5 R01 AI41119-01,02,03,04	17,579.29
National Institute of Allergy and Infectious	93.856	5 R37 AI42747-01,02,03,04,05	264,925.77
National Institute of Allergy and Infectious	93.856	5 U01 AI25897-14 SUPPL	96,827.40
National Institute of Allergy and Infectious	93.856	5 R01 AI41119-05,06	207,421.15
National Institute of Dental Research	93.121	5 R01 DE13823-01,02,03	307,572.28
National Institute of Environmental Health	93.113	2 R01 ES06365-04,05,06,07	-1,104.67
National Institute of Environmental Health	93.113	P01 ES05652-10 (PROJ III)	174,212.99
National Institute of Environmental Health	93.113	P01 ES05652-10 (PROJ II)	37,987.54
National Institute of Environmental Health	93.113	1 R01 ES09516-01,02,03	122,391.52
National Institute of Environmental Health	93.113	5 U01 ES11038-02 ADMIN	8,302.30
National Institute of Environmental Health	93.113	5 R01 ES08799-01,02,03,04,05	152,570.88
National Institute of Environmental Health	93.113	5 R01 ES09110-01,02,03,04	141,196.06
National Institute of Environmental Health	93.113	5 R01 ES04203-10,11,12,13,14	208,727.71
National Institute of Environmental Health	93.113	1 R03 ES10154-01,02	45,355.54
National Institute of Environmental Health	93.113	P01 ES05652-10 (PROJ IV)	27,941.41
National Institute of Environmental Health	93.113	5 R01 ES09555-01,02,03	142,915.81
National Institute of Environmental Health	93.113	1 U01 ES11038-01	36,053.44
National Institute of Environmental Health	93.113	1 R29 ES08073-01,02,03,04	-0.12
National Institute of Environmental Health	93.113	5 R01 ES10416-01,02,03	349,608.12
National Institute of Environmental Health	93.113	5 R01 ES06273-06,07,08,09	199,765.38
National Institute of Environmental Health	93.113	P01 ES05652-10 (PROJ I)	51,231.17
National Institute of Environmental Health	93.113	P01 ES05652-10 (CORE I)	4,436.53
National Institute of Environmental Health	93.113	5 R01 ES10210-01A1,02	226,811.09
National Institute of Environmental Health	93.113	5 R01 ES08147-05,06	324,504.37
National Institute of Environmental Health	93.113	5 R01 ES10133-02A1	185,733.82
National Institute of Environmental Health	93.113	5 R01 ES10807-01,02	319,362.36
National Institute of Environmental Health	93.113	2 R01 ES05400-07,08,09	1.48
National Institute of Environmental Health	93.113	1 U01 ES11038-01MOUSE MDL	297,432.48
National Institute of Environmental Health	93.113	5 P01 ES05652-05 (CORE VI)	-255.92
National Institute of Environmental Health	93.113	1 U01 ES11038-01 PROJECT 2	178,915.24
National Institute of Environmental Health	93.113	5 U01 ES11038-02 PROJECT 2	24,658.78
National Institute of Environmental Health	93.113	5 R01 ES08799-03S,04S1,05S1	136,537.14
National Institute of Environmental Health	93.113	1 U01 ES11038-01 PROJECT 3	180,901.33
National Institute of Environmental Health	93.113	1 U01 ES11038-01 PROJECT 1	208,642.47
National Institute of Environmental Health	93.113	5 U01 ES11038-02 PROJECT 1	17,204.15
National Institute of Environmental Health	93.113	1 U01 ES11038-01 BIostatistics	11,056.51
National Institute of Environmental Health	93.113	5 U01 ES11038-02 PROJECT 3	19,208.42
National Institute of Environmental Health	93.113	5 P01 ES05652-05 (CORE II)	-93.72
National Institute of Environmental Health	93.113	5 U01 ES11038-02MOUSE MDL	19,714.23

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of Environmental Health	93.113	5 P01 ES05652-05 (PROJ I)	-14,855.58
National Institute of Environmental Health	93.113	P01 ES05652-10 (CORE V)	1,711.12
National Institute of Environmental Health	93.113	P01 ES05652-10 (CORE IV)	16,488.67
National Institute of Environmental Health	93.113	P01 ES05652-10 (CORE III)	5,942.87
National Institute of Environmental Health	93.113	P01 ES05652-10 (CORE II)	75,154.72
National Institute of Environmental Health	93.113	2 R01 ES06321-06,07,08,09,10	172,708.70
National Institute of Environmental Health	93.113	5 R01 ES10562-01A1,02	185,983.06
National Institute of Environmental Health	93.114	1 U01 ES09720-01 & 02	-68,317.28
National Institute of Environmental Health	93.114	5 U01 ES09720-03	2,233,353.66
National Institute of Environmental Health	93.114	5 R21 ES11009-01,02	95,586.07
National Institute of Environmental Health	93.114	3 R01 ES08659-02S1	13,611.36
National Institute of Environmental Health	93.114	5 U45 ES06184-10	927,559.64
National Institute of Environmental Health	93.114	5 U01 ES09720-04	126,175.79
National Institute of Environmental Health	93.115	5 R01 ES011170-01,02	36,209.47
National Institute of Environmental Health	93.115	1 R01 ES011170-01	178,212.57
National Institute of Environmental Health	93.115	1 R01 ES08659-01,02,03	61,435.47
National Institute of Environmental Health	93.115	1 R01 ES011170-01	326,864.79
National Institute of Environmental Health	93.115	1 R01 ES08158-01,02,03	208.23
National Institute of Environmental Health	93.142	2 U45 ES06184-09	741,724.51
National Institute of Environmental Health	93.142	5 U45 ES06184-08	-653.79
National Institute of Environmental Health	93.143	5 P42 ES04908-11 (PROJECT 4)	0.02
National Institute of Environmental Health	93.143	5 P42 ES04908-11 (PROJ 3)	901.86
National Institute of Environmental Health	93.143	5 P42 ES04908-11 (PROJ 2)	1,606.81
National Institute of Environmental Health	93.143	5 P42 ES04908-11 (ADMIN)	15.30
National Institute of Environmental Health	93.143	2 P42 ES04908-12 PROJECT 7	104,682.89
National Institute of Environmental Health	93.143	5 P42 ES04908-13 TRAINING	8,937.77
National Institute of Environmental Health	93.143	5 P42 ES04908-13 (ADMIN CORE)	11,944.15
National Institute of Environmental Health	93.143	2 P42 ES04908-12 (ADMIN CORE)	84,743.86
National Institute of Environmental Health	93.143	5 P42 ES04908-13(BIOSTAT CORE)	6,799.03
National Institute of Environmental Health	93.143	2 P42 ES04908-12(BIOSTAT CORE)	30,969.47
National Institute of Environmental Health	93.143	5 P42 ES04908-13 (PROJ 3)	22,321.69
National Institute of Environmental Health	93.143	2 P42 ES04908-12 (PROJ 3)	80,858.32
National Institute of Environmental Health	93.143	5 P42 ES04908-13 (PROJ 2)	31,261.86
National Institute of Environmental Health	93.143	2 P42 ES04908-12 (PROJ 2)	105,613.49
National Institute of Environmental Health	93.143	5 P42 ES04908-13 (PROJ 1)	34,832.51
National Institute of Environmental Health	93.143	2 P42 ES04908-12 (PROJ 1)	96,666.25
National Institute of Environmental Health	93.143	2 P42 ES04908-12 ANLYTCAL	103,408.88
National Institute of Environmental Health	93.143	2 P42 ES04908-12 OUTREACH	28,280.87
National Institute of Environmental Health	93.143	2 P42 ES04908-12 TRAINING	29,622.35
National Institute of Environmental Health	93.143	5 P42 ES04908-13 (PROJECT 6)	20,595.81
National Institute of Environmental Health	93.143	3 P42 ES04908-11S1	0.01
National Institute of Environmental Health	93.143	5 P42 ES04908-13 OUTREACH	2,017.26
National Institute of Environmental Health	93.143	2 P42 ES04908-12 (PROJECT 6)	94,955.79
National Institute of Environmental Health	93.143	3 P42 ES04908-11S1	689.90
National Institute of Environmental Health	93.143	5 P42 ES04908-13 ANLYTCAL	33,038.19
National Institute of Environmental Health	93.143	5 P42 ES04908-13 PROJECT 7	5,841.15
National Institute of Environmental Health	93.143	2 P42 ES04908-12 (PROJECT 5)	139,658.00
National Institute of Environmental Health	93.143	5 P42 ES04908-13 (PROJECT 5)	19,338.47
National Institute of Environmental Health	93.894	3 P30 ES06096-11S1	3,525.45
National Institute of Environmental Health	93.894	5 P30 ES06096-10S1	36,286.29
National Institute of Environmental Health	93.894	1 T32 ES10957-01	101,131.31
National Institute of Environmental Health	93.894	1 F31 ES05941-01	5,710.21
National Institute of Environmental Health	93.894	1 F31 ES05725-01	2.43
National Institute of Environmental Health	93.894	5 F31 ES05795-04	-21.17
National Institute of Environmental Health	93.894	5 F31 ES05941-02	20,337.39
National Institute of Environmental Health	93.894	5 P30 ES06096-08 BFSC	1,260.32

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of Environmental Health	93.894	5 T32 ES07250-14	366,946.71
National Institute of Environmental Health	93.894	2 P30 ES06096-11 STRC	7,736.70
National Institute of Environmental Health	93.894	5 P30 ES06096-10 PILOT PROJECT	43,684.80
National Institute of Environmental Health	93.894	2 P30 ES06096-11 BIOINFORMATIC	37,657.88
National Institute of Environmental Health	93.894	5 P30 ES06096-10 PILOT PROJECT	55.18
National Institute of Environmental Health	93.894	5 P30 ES06096-09 ADMIN	25,160.54
National Institute of Environmental Health	93.894	5 P30 ES06096-10 ADMIN	258,755.32
National Institute of Environmental Health	93.894	2 P30 ES06096-11 ADMIN	53,626.18
National Institute of Environmental Health	93.894	5 P30 ES06096-10 ERC	29,611.73
National Institute of Environmental Health	93.894	2 P30 ES06096-11 ECOGENETICS	10,455.79
National Institute of Environmental Health	93.894	5 P30 ES06096-09 RTC	3,413.06
National Institute of Environmental Health	93.894	5 P30 ES06096-10 RTC	25,446.14
National Institute of Environmental Health	93.894	2 P30 ES06096-11 RTC	8,077.62
National Institute of Environmental Health	93.894	5 P30 ES06096-10 GTRC	26,685.62
National Institute of Environmental Health	93.894	5 T32 ES07250-13	13,638.06
National Institute of Environmental Health	93.894	5 P30 ES06096-10 STRC	28,364.84
National Institute of Environmental Health	93.894	5 P30 ES06096-09 PILOT PROJECT	-1,268.01
National Institute of Environmental Health	93.894	5 P30 ES06096-10 BFSC	72,604.69
National Institute of Environmental Health	93.894	2 P30 ES06096-11 BIOMONITORING	20,196.73
National Institute of Environmental Health	93.894	5 P30 ES06096-10 GEBFSC	84,441.45
National Institute of Environmental Health	93.894	2 P30 ES06096-11 G EPI BIostat	15,410.99
National Institute of Environmental Health	93.894	5 P30 ES06096-10 TMBFSC	63,215.70
National Institute of Environmental Health	93.894	5 P30 ES06096-11 TMBFSC	6,327.31
National Institute of Environmental Health	93.894	5 P30 ES06096-10 MCBFSC	190,456.82
National Institute of Environmental Health	93.894	2 P30 ES06096-11 GENO PROTEIN	43,134.21
National Institute of Environmental Health	93.894	5 P30 ES06096-10 COEPC	156,297.25
National Institute of Environmental Health	93.894	5 P30 ES06096-10 HPRC	23,663.03
National Institute of Environmental Health	93.894	2 P30 ES06096-11 HPRC	7,313.49
National Institute of Environmental Health	93.894	5 P30 ES06096-10 PILOT PROJECT	27,206.30
National Institute of Environmental Health	93.894	1 F32 ES11250-01	33,588.64
National Institute of Environmental Health	93.894	5 P30 ES06096-11 GTRC	4,386.44
National Institute of Environmental Health	93.894	5 F31 ES05649-02	-392.00
National Institute of Environmental Health	93.894	2 P30 ES06096-11 COEP CORE	29,565.43
National Institute of Environmental Health	93.894	2 P30 ES06096-11 PILOT PROJ 6	2,784.62
National Institute of Environmental Health	93.894	2 P30 ES06096-11 PILOT PROJ 5	1,786.41
National Institute of Environmental Health	93.894	2 P30 ES06096-11 PILOT PROJ 2	1,582.40
National Institute of Environmental Health	93.894	2 P30 ES06096-11 PILOT PROJ 1	16,659.27
National Institute of Environmental Health	93.894	5 P30 ES06096-11 PILOT PROJECT	893.30
National Institute of General Medical	93.821	5 R01 GM62153-01,2	262,494.74
National Institute of General Medical	93.821	1 R01 GM59675-01A1	117,604.62
National Institute of General Medical	93.821	7 R01 GM58843-04	42,964.20
National Institute of General Medical	93.821	5 R01 GM27002-15	-431.15
National Institute of General Medical	93.821	5 R01 GM50509-5,6,7,8	398,089.41
National Institute of General Medical	93.821	5 R01 GM40089-12,13,14	247,044.68
National Institute of General Medical	93.859	5 R01 GM61194-01,02,03	139,547.71
National Institute of General Medical	93.859	5 T32 GM08478-08	63,505.64
National Institute of General Medical	93.859	1 F32 GM19253-01	-4,273.10
National Institute of General Medical	93.859	5 R01 GM54775-05	221,182.74
National Institute of General Medical	93.859	5 R01 GM54775-04A1,04A2	15,889.52
National Institute of General Medical	93.859	5 T32 GM08478-09	61,438.64
National Institute of General Medical	93.859	2 R01 GM54775-04A1,04A2	10,060.22
National Institute of General Medical	93.859	1 R01 GM58637-01A2	213,673.03
National Institute of General Medical	93.859	5 R01 GM54775-01,03S1	40.35
National Institute of General Medical	93.859	5 R01 GM47122-4,5,6,7,8	73,542.98
National Institute of General Medical	93.862	7 R01 GM53545-07	62,721.84
National Institute of General Medical	93.862	1 R01 GM60213-01A1	-133.65

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of General Medical	93.862	7 R01 GM41399-12	149,914.02
National Institute of General Medical	93.862	5 R01 GM45861-06,07,08,09	47,008.91
National Institute of General Medical	93.862	R01 GM41803-12,13	241,323.44
National Institute of Mental Health	93.242	5 R03 MH60819-03	17,798.51
National Institute of Mental Health	93.242	2 R01 MH49698-11	32,517.30
National Institute of Mental Health	93.242	5 R01 MH60781-01,02,03	235,923.56
National Institute of Mental Health	93.242	5 R01 MH58170-01,02,03,04	450,043.50
National Institute of Mental Health	93.242	5 R01 MH49698-08,09,10	63,458.49
National Institute of Mental Health	93.242	5 R01 MH63798-01,02	190,004.33
National Institute of Mental Health	93.242	1 R03 MH65353-01	5,925.70
National Institute of Mental Health	93.242	5 R01 MH49698-08,09,10	161,630.14
National Institute of Mental Health	93.242	5 R01 MH56352-01A1/02/03/04	78,113.97
National Institute of Mental Health	93.242	5 R01 MH58833-01,02,03,04	124,387.41
National Institute of Mental Health	93.281	1 K23 MH63373-01	75,916.55
National Institute of Mental Health	93.281	5 K01 MH01545-01,02,03,04,05	175,112.95
National Institute of Mental Health	93.282	1 F31 MH65732-01	7,250.20
National Institute of Mental Health	93.282	1 F31 MH12857-01	-224.61
National Institute of Mental Health	93.282	5 F32 MH12883-02	35,216.11
National Institute of Mental Health	93.282	1 F31 MH11039-01	517.55
National Institute of Mental Health	93.282	1 F32 MH12883-01	7,166.44
National Institute of Mental Health	93.282	1 F31 MH64228-01	19,061.54
National Institute of Neurological Disorders	93.853	5 R01 NS39127-03,04,05	243,917.27
National Institute of Neurological Disorders	93.853	5 R01 NS35313-01A1,02,03,04	28,667.65
National Institute of Neurological Disorders	93.853	1 R01 NS42774E01	52,999.87
National Institute of Neurological Disorders	93.853	5 R01 NS30678-06,07,08,09,10	418,918.94
National Institute of Neurological Disorders	93.853	5 R01 NS37795E04,05	80,307.90
National Institute of Neurological Disorders	93.853	5 R01 NS38743-01,02,03,04	187,056.43
National Institute of Neurological Disorders	93.853	5 R01 NS39550-01,02,03	213,985.61
National Institute of Neurological Disorders	93.853	3 R01 NS39550-01S1,02,03	73,801.29
National Institute of Neurological Disorders	93.853	5 R01 NS28167-10,11	199,192.43
National Institute of Neurological Disorders	93.853	5 K23 NS02170-01,02,03	128,543.80
National Institute of Neurological Disorders	93.853	1 R01 NS39160-01A1	123,246.93
National Institute of Neurological Disorders	93.853	5 R01 NS35657-01A1,02,03	-2,058.57
National Institute of Neurological Disorders	93.853	5-R01 NS36695-04 GENOTYPNG-	18,700.37
National Institute of Neurological Disorders	93.853	5 T32 NS07453-04	9,755.66
National Institute of Neurological Disorders	93.853	5 R01 NS28840-11,12	479,797.57
National Institute of Neurological Disorders	93.853	5 R01 NS38084-03	184,998.32
National Institute of Neurological Disorders	93.853	5 R01 NS39160-02	708,459.12
National Institute of Neurological Disorders	93.853	3 R01 NS30678-09SI,10	75,956.89
National Institute of Neurological Disorders	93.853	5 K23 NS41325-01,02	124,826.07
National Institute of Neurological Disorders	93.853	5 R01 NS39160-03	73,724.30
National Institute of Neurological Disorders	93.853	1 R21 NS42697-01	11,519.31
National Institute of Neurological Disorders	93.853	1 R01 NS43252-01	8,547.85
National Institute of Neurological Disorders	93.853	2 R01 NS36695-05	189.80
National Institute of Neurological Disorders	93.853	5 T32 NS07453-05	150,286.29
National Institute of Neurological Disorders	93.853	5 R01 NS35224-05,06	165,753.11
National Institute of Neurological Disorders	93.853	5-R01 NS36695-04	59,870.14
National Institute of Neurological Disorders	93.854	5 R01 NS20643-13A3,14,15	165,934.22
National Institute of Neurological Disorders	93.854	5 R01 NS20643-13A3,14,15	26,162.57
National Institute of Neurological Disorders	93.854	5 R01 NS34782-04A1,05,06	288,252.53
National Institute of Nursing	93.361	1 R15 NR04866-01	9,602.83
National Institute of Nursing	93.361	1 K01 NR00100-01A1,02	7,674.95
National Institute of Nursing	93.361	1 R01 NR05352-01A1	15,001.99
National Institute on Aging	93.866	1 F31 AG20446-01	23,843.33
National Institute on Aging	93.866	5 R01 AG12853-07A1,08	175,081.94
National Institute on Aging	93.866	5 R21 AG19561-01,02	35,858.99

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute on Aging	93.866	5 R21 AG19561-01,02	153,096.90
National Institute on Aging	93.866	5 R01 AG12853-04,05,06	66.27
National Institute on Aging	93.866	5 R01 AG17212-03,04,05	242,267.82
National Institute on Aging	93.866	7 R01 AG12962-05	-592.35
National Institute on Aging	93.866	2 R01 AG12962-06A2	10,353.04
National Institute on Aging	93.866	5 R01 AG11098-04,05	8,608.04
National Institute on Alcohol Abuse and	93.271	1 K02 AA00319-01A1	91,312.50
National Institute on Deafness and Other	93.173	5 R01 DC00926-07S1/NIH-NIDCD	5,618.29
National Institute on Deafness and Other	93.173	2 R01 DC00926-04,05,06	7,667.93
National Institute on Deafness and Other	93.173	5 R01-DC04203-03/NIH-NIDCD	214,811.78
National Institute on Deafness and Other	93.173	5 R01-DC04203-03/NIH-NIDCD	41,983.76
National Institute on Deafness and Other	93.173	5 R01 DC00926-08	116,335.10
National Institute on Deafness and Other	93.173	2 R01 DC00926-08A1	36,261.02
National Institute on Deafness and Other	93.173	5 R01 DC03604-01,02,03	160,128.86
National Institute on Deafness and Other	93.173	5 R01 DC00926-04,05,06,07	2,141.91
National Institute on Deafness and Other	93.173	2 R01 DC03604-04	123,183.96
National Institute on Deafness and Other	93.173	1 R01 DC05250-01	7,453.13
National Institute on Drug Abuse	93.278	7 F31 DA05834-02	1,279.53
National Institute on Drug Abuse	93.278	5 F31 DA05737-05	-2,158.98
National Institute on Drug Abuse	93.278	5 F31 DA05737-04	-1,099.62
National Institute on Drug Abuse	93.278	F31 DA05834-04	1,635.43
National Institute on Drug Abuse	93.278	1 F31 DA05994-02	9,327.75
National Institute on Drug Abuse	93.278	5 F31 DA05834-03	480.34
National Institute on Drug Abuse	93.278	1 F31 DA05991-01	-1,031.30
National Institute on Drug Abuse	93.278	F31 DA05834-05	7,904.57
National Institute on Drug Abuse	93.278	5 F31 DA05851-02	-36.27
National Institute on Drug Abuse	93.278	5 F31 DA05991-02	9,086.74
National Institute on Drug Abuse	93.278	5 F30 DA05988-02	8,064.74
National Institute on Drug Abuse	93.278	5 F30 DA05988-03	12,784.00
National Institute on Drug Abuse	93.278	5 F31 DA05994-03	11,211.95
National Institute on Drug Abuse	93.278	5 F31 DA05991-03	13,226.53
National Institute on Drug Abuse	93.279	1 U10 DA13732-01	1,017,694.07
National Institute on Drug Abuse	93.279	1 R01 DA12048-01,02,03	159,664.22
National Institute on Drug Abuse	93.279	5 U19 DA12043-04 CORE A	93,276.38
National Institute on Drug Abuse	93.279	5 U10 DA13732-02	1,048,449.55
National Institute on Drug Abuse	93.279	5 U19 DA12043-04 ADMIN CORE	144,805.80
National Institute on Drug Abuse	93.279	1 R29 DA11005-01,02,03	91,132.83
National Institute on Drug Abuse	93.279	5 R29 DA09650-03,04,05,06	-52.81
National Institute on Drug Abuse	93.279	5 R01 DA13471-02	29,538.29
National Institute on Drug Abuse	93.279	1 R01 DA13786-01,02	232,524.89
National Institute on Drug Abuse	93.279	5 U19 DA12043-04 PROJECT 3	13.92
National Institute on Drug Abuse	93.279	5 U19 DA12043-04	280,791.32
National Institute on Drug Abuse	93.279	1 R29 DA11284-01,02,03,04,05	113,862.03
National Institute on Drug Abuse	93.279	1 R01 DA14644-01	69,103.46
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	16,964.41
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	339.99
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	-0.09
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	-0.02
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	32,475.13
National Institute on Drug Abuse	93.279	1 U19 DA12043-01	89.47
National Institute on Drug Abuse	93.279	5 R01 DA13471-02	260,747.35
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	10,947.44
National Institute on Drug Abuse	93.279	1 R01 DA11891-01,02,03,04	101,200.74
National Institute on Drug Abuse	93.279	5 U19 DA12043-04	160,638.92
National Institute on Drug Abuse	93.279	5 U19 DA12043-04 CORE C	28,586.50
National Institute on Drug Abuse	93.279	2 R01 DA07427-07,08,09	209,744.04

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	48,648.84
National Institute on Drug Abuse	93.279	2 R01 DA09444-06,07,08	516,979.74
National Institute on Drug Abuse	93.279	5 R21 DA14189-01,02	101,663.17
National Institute on Drug Abuse	93.279	5 U19 DA12043-04 PROJECT 2	222,064.52
National Institute on Drug Abuse	93.279	5 U19 DA12043-03	-0.06
National Library of Medicine	93.879	NLM 467-MZ-002095	<u>78,225.36</u>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>82,219,742.52</b>
<b>Department of Housing and Urban Development</b>			
Community Planning and Development	14.246	HUD B-00-OH-0320 MSB	277,644.25
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLPR0010E95	309,608.61
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLPR0010E95(PROJ A)	193.29
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLPR0010E95(PROJ B)	-1.23
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLPR0010E95(PROJ C)	9,781.25
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLPR0010E95	-0.04
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLPR0016E97	63.94
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLHR0054E99	51,170.50
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLHR0054E99	46,783.60
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLHR0054E99	70,268.01
Office of Healthy Homes and Lead Hazard	14.900	HUD OHLHH0099E01	28,419.63
Office of Healthy Homes and Lead Hazard	14.900	US HUD OHLHR0054E99	<u>-4,682.40</u>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>789,249.41</b>
<b>Department of Interior</b>			
Geological Survey	15.810	USGS 00HQAG0040	<u>-292.14</u>
<b>TOTAL DEPARTMENT OF INTERIOR</b>			<b>-292.14</b>
<b>Department of Justice</b>			
Bureau of Justice Assistance	16.579	NIC 99K45GII4	64,482.93
Drug Enforcement Administration	16.005	DOJ 95-IJ-CX-0102	-0.89
National Institute of Corrections	16.603	NIC 99 PO3GILO	28,443.93
National Institute of Justice	16.560	NIJ 96-MU-MU-0018	-86.51
National Institute of Justice	16.560	NIJ 98-WT-VX-0007	-0.19
National Institute of Justice	16.560	NIJ 96-WT-NX-0004	0.22
National Institute of Justice	16.560	NIJ 99 IJ-CX-0017	1.51
National Institute of Justice	16.560	NIJ 98-CE-VX-0013	-199.14
National Institute of Justice	16.560	NIJ 2001-IJ-CX-0011	71,511.31
National Institute of Justice	16.560	NIJ 98-JB-VX-0108	49,620.83
National Institute of Justice	16.562	NIJ-00-IJ-CX-0010	-0.07
Office of Juvenile Justice and Delinquency	16.541	DOJ/95-WT-NX-0001	<u>0.10</u>
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>213,774.03</b>
<b>Department of Veterans Affairs</b>			
Department of Veterans Affairs	64	VA IPA-BUTLER	<u>-31.09</u>
<b>TOTAL DEPARTMENT OF VETERANS AFFAIRS</b>			<b>-31.09</b>
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #12	896.62
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #24	-1,798.27
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 13	37,830.05
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #11	130,284.32
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #5	220.81
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 4	79,298.53
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 1 ON-SITE	394,686.54
Environmental Protection Agency	66	EPA 68-C-00-159 TO 1 ADMIN ACT	41,329.52
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #18	-0.01
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #25	10,946.75
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #30	2,156.30
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 17	<u>33,337.57</u>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 9	381,130.41
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 10	31,881.15
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 8	48,385.47
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #29	19,249.29
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 11	111,486.69
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #26	48,887.52
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 7	122,067.90
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 6	63,224.84
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 5	14,982.43
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #31	18,161.93
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #34	13,351.30
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 3	130,458.07
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 16	36,967.83
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 14	14,503.12
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 2	298,538.48
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #23	9,239.08
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #33	68,947.99
Environmental Protection Agency	66	EPA 68-C-00-159 TO # 24	1,614.62
Environmental Protection Agency	66	EPA 68-C-00-159 TO # 25	51,677.11
Environmental Protection Agency	66	EPA 68-C-00-159 TO # 23	35,736.36
Environmental Protection Agency	66	EPA 68-C7-0057 TASK #19	-23.81
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 18	23,263.19
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 19	31,124.76
Environmental Protection Agency	66	EPA 68-C-00-159 TO # 22	3,589.36
Environmental Protection Agency	66	EPA 68-C-00-159 TO# 12	19,388.27
Environmental Protection Agency	66	EPA 68-C-00-159 TO#21 BASE YR2	824,794.20
Environmental Protection Agency	66	EPA CONTRACT 0C-R188-NAEX	10,985.11
Environmental Protection Agency	66	EPA 0C-R372-NASE	260.55
Environmental Protection Agency	66.606	EPA X-82843301	38,187.64
Office of Grants and Debarment	66.607	EPA CT827245-01 PARTICIPANT	61,023.29
Office of Grants and Debarment	66.607	EPA CT827245-01 MASTER	119,512.44
Office of Research and Development	66.500	EPA R826602-01-0	28,805.85
Office of Research and Development	66.500	EPA CR825790	58,949.26
Office of Research and Development	66.500	EPA CR827679-01-0	-0.01
Office of Research and Development	66.500	EPA CR825790 MASTER ACCT	1,765.08
Office of Research and Development	66.500	EPA COOP CX825790	127.23
Office of Research and Development	66.500	EPA R 82936001-0	86,951.35
Office of Research and Development	66.504	EPA CR821029	1,020.00
Office of Research and Development	66.505	EPA R82957901-0	<u>6,446.73</u>
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<b>3,565,850.81</b>
<b>National Aeronautics &amp; Space Administration</b>			
National Aeronautics & Space Administration	43	NASA NAS3-01120	149,384.29
National Aeronautics & Space Administration	43	NASA LRC - PO# L-14449	42,486.89
National Aeronautics & Space Administration	43	NASA NAS3-02113	1,212.85
National Aeronautics & Space Administration	43.001	NASA NAG3-2669	4,298.61
National Aeronautics & Space Administration	43.001	NASA NAG3-2487	79,900.41
National Aeronautics & Space Administration	43.001	NASA NAG3-2462	113,783.24
National Aeronautics & Space Administration	43.001	NASA NAG3-2451	77,554.43
National Aeronautics & Space Administration	43.001	NASA NCC2-1139 (SUPP #2)	77,216.61
National Aeronautics & Space Administration	43.001	NASA (LANGLEY) NAS1-00123	2,153.40
National Aeronautics & Space Administration	43.002	NASA NGT5-30058	-459.05
National Aeronautics & Space Administration	43.002	NAG3-1706 ECE	-567.69
National Aeronautics & Space Administration	43.002	NASA NAG3-1774	-8,042.46
National Aeronautics & Space Administration	43.002	NAG3-1706 MINE	-178.79
National Aeronautics & Space Administration	43.002	NASA NAG5-9475	54,293.96



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Aeronautics & Space Administration	43.002	NASA NGT5-30108	1,046.92
National Aeronautics & Space Administration	43.002	NASA NAG5-9418	59,496.66
National Aeronautics & Space Administration	43.002	NASA NAG5-10384	108,473.96
National Aeronautics & Space Administration	43.002	NASA NAG5-11684	4,022.47
<b>TOTAL NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>			<b>766,076.71</b>
<b>National Foundation on the Arts and the Humanities</b>			
National Endowment for the Humanities	45.161	NEH RZ-20575-00	61,118.75
<b>TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			<b>61,118.75</b>
<b>National Science Foundation</b>			
Directorate for Biological Sciences	47.074	NSF MCB-9733303	85,018.96
Directorate for Biological Sciences	47.074	NSF DCB 9109605	-0.65
Directorate for Biological Sciences	47.074	NSF IBN-9634424	-173.71
Directorate for Biological Sciences	47.074	NSF DEB-9996218	43,944.91
Directorate for Biological Sciences	47.074	NSF IBN-9808664	6,700.05
Directorate for Biological Sciences	47.074	NSF IBN-9906446	25,693.74
Directorate for Biological Sciences	47.074	NSF DBI-0137924	27,261.08
Directorate for Biological Sciences	47.074	NSF IBN-9906446 REUF093	7,011.27
Directorate for Biological Sciences	47.074	NSF DEB-0128999	4,000.14
Directorate for Biological Sciences	47.074	NSF DEB-9996218 REU E609	5,428.80
Directorate for Biological Sciences	47.074	NSF DEB-0075306	29,143.26
Directorate for Biological Sciences	47.074	NSF IBN-9906430	8,744.02
Directorate for Biological Sciences	47.074	NSF IBN-9986713	78,883.06
Directorate for Biological Sciences	47.074	NSF IBN-9983003	13,113.01
Directorate for Biological Sciences	47.074	NSF IBN-0096334	75,967.60
Directorate for Computer and Information	47.070	NSF EIA-9871345	16,823.91
Directorate for Computer and Information	47.070	NSF CCR-9877139	32,895.39
Directorate for Computer and Information	47.070	NSF CCR-9877139	42,672.78
Directorate for Computer and Information	47.070	NSF ECS-0296071	55,582.75
Directorate for Computer and Information	47.070	NSF CCR-0113361	58,032.93
Directorate for Computer and Information	47.070	NSF CCR-9902748	72,889.33
Directorate for Computer and Information	47.070	NSF IIS-0081434 (+G374)	38,554.56
Directorate for Computer and Information	47.070	NSF IIS-0081434 (+G375)	84,500.57
Directorate for Computer and Information	47.070	NSF CCR-0081316	23,309.15
Directorate for Computer and Information	47.070	NSF ANI-0096264	28,950.46
Directorate for Computer and Information	47.070	NSF CAREER AWARD CCR-	38,304.51
Directorate for Computer and Information	47.070	NSF ACI-0096186	57,323.76
Directorate for Education and Human	47.076	NSF DGE-9554527	5.16
Directorate for Engineering	47.041	NSF ECS-9612122	-1,481.76
Directorate for Engineering	47.041	NSF CTS-9812837	47,822.30
Directorate for Engineering	47.041	NSF ECS-9970051	60,885.62
Directorate for Engineering	47.041	NSF DMR-9202111	-678.90
Directorate for Engineering	47.041	NSF ECS-9802281	24,345.36
Directorate for Engineering	47.041	NSF CTS-9730535	-52.49
Directorate for Engineering	47.041	NSF ECS-9906053	49,201.32
Directorate for Engineering	47.041	NSF CTS-9502128	68,722.54
Directorate for Engineering	47.041	NSF ECS-9802281	7,303.00
Directorate for Engineering	47.041	NSF CTS-9619392	1,198.97
Directorate for Engineering	47.041	NSF CTS-9512450	409.71
Directorate for Engineering	47.041	NSF CTS-0132684	6,864.70
Directorate for Engineering	47.041	NSF ECS-9906053	22,413.48
Directorate for Engineering	47.041	NSF CTS-9702081	17,226.22
Directorate for Engineering	47.041	NSF CTS-9733369	44,528.64
Directorate for Engineering	47.041	NSF CMS-9896305	-0.01
Directorate for Engineering	47.041	NSF CMS-9714860	2,778.29
Directorate for Engineering	47.041	NSF ECS-9802281	13,473.29

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Directorate for Engineering	47.041	NSF DMI-0220833-REU H390	1,300.00
Directorate for Engineering	47.041	NSF BES-0116912	26,389.14
Directorate for Engineering	47.041	NSF EEC-0120823	19,843.20
Directorate for Engineering	47.041	NSF EEC-0120823	24,611.37
Directorate for Engineering	47.041	NSF CTS-0078611 REU G284	3,564.93
Directorate for Engineering	47.041	NSF CTS-9502437	-2,508.79
Directorate for Engineering	47.041	NSF BES-0116912	25,126.20
Directorate for Engineering	47.041	NSF DMI-0099735	29,012.66
Directorate for Engineering	47.041	NSF CTS-0070214	71,374.42
Directorate for Engineering	47.041	NSF CTS-9986656	-2,132.87
Directorate for Engineering	47.041	NSF CMS-9978704	59,574.18
Directorate for Engineering	47.041	NSF CTS-0080761	35,433.63
Directorate for Engineering	47.041	NSF CTS-0096249	62,000.00
Directorate for Engineering	47.041	NSF CMS-0070213	27,528.56
Directorate for Engineering	47.041	NSF CTS-0100087	10,390.28
Directorate for Engineering	47.041	NSF ECS-0070004 (W/G099)	14,760.53
Directorate for Engineering	47.041	NSF BES-0116929	11,467.96
Directorate for Engineering	47.041	NSF EEC-0086182	-458.39
Directorate for Engineering	47.041	NSF CTS-0078611	85,521.91
Directorate for Engineering	47.041	NSF CMS-9632496	1,620.96
Directorate for Engineering	47.041	NSF CTS-0097347	38,772.39
Directorate for Engineering	47.041	NSF ECS-0100199	46,213.14
Directorate for Engineering	47.041	NSF ECS-0070004 REU (G099)	975.00
Directorate for Engineering	47.041	NSF ECS-0070004	47,565.53
Directorate for Engineering	47.041	NSF ECS-9906984	34,370.46
Directorate for Engineering	47.041	NSF BCS-8922777	-1.00
Directorate for Geosciences	47.050	NSF EAR-0001348	45,428.47
Directorate for Geosciences	47.050	NSF EAR-0073834	3,074.11
Directorate for Mathematical and Physical	47.049	NSF DMR-9731349	18,103.31
Directorate for Mathematical and Physical	47.049	DMR-9424556	-3,955.23
Directorate for Mathematical and Physical	47.049	NSF PHY-9901568	205,159.53
Directorate for Mathematical and Physical	47.049	NSF DMR-9801825	21,101.82
Directorate for Mathematical and Physical	47.049	NSF DMR-9816355	25,820.94
Directorate for Mathematical and Physical	47.049	NSF DMR-9704228	12,349.77
Directorate for Mathematical and Physical	47.049	NSF AST-9973922	16,811.58
Directorate for Mathematical and Physical	47.049	NSF CHE-9877076	85,845.73
Directorate for Mathematical and Physical	47.049	NSF DMR-9704021	-6.78
Directorate for Mathematical and Physical	47.049	NSF CHE-0134975	1,935.89
Directorate for Mathematical and Physical	47.049	NSF DMR-0101808 REU H056	5,359.78
Directorate for Mathematical and Physical	47.049	NSF DMR-9701289	8,640.82
Directorate for Mathematical and Physical	47.049	NSF CHE-0093622	142,328.92
Directorate for Mathematical and Physical	47.049	NSF AST-0094050	48,247.23
Directorate for Mathematical and Physical	47.049	NSF DMR-0113574	21,556.37
Directorate for Mathematical and Physical	47.049	NSF DMR-0101808	88,559.60
Directorate for Mathematical and Physical	47.049	NSF CHE-0097726	48,017.90
Directorate for Mathematical and Physical	47.049	NSF SYMPOSIUM ON	7,284.25
Directorate for Mathematical and Physical	47.049	NSF CHE 0112322 QUANTUM	107,313.53
Directorate for Mathematical and Physical	47.049	NSF DMR-0071797	72,876.27
Directorate for Mathematical and Physical	47.049	NSF DMR-9816355 REU E498	3,339.88
Directorate for Mathematical and Physical	47.049	NSF DMR-0075198	128,929.15
Directorate for Mathematical and Physical	47.049	NSF DMS-0071494	24,635.62
Directorate for Mathematical and Physical	47.049	NSF DMR-0073308	91,543.27
Directorate for Mathematical and Physical	47.049	NSF PHY-0070413ELEM PART	146,354.77
Directorate for Mathematical and Physical	47.049	NSF DMS-0075128	6,618.67
Directorate for Social, Behavioral and	47.075	NSF INT-9600165	-18.07
Directorate for Social, Behavioral and	47.075	NSF SBR-9507865	-2,921.15

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Directorate for Social, Behavioral and	47.075	NSF INT-0138588	23,853.00
Directorate for Social, Behavioral and	47.075	NSF INT-0087863	9,390.70
Directorate for Social, Behavioral and	47.075	NSF INT-0111334	34.51
Directorate for Social, Behavioral and	47.075	NSF INT-0138707	4,065.74
National Science Foundation	47	NSF DMS-9304010	-32.15
National Science Foundation	47	NSF EAR-9204893	0.01
Office of the Director	47.078	NSF OPP-9529783	29,032.81
Office of the Director	47.078	NSF OPP-9732051	92,306.08
Office of the Director	47.078	NSF OPP-0094769 REU G890	1,300.00
Office of the Director	47.078	NSF OPP-0094769	16,196.53
Office of the Director	47.078	NSF OPP-0221661-REU F474	2,988.30
Office of the Director	47.078	NSF OPP-9911122	<u>89,032.93</u>
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>3,646,360.89</b>
<b>United States Information Agency</b>			
United States Information Agency	82	USIA IA-ASPS-G7190040	<u>22,043.51</u>
<b>TOTAL UNITED STATES INFORMATION AGENCY</b>			<b>22,043.51</b>
<b>TOTAL RESEARCH AND DEVELOPMENT - DIRECT CLUSTER</b>			<b>98,386,655.60</b>
<b>RESEARCH AND DEVELOPMENT - PASS THROUGH</b>			
<b>Agency for International Development</b>			
Agency for International Development	02	FHI CONDOM STUDY	<u>27,386.12</u>
<b>TOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT</b>			<b>27,386.12</b>
<b>Department of Commerce</b>			
National Oceanic and Atmospheric	11.417	OSURF SUB NOAA	3,399.34
National Oceanic and Atmospheric	11.419	SUB UNIV NEW	<u>5,068.99</u>
<b>TOTAL DEPARTMENT OF COMMERCE</b>			<b>8,468.33</b>
<b>Department of Defense</b>			
Army Research Office	12.431	UNIV MICHIGAN F004078 SUB	75,025.54
Army Research Office	12.431	NC A&T #441186B SUB ARMY	19,671.17
Department of Defense	12	SYSTRAN CORP PO#34567/SUB	28,135.36
Department of Defense	12	THOR TECH #504624 SUB AF	25,000.00
Department of Defense	12	EDAPTIVE S00-001UC / SUB AF	94,532.29
Department of Defense	12	TMCI #5835-0086-05 SUB AF	26,017.68
Department of Defense	12	TMC97E5405-0027-04 SUB AF	18,030.69
Department of Defense	12	UNIV OF VA GG10306E113742 /	77,241.04
Department of Defense	12	SYSTRAN CORP PO#34570/SUB	22,157.00
Department of Defense	12	WRIGHT STATE - SUB AF	13,865.64
Department of Defense	12	UTC 01-S437-002-34-C1/SUB AF	20,731.00
Department of Defense	12	NOVA ENG #00E4035E01 SUB	-1,678.07
Department of Defense	12	BOEING #KJ4946 SUB AF	8,023.00
Department of Defense	12	ISSI #2003289 - SUB AF	68,785.97
Department of Defense	12	NC A&T #441205A SUB NAVY	8,847.08
Department of Defense	12	CARNEGIE MELLON #127455 SUB	6,075.50
Department of Defense	12	EDAPTIVE S99-001 / SUB ARMY	-0.01
Department of Defense	12	TMCI96E5835-0093-17 SUB AF	13,088.26
Department of Defense	12	ROLLS-ROYCE - SUB AF	1,034.25
Department of Defense	12	TMCI #5835-0093-09 SUB AF	2,053.47
Department of Defense	12	BATTELLE PO#159968 SUB ARMY	-0.02
Department of Defense	12	ISSI #2002842 - SUB AF	209,739.34
Department of Defense	12	TAITECH TO00E21E0001 / SUB AF	43,103.62
Department of Defense	12	TAITECH TO00-20-0001 - SUB AF	92,570.26
Department of Defense	12	UTC 99-S442-001-45-C1/SUB AF	-5,097.20
Department of Defense	12	CHEMAT - SUB AF STTR PHASE 1	17,616.10
Department of Defense	12	EMCORE/NAVY SIC	-367.81
Department of Defense	12	XETRON PO 92112 / SUB AF	<u>28,552.22</u>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Department of Defense	12	OSURF #742012 - SUB AF	1,904.85
Department of Defense	12	OSURF #741712 - SUB AF	45,009.59
Department of Defense	12	UTC 02-S437-027-19-C1/SUB AF	40,769.56
Department of Defense	12	TAITECH TC01ECECOM-0001 -	16,095.35
Department of Defense	12	SAIC20-950017-70/NSA	480.49
Department of Defense	12	OSURF #742012 - SUB AF	1,337.59
Department of the Air Force	12.800	UNIV OF DELAWARE SUB AF	50,223.17
Office of Naval Research	12.300	UNIV MISS #02-02-077 SUB NAVY	<u>29,663.23</u>
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>1,098,237.20</b>
<b>Department of Education</b>			
Department of Education	84	AERA SUB USED OERI	10,034.20
Department of Education	84	CPS/USED DROP-OUT	28,289.36
Office of Elementary and Secondary	84.213	ODE/USED OIS 062927-EVA1-2002	7,008.31
Office of Special Education and	84.173	ODE/USED OIS 062927-PGA1-2002	27,433.70
Office of Special Education and	84.323A	ODE/USED SIG 062927-ST-S1-01	56,920.58
Office of Special Education and	84.323A	ODE/USED 062927-ST-S1-00P	505.58
Office of the Assistant Secretary for	84.336	BOWLING GREEN STATE	11,236.00
Office of the Assistant Secretary of	84.338	PRINCTN BAL LITERACY	19,265.57
Office of the Assistant Secretary of	84.338	PRINCETON ESL-LEP EVAL/USED	17,859.56
Office of the Assistant Secretary of	84.338A	ODE READING EXCELL	<u>1,193.12</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>179,745.98</b>
<b>Department of Energy</b>			
Department of Energy	81	FERMCO/2-15526 SO 18 SUB DOE	-7,637.93
Department of Energy	81	FERNALD-01TP000527/DOE-TASK	22,191.28
Department of Energy	81	UT-BATTELLE/DOE #400011755	17,209.06
Department of Energy	81	FERNALD-01TP000527/DOE-TASK	94,194.22
Department of Energy	81	UT-BATTELLE/DOE #400010515	33,668.92
Department of Energy	81	FERNALD-01TP000527/DOE-TASK	185,883.11
Department of Energy	81	FERNALD-01TP000527/DOE-TASK	19,997.88
Department of Energy	81	BECHTEL SUB DE-99ID13727	27,730.15
Department of Energy	81	FERMCO 96SS000296 - TASK 053	4,601.15
Department of Energy	81	FERNALD-01TP000527/DOE-TASK	12,372.96
Department of Energy	81	BP CORP SUB DE-FC26-01NT41145	21,753.67
Department of Energy	81	FERMCO 96SS000296 - TASK 017	26,613.16
Department of Energy	81	FERNALD-01TP000527/DOE-TASK	7,124.12
Office of Fossil Energy	81.089	VCU 528566 SUB DOE	36,774.00
Office of Science	81.049	OKLAHOMA STATE SUB DOE	9,367.64
Office of Science	81.049	CPWR/DOE-AUGUSTA	4,651.89
Office of Science	81.049	CPWR/DOE-HANFORD	14,299.05
Office of Science	81.049	CPWR/DOE-AUGUSTA	13,760.10
Office of Science	81.049	CENTRIOR C/S DOE P148EB547	8,642.56
Office of Science	81.049	AMER ELEC C/S DOE P148-B547	941.69
Office of Science	81.049	CPWR/DOE-HANFORD	<u>11,164.01</u>
<b>TOTAL DEPARTMENT OF ENERGY</b>			<b>565,302.69</b>
<b>Department of Health and Human Services</b>			
Administration for Children and Families	93.558	ODJFS/ODE/DHHS FATHERHOOD	269,539.88
Administration for Children and Families	93.558	BUTLER CTY DEPT HUM	33,238.30
Administration for Children and Families	93.575	HCDHS/ODHS/DHHS DAY CARE	78,424.97
Administration for Children and Families	93.575	HCDHS/ODHS/DHHS DAY CARE	-1,153.25
Administration for Children and Families	93.575	ACTION FOR CHILDREN/DHHS	16,735.72
Administration for Children and Families	93.596	UC AT BERKELEY - CW	-34.18
Administration for Children and Families	93.600	CHC-CAA SUB HHS & ODE	-6,036.17
Administration for Children and Families	93.600	O.S.U. CTR FOR SNP/HEAD	6,122.60
Administration for Children and Families	93.600	O.S.U. CTR FOR SNP/HEAD	48,652.31
Administration for Children and Families	93.600	CAA PA 22 - YEAR 29 - SUB OHHS	-248.36

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Administration for Children and Families	93.600	CHCCAA SUB HHS/HEAD START	473,899.08
Administration for Children and Families	93.600	CHCCAA SUB HHS/HEAD START	207,045.43
Administration for Children and Families	93.600	CAA PA 22-YEAR 28	-1,397.84
Administration for Children and Families	93.600	COOP ED SVC AGC-YR5/HEAD	25,970.71
Administration for Children and Families	93.600	COOP ED SVC AGC-YR4/HEAD	4,843.67
Administration for Children and Families	93.600	CHILD FOCUS INC/HEAD START	-5,000.00
Administration for Children and Families	93.600	OSURF 90YQ0003/05-HEAD START	7,424.37
Administration on Aging	93.043	SHP-PROVIDER CONTN EDU	0.02
Agency for Healthcare Research and Quality	93.226	UK SUB 1 R13-HS10931-01	-22.64
Centers for Disease Control and Prevention	93.136	UNIV TN SUB CDC CCR419777-01	31,730.37
Centers for Disease Control and Prevention	93.283	HFM SUB CDC U27/CCU 513182-06	6,675.23
Centers for Disease Control and Prevention	93.283	HFM/SUB CDC U27/CCU 513182-05	5,300.55
Centers for Disease Control and Prevention	93.283	MSU SUB U60 CCU512218-05	8,197.26
Centers for Disease Control and Prevention	93.283	SUB MIAMI/ODH TOBACCO	20,390.01
Centers for Disease Control and Prevention	93.919	ODH 3140012AE02/BCCP/SUB-	110,471.76
Centers for Disease Control and Prevention	93.919	ODH 31401PAE392/BCCP/SUB-	39,130.47
Centers for Disease Control and Prevention	93.940	CINTI BOH-/CDC	6,834.62
Centers for Disease Control and Prevention	93.940	CINTI BOH-05X9062/CDC	61,125.31
Centers for Disease Control and Prevention	93.940	CINTI BOH/CDC	4,096.02
Centers for Disease Control and Prevention	93.977	CBOH/STD-HIV/CDC	12,654.99
Centers for Disease Control and Prevention	93.977	CBOH/STD-HIV/CDC	39,262.56
Centers for Disease Control and Prevention	93.991	ODH 3140012ED02/HEART	24,576.73
Centers for Disease Control and Prevention	93.991	ODH 3140012ED01/HEART	32,299.04
Centers for Disease Control and Prevention	93.991	ODH 3140012EE01/INJURY	17,597.36
Centers for Disease Control and Prevention	93.991	ODH 3140012EE02/INJURY	7,971.70
Centers for Medicare and Medicaid Services	93.779	MIAMI/ODHS/HCFM MEDTAPP	-40.54
Centers for Medicare and Medicaid Services	93.779	OBR/ODHS MEDTAPP	337,840.25
Centers for Medicare and Medicaid Services	93.779	OBR/ODHS A-98-07-001 MEDTAPP 2	51,179.66
Department of Health and Human Services	93	CHMC SUB DK07727-07	33,098.07
Department of Health and Human Services	93	CWRU SUB NIH CONTRACT	-2,725.70
Department of Health and Human Services	93	HARVARD SUB HS08071-04	-0.20
Department of Health and Human Services	93	N01-HC-95177 SUB UNIV	106,413.80
Department of Health and Human Services	93	CWRU SUB NIH CONTRACT	91,648.11
Department of Health and Human Services	93	OHIO STATE U/SUB R01 CA58989	24.89
Department of Health and Human Services	93	CWRU SUB N01-HC-95181-03	57,534.29
Department of Health and Human Services	93	UNIV MINN SUB 1R01OH07429-01	17,856.27
Department of Health and Human Services	93	CWRU SUB N01 AR-9-2235	2,747.47
Department of Health and Human Services	93	MIGRANT HEAD START SUB	29,983.30
Department of Health and Human Services	93	GWU/HL49765-05	-5,549.15
Department of Health and Human Services	93	CHMC SUB N01-AI45252-03	-0.40
Department of Health and Human Services	93	WAYNE STATE UNIVERSITY SUB	4,196.60
Department of Health and Human Services	93	CHMC SUB N01-AI45252-05	-0.18
Department of Health and Human Services	93	GENETIC PRIMARY CARE SUB	7,899.80
Department of Health and Human Services	93	NIH MCHS PO#PPYS164A	50.21
Department of Health and Human Services	93	PEN STAT UNIV SUB HG002154-03	54,720.94
Food and Drug Administration	93.103	FD-R-001693-03/JHU SUB	22.43
Food and Drug Administration	93.103	FD-R-001693-02/JHU SUB	1,664.95
Health Resources and Services	93.107	MODEL STATE SUPPORTED	65,187.98
Health Resources and Services	93.107	MODEL STATE SUPPORTED	31,674.84
Health Resources and Services	93.110	HFM SUB MC00015-12	646.96
Health Resources and Services	93.110	HFM SUB MC00015-12	7,705.51
Health Resources and Services	93.110	HFM SUB MC00015-11	177.93
Health Resources and Services	93.110	CHRF SUB MC00116-03	0.04
Health Resources and Services	93.110RS	CHRF SUB MC00116-03	1,233.06
Health Resources and Services	93.110RS	CHMC SUB MC00294	19.35
Health Resources and Services	93.129	CCHF SUB HRSA 1U30 CS00207-01	15,000.00

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Health Resources and Services	93.129	CCHF SUB HRSA 5U30 CS00207-02	12,272.70
Health Resources and Services	93.145	WAYNE STSUB/5 H4A HA00012-03	75,123.70
Health Resources and Services	93.145	OSURF SUB PE00115-04	-1,100.00
Health Resources and Services	93.145	WAYNE ST SUB/1H4A HA00012-02	713.52
Health Resources and Services	93.145B	WAYNE ST SUB 5H4A HA00036-02	12,367.14
Health Resources and Services	93.969	UKRF SUB D31 HP7020-01	144.89
Health Resources and Services	93.969	UKRF SUB D31 HP7020-02	49,823.77
Health Resources and Services	93.994	ODH/WOMEN'S HEALTH MONTH	2,443.96
Health Resources and Services	93.994	ODH/WOMEN'S HEALTH MONTH	14,069.57
National Cancer Institute	93.393	MED COL OF OHIO/SUB-CA58554-	0.01
National Cancer Institute	93.393	OSU/SUB-CA58554-09	121,694.75
National Cancer Institute	93.393	OSU/SUB-CA58554-08	-2,985.10
National Cancer Institute	93.393	SUB YESHIVA UNIV	5,398.67
National Cancer Institute	93.394	BAYLOR SUB 1 R01 CA81570-01A1	68,527.98
National Cancer Institute	93.394	BAYLOR SUB 5 R01 CA75432E05	70,062.92
National Cancer Institute	93.394	BAYLOR SUB 1 R01 CA81570-02A1	24,924.06
National Cancer Institute	93.395	SWOG 9008E02 SUB NCI	351.38
National Cancer Institute	93.395	SWOG-96002/5 U10 CA32102	-2,878.63
National Cancer Institute	93.395	NCCF SUB U10 CA24507-25	3,759.96
National Cancer Institute	93.395	SWOG00027/5U10CA32102-22	10,567.21
National Cancer Institute	93.395	SWOG00041/5U10CA32102-9340-22	18,792.59
National Cancer Institute	93.395	SWOG00041/5U10CA32102-9340-21	45,143.27
National Cancer Institute	93.395	NCCF SUB U10 CA24507-26	974.70
National Cancer Institute	93.395	SWOG PCPT-9307 SUB	11,013.27
National Cancer Institute	93.395	SWOG00027/5U10CA32102-21	11,667.69
National Cancer Institute	93.395	RTOG SUB NIH CA21661	20,671.25
National Cancer Institute	93.395	SWOG PCPT-9307 SUB	2,719.87
National Cancer Institute	93.395	GOG #27469-33 SUB CA (03)	102,884.02
National Cancer Institute	93.395	NSAPB BC1410-187	199.95
National Cancer Institute	93.395	NSAPB BC1410-187	45.79
National Cancer Institute	93.397	UCHSC/SUB CA58187-05	1.33
National Cancer Institute	93.399	NASB BCPT / SUB CA37377	-1,335.22
National Cancer Institute	93.399	NSABP STAR TRL/PARTICIPANT	17,488.90
National Cancer Institute	93.399	NSABP STAR TRIAL/PFED15-CIN-01	0.02
National Center for Research Resources	93.333	CHMC SUB NIH RR08084-08	86,075.03
National Center for Research Resources	93.333	CHMC SUB NIH RR08084-09	92,254.07
National Center for Research Resources	93.333	CHRF SUB NIH RR08084-08	9,161.11
National Heart, Lung, and Blood Institute	93.837	U OF ILL SUB HL64942-02	102,515.99
National Heart, Lung, and Blood Institute	93.837	CHMC SUB HL57614-04	16,161.97
National Heart, Lung, and Blood Institute	93.837	ENABLE MED CORP HL56497-01A1	-6,163.60
National Heart, Lung, and Blood Institute	93.837	CARDIOENERG SUB HL63497-01A1	3,538.08
National Heart, Lung, and Blood Institute	93.837	U OF ILL SUB HL64942-01	621.72
National Heart, Lung, and Blood Institute	93.837	U OF ILL SUB HL64942-03	18,030.51
National Heart, Lung, and Blood Institute	93.837	DUKE SUB ESCAPE N01-HV-98177	21,377.03
National Heart, Lung, and Blood Institute	93.838	BRIG&WMS HOSP SUB HL65899-02	248,241.36
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL56387-05	11,154.51
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-07	67,461.25
National Heart, Lung, and Blood Institute	93.838	U. WIS-MAD SUB HL55949-06	24,298.75
National Heart, Lung, and Blood Institute	93.838	BRIG&WMS HOSP SUB HL65899-03	49,477.94
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL65731-01	3,090.47
National Heart, Lung, and Blood Institute	93.838	BRIG&WMS HOSP SUB HL65899-01	-4,747.34
National Heart, Lung, and Blood Institute	93.838	CHMC SUB HL56285-06	25,284.19
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP HL60263-02	-2,552.33
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP HL60263-03	91,744.92
National Heart, Lung, and Blood Institute	93.838	HENRY FORD HOSP HL60263-04	9,224.37
National Heart, Lung, and Blood Institute	93.838	CHMC SUB HL56285-07	5,072.26

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Heart, Lung, and Blood Institute	93.838	CHRF SUB HL65731-02	11,294.75
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-05 PROJ 4	29,179.80
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-03	-955.53
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-05	20,242.14
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL57614-04	110.32
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-04	89,596.67
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-05	16,990.66
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-04 PROJ 3	17,591.89
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-04 PROJ 4	194,455.73
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-04	101,051.28
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-01	-0.01
National Heart, Lung, and Blood Institute	93.839	CHMC SUB HL57614-02	-0.01
National Heart, Lung, and Blood Institute	93.839	CHRF SUB HL58421-05 PROJ 3	2,753.73
National Institute of Arthritis, Musculoskeletal,	93.846	CHRF SUB P30 AR47363-01	8,760.00
National Institute of Arthritis, Musculoskeletal,	93.846	CHRF SUB NO1 AR62231-05	5,887.80
National Institute of Arthritis, Musculoskeletal,	93.846	UTHSC SUB AR46208-03	203,764.85
National Institute of Arthritis, Musculoskeletal,	93.846	CHRF SUB P30 AR47363-01	53,513.38
National Institute of Arthritis, Musculoskeletal,	93.846	UTHSC SUB AR44888-05	17,994.68
National Institute of Arthritis, Musculoskeletal,	93.846	EMERG CONCEPTS SUB AR46684-	30,730.65
National Institute of Arthritis, Musculoskeletal,	93.846	STANFORD UNIV AR21393E25	29,900.57
National Institute of Arthritis, Musculoskeletal,	93.846	CHRF SUB AR44566-05	367.74
National Institute of Arthritis, Musculoskeletal,	93.846	CHRF SUB P30 AR47363-02	29,445.01
National Institute of Arthritis, Musculoskeletal,	93.846	CHRF SUB P60 AR44059-05	-453.89
National Institute of Child Health and Human	93.864	CHMC SUB HD40151-01	-9,447.64
National Institute of Child Health and Human	93.865	WVU SUB HD17864-15	-9,552.19
National Institute of Child Health and Human	93.865	CHMC SUB HD07463-08/BAILEY	20,000.00
National Institute of Child Health and Human	93.865	CHMC SUB HD07463-07 KIM	-5,712.99
National Institute of Child Health and Human	93.865	CHMC SUB HD07463-07/BAILEY	1,568.70
National Institute of Child Health and Human	93.865	CHMC SUB HD07463-07/MASON	-2,317.68
National Institute of Diabetes and Digestive	93.847	CEDAR SINAI MED CTR SUB DK	-3,825.02
National Institute of Diabetes and Digestive	93.847	CEDAR SINAI MED CTR SUB DK-	7,771.71
National Institute of Diabetes and Digestive	93.847	BWH/DK46519-02	0.01
National Institute of Diabetes and Digestive	93.847	BWH/DK46519-05	-213.35
National Institute of Diabetes and Digestive	93.848	BROWN UNIV SUB DK59642-01	51,825.19
National Institute of Diabetes and Digestive	93.848	BROWN UNIV SUB DK59642-02	250,163.82
National Institute of Diabetes and Digestive	93.849	CRFA SUB DK51679	23,247.06
National Institute for Occupational Safety	93.262	PURDUE SUB 1 R01 OH97553-01	102,563.07
National Institute for Occupational Safety	93.262	CHRF SUB NIOSH R18 OH035333-	5,570.86
National Institute for Occupational Safety	93.262	PURDUE SUB 1 R01 OH07553-01	23,633.68
National Institute of Allergy and Infectious	93.856	U VIRGINIA SUB A124431-16	4,001.35
National Institute of Allergy and Infectious	93.856	UNIV MO COLUMBIA SUB	7,919.13
National Institute of Allergy and Infectious	93.856	UNIV OF IOWA SUB AI40167	419.04
National Institute of Allergy and Infectious	93.856	CHRF SUB AI32121-09	21,627.56
National Institute of Allergy and Infectious	93.856	U VIRGINIA SUB A124431-15	29,033.23
National Institute of Allergy and Infectious	93.856	SSS SUB AI38858-SHERMAN	123,729.85
National Institute of Allergy and Infectious	93.856	SSS/AI38858 #AACTG.27NW205.01	51,326.43
National Institute of Allergy and Infectious	93.856	SSS SUB AI38858-SHERMAN	49,497.87
National Institute of Allergy and Infectious	93.856	SSS SUB AI38858-WALZER	-13.27
National Institute of Allergy and Infectious	93.856	SSS SUB AI38858 ACTG 301	15,824.19
National Institute of Allergy and Infectious	93.856	CHRF SUB AI32121-10	28,122.43
National Institute of Dental Research	93.121	UNIV ROCHESTER SUB DE13950-	38,352.54
National Institute of Environmental Health	93.113	UAC SUB 2 R25 ES07717-05A1	41,078.62
National Institute of Environmental Health	93.115	CHRF/ES11261-01 LAB CORE PROJ7	25,827.33
National Institute of Environmental Health	93.115	CHCM SUB 1 P01 ES11261-01	20,966.46
National Institute of Environmental Health	93.115	CHRF SUB 1 P01 ES11261-01	9,142.80
National Institute of Environmental Health	93.142	ICWU SUB ES06162-09 (HWWT)	18,460.79

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
National Institute of Environmental Health	93.142	ICWU/ES06162-10 (HWWT)	44,224.21
National Institute of Environmental Health	93.142	ICWU SUB ES09758-09 & DOE	584.68
National Institute of Environmental Health	93.142	ICWU SUB ES09758-10 & DOE	1,379.32
National Institute of Environmental Health	93.142	UBC / ES06185-07 (HWWT)	2,230.60
National Institute of Environmental Health	93.894	3 P30 ES10126-01AS1 SUB UNC	20,906.88
National Institute of Mental Health	93.242	UNIV PENN SUB/ MH43787-10	46,606.99
National Institute of Mental Health	93.242	STANFORD/ SUB 5R01 MH57471-	-15,385.27
National Institute of Mental Health	93.242	UCB 5 R01 MH62456-01A1,02	39,530.67
National Institute of Mental Health	93.242	CHMC SUB MH63632-02	36,055.37
National Institute of Mental Health	93.242	CHMC SUB MH63632-01	15,065.16
National Institute of Mental Health	93.242	DUKE UNIV SUB NO1 MH70007	1,910.80
National Institute of Neurological Disorders	93.853	WU SUB NS42167-01	2,789.36
National Institute of Neurological Disorders	93.853	MAYO SUB NS28492-01	10,198.06
National Institute of Neurological Disorders	93.853	MAYO SUB NS039987 (SWISS)	1,188.66
National Institute of Neurological Disorders	93.853	STANFORD SUB NS14543	86,631.84
National Institute of Neurological Disorders	93.853	RUSH UNIV SUB NIH NS33430	10,750.08
National Institute of Neurological Disorders	93.853	UNIV ROCHESTER SUB NS37167	2,525.03
National Institute of Neurological Disorders	93.854	MONTANA ST UNIV SUB NS32507	34,121.61
National Institute of Neurological Disorders	93.854	MED COLL GA SUB NS38455	1,510.31
National Institute of Neurological Disorders	93.854	UNIV CHICAGO SUB NS40229	27.90
National Institute of Nursing	93.361	CHRF/R01 NR04083-03	1,425.92
National Institute on Aging	93.866	UKRF SUB 5 P01 AG10836-08	53,056.96
National Institute on Aging	93.866	UKRF SUB 5 P01 AG10836-09	69,330.81
National Institute on Drug Abuse	93.279	V A MED CTR SUB DA	77,223.87
National Institute on Drug Abuse	93.279	ROCKEFELLER UNIVSUB DA12848-	66,855.78
National Institute on Drug Abuse	93.279	UNIV OF CAL SUB DA-04	0.01
National Institute on Drug Abuse	93.279	ROCKEFELLER UNIVSUB DA12848-	120,967.51
National Institute on Drug Abuse	93.279	MIND PROBES SUB DA13300-01	4,281.45
National Institute on Drug Abuse	93.279	MIND PROBES SUB DA13300-02	1,427.36
National Institute on Drug Abuse	93.279	V A MED CTR SUB DA	10,865.22
Substance Abuse and Mental Health	93.144	BLMGTN SUB NIH-SP	-2,336.82
Substance Abuse and Mental Health	93.230	CHRF SUB SP08224	-284.43
Substance Abuse and Mental Health	93.230	CHRF SUB SAMHSA UD1-SP08224-	6,980.30
Substance Abuse and Mental Health	93.959	ODADAS OPERC/USED OR-RC-02	359,544.95
Substance Abuse and Mental Health	93.959	OPERC 062927 ORRC01 ODE-	90,225.67
Substance Abuse and Mental Health	93.959	ODADAS 99802800 CPREVP-01-9227	9,189.68
Substance Abuse and Mental Health	93.959	ODADAS 99802800 CPREVP02-	112,582.85
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>7,190,404.43</b>
<b>Department of Housing and Urban Development</b>			
Office of Healthy Homes and Lead Hazard	14.900	CITY OF CINTI-HUD OHLHR0063-	328,543.43
Office of Healthy Homes and Lead Hazard	14.900	NAT CTR LEAD SAFE HSNG/SUB	134,306.84
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>462,850.27</b>
<b>Department of Interior</b>			
Geological Survey	15.808	OHIO UNIV SUB USGS	31,967.37
<b>TOTAL DEPARTMENT OF INTERIOR</b>			<b>31,967.37</b>
<b>Department of Justice</b>			
Bureau of Justice Assistance	16.579	OCJS SUB DOJ 2001-DG-COR-0068	28,236.44
Bureau of Justice Assistance	16.579	OCJS SUB DOJ 2000-DG-COR-0068	37,674.81
Bureau of Justice Assistance	16.579	OCJS/DOJ/1999-DG-PEI-7388	73,689.38
Bureau of Justice Assistance	16.580	IOWA DEPT OF	6,991.03
Bureau of Justice Assistance	16.580	OCJS 00-DG-PEI-7375 DOJ	75,916.63
Bureau of Justice Assistance	16.580	OCJS 98-DG-PEI-7375 DOJ	29,975.10
National Institute of Justice	16.560	EDU DEV CTR/NIJ 99-WA-VX-0008	-0.16
National Institute of Justice	16.560	OCJS SUB NIJ RSAT	47,619.67
Office of Justice	16.585	DEARBORN CO SUB DOJ	8,158.52



**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Office of Justice	16.585	DRUG COURTS OSC/ODADAS/US	-1.72
Office of Justice	16.585	IDAHO SUPREME COURT SUB	4,965.42
Office of Justice	16.585	DELAWARE CO/OJP 99 -DC-VX-0181	6,286.90
Office of Juvenile Justice and Delinquency	16.540	LUCAS CO/DOJ	-245.61
Office of Juvenile Justice and Delinquency	16.540	DEPT OF YOUTH SVCS/OJJDP	35,957.60
Office of Juvenile Justice and Delinquency	16.548	CUYAHOGA COUNTY	8,015.49
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>363,239.50</b>
<b>Department of Transportation</b>			
Federal Highway Administration	20.205	DELAWARE COUNTY SUB FHA	56,538.19
Federal Highway Administration	20.205	ODOT #10986 SUB FHWA	12,181.09
Federal Highway Administration	20.205	ODOT #10178 SUB FHWA	150.00
Federal Highway Administration	20.205	ODOT 9776 SUB FHWA	50,685.19
Federal Highway Administration	20.205	ODOT #11009 SUB FHWA	74,347.48
Federal Highway Administration	20.205	ODOT 10301 SUB FHWA	86,722.97
Federal Highway Administration	20.205	ODOT 9334 SUB FHWA	191,009.42
Federal Highway Administration	20.205	OKI SUB FHWA/US DOT	15,906.21
Federal Highway Administration	20.205	ODOT 8582 SUB FHWA	1,909.61
Federal Highway Administration	20.205	ODOT #9895 SUB FHWA	106,758.07
Federal Highway Administration	20.205	ODOT #9894 SUB FHWA	5,712.23
Federal Highway Administration	20.205	ODOT #9894 SUB FHWA	38,272.48
Federal Highway Administration	20.205	ODOT #10088 SUB FHWA	56,870.60
Federal Highway Administration	20.205	NAS SUB DOT NCHRP #HR 12-53	77,440.44
Federal Highway Administration	20.205	ODOT 8991 SUB FHWA	30.98
Federal Highway Administration	20.205	ODOT 9879 SUB FHWA	5,747.29
Federal Highway Administration	20.205	ODOT 8645 SUB FHWA	-0.01
Federal Highway Administration	20.205	ODOT 9488 SUB FHWA	634.88
Federal Highway Administration	20.205	ODOT 8527 SUB FHWA	12,745.32
Federal Highway Administration	20.205	ODOT 8004 SUB FHWA	56.48
Federal Highway Administration	20.205	ODOT 7522 SUB FHA	-90.99
Federal Highway Administration	20.205	ODOT #10178 SUB FHWA	11,237.14
Federal Highway Administration	20.205	ODOT 11340 SUB FHWA	223.87
Federal Highway Administration	20.205	H.G.RUSSELL/SUB FHWA DTFH61-	16,979.69
Federal Highway Administration	20.205	ODOT #10302 SUB FHWA	7,964.10
Federal Highway Administration	20.205	ODOT #10302 SUB FHWA	4,837.12
Federal Highway Administration	20.205	ODOT 8773 SUB FHA	7,237.18
Federal Highway Administration	20.205	ODOT 9769 SUB FHWA	25,680.60
Federal Highway Administration	20.205	ODOT #9879 SUB FHWA	1,737.52
Federal Highway Administration	20.205	ODOT 9334 SUB FHWA	57,163.96
Federal Highway Administration	20.205	ODOT 9771 SUB FHWA	14,000.46
Federal Highway Administration	20.205	ODOT 9771 SUB FHWA	2,498.51
Federal Highway Administration	20.205	ODOT #9781 SUB FHWA	30,671.12
Federal Highway Administration	20.205	ODOT 9782 SUB FHWA	19,366.30
Federal Highway Administration	20.205	ODOT #9881 SUB FHWA	94,068.70
Federal Highway Administration	20.205	ODOT #9917 SUB FHWA	5,125.19
National Highway Traffic Safety	20.600	OH DEPT PUBLIC SAFE	-10.04
Research and Special Programs Administration	20.701	UNIV WIS A800295 SUB USDOT	-0.01
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>1,092,409.34</b>
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66	BATTELLE #1-09, TASK 1 SUB EPA	-4,193.21
Environmental Protection Agency	66	R82938901-0 EPA-PROJ3 SUB	13,413.06
Environmental Protection Agency	66	HEALTH EFFECTS INST 98-17/EPA	-2,946.26
Environmental Protection Agency	66	R82938901-0 EPA-PROJ4 SUB	7,558.80
Environmental Protection Agency	66	TVA 97RKW-198299 SUB EPA	-570.16
Environmental Protection Agency	66	BATTELLE #2-09, TASK 1 SUB EPA	-0.02
Environmental Protection Agency	66	BATTELLE #1-04, TASK 5 SUB EPA	-7.76

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Environmental Protection Agency	66	R82938901-0 EPA-PROJ1 SUB	3,983.80
Environmental Protection Agency	66	BATTELLE #1-10, TASK 2 SUB EPA	-1,805.08
Environmental Protection Agency	66	BATTELLE #1-11, TASK 3 SUB EPA	-0.01
Environmental Protection Agency	66	BATTELLE #1-08, TASK 4 SUB EPA	-0.07
Environmental Protection Agency	66	BATTELLE #1-12, TASK 6 SUB EPA	0.02
Environmental Protection Agency	66	PEI ASSOC / SUB EPA WA#11	-85.18
Environmental Protection Agency	66	IT CORP SUB EPA PO174666 WA2-3	34,944.20
Environmental Protection Agency	66	SHAW E & I INC PO192364	79,643.90
Environmental Protection Agency	66	IT CORP SUB EPA PO174679 WA2-4	1,638.00
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 168279	-377.96
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 134149	2,948.39
Environmental Protection Agency	66	IT CORP. SUB EPA P.O. 116426	881.65
Environmental Protection Agency	66	IT CORP SUB EPA PO174696 W2-12	29,103.71
Environmental Protection Agency	66	IT CORP SUB EPA PO174703 W2-14	29,896.13
Environmental Protection Agency	66	IT CORP. PO 174730 WA 2-19 EPA	18,580.00
Office of Research and Development	66.500	EPA R82861101-0 SUB OHIO STATE	28,794.26
Office of Research and Development	66.500	PURDUE/EPA 581-006-01(R001HAZ)	8,530.59
Office of Research and Development	66.500	PURDUE/EPA 581-006-10(R004HAZ)	18,746.77
Office of Research and Development	66.500	BATTELLE SUB EPA CR825840-01	7,955.21
Office of Water	66.460	OHIO EPA C997550001-0 SUB EPA	<u>7,488.00</u>
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<b>284,120.78</b>
<b>National Aeronautics &amp; Space Administration</b>			
National Aeronautics & Space Administration	43	AP SOLUTIONS NPSS-GE90/NASA	74,582.05
National Aeronautics & Space Administration	43	AP SOLUTIONS/NAS3-99207 TASK	29,279.41
National Aeronautics & Space Administration	43	OAI #R-300-100175-40106 / NASA	2,094.39
National Aeronautics & Space Administration	43	AP SOLUTIONS/NASA NAS3-	43,832.26
National Aeronautics & Space Administration	43	TAITECH, INC #TS01-42-	12,609.91
National Aeronautics & Space Administration	43	OAI/NASA GLENN OHIO VIEW	53,050.19
National Aeronautics & Space Administration	43	OAI/NASA GLENN OHIO	33,717.62
National Aeronautics & Space Administration	43.002	STSI GO-05463.03-93A SUB NASA	-0.01
National Aeronautics & Space Administration	43.002	STSI GO-08205.02-97A SUB NASA	6,585.86
National Aeronautics & Space Administration	43.002	CIT-NASA JPL #1215788	<u>2,707.16</u>
<b>TOTAL NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>			<b>258,458.84</b>
<b>National Science Foundation</b>			
Directorate for Computer and Information	47.070	WAYNE ST UNIV SUB NSF-	44,804.17
Directorate for Education and Human	47.076	VILLANOVA ACM/SIGCSE / NSF	7,253.77
Directorate for Engineering	47.041	PRTCL TECH INC/NSF BES-9401880	-254.27
Directorate for Engineering	47.041	CHEMAT TECHNOLOGY 080600 /	24,551.00
Directorate for Engineering	47.041	FARADAY TECH SUB NSF	32,480.07
Directorate for Engineering	47.041	TUFTS A420001 NSF455 SUB NSF	31,895.77
Directorate for Engineering	47.041	SUB TAITECH TC01-NSF2-0001	17,934.59
Directorate for Engineering	47.041	MSU SUB NSF CMS-0080209	151.19
Directorate for Engineering	47.041	PLASMA PROCESSES	28,521.33
Directorate for Geosciences	47.050	HARVARD SUB NSF DEB-0083983	39,783.60
Directorate for Social, Behavioral and	47.075	COBASE FELLOW NSF INT-	3,784.96
National Science Foundation	47	U. MINNESOTA SUB NSF	<u>286.60</u>
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>231,192.78</b>
<b>TOTAL RESEARCH AND DEVELOPMENT - PASS THROUGH CLUSTER</b>			<b>11,793,783.63</b>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<b>110,180,439.23</b>
<b>OTHER CLUSTER</b>			
<b>OTHER - DIRECT</b>			
<b>Department of Commerce</b>			
National Telecommunications and	11.550	DOC 39-60-96075 NTIAP	<u>-2,275.74</u>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

Federal Agency	Federal CFDA Number	Federal Grant Number	Federal Expenditures
		<b>TOTAL DEPARTMENT OF COMMERCE</b>	<b>-2,275.74</b>
<b>Department of Defense</b>			
Department of Defense	12	AF COMMUTATION COM02F665	<u>20,316.48</u>
		<b>TOTAL DEPARTMENT OF DEFENSE</b>	<b>20,316.48</b>
<b>Department of Education</b>			
Department of Education	84.029	USED H029Q20048-96	-5,344.90
Office of Assistant Secretary for	84.066A	USED P066A980224 ED OP	217,318.84
Office of English Language Acquisition	84.195A	USED T195A980067 UC ESL	167,583.64
Office of Special Education and	84.325H	USED H325H990095	172,705.01
Office of the Assistant Secretary for	84.042A	USED P042A011227B SSS PROG	71,032.93
Office of the Assistant Secretary for	84.044A	USED P044A980618 ED TALNT	286,379.52
Office of the Assistant Secretary for	84.047A	USED P047A50370 VET UPWARD	-52.89
Office of the Assistant Secretary for	84.047A	USED P047A950106 UPWARD	-2,864.68
Office of the Assistant Secretary for	84.047A	USED P047A990146 VET UPWRD	298,539.34
Office of the Assistant Secretary for	84.047A	USED P047A990485 UPWARD	558,053.19
Office of the Assistant Secretary for	84.047A	USED P047A990641 UPWARD	234,491.85
Office of the Assistant Secretary for	84.153	USED P153A990057 B/I ED	14,324.92
Office of the Assistant Secretary for	84.153	USED P153A010062	42,706.88
Office of the Assistant Secretary for	84.200	USED #P200A010440	1,750.00
Office of the Assistant Secretary for	84.334A	USED P334A990179 GEAR-UP	450,495.52
Office of the Assistant Secretary for	84.342A	USED P342A000010/TOMORROW	<u>512,785.55</u>
		<b>TOTAL DEPARTMENT OF EDUCATION</b>	<b>3,019,904.72</b>
<b>Department of Housing and Urban Development</b>			
Policy Development and Research	14.512	HUD CDWS OH 01-009	38,260.95
Policy Development and Research	14.512	HUD CDWS OH 00-009	43,894.88
Policy Development and Research	14.512	HUD CDWS OH 99-027	3,585.45
		<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>	<b>85,741.28</b>
<b>Department of Interior</b>			
Department of Interior	15	HOPEWELL CULT NPS 65149001IZE	<u>20,026.86</u>
		<b>TOTAL DEPARTMENT OF INTERIOR</b>	<b>20,026.86</b>
<b>Department of Transportation</b>			
Federal Highway Administration	20.215	FHA USDOT DDEGRAD-99-X-00736	2,000.00
National Highway Traffic Safety	20.600	BROWN CTY SAFE	16,872.98
National Highway Traffic Safety	20.600	BROWN CTY SAFE	14,654.50
		<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>	<b>33,527.48</b>
<b>Environmental Protection Agency</b>			
Environmental Protection Agency	66	EPA FELLOW-MCDOWELL	9,696.95
Office of Grants and Debarment	66.607	EPA CT826700-01-0	-170.11
Office of Grants and Debarment	66.607	EPA CT827245-01 PARTICIPANT	187,047.33
Office of Grants and Debarment	66.607	EPA T-82916201-0	42,200.94
Office of Grants and Debarment	66.607	EPA T82916201 PROGRAM INC-	24,929.38
Office of Grants and Debarment	66.607	EPA T826439-01-0	17,818.13
Office of Grants and Debarment	66.607	EPA T82953801-0	71,944.97
Office of Prevention	66.900	EPA #NP820610-01-0	<u>1,589.25</u>
		<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>	<b>355,056.84</b>
<b>National Aeronautics &amp; Space Administration</b>			
National Aeronautics & Space Administration	43.002	NASA NGT8-52801 GCMSFC	-127.52
National Aeronautics & Space Administration	43.002	NASA NGT5-30108	4,650.00
National Aeronautics & Space Administration	43.002	NASA NAG3-2437	<u>7,735.74</u>
		<b>TOTAL NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>	<b>12,258.22</b>
<b>National Foundation on the Arts and the Humanities</b>			
National Endowment for the Humanities	45.162	NEH ED-21173-98	<u>-369.83</u>
		<b>TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>	<b>-369.83</b>

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
<b>National Science Foundation</b>			
Directorate for Biological Sciences	47.074	NSF IBN-9983003 REU F636	1,236.43
Directorate for Computer and Information	47.070	NSF DUE-ATE 9950039	184,810.50
Directorate for Computer and Information	47.070	NSF CDA-9634462	108,249.40
Directorate for Education and Human	47.076	NSF DUE-9652834	5,779.66
Directorate for Education and Human	47.076	NSF DGE-9554527	53,204.73
Directorate for Education and Human	47.076	NSF DUE-0127279	26,364.41
Directorate for Education and Human	47.076	NSF DUE-0094875 CSEMS	98,023.02
Directorate for Engineering	47.041	NSF CTS-9619392	480.48
Directorate for Engineering	47.041	NSF EEC-0196371 REU	79,688.84
Directorate for Engineering	47.041	NSF CTS-9502437	467.07
Directorate for Mathematical and Physical	47.049	NSF DMS-9974276	<u>25,852.34</u>
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>584,156.88</b>
<b>TOTAL OTHER - DIRECT CLUSTER</b>			<b>4,128,343.19</b>
<b>OTHER - PASS THROUGH</b>			
<b>Corporation for National Service</b>			
Corporation for National and Community	94.004	ODE/FASL-CNS 062927-SV-S6-99	7,413.02
Corporation for National and Community	94.004	ODE/FASL-CNS 062927-SV-S6-00	15,180.42
Corporation for National and Community	94.005	SUB/WRIGHT	608.48
Corporation for National and Community	94.005	AMER ASSOC COMMNTY	3,554.23
Corporation for National and Community	94.005	ICC 97LHEIN015 SUB CNCS	811.63
Corporation for National and Community	94.005	SUB/WRIGHT	1,879.38
Corporation for National and Community	94.005	AMER ASSOC COMMNTY	<u>4,898.68</u>
<b>TOTAL CORPORATION FOR NATIONAL SERVICE</b>			<b>34,345.84</b>
<b>Department of Agriculture</b>			
Food and Nutrition Service	10.558	ODED SUB USDA'01	5,210.63
Food and Nutrition Service	10.558	ODED SUB USDA'01	<u>21,102.59</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>26,313.22</b>
<b>Department of Defense</b>			
Army Research Office	12.431	ACAD APPL SCI #1191 SUB ARMY	<u>2,500.00</u>
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>2,500.00</b>
<b>Department of Education</b>			
Office of Elementary and Secondary	84.186	ODE OPERC SUB USED FY02	317,412.94
Office of Elementary and Secondary	84.186	OPERC 062927 DR-SP-01P	67,893.76
Office of Elementary and Secondary	84.213	CHILD FOCUS (CLERMONT	4,339.06
Office of Elementary and Secondary	84.213	DAYTON PS ES PROG SUB USED	5,919.11
Office of Elementary and Secondary	84.213	NORWOOD EVEN START	4,729.73
Office of Elementary and Secondary	84.213	CPS EVEN START ODE/USED	3,655.43
Office of Elementary and Secondary	84.276	DARKE SUB OBR/USED RWC	884.89
Office of Elementary and Secondary	84.276	EECAP S.I.- DARKE CTY/OBR/USED	17,909.27
Office of Elementary and Secondary	84.281	OBR 01-17 SUB USED	3,618.36
Office of Elementary and Secondary	84.281	OBR 00-15 SUB USED	51,128.38
Office of Elementary and Secondary	84.281	OBR 00-14 SUB USED	37,282.86
Office of Elementary and Secondary	84.281	OBR 01-18 SUB USED	5,702.07
Office of Elementary and Secondary	84.282A	EAST END CHS PROG EVAL/USED	23,299.60
Office of Elementary and Secondary	84.318	ODE SUB USED SCHOOLNET	-213.93
Office of Elementary and Secondary	84.350	CPS/USED - TRANS TO	31,020.00
Office of Assistant Secretary for Educational	84.168	LOVELAND/EISENHOWER/SUB	821.02
Office of Assistant Secretary for Vocational	84.048	ODE/USED TECH PREP VETP02-	227,324.63
Office of Special Education and	84.173	ODE 062927-PG-SC-2000P SUBUSED	-1,584.31
Office of Special Education and	84.343	ODE/USED TECH PREP VETP02-	15,467.94
Office of the Assistant Secretary for	84.215K	U OF NO FDN/USED R215K00018	4,135.94
Office of the Assistant Secretary for	84.116J	CLEMSON SUB USED 3422090018	1,464.99
Office of the Assistant Secretary for	84.116J	CLEMSON SUB USED 3422090018	9,432.32

**University of Cincinnati**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

<b>Federal Agency</b>	<b>Federal CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Expenditures</b>
Office of the Assistant Secretary for	84.334	OBR/USED GEAR UP (OSP00143)	41,680.83
Office of the Assistant Secretary for	84.336	TQE GRANT/OBR/USED/MINDA	8,307.97
Office of the Assistant Secretary for	84.336	TQE GRANT/OBR/USED - PELIKAN	1,920.04
Office of the Assistant Secretary for	84.336	OBR/USED TITLE II TQE OSP00191	575.82
Office of the Assistant Secretary for	84.336	TQE GRANT/OBR/USED - MOORE	8,813.51
Office of the Assistant Secretary for	84.339A	MPR ASSOC PROJ #1935-	3,765.13
Office of the Assistant Secretary for	84.342	TESC SUB USED P342A990116-99A	14,255.92
Office of the Assistant Secretary for	84.342	TESC SUB USED P342A990116-99A	8,614.26
Office of Vocational and Adult Education	84.243	ODE/ED TECH PREP	70,860.81
Office of Vocational and Adult Education	84.243	ODE/ED TECH PREP	32,650.32
Office of Vocational and Adult Education	84.243	ODE/USED TECH PREP VETP2001-	<u>37,432.50</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>1,060,521.17</b>
<b>Department of Energy</b>			
Office of Science	81.049	SC STATE/DOE ID14013	<u>1,492.55</u>
<b>TOTAL DEPARTMENT OF ENERGY</b>			<b>1,492.55</b>
<b>Department of Housing and Urban Development</b>			
Community Planning and Development	14.244	CINTI EMPOWERMENT SUB HUD	<u>24,799.23</u>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>24,799.23</b>
<b>Department of Justice</b>			
Executive Office for Weed and Seed	16.595	WEED & SEED PROG. SUB DOJ	11,005.66
Office of Justice	16.585	FED BUREAU PRISONS SUB DOJ	3,398.43
Office of Juvenile Justice and Delinquency	16.523	ODYS SUB OJJDP B-226	<u>10,439.38</u>
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>24,843.47</b>
<b>Department of Labor</b>			
Employment and Training Administration	17.207	CICA SUB DOL WI 11016-01-60	48,363.96
Employment and Training Administration	17.246	CINCI 95X1850 SUB DOL	28,800.21
Employment and Training Administration	17.255	CINCI 05X8513 SUB DOL	<u>22,079.22</u>
<b>TOTAL DEPARTMENT OF LABOR</b>			<b>99,243.39</b>
<b>Department of State</b>			
Department of State	19	AM COUNCILS FOR INT'L	<u>-0.01</u>
<b>TOTAL DEPARTMENT OF STATE</b>			<b>-0.01</b>
<b>National Aeronautics &amp; Space Administration</b>			
National Aeronautics & Space Administration	43	OAI/OSGC/NASA	<u>20,831.47</u>
<b>TOTAL NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>			<b>20,831.47</b>
<b>National Foundation on the Arts and the Humanities</b>			
National Endowment for the Humanities	45.129	OHC SUB NEH	2,150.00
National Endowment for the Humanities	45.162	U OF MICH SUB NEH	<u>20,533.34</u>
<b>TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			<b>22,683.34</b>
<b>National Science Foundation</b>			
Directorate for Education and Human	47.076	COUNCIL GRAD SCHOOLS SUB	2,635.82
Directorate for Education and Human	47.076	AACU/SENCER SUB NSF	5,356.97
Directorate for Mathematical and Physical	47.049	INST ADV STU/NSF DMS-9900969	<u>1,065.85</u>
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>9,058.64</b>
<b>Small Business Administration</b>			
Small Business Administration	59.037	SBDC/CCCC/ODOD SUB SBA	41,809.99
Small Business Administration	59.037	SBDC/CCCC/ODOD SUB SBA	<u>97,103.06</u>
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>			<b>138,913.05</b>
<b>TOTAL OTHER - PASS THROUGH CLUSTER</b>			<b>1,465,545.36</b>
<b>TOTAL OTHER CLUSTER</b>			<b>5,593,888.55</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b>\$132,317,794.08</b>

# University of Cincinnati

## Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2002

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Basis of Presentation* - The accompanying schedule of expenditures of federal awards includes the federal grant transactions of the University of Cincinnati (University) and is recorded on the accrual basis of accounting.

*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.

*Negative expenditures* - Certain grant expenditures are negative as a result of various adjustments made during the year.

### 2. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBERS

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

### 3. FEDERAL FAMILY EDUCATION LOAN PROGRAM

The University also participates in the Federal Family Education Loan Program. Loan awards under the Federal Family Education Loan Program for the year ended June 30, 2002 approximated \$126,260,000.

### 4. FEDERAL LOAN PROGRAMS

The University administers the Federal Perkins, Health Professions Student and Nursing Student Federal Loan Programs. Total loan expenditures and disbursements of the Department of Education and Department of Health and Human Services student financial assistance programs for the year ended June 30, 2002 are as follows:

Federal Perkins Loan Program (CFDA 84.038)	\$ 4,382,226
Health Professions Student Loan Program (CFDA 93.342)	78,411
Nursing Student Loan Program (CFDA 93.364)	75,400
	<u>\$ 4,536,037</u>

The above expenditures include disbursements and expenditures such as loans to students and administrative expenditures. The schedule of expenditures of federal awards only includes administrative costs of the loan programs.

**University of Cincinnati**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2002**

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Outstanding loans at June 30, 2002 include the following:

Federal Perkins Loans	\$26,736,093
Health Professions Student Loans	2,048,501
Nursing Student Loans	684,801
	<u>\$29,469,395</u>

**5. INDIRECT COSTS**

The University recovers indirect 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%



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED UPON THE AUDIT 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 (University) as of and for the year ended June 30, 2002, and have issued our report thereon dated November 13, 2002, which includes an explanatory paragraph relating to the change in accounting principle described in Note 1 of the financial statements and also included reference on our reliance on the other auditors report that related to their audit of the University of Cincinnati Foundation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of non-compliance that we have reported to the management of the University in a separate letter dated November 13, 2002.

**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 University's 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 that we have reported to the management of the University, in a separate letter dated November 13, 2002.

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

*Deloitte & Touche LLP*

November 13, 2002





## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM

The Board of Trustees of  
The University of Cincinnati

### COMPLIANCE

We have audited the compliance of the University of Cincinnati (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, 2002. 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.

### 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.

Our consideration of the University's 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 University's internal control over compliance and its operation that we consider to be material weaknesses.

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

*Deloitte & Touche LLP*

November 13, 2002

# UNIVERSITY OF CINCINNATI

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2002

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### PART I - SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_yes        X  no

Reportable condition(s) identified not considered to be material weaknesses? \_\_\_\_\_yes        X  N/A

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

#### Federal Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_yes        X  no

Reportable condition(s) identified not considered to be material weakness(es)? \_\_\_\_\_yes        X  N/A

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

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

Identification of major programs: Student Financial Aid-Cluster  
Research and Development-Cluster

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

Auditee qualified as low-risk auditee?   X  yes      \_\_\_\_\_no

# **UNIVERSITY OF CINCINNATI**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2002**

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### **PART II – FINANCIAL STATEMENT FINDINGS SECTION**

No matters are reportable.

### **PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION**

No matters are reportable.



## **INDEPENDENT ACCOUNTANTS' REPORT 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 ("University") as of and for the year ended June 30, 2002 and have issued our report thereon dated November 13, 2002, which report contained an explanatory paragraph regarding the adoption of new reporting standards. We have also applied certain procedures requested by you, as discussed below, to the University's accounting records and system of internal accounting control as they relate to the University's Intercollegiate Athletics Programs for the year ended June 30, 2002, solely to assist the University in complying with National Collegiate Athletic Association (NCAA) Bylaw 6.2.3.1 for the year ended June 30, 2002. The University's management is responsible for compliance with those requirements. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

### **STATEMENT OF REVENUES AND EXPENDITURES - AGREED-UPON SUBSTANTIVE PROCEDURES**

- a. We obtained the Statement of Revenues and Expenditures of the Intercollegiate Athletics Department for the year ended June 30, 2002, as prepared by management and shown on pages 6-7. We noted the arithmetic accuracy of the amounts in the Statement.
- b. We agreed operating revenues to an internal worksheet, prepared by the University, which reconciled these amounts on the Statement to the University's general ledger without exception. We agreed amounts on the internal worksheet to the University's general ledger without exception. We agreed "total operating expenditures" to an internal worksheet, prepared by the University, which reconciled this amount on the Statement to the University's general ledger. We agreed amounts on the internal worksheet to the University's general ledger. We noted a .03% difference in the amount of \$5,698 between total expenditures included on the Statement and total expenditures recorded in the general ledger.
- c. We compared revenue and expenditure line-items in the Statement with prior year amounts, and made inquiries about fluctuations greater than \$100,000 and 20%. The Department of Athletics provided explanations for the fluctuations.
- d. For two football games and three basketball games, we obtained the University's supporting documentation on ticket sales and agreed that documentation to the ticket revenue recorded in the general ledger. We also examined one deposit ticket for each game without exception.

- e. In addition to the ticket revenue selections discussed in (d) above, we made 25 random selections of revenue recorded and 25 random selections of expenditures recorded and agreed the selections to supporting documentation without exception.
- f. We obtained an understanding of the University's methodology for recognizing gift income in the intercollegiate athletic department to the extent that expenses have been incurred and reimbursement has been requested from the University of Cincinnati Foundation ("Foundation"). The Foundation originally receives all donors' gifts.
- g. We inspected a report detailing all contributions received for intercollegiate athletics. We noted no contributions received directly by the University that constituted more than 10% of all contributions.

Because the above procedures "a" through "g" do not constitute an audit in accordance with auditing standards generally accepted in the United States of America, we do not express an opinion on any of the accounts or items referred to above. We were not engaged to, and did not, conduct an audit or examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items or on the effectiveness of the internal control over financial reporting, respectively. Accordingly, we do not express such an opinion. Had we performed additional procedures or had we made an audit of any financial statements of the department of athletics of the University in accordance with auditing standards generally accepted in the United States of America, other matters might have come to our attention that would have been reported to you. This report relates only to the accounts and items specified above and does not extend to the financial statements of the University or its department of athletics taken as a whole.

## **INTERNAL ACCOUNTING CONTROL RELATED TO INTERCOLLEGIATE ATHLETICS**

The management of the University of Cincinnati is responsible for establishing and maintaining 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 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 accounting principles generally accepted in the United States of America.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate. Our procedures and findings are as follows:

- h. We obtained an understanding of the general control environment as it relates to the athletic department. Specifically, we considered the following as it relates to the athletic department: (1) departmental organization, (2) control consciousness of the 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 on 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.

- j. Through discussions with the ticket office and the athletics department, we obtained an understanding of the ticket revenue, other cash receipts, and the purchases/payable cycles.

Agreed-upon procedures “h” through “j” applied to certain aspects of the University’s system of internal accounting control were more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole. Because the scope of our work was limited to applying agreed-upon procedures “h” through “j” to certain aspects of the system of internal accounting control, we are unable to express and do not express an opinion on whether the system of internal accounting control of the University of Cincinnati in effect as of and for the year ended June 30, 2002, taken as a whole, was sufficient to meet the objectives stated above.

#### **PROCEDURES RELATED TO THE UNIVERSITY OF CINCINNATI FOUNDATION**

- k. We obtained the list of expendable University Athletic funds held by the Foundation and related financial activities for the year ended June 30, 2002, which is included on pages 8-9 of this report.
- l. We were informed by the associate athletic director that the information referred to in (k) above is a complete list of programs outside the University’s financial reporting system that conducted financial transactions for or on behalf of the University’s intercollegiate athletic programs during the year ended June 30, 2002.
- m. We confirmed directly with the Foundation that the data contained in (k) above represents a complete and accurate summary of all business transacted for or on behalf of the University’s intercollegiate athletic programs during the year ended June 30, 2002.

- n. In addition to the expendable University athletic funds held by the Foundation, as identified in (k) above, the Foundation also holds endowment and restricted funds. The cost and market of these funds at June 30, 2002 are as follows:

<b>Endowment and Restricted Funds</b>	<b>Cost</b>	<b>Market</b>
IAE Fund	\$ 142,999	\$ 212,696
Pete Rose Scholarship	16,189	29,982
Seiffert-Bennington	4,764	11,021
Charles H. Keating, Jr.	62,187	115,894
George and Helen Smith	119,040	112,556
Harold R. Coplan	55,260	80,343
UCATS Life Members	101,807	171,225
Non-Revenue Sports	25,570	29,180
E. & M. Alexander	105,513	134,121
Bob Hauer Fund	53,453	68,073
Kostelnik Football	34,521	36,144
Van Excel Endowment Scholarship	75,000	66,781
Roy and Marion Evers	22,736	19,380
Hendrick J. Harteng, Jr.	100,155	75,955
Fredrick Braun Baseball	125,406	103,018
Dale & Ruth Beyring Scholarship	32,510	25,157
Herschede Football Scholarship	601,000	458,650
Herschede Scholarship	1,465,972	1,120,110
J. Aufderbeck-Athletic Scholarship	90,000	74,409
George Smith Society	701,312	578,500
Coach Ed Jucker Baseball Endowment	262,550	200,744
Ron Grinker Basketball Scholarship	5,930	5,478
Roy Evers Unitrust	115,628	99,717
Jack & Anne Drake Unitrust	229,478	213,221
Herbert & Phyllis Seilkop Unitrust	14,256	11,649
Clifford Goldmeyer Unitrust	263,111	242,348
Harold Merten Unitrust	50,831	41,451
Clark Oyler Unitrust	71,409	63,635
Varsity Village Fund	82,000	82,000
UC Boathouse	1,030,470	1,030,470
Priscilla G. Haffner	283,158	247,496
Martha C. Anness	312,884	277,223
Sarah G. Skidmore	269,185	228,359
	<u>\$ 6,926,284</u>	<u>\$ 6,266,986</u>

- o. We obtained the financial statements of the Foundation for the year ended June 30, 2002, which had been examined by other independent auditors who expressed an unqualified opinion on those statements.



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

*Deloitte & Touche LLP*

November 13, 2002

**UNIVERSITY OF CINCINNATI  
INTERCOLLEGIATE ATHLETICS DEPARTMENT**

**STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Operating Revenues</b>	<b>Football</b>	<b>Men's Basketball</b>	<b>Women's Basketball</b>	<b>Other Men's Sports</b>	<b>Other Women's Sports</b>	<b>Non- Program Specific</b>	<b>Total</b>
Student activity fees			\$ 564,775	\$ 690,808	\$ 1,135,861	\$ 1,924,155	\$ 4,315,599
NCAA income		\$ 716,345				298,304	1,014,649
Conference USA income						245,014	245,014
Parking	\$ 73,073	129,858					202,931
Novelty sales						16,272	16,272
Ticket sales	1,206,498	2,163,709	8,098	2,386	2,892		3,383,583
Promo advertising				1,000		809,209	809,209
Guarantees	540,000	83,000					624,000
Television and radio rights	567,966	711,343				140	1,279,449
Concessions	214,964			3,290	801	52,881	271,936
Bowl income	488,343						488,343
Gifts:							
Restricted	1,440,513	238,178	157,591	540,106	1,056,390	341,875	3,774,653
Funds expensed by the U.C. Foundation on behalf of the U.C. Athletic program						273,818	273,818
Endowment income	100,326	17,070	754	19,258	107,045	8,590	253,043
Other income	13,600	13,577	200	25	2,270	575,329	605,001
<b>Total operating revenues</b>	<u>\$ 4,645,283</u>	<u>\$ 4,073,080</u>	<u>\$ 731,418</u>	<u>\$ 1,256,873</u>	<u>\$ 2,305,259</u>	<u>\$ 4,545,587</u>	<u>\$ 17,557,500</u>

**UNIVERSITY OF CINCINNATI  
INTERCOLLEGIATE ATHLETICS DEPARTMENT**

**STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Operating Expenditures</b>	<b>Football</b>	<b>Men's Basketball</b>	<b>Women's Basketball</b>	<b>Other Men's Sports</b>	<b>Other Women's Sports</b>	<b>Non-Program Specific</b>	<b>Total</b>
Recruiting	\$ 135,634	\$ 140,536	\$ 40,017	\$ 25,642	\$ 91,645	\$	\$ 433,474
Insurance				6,700		\$ 375,310	382,010
Home game expense	423,617	481,008	110,365	35,215	61,572	107,294	1,219,071
Special projects	3,600	18,011					21,611
Admin/coaches salaries	1,299,546	858,519	259,580	258,912	373,772	1,718,449	4,768,778
Operating expense	154,042	103,993	19,255	19,220	39,962	901,367	1,237,839
Telephone, postage and internal services	93,574	62,592	11,603	14,955	18,779	276,202	477,705
Advertising						343,309	343,309
Travel	445,480	244,857	85,635	307,809	426,856	108,382	1,619,019
Game/team equipment	136,651	16,526	20,666	78,704	75,569	31,021	359,137
Room/board/books/tuition	1,844,555	330,631	261,865	689,670	1,438,655	237,505	4,802,881
Maintenance	522					148,847	149,369
Fringe benefits	312,402	160,971	75,347	79,915	110,728	569,993	1,309,356
Student salaries	49,506	29,432	1,842	15,871	7,837	168,142	272,630
COGS						26,624	26,624
Contractual benefits		151,577					151,577
Preseason/holiday	139,084	22,514	12,119	25,360	86,065	40,699	325,841
Guarantees	985,000	225,331	31,049	1,500			1,242,880
Audio visual	24,866	3,098	693		189	109	28,955
925 salaries						155,408	155,408
Motorcity Bowl	300,900						300,900
Expenses funded by the U.C. Foundation on behalf of the U.C. Athletic Department						273,818	273,818
Capital equipment	20,597	63,774		19,544	48,096	56,986	208,997
Other expenditures	17,703	4,799	250	5,428	22,024	65,084	115,288
Net transfers to (from) the University		(1,500,000)				152,534	(1,347,466)
<b>Total operating expenditures</b>	<b>6,387,279</b>	<b>1,418,169</b>	<b>930,286</b>	<b>1,584,445</b>	<b>2,801,749</b>	<b>5,757,083</b>	<b>18,879,011</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$(1,741,996)</b>	<b>\$ 2,654,911</b>	<b>\$(198,868)</b>	<b>\$(327,572)</b>	<b>\$(496,490)</b>	<b>\$(1,211,496)</b>	<b>\$(1,321,511)</b>

# UNIVERSITY OF CINCINNATI

## STATEMENT OF CHANGES IN FUNDS OF OUTSIDE ORGANIZATIONS FOR OR ON BEHALF OF THE UNIVERSITY'S INTERCOLLEGIATE ATHLETICS DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2002

	Beginning Fund	Increase in Funds (1)	Expenses for or on Behalf of Program (2)	Transfers and Other	Ending Fund
University of Cincinnati Foundation:					
Gift Accounts:					
Alton E. Purcell	\$ 4,366	\$ 15,776	\$ (16,620)		\$ 3,522
Athletic Director Discretionary	1,190,279	3,324,259	(3,931,765)	\$ 15,540	598,313
Athletic Facilities Campaign	8,239	120,446	(128,685)		
Athletic Special Project	14,308	3,500	(11,523)		6,285
Athletics Tickets/Parking	(2,836)	176,757	(173,920)		1
Athletics - Baseball	50	38,785	(38,835)		
Athletics - Golf		2,000	(2,000)		
Athletic Hall of Fame		675	(675)		
Athletics - Men's Soccer		2,920	(2,920)		
Athletics - Swimming and Diving		938	(938)		
Athletics - Track and Field	11,312	980			12,292
Athletics - Women's Basketball		500	(500)		
Athletics - Women's Soccer	525	1,729	(2,254)		
Bearcat Invitational	28,936	41,900	(53,226)	(17,400)	210
Bearcat Reverse Raffle	42,902			(18,000)	24,902
Cinco - I-75 Challenge	5				5
Friends of Cheerleaders Fund	4,500	8,930	(7,133)	1,100	7,397
Friends of Volleyball		350	(1,350)	1,000	
Friends of Women's Rowing	100	768	(868)		
Gender Equity Fund		40,000	(40,000)		
George Smith Society Athletic Scholarship	146,701	488,692	(560,557)		74,836
Jean Stephens Memorial Fund	7,861				7,861
Legion of Excellence Fund		22,720	(22,720)		
Motor City Bowl Gift Fund	2,500	95,672	(97,856)		316
Motor City Bowl Rally Fund	342	1,513	(1,800)		55
Red and Black Society		1,000			1,000
Richard Lindner Fund	119,446				119,446
UCATS Fund - Men's Basketball		600			600
Women's Inter Athletic Disc		100	(100)		
Total Gift Accounts	<u>1,579,536</u>	<u>4,391,510</u>	<u>(5,096,245)</u>	<u>(17,760)</u>	<u>857,041</u>

# UNIVERSITY OF CINCINNATI

## STATEMENT OF CHANGES IN FUNDS OF OUTSIDE ORGANIZATIONS FOR OR ON BEHALF OF THE UNIVERSITY'S INTERCOLLEGIATE ATHLETICS DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2002

	Beginning Fund	Increase in Funds (1)	Expenses for or on Behalf of Program (2)	Transfers and Other	Ending Fund
Endowment Income Accounts:					
IAE Fund	\$ 2,890	\$ 12,293	\$ (14,084)	\$ 1,969	\$ 3,068
Pete Rose Scholarship	414	1,745	(2,032)	308	435
Seiffert-Bennington	153	641	(742)	108	160
Charles H. Keating, Jr.	1,598	6,737	(7,608)	956	1,683
George and Helen Smith	1,445	6,091	(6,721)	708	1,523
Harold R. Coplan	1,114	4,675	(4,701)	80	1,168
UCATS Life Members	21,351	10,309	(15,000)		16,660
Non-Revenue Sports	3,722	1,766	(5,000)		488
E. & M. Alexander	1,707	7,513	(7,272)		1,948
Bob Hauer Fund	931	3,937	(3,881)		987
Kostelnik Football	501	2,102	(2,078)		525
Van Excel Endowment Scholarship	926	3,884	(3,838)		972
Roy and Marion Evers	268	1,127	(1,114)		281
Hendrick J. Harteng, Jr.	1,053	4,417	(4,366)		1,104
Fredrick Braun Baseball	1,428	5,991	(5,921)		1,498
Dale & Ruth Beyring Scholarship	316	1,418	(1,368)		366
Herschede Football Scholarship	6,358	26,673	(26,363)		6,668
Herschede Scholarship	15,529	65,140	(64,383)		16,286
J. Aufderbeck-Athletic Scholarship	662	3,553	(3,133)		1,082
George Smith Society	4,884	26,877	(23,700)		8,061
Coach Ed Jucker Baseball Endowment	2,677	11,329	(11,133)		2,873
Total Endowment Income Accounts	<u>69,927</u>	<u>208,218</u>	<u>(214,438)</u>	<u>4,129</u>	<u>67,836</u>
Total U.C. Foundation	<u>\$ 1,649,463</u>	<u>\$ 4,599,728</u>	<u>\$ (5,310,683)</u>	<u>\$ (13,631)</u>	<u>\$ 924,877</u>

- (1) Amount includes cash receipts and interest accruals allocated to the endowment accounts.
- (2) Amount represents funds disbursed to the University's athletic department. It includes funds recognized as gift revenue by the athletic department of \$3,774,653 and funds expended on behalf of the U.C. athletic program of \$273,818.





**Auditor of State  
Betty Montgomery**

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**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  
FEBRUARY 6, 2003**