

The Ohio State University

(A Component Unit of the State of Ohio)

EIN: 31-6025986

Financial Statements as of and for the years ended June 30, 2022 and 2021 and Report on Federal Financial Assistance Programs in Accordance with the OMB Uniform Guidance for the year ended June 30, 2022

The Ohio State University
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June 30, 2022 and 2021

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Independent Auditors' Report

The Board of Trustees
The Ohio State University:

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Emphasis of Matter

As discussed in note 1 to the financial statements, in 2022, the University adopted Governmental Accounting Standards Board Statement No. 87, *Leases* (GASB 87). Our opinion is not modified with respect to this matter.

Other Matters

The financial statements of the University as of and for the year June 30, 2021 were audited by other auditors, who expressed an unmodified opinion on those statements on November 19, 2021.

As part of our audit of the 2022 financial statements, we also audited the adjustments described in Note 1 that were applied to restate the 2021 financial statements for the adoption of GASB 87 in 2022. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2021 financial statements of the University other than with respect to the adjustments, and, accordingly, we do not express an opinion or any other form of assurance on the 2021 financial statements as a whole.



Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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



Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2022, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

KPMG LLP

Columbus, Ohio
November 17, 2022

Management's Discussion and Analysis (Unaudited)

The following Management's Discussion and Analysis, or MD&A, provides an overview of the financial position and activities of The Ohio State University (the "university") for the year ended June 30, 2022, with comparative information for the years ended June 30, 2021 and June 30, 2020. We encourage you to read this MD&A section in conjunction with the audited financial statements and footnotes appearing in this report.

About The Ohio State University

The Ohio State University is the State of Ohio's flagship research institution and one of the largest universities in the United States of America, with over 67,000 students, 7,800 faculty members and 27,000 staff members. Founded in 1870 under the Morrill Land Grant Act, the university – which was originally known as the Ohio Agricultural and Mechanical College -- has grown over the years into a comprehensive public institution of higher learning, with over 200 undergraduate majors, 162 master's degree programs, 104 doctoral programs and nine professional degree programs.

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

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

- **University Hospital:** the Wexner Medical Center's flagship hospital is a leader in multiple specialties including organ and tissue transplantation, women and infants, digestive diseases, bariatric surgery and minimally invasive surgery. In addition to having a Level I Trauma Center as designated by the American College of Surgeons, University Hospital is also home to a Level III Neonatal Intensive Care Unit, central Ohio's only adult burn center and the only adult solid organ transplant program in central Ohio.
- **Arthur G. James Cancer Hospital and Solove Research Institute ("The James"):** the only free-standing cancer hospital in central Ohio and the first in the Midwest, the Arthur G. James Cancer Hospital and Richard J. Solove Research Institute is an international leader in cancer prevention, detection and treatment. The James is one of only 51 comprehensive cancer centers designated by the National Cancer Institute (NCI) and one of only a few institutions nationally funded by the NCI to conduct both phase I and phase II clinical trials on novel anticancer agents sponsored by the NCI.

Management's Discussion & Analysis (Unaudited) - continued

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

The Health System provided services to approximately 58,000 inpatients and 2,255,000 outpatients during fiscal year 2022 and 62,900 inpatients and 2,116,000 outpatients during fiscal year 2021.

The following financial statements reflect all assets, liabilities, deferred inflows/outflows and net position (equity) of the university, the Ohio State University Wexner Medical Center, the Ohio Agricultural Research and Development Center (OARDC) and the Ohio Technology Consortium (OH-TECH), which is an umbrella organization that includes the Ohio Academic Resources Network (OARnet), the Ohio Supercomputer Center and the Ohio Library and Information Network (OhioLINK). These entities constitute the "primary government" for

Management's Discussion & Analysis (Unaudited) - continued

financial reporting purposes. In addition, the financial statements include consolidated financial results for a number of "component units", which are legally separate entities that meet the financial accountability criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, and Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*.

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

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

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

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

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

About the Financial Statements

The university presents its financial statements in a "business type activity" format, in accordance with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* and GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities – an amendment of GASB Statement No. 34*. In addition to this MD&A section, the financial statements include a Statement of Net Position, a Statement of

Management's Discussion & Analysis (Unaudited) - continued

Revenues, Expenses and Changes in Net Position, a Statement of Cash Flows and Notes to the Financial Statements. Separate columns are presented for the primary institution (which includes the primary government and the blended component units), discretely presented component units and the total university. Unless otherwise specified, the amounts presented in this MD&A are for the primary institution.

The **Statement of Net Position** is the university's balance sheet. It reflects the total assets, deferred outflows, liabilities, deferred inflows and net position (equity) of the university as of June 30, 2022, with comparative information as of June 30, 2021. Liabilities due within one year, and assets available to pay those liabilities, are classified as current. Other assets and liabilities are classified as non-current. Investment assets are carried at fair value or at Net Asset Value (NAV), as applicable.

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

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

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

The **Statement of Revenues, Expenses and Changes in Net Position** is the university's income statement. It details how net position has increased (or decreased) during the year ended June 30, 2022, with comparative information for the year ended June 30, 2021. Tuition revenue is shown net of scholarship allowances, patient care revenue is shown net of contractual allowances, charity care and bad debt expense, depreciation is provided for capital assets, and there are required subtotals for net operating income (loss) and net income (loss) before capital contributions and additions to permanent endowments.

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

The **Statement of Cash Flows** details how cash has increased (or decreased) during the year ended June 30, 2022, with comparative information for the year ended June 30, 2021. It breaks out the sources and uses of university cash into the following categories:

Management's Discussion & Analysis (Unaudited) - continued

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

Cash flows associated with the university's expendable net position appear in the operating and noncapital financing categories. Capital financing activities include payments for capital assets, proceeds from long-term debt and debt repayments. Purchases and sales of investments are reflected as investing activities.

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

Financial Highlights and Key Trends

The global outbreak of COVID-19, a new strain of coronavirus that can result in severe respiratory disease, was first detected in December of 2019 and subsequently spread across six continents impacting many countries, including the United States. The COVID-19 outbreak has altered the behavior of businesses and people in a manner that has had and is expected to continue to have effects on global and local economies, including the State of Ohio. In fiscal years 2020 and 2021, COVID-19 disrupted key university operations and resulted in significant declines in tuition, housing and dining and athletics revenues. In response to the COVID-19 outbreak, the university instituted a series of cost controls, including a hiring pause and business-only essential spending.

After two unprecedented years managing the COVID-19 pandemic, the university's financial position remains strong, driven by the post-pandemic rebound. Fall, spring, and summer semesters were characterized by a return to near-normal university operations and a full college experience for university students. Total net position increased \$688 million, to \$9.32 billion at June 30, 2022. Total operating revenues increased \$604 million, to \$6.59 billion, reflecting strong growth in Health System patient volumes and the return of athletic events and in-person classes for students. Operating expenses increased \$1.00 billion, to \$6.63 billion, primarily due to an increase in non-cash pension and other post-employment benefit (OPEB) expenses, the return to in-person instruction, increased occupancy in student housing and dining, and at the Health System, increases in outpatient volumes, patient acuity and labor costs.

Demand for an Ohio State education and outcomes for students also remain strong. Total enrollment for Autumn 2021 was 67,772, down 185 students compared to Autumn 2020. 94% of the freshmen enrolled in Autumn 2020 returned to OSU in Autumn 2021. 71% of students graduated within four years, and 88% graduated within six years.

In 2022, the university implemented GASB Statement No. 87, *Leases*. This standard establishes accounting and reporting for leases, based on the foundational principle that all

Management's Discussion & Analysis (Unaudited) - continued

leases are financings of the right to use an underlying asset for a period of time. Lessees record an intangible right-of-use asset and corresponding lease liability, based on the present value of the payments expected to be made during the lease term. Lessors record a lease receivable and a corresponding deferred inflow of resources. The standard provides an exception for short-term leases with a maximum possible term of 12 months or less.

The cumulative effect of adopting GASB Statement No. 87 was a \$4 million increase in the university's net position as of July 1, 2020. The accompanying financial statements and MD&A information for the year ended June 30, 2021 have been restated to reflect the new accounting standard. MD&A information for the year ended June 30, 2020 has not been restated.

The following sections provide additional details on the university's 2022 financial results and a look ahead at significant economic conditions that are expected to affect the university in the future.

Management's Discussion & Analysis (Unaudited) - continued

Statement of Net Position

Summary Statement of Net Position <i>(in thousands)</i>			
	2022	2021	2020
Cash and temporary investments	\$ 2,850,835	\$ 3,371,175	\$ 3,633,027
Receivables, inventories, prepaids and other current assets	1,157,143	1,035,040	808,875
Total current assets	4,007,978	4,406,215	4,441,902
Unexpended bond proceeds	679,040	276,243	401,664
Noncurrent notes and pledges receivable, net	134,643	134,207	110,673
Net other post-employment benefit asset	441,127	275,182	77,901
Long-term investment pool	6,960,782	7,041,973	5,287,131
Other long-term investments	301,855	348,227	301,676
Other noncurrent assets	197,526	169,251	-
Capital assets, net of accumulated depreciation	7,194,565	6,408,423	5,700,078
Total noncurrent assets	15,909,538	14,653,506	11,879,123
Total assets	19,917,516	19,059,721	16,321,025
Deferred outflows	618,414	467,600	717,357
Total assets and deferred outflows	\$ 20,535,930	\$ 19,527,321	\$ 17,038,382
Accounts payable and accrued expenses	\$ 757,606	\$ 774,841	\$ 638,750
Medicare advance payment program	79,601	254,854	274,915
Deposits and advance payments for goods and services	447,404	371,040	268,481
Current portion of bonds, notes and lease obligations	384,458	359,963	374,717
Other current liabilities	184,394	90,028	88,673
Total current liabilities	1,853,463	1,850,726	1,645,536
Noncurrent portion of bonds, notes and lease obligations	3,357,938	2,736,441	2,732,098
Net pension liability	1,497,793	2,679,333	3,025,029
Net other post-employment benefit liability	15,661	22,683	1,459,572
Advance from concessionaire	963,663	980,953	1,002,769
Other noncurrent liabilities	831,855	760,142	527,489
Total noncurrent liabilities	6,666,910	7,179,551	8,746,957
Total liabilities	8,520,373	9,030,277	10,392,493
Deferred inflows	2,695,441	1,865,366	1,221,395
Net investment in capital assets	3,706,371	3,473,109	3,010,095
Restricted:			
Nonexpendable	1,870,686	1,789,304	1,622,782
Expendable	1,560,810	2,030,928	1,125,359
Unrestricted	2,182,249	1,338,337	(333,742)
Total net position	9,320,116	8,631,678	5,424,494
Total liabilities, deferred inflows and net position	\$ 20,535,930	\$ 19,527,321	\$ 17,038,382

During the year ended June 30, 2022, **cash and temporary investment** balances decreased \$520 million, to \$2.85 billion, reflecting capital expenditures and net cash flows for operating activities. **Unexpended bond proceeds** increased \$403 million, to \$679 million at June 30, 2022, primarily reflecting proceeds from the Series 2021A bonds, which were issued in September 2021. The Statement of Cash Flows, which is discussed in more detail below, provides additional information on sources and uses of university cash.

Management's Discussion & Analysis (Unaudited) - continued

Accounts receivable, inventories, prepaids and other current assets increased \$122 million, to \$1.16 billion at June 30, 2022. Accounts receivable increased \$35 million, to \$772 million at June 30, 2022. Health System receivables were up \$28 million, reflecting an overall increase in hospital patient acuity and increased outpatient volumes. Current assets held as part of the university's securities lending program increased \$84 million, to \$202 million at June 30, 2022, reflecting an expansion of securities lending activity in 2022.

The fair value of the university's **long-term investment pool** (LTIP) decreased \$81 million, to \$6.96 billion at June 30, 2022. The decrease is primarily due to a \$254 million decrease in the fair value of LTIP assets and \$259 million of distributions, which were partially offset by \$96 million of additions to gifted endowments and \$268 million of additions to quasi-endowment (operating and designated) funds. The long-term investment pool operates similar to a mutual fund, in that each named fund is assigned a number of shares in the pool. It includes the gifted endowment funds of the university, gifted endowment funds of the OSU Foundation, and unrestricted funds that have been internally designated to function as endowments. The pool is invested in a diversified portfolio of equity and fixed-income securities, partnerships and hedge funds that is intended to provide the long-term growth necessary to preserve the value of these funds, adjusted for inflation, while making distributions to support the university's mission.

Other long-term investments are non-unitized investments that relate primarily to gift arrangements between donors and the OSU Foundation and long-term investments of operating funds. These investments decreased \$46 million, to \$302 million, at June 30, 2022, primarily due to unrealized losses in private equity funds.

Capital assets, which include the university's land, buildings, improvements, equipment and library books, net of depreciation, grew \$786 million, to \$7.19 billion at June 30, 2022. The university depreciates its capital assets on a straight-line basis, using estimated useful lives ranging from 5 years (for computer equipment and software) to 100 years (for certain building components such as foundations).

Additions to university capital assets totaled \$1.28 billion in 2022. The Health System accounted for \$778 million of the total and includes expenditures for facilities, infrastructure improvement, land, and equipment purchases. The remaining \$500 million of university capital additions include \$50 million of equipment and library books, \$151 million related to Comprehensive Energy Management Plan (CEMP) facility improvements and \$299 million related to improvements and renovations of various academic buildings, athletic facilities, student life facilities and other infrastructure.

New outpatient care facilities in Dublin and New Albany were completed during the fiscal year. The Frank Stanton Veterinary Spectrum of Care Clinic opened its doors as the new home for the Veterinary Medical Center's community practice team. An advanced imaging center on the first floor of Morehouse Medical Plaza Concourse was created with the installation of a 3T MRI scanner. The renewal of emergency generators was completed for the Comprehensive Cancer Center, Sisson Hall, Wiseman Hall and 1224 Kinnear Road.

Management's Discussion & Analysis (Unaudited) - continued

The OSU Health System has major construction projects currently underway including:

- New Inpatient Hospital – Construction continues on a 1.9 million square foot, 24-story inpatient hospital east of Cannon Drive. Scheduled to open in early 2026, the \$1.79 billion hospital is the largest single facilities project ever undertaken at The Ohio State University.
- Health System Outpatient Care West Campus – Construction continues on the \$350 million West Campus outpatient facility. This 385,000 square foot cancer-focused facility will include outpatient operating rooms, interventional radiology rooms, an extended recovery unit, a pre-anesthesia center, a diagnostic imaging center, pharmacy, hematology clinic, genitourinary (GU) clinic, infusion and medical office and support spaces. The outpatient facility will also include the region's first proton therapy facility and is slated to open in March 2023.

Major academic facility projects currently underway include:

- Interdisciplinary Research Facility – Construction is advancing on a 305,000 square foot, five-story laboratory building on West Campus that will serve multiple research disciplines, including biomedical, life sciences, engineering and environmental sciences. Two floors will be dedicated to The Ohio State University Comprehensive Cancer Center. Scheduled for completion in May 2023, the \$228 million facility will be an anchor for the university's future Innovation District.
- The Interdisciplinary Health Sciences Center – Currently in progress, this project will renovate existing facilities and construct a new building for interprofessional education through the health sciences including the college of Medicine and Optometry. Occupancy is slated for January 2024.
- The Energy Advancement and Innovation Center – Construction is advancing on a new facility that will be a hub for Ohio State faculty members, students, alumni, researchers, local entrepreneurs and industry experts to work together on the next generation of smart energy systems, renewable energy and green mobility solutions. The \$48 million project is slated for opening in November 2023.
- Arts District – Work continues on the \$165 million Arts District project on the west side of High Street between 15th and 18th avenues. Included are new facilities for the School of Music (Timashev Family Music Building) and Department of Theatre, Film, and Media Arts.

The university's estimated future capital commitments, based on contracts and purchase orders, total approximately \$1.35 billion at June 30, 2022.

The Health System received \$275 million in 2020 under the **Medicare Accelerated and Advance Payment Program**. These amounts are considered short-term loans, and

Management's Discussion & Analysis (Unaudited) - continued

repayments began in 2021. Current liabilities for advance payments provided to the Health System totaled \$80 million and \$255 million at June 30, 2022 and 2021, respectively.

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

Under the agreement, OSEP operates, maintains and makes capital investments in the utility system and charges the university a Utility Fee, which includes fixed, variable and operating and maintenance (O&M) components. OSEP capital investments in the utility system are recognized as capital assets and a related **long-term payable to the concessionaire**. The fixed and O&M components of the Utility Fee are recognized as operating expense. The variable component of the Utility Fee will be recognized as a reduction in the long-term payable to the concessionaire and interest expense. The university paid \$62 million and \$59 million in total fixed and O&M utility fees for the years ended June 30, 2022 and 2021, respectively. The total amounts payable to the concessionaire increased \$139 million, to \$375 million at June 30, 2022. The \$19 million current portion of this liability is included in other current liabilities on the Statement of Net Position.

University debt, in the form of **bonds, notes and lease obligations**, increased \$646 million, to \$3.74 billion at June 30, 2022. On September 30, 2021, the University closed on \$600,000 in tax-exempt fixed rate General Receipts Bonds - Series 2021A. The \$715 million of net proceeds from the bond issue are being used to fund construction of the Wexner Medical Center's new Inpatient Hospital, scheduled to open in 2026.

In 2020, the university entered into forward-starting interest-rate swap agreements to advance refund its Series 2013A bonds. The swap agreements are effective June 2023, have a total notional amount of \$329 million and are considered effective hedges. The fair value of the swap agreements – which are reported as a noncurrent asset and offsetting deferred inflow of resources – was \$50 million and \$12 million at June 30, 2022 and 2021, respectively.

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

Although it is the university's intent to repay its variable rate demand bonds in accordance with the maturities set forth in the bond offering circulars, the university does not have "take-out agreements" in place per the GASB Interpretation 1 requirements. Accordingly, the university has classified the total outstanding principal balances on its variable rate demand bonds as

Management's Discussion & Analysis (Unaudited) - continued

current liabilities. These obligations totaled \$275 million and \$290 million at June 30, 2022 and 2021, respectively.

GASB Statement No. 68 requires governmental employers participating in defined benefit pension plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. These liabilities are referred to as net pension liabilities. A related accounting standard, GASB Statement No. 75, requires employers participating in other post-employment benefit (OPEB) plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. OPEB benefits consist primarily of post-retirement healthcare. The university participates in two multi-employer cost-sharing retirement systems, OPERS and STRS-Ohio, and is required to record a liability for its proportionate share of the net pension and OPEB liabilities of the retirement systems.

GASB Statement No. 68 requires governmental employers participating in defined benefit pension plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. These liabilities are referred to as net pension liabilities. A related accounting standard, GASB Statement No. 75, requires employers participating in other post-employment benefit (OPEB) plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. OPEB benefits consist primarily of post-retirement healthcare. The university participates in two multi-employer cost-sharing retirement systems, OPERS and STRS-Ohio, and is required to record a liability for its proportionate share of the net pension and OPEB liabilities of the retirement systems.

In 2022, the university's share of OPERS and STRS-Ohio net pension liabilities decreased \$1.18 billion, to \$1.50 billion at June 30, 2022. OPERS and STRS-Ohio net pension liabilities decreased \$644 million and \$537 million, respectively, reflecting strong investment returns for both retirement systems. OPERS realized a 15.34% return on defined benefit plan investments for calendar year 2021. STRS-Ohio realized a 29.16% return for the fiscal year ended June 30, 2021.

Deferred outflows related to pensions increased \$244 million, to \$584 million at June 30, 2022, and deferred inflows related to pensions increased \$999 million, to \$1.68 billion at June 30, 2022. The changes in pension deferrals relate primarily to OPERS and STRS-Ohio projected vs. actual investment returns. These deferrals will be recognized as pension expense in future periods.

In 2022, the university's share of OPERS and STRS-Ohio net OPEB assets increased \$166 million, to \$441 million at June 30, 2022, reflecting strong investment returns. OPERS realized a 14.34% return on its health care investments for calendar year 2021. STRS-Ohio realized a 29.16% return for the fiscal year ended June 30, 2021.

Deferred outflows related to OPEB decreased \$93 million, to \$12 million at June 30, 2022, and deferred inflows related to OPEB decreased \$219 million, to \$457 million at June 30, 2022. The changes in pension deferrals relate primarily to amortization of prior-year OPERS deferrals for changes in assumptions and expected vs actual experience. These deferrals will be recognized as OPEB expense in future periods.

Management's Discussion & Analysis (Unaudited) - continued

Total pension and OPEB expense includes employer contributions and (non-cash) expense accruals associated with the recognition of net pension and OPEB liabilities and deferrals. Total employer contributions were up \$14 million, to \$409 million in 2022. Pension and OPEB expense accruals went from a net credit of \$1.17 billion in 2021 to a net credit of \$720 million in 2022.

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

Deferred inflows primarily consist of changes to OPEB assets and pension liabilities as explained in the previous paragraphs, the unamortized proceeds of the parking service concession arrangement and deferred inflows related to leases. The parking deferred inflows, which totaled \$388 million and \$397 million at June 30, 2022 and June 30, 2021, respectively, are being amortized to operating revenue on a straight-line basis over the 50-year life of the agreement. Deferred inflows for leases totaled \$92 million and \$69 million at June 30, 2022 and 2021, respectively, and are being amortized to lease revenue on a straight-line basis over the terms of the leases. The remaining balance of deferred inflows relates to deferred gains on debt-related transactions and deferrals for irrevocable split-interest agreements.

Prior-Year Highlights: *In 2021*, the university's share of OPERS and STRS-Ohio net OPEB liabilities swung from a \$1.36 billion net liability to a \$275 million net asset at June 30, 2021, primarily due to changes in OPERS benefit terms. The fair value of the LTIP increased \$1.75 billion, to \$7.04 billion at June 30, 2021, primarily due to a \$1.69 billion increase in the fair value of LTIP assets, \$137 million of interest and dividend income and \$251 million of net principal additions. *In 2020*, cash and temporary investment balances increased \$325 million, to \$3.63 billion, primarily due to the Health System's receipt of \$275 million of Medicare Advance payments and \$143 million of Provider Relief Funds. The university's share of OPERS and STRS-Ohio net pension liabilities decreased \$690 million, to \$3.03 billion at June 30, 2020, primarily reflecting a 17.23% return in calendar 2019 on OPERS defined benefit plan investments.

Management's Discussion & Analysis (Unaudited) - continued

Statement of Revenues, Expenses and Changes in Net Position

Summary of Revenues, Expenses and Changes in Net Position <i>(in thousands)</i>			
	2022	2021	2020
Operating Revenues:			
Tuition and fees, net	\$ 1,003,060	\$ 869,740	\$ 953,569
Grants and contracts	814,074	784,021	743,431
Auxiliary enterprises sales and services, net	364,308	175,961	298,064
OSU Health System sales and services, net	4,178,956	3,952,605	3,449,681
Departmental sales and other operating revenues	234,078	207,858	187,089
Total operating revenues	6,594,476	5,990,185	5,631,834
Operating Expenses:			
Educational and general	2,552,021	2,238,671	2,809,135
Auxiliary enterprises	351,554	205,928	320,392
OSU Health System	3,236,935	2,728,378	3,345,167
Depreciation	494,360	460,478	425,012
Total operating expenses	6,634,870	5,633,456	6,899,706
Net operating income (loss)	(40,394)	356,728	(1,267,872)
Non-operating revenues (expenses):			
State share of instruction and line-item appropriations	493,248	486,115	461,838
Gifts - current use	233,381	129,723	157,511
Net investment income	(292,335)	1,859,173	231,190
Federal COVID-19 assistance programs	168,967	150,037	158,058
Grants, interest expense and other non-operating	(48,633)	8,270	19,169
Net non-operating revenue	554,628	2,633,318	1,027,766
Income (loss) before other changes in net position	514,234	2,990,046	(240,106)
State capital appropriations	52,886	63,988	69,905
Private capital gifts	44,112	78,942	77,425
Additions to permanent endowments	77,206	63,157	63,695
Capital contributions and other changes in net position	-	6,923	19,499
Total changes in net position	174,204	213,010	230,524
Increase (decrease) in net position	688,438	3,203,056	(9,582)
Net position - beginning of year	8,631,678	5,424,494	5,434,076
Cumulative effect of accounting change	-	4,128	-
Net position - end of year	\$ 9,320,116	\$ 8,631,678	\$ 5,424,494

Net tuition and fees increased \$133 million or 15%, to \$1.00 billion in 2022. Gross tuition increased \$78 million for spring, \$73 million for autumn semester, and \$16 million for summer semester, offset by an increase in scholarship allowance of \$34 million. Tuition for the academic year increased primarily due to a return to in-person instruction and full assessment of non-resident fees. Similarly, scholarships increased to cover increases in fees for non-residents and Higher Education Emergency Relief Fund (HEERF) financial aid to students.

Operating **grant and contract revenues** increased \$30 million, to \$814 million, primarily reflecting a \$19 million increase in federal grants. Grants managed by the Office of Sponsored Programs increased \$55 million.

Total **auxiliary revenues** increased \$188 million, to \$364 million. Athletics revenue increased \$82 million, reflecting the resumption of fall and spring sports. Student Life housing and dining

Management's Discussion & Analysis (Unaudited) - continued

revenues increased \$63 million, and Business Advancement (Schottenstein Center, Blackwell and Fawcett Center) revenues increased \$39 million, as the return to in-person instruction drove increased demand for on-campus housing and dining services and on-campus activities and events. **Auxiliary expenses** increased \$146 million, to \$352 million. Excluding pension and OPEB, expenses increased \$119 million. The increase is primarily due to the resumption of fall and spring sports, increased occupancy for student housing, and the return of Schottenstein Center events.

Educational and General Expenses <i>(in thousands)</i>			
	2022	2021	2020
Instruction and departmental research	\$ 1,152,173	\$ 1,050,944	\$ 1,051,376
Separately budgeted research	545,459	497,923	505,290
Public service	166,082	170,844	176,889
Academic support	273,709	252,353	223,552
Student services	102,034	80,175	89,162
Institutional support	325,935	346,836	355,179
Operation and maintenance of plant	138,708	118,406	117,727
Scholarships and fellowships	165,312	147,269	139,622
Total educational and general expense, excluding pension and OPEB accruals	2,869,412	2,664,750	2,658,797
Non-cash accruals for pensions and OPEB	(317,391)	(426,078)	150,338
Total educational and general expense	<u>\$ 2,552,021</u>	<u>\$ 2,238,672</u>	<u>\$ 2,809,135</u>

Educational and general expenses increased \$313 million to \$2.55 billion in 2022, partially due to a \$109 million increase in allocated pension and OPEB expense. Excluding pension and OPEB accruals, E&G expenses increased \$205 million. Increases in instruction and other E&G categories primarily reflect the return to in-person instruction. Separately budgeted research increased \$48 million, reflecting increases in sponsored research program expenditures.

Health System operating revenues increased \$226 million, to \$4.18 billion in 2022, reflecting increases in hospital patient acuity and growth in outpatient volumes. Operating expenses (excluding depreciation, interest and transfers) increased \$509 million to \$3.24 billion, primarily due to a \$311 million increase in expenses associated with pension and OPEB accruals. Excluding pension and OPEB, Health System operating expenses increased \$198 million. An in-depth look at the Health System, as presented in their stand-alone financial statements, is provided below.

In total, the Health System operates nearly 1,500 inpatient beds and serves as a major tertiary and quaternary referral center for Ohio and the Midwest. The Medical Center delivers superior patient care, quality outcomes, and patient safety and has been recognized by US News and World Report for 30 consecutive years as one of "America's Best Hospitals" and in July 2022 was ranked first in Central Ohio. US News and World Report further recognized the Health System as a national leader in nine specialties including: Cancer, Cardiology & Heart Surgery, Diabetes & Endocrinology, Ear, Nose & Throat, Gastroenterology and GI Surgery, Gynecology, Neurology and Neurosurgery, Pulmonary and Lung Surgery, and Rehabilitation.

Management's Discussion & Analysis (Unaudited) - continued

The Medical Center is rated as high performing in 14 out of 20 common procedures and conditions.

The Health System is also proud to be the first in central Ohio to have a hospital achieve Magnet Recognition, one of the highest honors awarded for nursing excellence. The Ross Heart Hospital, University Hospital, The James, and the Solove Research Institute are all designated Magnet hospitals. The Medical Center has more "Top Doctors" than any other central Ohio hospital according to the August 2022 Columbus Monthly Health magazine in conjunction with Castle Connolly. Wexner Medical Center physicians were selected by Castle Connolly because they are among the very best in their specialties.

In 2022, the Health System experienced a slight growth in surgical and procedural volumes. Total surgical volume increased 1.3% compared to 2021. Hospital admissions declined 7.3% in 2022 compared to 2021. Labor shortages have created staffing challenges that have resulted in a decrease in patient days and a higher length of stay for the year. The demand for outpatient services was higher in 2022. Chemotherapy, radiation oncology treatments, and non-chemotherapy infusion all experienced increases in outpatient volume in 2022.

Approximately 87% of total operating revenues are from patient care activities. Total operating revenues grew \$246 million or 6.2% over the prior fiscal year. Outpatient surgical volume increased 5.5% compared to 2021. The James experienced a 4.5% increase in chemotherapy volume and the Health System non-chemotherapy infusion sites grew 23.7%. In addition, procedural volumes including electrophysiology, radiation treatments and rehabilitation contributed to the increase in outpatient activity. Outpatient Care New Albany recorded approximately 10,000 new patient visits in 2022.

Other Operating Revenues include revenue from reference labs, cafeteria operations, rental agreements and other non-patient services. Due to the increasing complexity and significantly growing number of specialty oral and self-administered pharmaceuticals available for cancer and non-cancer patients, the Health System operates a Specialty Retail Pharmacy dedicated to improving patient care by easing the challenges of managing medications. The Specialty Retail Pharmacy contributed \$249 million to Health System operating revenues in 2022 and \$205 million in 2021.

Other Operating Revenues also includes a portion of the revenue shared with Nationwide Children's Hospital for the management of the Neonatal Intensive Care Unit (NICU) located at the Health System. The goal of this managed unit is to standardize the care and quality outcomes of all the neonatal patients in Central Ohio. The NICU contributed \$17 million of operating revenues in 2022 and \$14 million in 2021. In 2019, the Health System enrolled in the Care Innovation and Community Improvement Program (CICIP). CICIP was developed to increase alignment of quality improvement strategies and goals between the State, Managed Care Organizations (MCO), and both public and nonprofit hospital agencies. The Health System recognized \$89 million in Other Operating Revenues related to CICIP in 2022 compared to \$97 million in 2021.

Operating expenses increased \$645 million or 24.0% from 2021 to 2022. Excluding pension and OPEB accruals, which increased \$339 million, operating expenses increased \$306 million. The increase in operating expenses is primarily attributed to increases in salaries and benefits

Management's Discussion & Analysis (Unaudited) - continued

as well as medical supplies. Health System salaries and benefits increased \$127 million. The growth in salaries and benefit costs includes significant costs for premium and incentive pay reflecting labor shortages and the challenging environment around hiring nursing and clinical care positions. Increases in incentive pay, retention bonuses, and premium pay. Supplies and drugs increased \$100.6 million or 9.1%. The increase in supplies was a result of a strong outpatient volumes as well as inflationary impacts felt across the Health System. The growth in drugs is due to increased volumes in chemotherapy at the James as well as increased volumes at the Health System non-chemotherapy infusion sites. Additionally, drug costs increased at the Specialty Retail Pharmacy as a result of higher volumes in 2022. Purchased services grew \$57.9 million or 13.5% in 2022 reflecting increased hospital franchise fees as well as higher preventive maintenance costs associated with information technology and clinical care systems.

The Health System is continuing its vision to deliver unparalleled care and meet anticipated future growth, embarking on a plan to expand its care with new, large outpatient care facilities planned for Dublin and Powell. The comprehensive facilities are a continuation of a suburban outpatient care program that supports growth in the region and excellence in academic health care will include ambulatory surgery, endoscopy, primary care, specialty medical and surgical clinics and related support space. The new inpatient hospital scheduled to open in early 2026 will be a 1.9 million square foot facility and the largest single facilities project ever undertaken at The University. The new tower will enhance research, clinical training and patient care.

The Health System will continue creating an innovative healthcare delivery model to deliver high value care with an unparalleled patient experience and access. By pushing the boundaries of discovery and knowledge, The Ohio State University Wexner Medical Center will solve significant problems and deliver unparalleled care.

Consolidated revenues for **OSU Physicians, Inc.** (OSUP), the University's central practice group for physician faculty members of the College of Medicine and Public Health, increased \$54 million, to \$702 million in 2022. Net patient care revenue increased \$22 million, reflecting recovery in outpatient visits and procedures volumes. Other revenues increased \$31 million. Consolidated operating expenses increased \$63 million, to \$661 million in 2022. The increase primarily reflects physician and other provider related costs for new physicians and other providers entering the practice during fiscal year 2022. OSUP balances are included in the Discretely Presented Component Units columns of the university's financial statements.

Total state operating support increased \$7 million, to \$493 million. Total **state share of instruction** (SSI) for 2022 was \$403 million, a 1% increase over final 2021 distributions. **State line-item appropriations** increased \$5 million in 2022, to \$90 million, primarily reflecting a new \$4 million line-item for the College of Veterinary Medicine. **State capital appropriations** decreased \$11 million, to \$53 million.

In response to the COVID-19 outbreak, the federal government has provided support to individuals, companies and non-profit institutions in the form of loans, grants, tax changes and other types of relief. The university recognized revenues totaling \$169 million for **federal COVID-19 assistance programs** in 2022, including \$64 million of HEERF institutional grants,

Management's Discussion & Analysis (Unaudited) - continued

\$60 million of HEERF grants to students, \$10 million of Shuttered Venue Operators Grants, \$12 million in FEMA Public Assistance funds for the Health System and \$10 million of pass-through funding provided to the Health System by the Ohio Department of Health. In 2021, the university recognized revenues totaling \$150 million, including \$59 million of HEERF institutional grants, \$25 million of HEERF grants to students, \$42 million of Coronavirus Relief Funds from the State of Ohio, and \$16 million in FEMA Public Assistance funds provided to the Health System. Amounts provided to the university under these grant programs are recognized as non-operating revenues in the Statement of Revenues, Expenses and Changes in Net Position as eligibility requirements are met.

Total **gifts** to the university increased \$83 million, to \$355 million in 2022. Several colleges and support units received gifts in excess of \$1 million in 2022, including the Office of the President, the College of Veterinary Medicine, the College of Food, Agricultural and Environmental Sciences, University Hospitals, the James Cancer Hospital and Research Institute, the Comprehensive Cancer Center, the Richard M Ross Heart Hospital, the College of Medicine, the College of Public Health, The College of Arts and Sciences, the College of Engineering, Fisher College of Business, Moritz College of Law, the College of Education and Human Ecology, WOSU, the Department of Athletics and General University Scholarships. Support came from more than 236,000 alumni and friends.

University investments yielded a \$292 million **net investment loss** in 2022, compared with \$1.86 billion of net investment income in 2021. For 2022, the LTIP returned +0.98% compared to +29.2 in 2021.

The LTIP outperformed its preliminary policy benchmark of -5.54% for 2022. During that period, Private Equity returned 27.03% (compared to the benchmark of 7.28%) followed by Legacy Investments at 13.71% (benchmark is return of actual underlying funds), Real Assets at 13.29% (compared to the preliminary benchmark of 22.40%), Hedge Funds and Opportunistic Credit at 4.37% (compared to the preliminary benchmark of -5.65%), Cash and High-Grade Bonds at -3.21% (compared to the benchmark of -10.29%), and Public Equity at -15.80% (compared to the benchmark of -15.75%).

Prior-Year Highlights: In 2021, total net position increased \$3.20 billion, to \$8.63 billion at June 30, 2021, driven primarily by strong investment performance, continued positive momentum at the Health System, significant efficiency measures across the university and reductions in university net pension and other post-employment benefit liabilities. University investments yielded \$1.86 billion of net investment income in 2021, compared with \$231 million in 2020. The LTIP returned +29.2% compared to +1.1% in 2020. Total pension and OPEB expense recognized by the university decreased \$1.58 billion, to a negative (credit) of \$770 million in 2021. **In 2020**, total net position was stable, decreasing \$10 million, to \$5.42 billion at June 30, 2020. Federal assistance provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the implementation of expenditure controls offset a significant portion of the revenue losses from suspended operations. Health System operating revenues were relatively stable in 2020, increasing \$17 million, to \$3.45 billion. University investments yielded \$231 million of net investment income in 2020, compared with \$230 million in 2019.

Management's Discussion & Analysis (Unaudited) - continued

Statement of Cash Flows

University Cash Flows Summary <i>(in thousands)</i>			
	2022	2021	2020
Net cash flows used in operating activities	\$ (533,406)	\$ (388,187)	\$ (4,234)
Net cash flows from noncapital financing activities	1,060,459	889,559	934,803
Receipts for capital projects	56,061	145,499	104,855
Proceeds from capital debt	739,775	-	-
Payments for purchase or construction of capital assets	(1,055,311)	(891,524)	(739,379)
Principal and interest payments on capital debt and leases, net of federal Build America Bond interest subsidies	(218,332)	(198,820)	(180,250)
Net cash flows provided (used) in investing activities	(699,755)	(849,008)	68,118
Net increase (decrease) in cash and cash equivalents	<u>\$ (650,509)</u>	<u>\$ (1,292,481)</u>	<u>\$ 183,913</u>

University cash and cash equivalents decreased \$651 million in 2022. Net cash used in operating activities was \$533 million, compared to \$388 million in 2021, primarily reflecting increases in payments to employees and vendors, which were partially offset by increases in receipts for tuition and sales and services. Net cash flows from noncapital financing activities increased \$171 million, to \$1.06 billion, reflecting increases in gift receipts, receipts from federal COVID-19 assistance programs and receipts of non-exchange grants. Payments for purchase or construction of capital assets increased \$164 million, to \$1.06 billion, primarily due to increases in Health System capital expenditures. These capital expenditures were partially offset by the proceeds from the Series 2021A bonds. Cash used by investing activities was \$700 million, reflecting net purchases of temporary investments.

Management's Discussion & Analysis (Unaudited) - continued

Strategic Context

Fiscal year 2022 demonstrated Ohio State's firm footing. Due to strong investment performance, continued positive momentum at the health system, a robust and ongoing budgetary response to COVID-19, and significant progress in achieving operational efficiencies, the university outperformed prior fiscal years. Looking ahead, the university's fiscal stability, strength, and resiliency position us to make concrete strides toward our goal to become the absolute model land-grant university for the 21st century.

President Kristina M. Johnson, Ph.D., highlighted in her second State of the University address a continued commitment to five areas of excellence: academics, research, service and clinical, talent and culture, and operations.

Academic Excellence

Investing in exceptional faculty is essential to the university's success. Bolstered by our long-term financial strategies, Ohio State will recruit 350 net new tenured and tenure-track faculty over 10 years who will, in turn, attract a new generation of students and postdoctoral scholars. Included in this is the RAISE (Race, Inclusion and Social Equity) initiative to recruit faculty who will further enhance the quality of our research and scholarship focused on racial disparities.

Through innovative academic programming, the university is also working to continue preparing our students for successful careers in an always-changing world. Examples include the new interdisciplinary minor in public health and the arts, and a collaboration between the College of Food, Agricultural, and Environmental Sciences and the University of Rio Grande and Rio Grande Community College to prepare the state's future agricultural workforce.

The university is also taking steps to better leverage technology to provide on-demand academic advising to students and expand educational offerings and flexibility to more people in more places — including Buckeye alumni.

Research Excellence

In 2021, President Johnson announced Ohio State's intention to double research expenditures within a decade. The university made progress toward this goal, recording an increase in our total from \$968 million to over \$1.2 billion — a new record. This momentum continued in FY 2022 with Ohio State being awarded leadership of eight major federally funded, cross-disciplinary research centers and initiatives.

We intend to leverage the full extent of Ohio State's research and educational expertise to support Intel's historic decision to invest \$20 billion and build two semiconductor fabrication plants near Ohio State. The university has a key role to play in the success of this project, and we are already collaborating with K-12 schools, vocational centers, community colleges four-year colleges and universities across the Midwest to take a networked approach to meeting the workforce and innovation needs of the region's future semiconductor industry.

Management's Discussion & Analysis (Unaudited) - continued

These efforts build off our \$100 million strategic partnership with JobsOhio and Nationwide Children's Hospital to spur innovation and economic growth in the state. As part of this initiative, the university committed to increasing research awards from the National Institutes of Health by 50% by 2031 and educating a total of 22,500 STEM graduates by 2036.

Progress also continues in the Ohio State Innovation District. Construction on the Interdisciplinary Research Facility is ongoing, and we were pleased to break ground on the co-located Energy Advancement and Innovation Center. This project is an outgrowth of our partnership with ENGIE and will be a hub for Ohio State students, scholars, industry experts and local entrepreneurs to conduct research and innovation in artificial intelligence, sustainability, and smart systems. These facilities, as well as Outpatient Care West Campus, will anchor the Innovation District and help fuel an ever more vibrant future in our region and state.

Talent and Culture Excellence

Funding for programs that enable us to recruit, retain and elevate the very best scholars and students will make Ohio State a destination for creative expression and scientific discovery. We aim to be the best and most enriching academic community in the world for researchers, artists, and learners alike.

To advance this goal, the university launched the implementation phase of our Shared Values Initiative, a renewed effort to express who we are as an institution and provide a platform for advancing a healthy and ethical culture at Ohio State. By remaining focused on our core principles of excellence and impact, diversity and innovation, inclusion and equity, care and compassion, and integrity and respect, we can redefine both what the land-grant university of the 21st century can accomplish and how it achieves it.

With these values firmly in mind, we remain dedicated to enhancing the culture of care that thrives on our campuses. The university is currently implementing the recommendations of our Commission on Student Mental Health and Well-Being to provide additional tools, resources, and connections to better enable Buckeyes to take care of themselves and each other. We also continue to hone our holistic approach to enhancing safety on and near our Columbus campus.

Service and Clinical Excellence

Ohio State has always been inspired by our land-grant mission of enabling all people to achieve the extraordinary. The Scarlet & Gray Advantage program is the latest step in this enduring commitment. The program will offer pathways for our undergraduate students to earn their degrees debt-free through a mix of paid internships, on-campus work experiences, financial aid, and philanthropy.

We are excited to pilot the program this fall and to incorporate what we learn as we deliver it at scale. Our ultimate goal is to enable thousands more students each year

Management's Discussion & Analysis (Unaudited) - continued

to graduate without the burden of loans — allowing them to take advantage of every great opportunity that comes their way.

The Scarlet & Gray Advantage program builds on the university's long-standing focus on affordability. A sixth incoming class of in-state students will enter under the Ohio State Tuition Guarantee, which locks in rates for tuition, mandatory fees, room and board for four years. The program provides students and families with predictability about the cost of a four-year education.

Beyond enhancing educational affordability and access, the university's academic health care enterprise remains a cornerstone of our ability to serve the people of our region and state. The Ohio State University Wexner Medical Center (OSUWMC) continues to reinvest projected margin in patient care and capital planning to support growing demand, including several strategic initiatives currently under construction and the development of new partnerships to continue the accelerating the pace of innovation in research, education, and patient care.

Strategic growth initiatives include:

- **Outpatient Care New Albany** – Opened in 2021, the 251,000-square-foot outpatient care facility will expand ambulatory surgery, primary care, and specialty clinics in the region.
- **Outpatient Care Dublin** – Opened in the summer of 2022, the 272,000-square-foot outpatient care facility will provide expanded offerings in the region like those referenced for New Albany.
- **Outpatient Care West Campus** – Scheduled to open in 2023, the 385,000-square-foot project will include outpatient operating rooms, clinical and diagnostic space, pharmacy, medical office, and support spaces. The location will also include central Ohio's first proton therapy treatment facility in partnership with Nationwide Children's Hospital.
- **Interdisciplinary Research Facility** – Also planning to open in 2023, the 305,000-square-foot facility will serve a variety of research disciplines, including the Ohio State University Comprehensive Cancer Center, biomedical, life sciences, engineering, and environmental sciences.
- **Inpatient Hospital** – Scheduled to open in 2026, the 1.9 million-square-foot hospital will enhance a unified Ohio State Wexner Medical Center campus providing leading-edge research, outstanding clinical training and world-class patient care.

Development of new partnerships include:

- **Dispatch Health** – To provide access to in-home medical care for OSUWMC patients and providers throughout the Columbus community.
- **Alternative Solutions Health Network** – A joint venture to provide central Ohio patients with high-quality connected care directly in their homes, reduce preventable hospital readmissions and enhance operational efficiencies.
- **Teladoc Health** – To offer improved care and support for individuals living with Type 2 diabetes.

Management's Discussion & Analysis (Unaudited) - continued

- **One Medical** – To expand Ohio State's outpatient care strategy to meet the needs of the communities we serve by building on our exceptional primary-care offerings, increasing access to digital health care solutions and improving access to services that are essential to better health.

Operational Excellence

Strategic benchmarking, revenue optimization and diligent efficiency initiatives are pillars of Ohio State's efforts to be a trusted steward of our resources. Comprehensive administrative efficiencies enable us to direct funds to our core mission and support excellence in the above areas and across the university and medical center.

To continue safeguarding the university's resources and enable crucial investments in the future, the university set three efficiency savings goals for FY 2022.

- **University** - \$35 million of targeted savings across all colleges and support offices. \$88.3 million of savings have been realized through June 30, 2022.
- **Wexner Medical Center** - \$30 million of targeted savings. \$115 million of savings have been realized through June 30, 2022.
- **Capital** - \$25 million of targeted savings. \$61.6 million of savings have been realized through June 30, 2022.

Financial controls implemented in FY 2022 helped realize in total over \$265 million in cost savings — exceeding our \$90 million goal.

The impact of COVID-19 on university finances and operations may continue for at least the coming (FY2023) fiscal year, depending on vaccination rates and whether the COVID-19 virus or variations of the virus (including the Omicron variant) continue to spread in the United States and around the world. Future adverse consequences of the COVID-19 pandemic may include, but are not limited to: a decline in enrollment (including a disproportional decline in enrollment by international students); a decline in demand for university housing; a decline in demand for University programs that involve travel or that have international connections; cancellation, postponement and/or reduced attendance for athletic events; and an increase in costs associated with purchasing of personal protective equipment and implementing community-wide testing programs. University management continues to monitor the course of the pandemic and is prepared to take additional measures to protect the health of the university community and promote the continuity of its academic mission.

Cautionary Note Regarding Forward-Looking Statements

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

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

Management's Discussion & Analysis (Unaudited) - continued

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

THE OHIO STATE UNIVERSITY
STATEMENTS OF NET POSITION
June 30, 2022 and June 30, 2021
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2022	2021	2022	2021	2022	2021
ASSETS AND DEFERRED OUTFLOWS:						
Current Assets:						
Cash and cash equivalents	\$ 303,120	\$ 677,386	\$ 176,481	\$ 260,758	\$ 479,601	\$ 938,144
Temporary investments	2,547,715	2,693,789	83,296	1,614	2,631,011	2,695,403
Accounts receivable, net	772,050	736,500	76,710	68,725	848,760	805,225
Notes receivable - current portion, net	25,231	25,231	-	-	25,231	25,231
Pledges receivable - current portion, net	61,395	63,799	-	-	61,395	63,799
Accrued interest receivable	23,109	19,848	-	-	23,109	19,848
Inventories and prepaid expenses	141,765	146,817	4,636	4,623	146,401	151,440
Investments held under securities lending program	201,994	118,266	-	-	201,994	118,266
Amounts due from (to) primary institution	(68,401)	(75,422)	68,401	75,422	-	-
Total Current Assets	<u>4,007,978</u>	<u>4,406,214</u>	<u>409,524</u>	<u>411,142</u>	<u>4,417,502</u>	<u>4,817,356</u>
Noncurrent Assets:						
Unexpended bond proceeds	679,040	276,243	-	-	679,040	276,243
Notes receivable, net	18,413	36,766	800	800	19,213	37,566
Pledges receivable, net	116,230	97,441	-	-	116,230	97,441
Net other post-employment benefit asset	441,127	275,182	-	-	441,127	275,182
Long-term investment pool	6,960,782	7,041,973	-	-	6,960,782	7,041,973
Other long-term investments	301,855	348,227	-	-	301,855	348,227
Leases receivable, net	38,136	37,427	17,136	15,184	55,272	52,611
Amounts due from (to) primary institution - leases	(67,181)	(71,086)	67,181	71,086	-	-
Other noncurrent assets	226,571	202,911	2,336	557	228,907	203,468
Capital assets, net	7,194,565	6,408,423	388,582	344,439	7,583,147	6,752,862
Total Noncurrent Assets	<u>15,909,538</u>	<u>14,653,507</u>	<u>476,035</u>	<u>432,066</u>	<u>16,385,573</u>	<u>15,085,573</u>
Total Assets	<u>19,917,516</u>	<u>19,059,721</u>	<u>885,559</u>	<u>843,208</u>	<u>20,803,075</u>	<u>19,902,929</u>
Deferred Outflows:						
Pension	584,364	339,679	-	-	584,364	339,679
Other post-employment benefits	11,545	104,182	-	-	11,545	104,182
Other deferred outflows	22,505	23,739	-	-	22,505	23,739
Total Deferred Outflows	<u>618,414</u>	<u>467,600</u>	<u>-</u>	<u>-</u>	<u>618,414</u>	<u>467,600</u>
Total Assets and Deferred Outflows	<u>\$ 20,535,930</u>	<u>\$ 19,527,321</u>	<u>\$ 885,559</u>	<u>\$ 843,208</u>	<u>\$ 21,421,489</u>	<u>\$ 20,370,529</u>
LIABILITIES, DEFERRED INFLOWS AND NET POSITION:						
Current Liabilities:						
Accounts payable and accrued expenses	\$ 757,606	\$ 774,841	\$ 25,595	\$ 33,586	\$ 783,201	\$ 808,427
Medicare advance payment program	79,601	254,854	-	10,191	79,601	265,045
Deposits and advance payments for goods and services	447,404	371,040	2,711	1,992	450,115	373,032
Current portion of bonds, notes and leases payable	109,458	69,993	3,479	2,686	112,937	72,679
Long-term bonds payable, subject to remarketing	275,000	289,970	-	-	275,000	289,970
Liability under securities lending program	201,994	118,266	-	-	201,994	118,266
Other current liabilities	101,989	110,847	37,336	11,801	139,325	122,648
Amounts due to (from) primary institution	(114,610)	(135,230)	114,610	135,230	-	-
Amounts due to (from) primary institution - leases	(4,979)	(3,855)	4,979	3,855	-	-
Total Current Liabilities	<u>1,853,463</u>	<u>1,850,726</u>	<u>188,710</u>	<u>199,341</u>	<u>2,042,173</u>	<u>2,050,067</u>
Noncurrent Liabilities:						
Bonds, notes and leases payable	3,357,938	2,736,441	30,947	29,196	3,388,885	2,765,637
Concessionaire payable	355,786	223,721	-	-	355,786	223,721
Net pension liability	1,497,793	2,679,333	-	-	1,497,793	2,679,333
Net other post-employment benefit liability	15,661	22,683	-	-	15,661	22,683
Compensated absences	203,505	214,428	-	-	203,505	214,428
Self-insurance accruals	100,497	85,083	-	-	100,497	85,083
Amounts due to third-party payors - Health System	87,306	90,403	-	-	87,306	90,403
Irrevocable split-interest agreements	32,324	36,328	-	-	32,324	36,328
Refundable advances for Federal Perkins loans	23,238	26,005	-	-	23,238	26,005
Advance from concessionaire	963,663	980,953	-	-	963,663	980,953
Other noncurrent liabilities	276,345	283,643	4,700	4,701	281,045	288,344
Amounts due to (from) primary institution	(192,948)	(169,670)	192,948	169,670	-	-
Amounts due to (from) primary institution - leases	(54,198)	(29,800)	54,198	29,800	-	-
Total Noncurrent Liabilities	<u>6,666,910</u>	<u>7,179,551</u>	<u>282,793</u>	<u>233,367</u>	<u>6,949,703</u>	<u>7,412,918</u>
Total Liabilities	<u>8,520,373</u>	<u>9,030,277</u>	<u>471,503</u>	<u>432,708</u>	<u>8,991,876</u>	<u>9,462,985</u>
Deferred Inflows:						
Parking service concession arrangement	387,652	397,283	-	-	387,652	397,283
Pension	1,681,316	682,490	-	-	1,681,316	682,490
Other post-employment benefits	456,823	675,698	-	-	456,823	675,698
Other deferred inflows	169,650	109,895	136,516	142,939	306,166	252,834
Total Deferred Inflows	<u>2,695,441</u>	<u>1,865,366</u>	<u>136,516</u>	<u>142,939</u>	<u>2,831,957</u>	<u>2,008,305</u>
Net Position:						
Net investment in capital assets	3,706,371	3,473,109	99,036	263,879	3,805,407	3,736,988
Restricted:						
Nonexpendable	1,870,686	1,789,304	-	-	1,870,686	1,789,304
Expendable	1,560,810	2,030,928	-	-	1,560,810	2,030,928
Unrestricted	<u>2,182,249</u>	<u>1,338,337</u>	<u>178,504</u>	<u>3,682</u>	<u>2,360,753</u>	<u>1,342,019</u>
Total Net Position	<u>9,320,116</u>	<u>8,631,678</u>	<u>277,540</u>	<u>267,561</u>	<u>9,597,656</u>	<u>8,899,239</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 20,535,930</u>	<u>\$ 19,527,321</u>	<u>\$ 885,559</u>	<u>\$ 843,208</u>	<u>\$ 21,421,489</u>	<u>\$ 20,370,529</u>

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

THE OHIO STATE UNIVERSITY
STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
Years ended June 30, 2022 and June 30, 2021
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2022	2021	2022	2021	2022	2021
Operating Revenues:						
Student tuition and fees (net of scholarship allowances of \$268,547 and \$234,727, respectively)	\$ 1,003,060	\$ 869,740	\$ -	\$ -	\$ 1,003,060	\$ 869,740
Federal grants and contracts	426,216	407,404	18,735	18,969	444,951	426,373
State grants and contracts	85,976	76,611	-	-	85,976	76,611
Local grants and contracts	32,538	27,538	-	-	32,538	27,538
Private grants and contracts	269,344	272,468	55,721	37,461	325,065	309,929
Sales and services of educational departments	166,121	168,707	10,028	10,053	176,149	178,760
Sales and services of auxiliary enterprises (net of scholarship allowances of \$42,872 and \$26,375, respectively)	364,308	175,961	-	-	364,308	175,961
Sales and services of the OSU Health System, net	4,178,956	3,952,605	-	-	4,178,956	3,952,605
Sales and services of OSU Physicians, Inc., net	-	-	701,680	647,601	701,680	647,601
Other operating revenues	67,957	39,150	4,132	1,847	72,089	40,997
Total Operating Revenues	<u>6,594,476</u>	<u>5,990,184</u>	<u>790,296</u>	<u>715,931</u>	<u>7,384,772</u>	<u>6,706,115</u>
Operating Expenses:						
Educational and General:						
Instruction and departmental research	1,027,196	957,504	8,597	7,782	1,035,793	965,286
Separately budgeted research	502,475	436,886	22,769	21,110	525,244	457,996
Public service	147,900	139,565	9,950	6,209	157,850	145,774
Academic support	235,370	190,097	-	-	235,370	190,097
Student services	86,345	52,086	-	-	86,345	52,086
Institutional support	261,348	220,675	26,153	20,883	287,501	241,558
Operation and maintenance of plant	127,294	95,672	1,031	717	128,325	96,389
Scholarships and fellowships	164,093	146,187	-	-	164,093	146,187
Auxiliary enterprises	351,554	205,928	-	-	351,554	205,928
OSU Health System	3,236,935	2,728,378	-	-	3,236,935	2,728,378
OSU Physicians, Inc.	-	-	681,610	597,475	681,610	597,475
Depreciation and amortization	494,360	460,478	23,585	18,973	517,945	479,451
Total Operating Expenses	<u>6,634,870</u>	<u>5,633,456</u>	<u>773,695</u>	<u>673,149</u>	<u>7,408,565</u>	<u>6,306,605</u>
Net Operating Income (loss)	(40,394)	356,728	16,601	42,782	(23,793)	399,510
Non-operating Revenues (Expenses):						
State share of instruction and line-item appropriations	493,248	486,115	-	-	493,248	486,115
Federal subsidies for Build America Bonds interest	11,304	10,790	-	-	11,304	10,790
Federal non-exchange grants	64,077	66,124	-	-	64,077	66,124
Federal COVID-19 assistance programs	168,967	150,037	11,686	-	180,653	150,037
State non-exchange grants	34,591	13,246	-	-	34,591	13,246
Gifts	233,381	129,723	-	-	233,381	129,723
Net investment income (loss)	(292,335)	1,859,173	(8,379)	1,753	(300,714)	1,860,926
Interest expense on plant debt	(158,501)	(128,780)	(5,456)	(4,028)	(163,957)	(132,808)
Other non-operating revenues (expenses)	(104)	46,890	(5,655)	(30,445)	(5,759)	16,445
Net Non-operating Revenue (Expenses)	<u>554,628</u>	<u>2,633,318</u>	<u>(7,804)</u>	<u>(32,720)</u>	<u>546,824</u>	<u>2,600,598</u>
Income before Other Changes in Net Position	514,234	2,990,046	8,797	10,062	523,031	3,000,108
Other Changes in Net Position:						
State capital appropriations	52,886	63,988	-	-	52,886	63,988
Private capital gifts	44,112	78,942	-	-	44,112	78,942
Additions to permanent endowments	77,206	63,157	-	-	77,206	63,157
Capital contributions and changes in net position	-	6,923	1,182	941	1,182	7,864
Total Changes in Net Position	<u>174,204</u>	<u>213,010</u>	<u>1,182</u>	<u>941</u>	<u>175,386</u>	<u>213,951</u>
Increase in Net Position	688,438	3,203,056	9,979	11,003	698,417	3,214,059
Net Position - Beginning of Year						
Beginning of year, as previously reported	8,631,678	5,424,494	267,561	257,827	8,899,239	5,682,321
Cumulative effect of accounting change	-	4,128	-	(1,269)	-	2,859
Beginning of year, as restated	<u>8,631,678</u>	<u>5,428,622</u>	<u>267,561</u>	<u>256,558</u>	<u>8,899,239</u>	<u>5,685,180</u>
Net Position - End of Year	<u>\$ 9,320,116</u>	<u>\$ 8,631,678</u>	<u>\$ 277,540</u>	<u>\$ 267,561</u>	<u>\$ 9,597,656</u>	<u>\$ 8,899,239</u>

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

THE OHIO STATE UNIVERSITY
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2022 and June 30, 2021
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2022	2021	2022	2021	2022	2021
Cash Flows from Operating Activities:						
Tuition and fee receipts	\$ 868,342	\$ 758,837	\$ -	\$ -	\$ 868,342	\$ 758,837
Grant and contract receipts	814,127	746,479	69,443	77,991	883,570	824,470
Receipts for sales and services	4,556,007	4,227,793	708,039	599,436	5,264,046	4,827,229
Receipt from energy concessionaire	16,408	-	-	-	16,408	-
Payments to or on behalf of employees	(3,109,359)	(2,771,435)	(530,930)	(435,974)	(3,640,289)	(3,207,409)
University employee benefit payments	(790,577)	(784,093)	(113,828)	(98,310)	(904,405)	(882,403)
Payments to vendors for supplies and services	(2,757,473)	(2,405,751)	(136,548)	(17,339)	(2,894,021)	(2,423,090)
Payments to students and fellows	(151,727)	(133,905)	-	-	(151,727)	(133,905)
Student loans issued	(4,092)	(3,764)	-	-	(4,092)	(3,764)
Student loans collected	12,263	9,778	-	-	12,263	9,778
Student loan interest and fees collected	1,437	911	-	-	1,437	911
Other receipts (payments)	11,238	(33,037)	-	-	11,238	(33,037)
Net cash provided (used) by operating activities	(533,406)	(388,187)	(3,824)	125,804	(537,230)	(262,383)
Cash Flows from Noncapital Financing Activities:						
State share of instruction and line-item appropriations	493,248	486,115	-	-	493,248	486,115
Non-exchange grant receipts	98,668	79,370	2,098	-	100,766	79,370
Federal COVID-19 assistance programs	168,967	144,286	31,565	-	200,532	144,286
Gift receipts for current use	206,882	93,413	-	-	206,882	93,413
Additions to permanent endowments	77,206	63,157	-	-	77,206	63,157
Drawdowns of federal direct loan proceeds	320,043	310,679	-	-	320,043	310,679
Disbursements of federal direct loans to students	(317,934)	(312,319)	-	-	(317,934)	(312,319)
Amounts received from irrevocable split-interest agreements	750	10,192	-	-	750	10,192
Amounts paid to annuitants and life beneficiaries	(2,191)	(2,063)	-	-	(2,191)	(2,063)
Agency funds receipts	5,588	5,052	-	-	5,588	5,052
Agency funds disbursements	(5,051)	(4,546)	-	-	(5,051)	(4,546)
Other receipts	14,283	16,223	(7,562)	8,784	6,721	25,007
Net cash provided by noncapital financing activities	1,060,459	889,559	26,101	8,784	1,086,560	898,343
Cash Flows from Capital Financing Activities:						
Proceeds from capital debt	739,775	-	29,478	1,596	769,253	1,596
State capital appropriations	-	67,302	-	-	-	67,302
Gift receipts for capital projects	56,061	78,197	-	-	56,061	78,197
Payments for purchase or construction of capital assets	(1,055,311)	(891,524)	(37,332)	(66,540)	(1,092,643)	(958,064)
Principal payments on capital debt and leases	(77,741)	(81,554)	(3,339)	(6,023)	(81,080)	(87,577)
Interest payments on capital debt and leases	(156,512)	(128,056)	(4,548)	(4,010)	(161,060)	(132,066)
Federal subsidies for Build America Bonds interest	15,921	10,790	-	-	15,921	10,790
Net cash (used) by capital financing activities	(477,807)	(944,845)	(15,741)	(74,977)	(493,548)	(1,019,822)
Cash Flows from Investing Activities:						
Net (purchases) sales of temporary investments	-	(882,182)	-	13,852	-	(868,330)
Purchases of investments	(8,034,259)	(3,985,959)	(81,916)	-	(8,116,175)	(3,985,959)
Proceeds from sales and maturities of investments	7,187,502	3,648,843	-	-	7,187,502	3,648,843
Investment income (loss), net of related expenses	147,002	370,290	(8,897)	590	138,105	370,880
Net cash provided (used) by investing activities	(699,755)	(849,008)	(90,813)	14,442	(790,568)	(834,566)
Net Increase (Decrease) in Cash	(650,509)	(1,292,481)	(84,277)	74,053	(734,786)	(1,218,428)
Cash and Cash Equivalents - Beginning of Year	953,629	2,246,110	260,758	186,705	1,214,387	2,432,815
Cash and Cash Equivalents - End of Year	\$ 303,120	\$ 953,629	\$ 176,481	\$ 260,758	\$ 479,601	\$ 1,214,387

THE OHIO STATE UNIVERSITY
STATEMENTS OF CASH FLOWS, Cont'd
Years Ended June 30, 2022 and June 30, 2021
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2022	2021	2022	2021	2022	2021
Reconciliation of Net Operating Income (Loss) to Net Cash Used by Operating Activities:						
Operating income (loss)	\$ (40,394)	\$ 356,728	\$ 16,601	\$ 42,784	\$ (23,793)	\$ 399,512
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization expense	494,360	460,478	23,585	18,973	517,945	479,451
Changes in assets and liabilities:						
Accounts receivable, net	(41,927)	(211,658)	(9,298)	-	(51,225)	(211,658)
Leases receivable, net	(709)	5,580	(1,390)	(13,343)	(2,099)	(7,763)
Amounts due from (to) primary institution - leases	(3,905)	-	-	-	(3,905)	-
Notes receivable, net	4,070	5,359	-	474	4,070	5,833
Accrued interest receivable	(1,590)	(648)	-	-	(1,590)	(648)
Inventories and prepaid expenses	5,053	20,156	(13)	(345)	5,040	19,811
Amounts due to/from primary institution	(9,679)	(92,948)	(16,354)	54,945	(26,033)	(38,003)
Amounts due to (from) primary institution - leases	(25,522)	-	-	-	(25,522)	-
Net other post-employment benefit asset	(165,945)	(197,281)	-	-	(165,945)	(197,281)
Deferred outflows	(152,048)	234,551	-	-	(152,048)	234,551
Other noncurrent assets	14,521	(190,622)	(1,890)	(665)	12,631	(191,287)
Accounts payable and accrued liabilities	(54,431)	159,506	192	3,146	(54,239)	162,652
Medicare advance payment program	(175,253)	(20,061)	(10,191)	(2,394)	(185,444)	(22,455)
Self-insurance accruals	15,414	(2,845)	-	-	15,414	(2,845)
Amounts due to third-party payors - Health System	(3,097)	29,887	-	-	(3,097)	29,887
Deposits and advanced payments	79,826	115,655	1,245	1,600	81,071	117,255
Compensated absences	(10,923)	4,270	-	-	(10,923)	4,270
Refundable advances for Federal Perkins loans	(2,767)	(3,690)	-	-	(2,767)	(3,690)
Advance from concessionaire	(17,290)	(21,816)	-	-	(17,290)	(21,816)
Net pension liability	(1,181,540)	(345,696)	-	-	(1,181,540)	(345,696)
Net other post-employment benefit liability	(7,022)	(1,436,889)	-	-	(7,022)	(1,436,889)
Deferred inflows	770,320	554,997	(6,494)	-	763,826	554,997
Other liabilities	(22,928)	188,800	183	20,629	(22,745)	209,429
Net cash provided (used) by operating activities	\$ (533,406)	\$ (388,187)	\$ (3,824)	\$ 125,804	\$ (537,230)	\$ (262,383)
Non Cash Transactions:						
Construction in process in accounts payable	\$ 1,601	\$ 47,852	\$ 3,205	\$ 9,414	\$ 4,806	\$ 57,266
Construction in process in concessionaire payable	150,843	101,507	-	-	150,843	101,507
Capital lease	-	11,316	-	-	-	11,316
Stock gifts	19,583	19,473	-	-	19,583	19,473
Net increase (decrease) in fair value of investments	(441,354)	1,487,302	(8,899)	1,064	(450,253)	1,488,366
Forgiveness of debt	-	-	266	278	266	278
State capital appropriations	52,474	-	-	-	52,474	-

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

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Organization

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

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

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

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

Basis of Presentation

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

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

The criteria for determining financial accountability include the following circumstances:

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

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

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

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

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

- **Dental Faculty Practice Association, Inc.** – The university appoints a voting majority of the board for the dental practice group for faculty in the College of Dentistry.
- **Science and Technology Campus Corporation (SciTech)** – This non-profit organization, which was established for further development of the university's Science and Technology Campus, is fiscally dependent on the university.

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

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

Basis of Accounting

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

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

- **Net investment in capital assets:** Capital assets, net of accumulated depreciation, and related debt attributable to the acquisition, construction or improvement of those assets.
- **Restricted - nonexpendable:** Amounts subject to externally-imposed stipulations that they be maintained in perpetuity and invested for the purpose of generating present and future income, which may either be expended or added to principal by the university. These assets primarily consist of the original gift corpus of the university's permanent endowments.
- **Restricted - expendable:** Amounts whose use is subject to externally-imposed stipulations that can be fulfilled by actions of the university pursuant to those stipulations or that expire by the passage of time.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

- **Unrestricted:** Amounts not subject to externally-imposed stipulations. Substantially all unrestricted balances are internally designated for use by university departments to support working capital needs, to fund related academic or research programs, and to provide for unanticipated shortfalls in revenues and deviations in enrollment.

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

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

Cash and Investments

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

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

The university holds investments in limited partnerships, private equity and other investments, which are generally reported at net asset value (NAV) of the university's interest used as a practical expedient to estimate fair value. NAVs are generally provided by the management of these limited partnerships. The purpose of this alternative investment class is to increase portfolio diversification and reduce risk due to the low correlation with other asset classes. Because these investments are not readily marketable, the estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for the investments existed, and such differences could be material. As of June 30, 2022, the university has made commitments to limited partnerships totaling \$1,303,367 that have not yet been funded. These commitments may extend for a maximum of twelve years.

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

Endowment Policy

All endowments are invested in the university's Long-Term Investment Pool, which consists of 6,172 Board authorized funds and 202 pending funds. Each named fund is assigned a number of shares in the Long-Term Investment Pool based on the value of the gifts, income-to-principal transfers, or transfers of operating funds to that named fund. For donor restricted endowments, the Uniform Prudent Management of Institutional Funds Act (UPMIFA), as adopted in Ohio, permits the university's Board of Trustees to appropriate an amount of realized and unrealized endowment appreciation as the Board deems prudent. The UPMIFA, as adopted in Ohio, establishes a 5% safe harbor of prudence for funds appropriated for expenditure. Net realized

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

and unrealized appreciation, after the spending rule distributions, is retained in the Long-Term Investment Pool, and the associated net position is generally classified as restricted-expendable.

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

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

At June 30, 2021, the fair value of the university and Foundation gifted endowments is \$2,678,895, which is \$811,004 above the historical dollar value of \$1,867,891. Although the fair value of the gifted endowments in total exceeds the historical cost at June 30, 2021, there are 191 named funds that remain underwater (excluding income-to-principal transfers, or transfers of operating funds to that named fund). The fair value of these underwater funds at June 30, 2021 is \$73,494, which is \$4,884 below the historical dollar value of \$78,338.

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

Gift Pledges Receivable

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

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

Inventories

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Capital Assets and Collections

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

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

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

Advance Payments for Goods and Services

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

Derivative Instruments

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

Operating and Non-Operating Revenues and Expenses

The university defines operating activities, for purposes of reporting on the Statements of Revenues, Expenses, and Changes in Net Position, as those activities that generally result from exchange transactions, such as payments received for providing services and payments made for goods or services received. With the exception of interest expense on long-term indebtedness and certain expenses related to investments, substantially all university expenses are considered to be operating expenses. Certain significant revenue streams relied upon for operations are

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

recorded as non-operating revenues, including state appropriations, current-use gifts and net investment income. In addition, amounts provided to the university under Federal COVID-19 assistance grant programs are recognized as non-operating revenues as eligibility requirements are met.

Tuition, Room and Board

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

State Support

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

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

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

Government Grants and Contracts

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

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

Federal COVID-19 Assistance Programs

In response to the COVID-19 outbreak, the federal government has provided support to individuals, companies and non-profit institutions in the form of loans, grants, tax changes and other types of relief. The university is a recipient of grant funds from several federal COVID-19

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

assistance programs, including Higher Education Emergency Relief Fund (HEERF) grants to students, HEERF institutional grants, Provider Relief Funds, FEMA Public Assistance funds, Shuttered Venue Operators grants and pass-through funding from the State of Ohio. Amounts provided to the university under these grant programs are recognized as non-operating revenues in the Statements of Revenues, Expenses and Changes in Net Position as eligibility requirements are met.

The university's Health System and OSU Physicians, a discretely presented component unit of the university, received advance payments under the Medicare Accelerated and Advance Payment program. These payments are considered short-term loans and are reported as current liabilities in the Statements of Net Position. Current liabilities for advance payments provided to the Health System totaled \$79,601 and \$254,854 at June 30, 2022 and 2021, respectively. Current liabilities for advance payments provided to OSU Physicians totaled zero and \$10,191 at June 30, 2022 and 2021, respectively.

OSU Health System Revenue

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

Health System patient service revenue amounts recognized from major payor sources (based on primary payor) for the years ended June 30, 2022 and 2021, respectively, are as follows:

Payor	Primary Institution	
	2022	2021
Medicare	\$ 1,055,544	\$ 1,006,113
Medicaid	553,121	532,386
Managed Care:		
Anthem	707,125	636,140
United Healthcare	474,790	470,125
Other	908,194	889,689
Self Pay	4,678	5,908
Total net patient service revenue	3,703,452	3,540,361
Add: Other Health System sales and services revenue	475,504	412,244
Total Health System sales and services, net	\$ 4,178,956	\$ 3,952,605

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

OSU Physicians Revenue

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

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

Charity Care and Community Benefit

Care is provided to patients regardless of their ability to pay. A patient is classified as charity care in accordance with policies established by the OSU Health System and OSUP. Because collection of amounts determined to qualify as charity care are not pursued, such amounts are written off and not reported as gross patient service revenue. OSU Health System and OSUP maintain records to identify and monitor the level of charity care provided, including the amount of charges foregone for services rendered. Net charity care costs for the OSU Health System for the years ended June 30, 2022 and 2021 are \$39,989 and \$51,138, respectively, after applying a decrease of \$15,370 and \$468, respectively, for support received under the Health Care Assurance Program (HCAP). HCAP is administered by the State of Ohio to help hospitals cover a portion of the cost of providing charity care. Charity care costs for OSUP for the years ended June 30, 2022 and 2021 are \$14,634 and \$7,458, respectively.

Management Estimates

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

Newly Issued Accounting Pronouncements

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement addresses P3s and APAs and amends current guidance in GASB 60, Accounting and Financial Reporting for Service Concession Arrangements. In general, the Statement applies the right-of-use model set forth in GASB 87 to P3 arrangements and provides accounting and disclosure guidance for both transferors and operators of governmental assets. The Statement is effective for periods beginning after June 15, 2022 (FY2023).

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement requires recognition of a right-to-use subscription asset, initially measured as the sum of the initial subscription liability amount, payments made to the vendor before commencement of the subscription term, and capitalizable implementation costs. The subscription asset is then amortized over the subscription term. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022 (FY2023).

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

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

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

University management is currently assessing the impact that implementation of GASB Statements No. 93, 94, 96, 99, 100 and 101 will have on the university's financial statements.

Implementation of GASB Statement No. 87

In fiscal year 2022, the university implemented GASB Statement No. 87, *Leases*. This standard establishes accounting and reporting for leases, based on the foundational principle that all leases are financings of the right to use an underlying asset for a period of time. Lessees record an intangible right-of-use asset and corresponding lease liability, based on the present value of payments expected to be made during the lease term. Lessors record a lease receivable and a corresponding deferred inflow of resources. The standard provides an exception for short-term leases with a maximum possible term of 12 months or less. The cumulative effect of adopting GASB Statement No. 87 was a \$4,128 increase in net position as of July 1, 2020 for the primary institution and a \$1,269 decrease in net position for the discretely presented component units as

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

of July 1, 2020. The effects of adopting Statement No. 87 retroactively to the university's financial statements for the year ended June 30, 2021 were as follows:

	As Previously Reported	Effect of Adoption of Statement No. 87	As Restated
2021 Statement of Net Position - Primary Institution			
Current Assets:			
Inventories and prepaid expenses	\$ 150,576	\$ (3,759)	\$ 146,817
Total current assets	4,409,973	(3,759)	4,406,214
Noncurrent Assets:			
Leases receivable	-	37,427	37,427
Capital assets, net	6,267,672	140,751	6,408,423
Amounts due from (to) primary institution for leases	-	(71,086)	(71,086)
Total noncurrent assets	14,546,415	107,092	14,653,507
Total assets	18,956,388	103,333	19,059,721
Current Liabilities:			
Current portion of bonds, notes and leases payable	62,746	7,247	69,993
Deposits and advance payments for goods and services			
Amounts due to (from) primary institution for leases - current	-	(3,855)	(3,855)
Total current liabilities	1,847,334	3,392	1,850,726
Noncurrent Liabilities:			
Bonds, notes and leases payable	2,690,587	45,854	2,736,441
Amounts due to (from) primary institution for leases - noncurrent	-	(29,800)	(29,800)
Total noncurrent liabilities	7,163,497	16,054	7,179,551
Total liabilities	9,010,831	19,446	9,030,277
Deferred Inflows:			
Other deferred inflows	40,766	69,129	109,895
Total deferred inflows	1,796,237	69,129	1,865,366
Net Position:			
Net investment in capital assets	3,471,509	1,600	3,473,109
Unrestricted	1,325,179	13,158	1,338,337
Total net position	\$ 8,616,920	\$ 14,758	\$ 8,631,678

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 87	As Restated
2021 Statement of Revenues, Expenses and Other Changes in Net Position - Primary Institution			
Other operating revenues	\$ 37,198	\$ 1,952	\$ 39,150
Total operating revenues	5,988,232	1,952	5,990,184
Operating Expenses:			
Public service	139,588	(23)	139,565
Institutional support	229,993	(9,318)	220,675
Auxiliary enterprises	206,123	(195)	205,928
OSU Health System	2,733,141	(4,763)	2,728,378
Depreciation and amortization	457,950	2,528	460,478
Total operating expenses	5,645,227	(11,771)	5,633,456
Net operating income (loss)	343,005	13,723	356,728
Interest expense	(125,687)	(3,093)	(128,780)
Net Non-operating Revenue	2,636,411	(3,093)	2,633,318
Increase (Decrease) in Net Position	3,192,426	10,630	3,203,056
Net Position - Beginning of Year	\$ 5,424,494	\$ 4,128	\$ 5,428,622

	As Previously Reported	Effect of Adoption of Statement No. 87	As Restated
2021 Statement of Cash Flows - Primary Institution			
Cash Flows from Operating Activities:			
Payments to vendors for supplies and services	\$ (2,419,832)	\$ 14,081	\$ (2,405,751)
Net cash provided (used) by operating activities	(402,268)	14,081	(388,187)
Cash Flows from Capital Financing Activities:			
Principal payments on capital debt and leases	(70,566)	(10,988)	(81,554)
Interest payments on capital debt and leases	(124,963)	(3,093)	(128,056)
Net cash (used) by capital financing activities	(930,764)	(14,081)	(944,845)
Reconciliation of Net Operating Income (Loss) to Net Cash Used by Operating Activities:			
Operating income (loss)	343,005	13,723	356,728
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	457,950	2,528	460,478
Changes in assets and liabilities:			
Leases receivable	-	5,580	5,580
Deferred inflows	562,747	(7,750)	554,997
Net cash provided (used) by operating activities	\$ (402,268)	\$ 14,081	\$ (388,187)

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 87	As Restated
2021 Statement of Net Position - Discretely Presented Component Units			
Current Assets:			
Accounts receivable	\$ 69,268	\$ (543)	\$ 68,725
Total noncurrent assets	411,685	(543)	411,142
Noncurrent Assets:			
Leases receivable	-	15,184	15,184
Other noncurrent assets	1,222	(665)	557
Capital assets, net	296,209	48,230	344,439
Amounts due from (to) primary institution for leases	-	71,086	71,086
Total noncurrent assets	298,231	133,835	432,066
Total assets	709,916	133,292	843,208
Current Liabilities:			
Current portion of bonds, notes and leases payable	1,455	1,231	2,686
Deposits and advance payments for goods and services	4,742	(2,750)	1,992
Amounts due to (from) primary institution for leases - current	-	3,855	3,855
Total current liabilities	197,005	2,336	199,341
Noncurrent Liabilities:			
Bonds, notes and leases payable	14,911	14,285	29,196
Other noncurrent liabilities	59,960	(55,259)	4,701
Amounts due to (from) primary institution for leases - noncurrent	-	29,800	29,800
Total noncurrent liabilities	244,541	(11,174)	233,367
Total liabilities	441,546	(8,838)	432,708
Deferred Inflows:			
Other deferred inflows	-	142,939	142,939
Total deferred inflows	-	142,939	142,939
Net Position:			
Net investment in capital assets	271,367	(7,488)	263,879
Unrestricted	(2,997)	6,679	3,682
Total net position	\$ 268,370	\$ (809)	\$ 267,561

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 87	As Restated
2021 Statement of Revenues, Expenses and Other Changes in Net Position - Discretely Presented Component Units			
Other operating revenues	\$ -	\$ 1,847	\$ 1,847
Total operating revenues	714,084	1,847	715,931
Operating Expenses:			
Institutional support	22,345	(1,462)	20,883
OSU Physicians	603,324	(5,849)	597,475
Depreciation and amortization	12,754	6,219	18,973
Total operating expenses	674,241	(1,092)	673,149
Net operating income (loss)	39,843	2,939	42,782
Interest expense	(1,549)	(2,479)	(4,028)
Increase (Decrease) in Net Position	10,543	460	11,003
Net Position - Beginning of Year	\$ 257,827	\$ (1,269)	\$ 256,558

	As Previously Reported	Effect of Adoption of Statement No. 87	As Restated
2021 Statement of Cash Flows - Discretely Presented Component Units			
Cash Flows from Operating Activities:			
Payments to vendors for supplies and services	\$ (24,650)	\$ 7,311	\$ (17,339)
Net cash provided (used) by operating activities	118,493	7,311	125,804
Cash Flows from Capital Financing Activities:			
Principal payments on capital debt and leases	(1,191)	(4,832)	(6,023)
Interest payments on capital debt and leases	(1,531)	(2,479)	(4,010)
Net cash (used) by capital financing activities	\$ (67,666)	\$ (7,311)	\$ (74,977)

Income Tax Status

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

Related Parties

Members of the Board of Trustees, officers, and employees are subject to the university's conflict of interest policies, under which business and financial relationships must be disclosed and are subject to review and approval. Disclosures about the university's related parties, including its

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

discretely presented component units, are included in notes 1, 20, and 21 to the financial statements.

NOTE 2 — CASH AND CASH EQUIVALENTS

At June 30, 2022, the carrying amount of the primary institution's cash and cash equivalents is \$303,120 as compared to bank balances of \$362,460. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit.

Of the bank balances, \$3,105 is covered by federal deposit insurance and \$359,355 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

At June 30, 2021, the carrying amount of the primary institution's cash, cash equivalents and restricted cash is \$953,629 as compared to bank balances of \$953,759. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$87,861 is covered by federal deposit insurance and \$865,898 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

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

At June 30, 2021, the carrying amount of the discretely presented component units' cash, cash equivalents and restricted cash is \$260,758 as compared to bank balances of \$261,688. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$2,027 is covered by federal deposit insurance and \$259,661 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

NOTE 3 — INVESTMENTS

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

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

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

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

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

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

Total university investments by major category for the primary institution at June 30, 2022 and 2021 are as follows:

	Primary Institution	
	2022	2021
Temporary Investments (a)	\$ 3,226,755	\$ 2,693,789
Long-Term Investment Pool:		
Gifted Endowment - University	1,261,196	1,333,836
Gifted Endowment - OSU Foundation	1,344,732	1,345,059
Quasi Endowment - Operating	1,740,849	1,740,687
Quasi Endowment - Designated	2,614,005	2,622,391
Total Long-Term Investment Pool	6,960,782	7,041,973
Securities Lending Collateral Investments	201,994	118,266
Other Long-Term Investments	301,855	348,227
Total Investments	<u>\$ 10,691,386</u>	<u>\$ 10,202,255</u>

- (a) At June 30, 2022, Temporary Investments included \$679,040 of unexpended bond proceeds. At June 30, 2021, unexpended bond proceeds totaling \$276,243 were reported as restricted cash. Unexpended bond proceeds represent bond proceeds restricted for capital expenditures.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

	Primary Institution				
	Temporary Investments		Other Long-Term Investments		Total
	Bond Proceeds	Investment Pool	Investments	Securities Lending Collateral Investments	
U.S. equity	\$ 5	\$ 1,084,100	\$ -	\$ -	\$ 1,084,105
International equity	-	227,665	-	-	227,665
Equity funds	89,406	1,107,523	21,637	-	1,218,566
U.S. government obligations	502,453	(740)	756	-	502,469
U.S. government agency obligations	178,298	-	-	-	178,298
Corporate bonds and notes	1,885,371	-	-	-	1,885,371
Bond funds	333,094	290,925	43,261	-	667,280
Foreign government bonds	40,629	-	-	-	40,629
Real assets	5	806,152	22,080	-	828,237
Hedge funds	-	688,079	-	-	688,079
Private equity	-	2,274,497	192,339	-	2,466,836
Commercial paper	146,685	-	-	-	146,685
Cash equivalents	-	482,581	-	-	482,581
Certificates of deposit	13,056	-	-	-	13,056
Other	37,753	-	21,782	-	59,535
Securities Lending Collateral Assets:					
Repurchase agreements	-	-	-	51,173	51,173
Certificates of deposit	-	-	-	114,730	114,730
Cash and other adjustments	-	-	-	36,091	36,091
	\$ 3,226,755	\$ 6,960,782	\$ 301,855	\$ 201,994	\$ 10,691,386

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Total university investments by investment type for the primary institution at June 30, 2021 are as follows:

	Primary Institution				Total
	Temporary Investments	Long-Term Investment Pool	Other Long-Term Investments	Securities Lending Collateral Investments	
U.S. equity	\$ -	\$ 1,159,881	\$ 22,530	\$ -	\$ 1,182,411
International equity	-	513,586	-	-	513,586
Equity funds	109,272	1,072,486	27,451	-	1,209,209
U.S. government obligations	183,912	605	844	-	185,361
U.S. government agency obligations	128,991	-	-	-	128,991
Corporate bonds and notes	1,663,809	-	-	-	1,663,809
Bond funds	505,032	539,956	25,602	-	1,070,590
Foreign government bonds	25,119	-	-	-	25,119
Real assets	5	762,928	23,577	-	786,510
Hedge funds	-	565,599	-	-	565,599
Private equity	-	2,058,643	225,102	-	2,283,745
Commercial paper	32,534	-	-	-	32,534
Cash and cash equivalents	-	368,289	-	-	368,289
Other	45,115	-	23,121	-	68,236
Securities Lending Collateral Assets:					
Repurchase agreements	-	-	-	72,042	72,042
Cash and other adjustments	-	-	-	46,224	46,224
	<u>\$ 2,693,789</u>	<u>\$ 7,041,973</u>	<u>\$ 348,227</u>	<u>\$ 118,266</u>	<u>\$ 10,202,255</u>

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

	2022	2021
Interest and dividends	\$ 219,884	\$ 190,698
Net increase (decrease) in fair value of investments	(441,354)	1,727,863
Investment expenses	(70,865)	(59,388)
Total	<u>\$ (292,335)</u>	<u>\$ 1,859,173</u>

Information on Fair Value of Investments

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

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

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

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

Net Asset Value (NAV) – Investments whose fair value is measured at NAV are excluded from the fair value hierarchy. Investments in non-governmental entities that do not have a readily determinable fair value may be valued at NAV if the NAV is determined in accordance with the fair value measurement principles relevant to investment companies. Interests in investment funds with a NAV reported under an alternative basis or which meet the intent to sell criteria are reflected as Level 3 investments. As of June 30, 2022, the Long-Term Investment Pool does not have any funds held for secondary sale.

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

Not Leveled – Cash is not measured at fair value and, thus, is not subject to the fair value disclosure requirements. Cash not subject to such requirements amounted to \$140,606 and \$123,786 at June 30, 2022 and 2021, respectively.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

	Primary Institution				
	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV as Practical Expedient (NAV)	Total Fair Value
U.S. equity	\$ 1,084,105	\$ -	\$ -	\$ -	\$ 1,084,105
International equity	227,665	-	-	-	227,665
Equity funds	244,466	-	-	974,100	1,218,566
U.S. government obligations	(740)	503,209	-	-	502,469
U.S. government agency obligations	-	178,298	-	-	178,298
Corporate bonds and notes	-	1,885,371	-	-	1,885,371
Bond funds	523,891	-	-	143,389	667,280
Foreign government bonds	-	40,629	-	-	40,629
Real assets	123,734	-	25,387	679,116	828,237
Hedge funds	-	-	-	688,079	688,079
Private equity	-	-	73,057	2,393,779	2,466,836
Commercial paper	-	146,685	-	-	146,685
Cash equivalents	341,975	-	-	-	341,975
Certificates of deposit	-	13,056	-	-	13,056
Other	-	37,208	22,327	-	59,535
Securities Lending Collateral Assets:					
Repurchase agreements	-	51,173	-	-	51,173
Certificates of deposit	-	114,730	-	-	114,730
Cash and other adjustments	-	36,091	-	-	36,091
	<u>\$ 2,545,096</u>	<u>\$ 3,006,450</u>	<u>\$ 120,771</u>	<u>\$ 4,878,463</u>	<u>\$ 10,550,780</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Investments by fair value category for the primary institution at June 30, 2021 are as follows:

	Primary Institution				
	Quoted Prices	Significant	Significant	NAV as	Total
	in Active	Other Observable	Unobservable	Practical	
	Markets	Inputs	Inputs	Expedient	
	(Level 1)	(Level 2)	(Level 3)	(NAV)	Fair Value
U.S. equity	\$ 1,182,411	\$ -	\$ -	\$ -	\$ 1,182,411
International equity	513,586	-	-	-	513,586
Equity funds	357,359	-	-	851,850	1,209,209
U.S. government obligations	605	184,756	-	-	185,361
U.S. government agency obligations	-	128,991	-	-	128,991
Corporate bonds and notes	-	1,663,809	-	-	1,663,809
Bond funds	948,268	-	-	122,322	1,070,590
Foreign government bonds	-	25,119	-	-	25,119
Real assets	127,615	-	94,137	564,758	786,510
Hedge funds	-	-	-	565,599	565,599
Private equity	-	-	403,773	1,879,972	2,283,745
Commercial paper	-	32,534	-	-	32,534
Cash equivalents	244,503	-	-	-	244,503
Other	-	44,584	23,652	-	68,236
Securities Lending Collateral Assets:					
Repurchase agreements	-	72,042	-	-	72,042
Cash and other adjustments	-	46,224	-	-	46,224
	<u>\$ 3,374,347</u>	<u>\$ 2,198,059</u>	<u>\$ 521,562</u>	<u>\$ 3,984,501</u>	<u>\$ 10,078,469</u>

Additional Information on Investments Measured at the NAV

Additional information on fair values, unfunded commitments, remaining life and redemption for investments measured at the NAV for the primary institution at June 30, 2022 is as follows:

	Fair Value	Unfunded Commitments	Remaining Life	Redemption Notice Period	Redemption Restrictions
Equity and bond funds - non-public international	\$ 1,117,489	-	No limit	1 to 30 days	None
Hedge funds - absolute return, credit, long/short equities	688,079	36,000	No limit	30 to 180 day notice periods	Lock-up provisions ranging from none to 2 years; side pockets on a few funds
Private equity - private credit, buyouts, venture, secondary	2,393,779	1,037,889	1-12 years	Partnerships ineligible for redemption	Not redeemable
Real assets - natural resources, real estate, infrastructure	679,116	163,336	1-12 years	Partnerships ineligible for redemption	Not redeemable
	<u>\$ 4,878,463</u>	<u>\$ 1,237,225</u>			

Additional Risk Disclosures for Investments

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

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

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

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

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

The maturities of the university's interest-bearing investments for the primary institution at June 30, 2021 are as follows:

	Primary Institution				
	Fair Value	Investment Maturities (in years)			
		Less than 1	1 to 5	6 to 10	More than 10
U.S. government obligations	\$ 185,361	\$ 35,954	\$ 147,691	\$ 1,716	\$ -
U.S. government agency obligations (a)	128,784	1,351	23,943	33,736	69,754
Corporate bonds	1,663,809	373,786	968,603	154,052	167,368
Bond funds	1,070,590	337,094	478,241	114,304	140,951
Foreign governmental bonds	25,119	13,101	10,994	832	192
Commercial paper	32,534	32,534	-	-	-
Other governmental bonds (b)	44,584	5,803	31,732	253	6,796
Securities Lending Collateral:					
Repurchase agreements	72,042	72,042	-	-	-
Total	\$ 3,222,823	\$ 871,665	\$ 1,661,204	\$ 304,893	\$ 385,061

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

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

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

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

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

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

The credit ratings of the university's interest-bearing investments for the primary institution at June 30, 2021 are as follows:

	Primary Institution										
	Total	AAA	AA	A	BBB	BB	B	CCC	CC	C	D Not Rated
U.S. government obligations	\$ 185,361	\$ -	\$ 185,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. government agency obligations	128,992	2,892	46,962	75,785	3,209	-	-	-	-	-	-
Corporate bonds	1,663,809	128,683	151,803	556,677	582,777	35,585	7,559	-	-	-	-
Bond funds	1,070,590	147,791	110,394	258,440	274,999	31,019	17,545	3,993	2,148	514	514
Foreign government bonds	25,119	1,069	13,189	6,364	2,195	-	2,024	-	-	-	-
Commercial paper	32,534	4,996	3,165	22,623	1,750	-	-	-	-	-	-
Other governmental bonds (a)	44,584	655	24,123	13,591	1,483	-	-	-	-	-	-
Securities Lending Collateral:											
Repurchase agreements	72,042	-	-	-	-	-	-	-	-	-	-
Total	\$ 3,223,031	\$ 286,086	\$ 534,714	\$ 933,480	\$ 866,413	\$ 66,604	\$ 27,128	\$ 3,993	\$ 2,148	\$ 514	\$ 514

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

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

There is no investment in issuers other than U. S. government guaranteed securities that represents five percent or more of investments held at June 30, 2022 and June 30, 2021.

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

At June 30, 2021, exposure to foreign currency risk for the primary institution is as follows:

	Primary Institution					
	Common Stock	Equity Funds	Bond Funds	Corporate Bonds and Notes	Foreign Government Bonds	Partnerships and Hedge Funds
Argentine peso	\$ -	\$ -	2	\$ -	\$ -	-
Australian dollar	13,268	17,509	37	12,060	-	-
Brazilian real	904	14,857	42	-	-	-
Canadian dollar	34,149	19,543	18	10,822	-	-
Cayman Islands dollar	-	1,489	-	-	-	-
Chilean peso	82	62	19	-	-	-
Chinese yuan	(202)	75,481	8	-	-	-
Columbian peso	27	24	-	-	-	-
Czech Republic koruna	27	931	-	-	-	-
Danish krone	3,142	5,062	2	-	-	-
Egyptian pound	14	13	-	-	-	-
Euro	157,006	90,616	10	8,176	42	173,594
Great Britain pound sterling	57,597	55,533	36	28,686	-	284,936
Hong Kong dollar	37,836	57,016	-	-	-	-
Hungarian forint	41	31	-	-	-	-
Iceland krona	-	-	9	-	-	-
Indian rupee	1,739	26,530	9	-	-	-
Indonesian rupiah	192	2,123	10	-	-	-
Israeli shekel	123	237	-	-	5,860	-
Japanese yen	142,466	45,694	2	901	-	-
Kenyan shilling	-	504	-	-	-	-
Kuwaiti dinar	96	66	-	-	-	-
Malaysian ringgit	219	218	-	-	-	-
Mexican peso	301	4,933	52	-	-	-
New Taiwan dollar	6,806	33,480	-	-	-	-
New Turkish lira	41	592	-	-	-	-
New Zealand dollar	253	96	-	-	-	-
Norwegian krone	6,052	4,716	19	-	-	-
Pakistan rupee	-	8	-	-	-	-
Peruvian nuevo sol	-	1,165	(2)	-	-	-
Philippine peso	109	1,624	-	-	-	-
Polish zloty	109	466	-	-	-	-
Qatari riyal	109	85	-	-	-	-
Romanian new leu	-	4	-	-	-	-
Russian ruble	397	6,511	19	-	-	-
Saudi riyal	506	405	-	-	-	-
Singapore dollar	868	630	-	-	-	-
South African rand	616	4,737	-	-	-	-
South Korean won	13,612	42,995	54	-	-	-
Swedish krona	12,766	13,802	-	-	-	-
Swiss franc	21,945	11,961	(1)	-	-	26,429
Thailand bhat	274	3,809	-	-	-	-
UAE dirham	96	91	-	-	-	-
Total	\$ 513,586	\$ 545,649	\$ 345	\$ 60,645	\$ 5,902	\$ 484,959

Securities Lending

The university has engaged in a securities lending program through its custodian bank of the Long-Term Investment Pool. Securities loaned at June 30, 2022 and 2021 were comprised completely of equities, and these loans were secured by collateral in the form of repurchase agreements, certificates of deposit, and cash and other adjustments. All loans must be secured by collateral amounting to no less than 102% of the current fair value of domestic securities loaned and no less than 105% of the current fair value of foreign securities loaned.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

As of June 30, 2022, there was no credit risk on securities loaned due to the fair value of the collateral held being greater than the fair value of securities on loan to each individual broker. The university, the custodian, and the borrower each maintain the right to terminate a loan. Upon maturity or termination of a loan agreement, the custodian is contractually obligated to indemnify the university if the borrowers fail to return loaned securities and if liquidation of the collateral is insufficient to replace the value of the securities loaned. Noncash collateral cannot be pledged or sold by the university without a borrower's default. While earning fees received by the university during the loan period, cash collateral is simultaneously invested in short term, highly liquid securities in order to further increase interest earned while also matching a weighted average maturity of loans which is not to exceed 60 days.

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

As of June 30, 2021, securities loaned by the university amounted to a fair value of \$163,207 and were secured by collateral in the amount of \$171,796. The portion of this collateral that was received in cash amounted to \$118,266 and is reflected within the university's Statement of Net Position as a current asset and a corresponding current liability.

NOTE 4 — ACCOUNTS, NOTES AND PLEDGES RECEIVABLE

Accounts receivable for the primary institution at June 30, 2022 and 2021 consist of the following:

	Primary Institution	
	2022	2021
Patient and other receivables - OSU Health System	\$ 625,406	\$ 585,599
Grant and contract receivables	171,363	154,484
Tuition and fees receivable	18,273	16,486
Receivables for departmental and auxiliary sales and services	58,281	65,097
State and federal receivables	5,244	11,629
Other receivables	2,120	3,379
Total receivables	880,687	836,674
Less: Allowances for doubtful accounts	108,637	100,174
Total receivables, net	\$ 772,050	\$ 736,500

Notes receivable consist primarily of Perkins and health professions loans and are net of an allowance for doubtful accounts of \$12,373 and \$16,294 at June 30, 2022 and 2021, respectively. Federal capital contributions to the Perkins loan programs represent advances which are ultimately refundable to the federal government.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

The university has recorded \$187,043 in non-endowment pledges receivable and a related allowance for doubtful accounts of \$9,418 at June 30, 2022. The university recorded \$168,613 in non-endowment pledges receivable and a related allowance for doubtful accounts of \$7,372 at June 30, 2021.

Accounts receivable for the discretely presented component units at June 30, 2022 and 2021 consist of the following:

	Discretely Presented Component Units	
	2022	2021
Patient and other receivables - OSU Physicians	\$ 72,694	\$ 64,350
Other receivables	14,732	11,895
Total receivables	87,426	76,245
Less: Allowances for doubtful accounts	10,716	7,520
Total receivables, net	<u>\$ 76,710</u>	<u>\$ 68,725</u>

NOTE 5 — CAPITAL ASSETS

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

	Primary Institution			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 110,207	\$ 28,107	\$ -	\$ 138,314
Intangibles	18,465	-	-	18,465
Construction in progress	1,021,812	1,088,759	256,661	1,853,910
Total non depreciable assets	1,150,484	1,116,866	256,661	2,010,689
Capital assets being depreciated:				
Improvements other than buildings	977,247	21,855	-	999,102
Buildings and fixed equipment	7,357,954	234,806	5,121	7,587,639
Movable equipment, furniture and software	1,989,614	159,177	87,003	2,061,788
Library books	200,191	2,710	-	202,901
Total depreciable assets	10,525,006	418,548	92,124	10,851,430
Less: Accumulated depreciation for				
Improvements other than buildings	432,067	47,772	-	479,839
Buildings and fixed equipment	3,488,749	243,503	956	3,731,296
Movable equipment, furniture and software	1,378,778	174,801	85,593	1,467,986
Library books	176,939	4,343	-	181,282
Total accumulated depreciation	5,476,533	470,419	86,549	5,860,403
Total depreciable assets, net	5,048,473	(51,871)	5,575	4,991,027
Capital assets, net excluding lease assets	<u>\$ 6,198,957</u>	<u>\$ 1,064,995</u>	<u>\$ 262,236</u>	<u>\$ 7,001,716</u>
Lease assets, net (Note 11)				<u>192,849</u>
Total capital assets, net as reported in statement of net position				<u>\$ 7,194,565</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Capital assets activity for the primary institution for the year ended June 30, 2021 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets not being depreciated:				
Land	\$ 108,136	\$ 2,071	\$ -	\$ 110,207
Intangibles	18,563	-	98	18,465
Construction in progress	880,224	141,588	-	1,021,812
Total non depreciable assets	1,006,923	143,659	98	1,150,484
Capital assets being depreciated:				
Improvements other than buildings	950,770	26,477	-	977,247
Buildings and fixed equipment	6,876,603	506,100	24,749	7,357,954
Movable equipment, furniture and software	1,703,984	310,588	24,958	1,989,614
Library books	196,468	3,942	219	200,191
Total depreciable assets	9,727,825	847,107	49,926	10,525,006
Less: Accumulated depreciation for				
Improvements other than buildings	388,856	43,211	-	432,067
Buildings and fixed equipment	3,277,305	231,631	20,187	3,488,749
Movable equipment, furniture and software	1,237,210	164,541	22,973	1,378,778
Library books	172,531	4,626	218	176,939
Total accumulated depreciation	5,075,902	444,009	43,378	5,476,533
Total depreciable assets, net	4,651,923	403,098	6,548	5,048,473
Capital assets, net excluding lease assets	\$ 5,658,846	\$ 546,757	\$ 6,646	\$ 6,198,957
Lease assets, net (Note 11)				209,466
Total capital assets, net as reported in statement of net position				\$ 6,408,423

The increase in construction in progress of \$141,588 in fiscal year 2021 represents the amount of capital expenditures for new projects of \$947,213, net of assets placed in service of \$805,625.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 31,461	-	-	\$ 31,461
Intangibles	-	-	-	-
Construction in progress	50,159	36,752	20,888	66,023
Total non depreciable assets	81,620	36,752	20,888	97,484
Capital assets being depreciated:				
Improvements other than buildings	31,999	7,614	7,748	31,865
Buildings and fixed equipment	241,820	13,274	5,144	249,950
Movable equipment, furniture and software	35,282	22,303	17,218	40,367
Total depreciable assets	309,101	43,191	30,110	322,182
Less: Accumulated depreciation for				
Improvements other than buildings	18,203	3,355	2,549	19,009
Buildings and fixed equipment	53,561	12,301	2,295	63,567
Movable equipment, furniture and software	22,545	10,071	8,422	24,194
Total accumulated depreciation and amortization	94,309	25,727	13,266	106,770
Total depreciable assets, net	214,792	17,464	16,844	215,412
Capital assets, net	\$ 296,412	\$ 54,216	\$ 37,732	\$ 312,896
Lease assets, net (Note 11)				75,686
Total capital assets, net as reported in statement of net position				\$ 388,582

Capital assets activity for the discretely presented component units for the year ended June 30, 2021 is summarized as follows:

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets not being depreciated:				
Land	\$ 31,461	-	-	\$ 31,461
Intangibles	27	-	27	-
Construction in progress	70,499	-	20,340	50,159
Total non depreciable assets	101,987	-	20,367	81,620
Capital assets being depreciated:				
Improvements other than buildings	28,269	3,739	9	31,999
Buildings and fixed equipment	159,922	81,898	-	241,820
Movable equipment, furniture and software	35,946	11,054	11,718	35,282
Total depreciable assets	224,137	96,691	11,727	309,101
Less: Accumulated depreciation for				
Improvements other than buildings	14,557	2,312	(1,334)	18,203
Buildings and fixed equipment	46,474	7,119	32	53,561
Movable equipment, furniture and software	21,815	3,323	2,593	22,545
Total accumulated depreciation and amortization	82,846	12,754	1,291	94,309
Total depreciable assets, net	141,291	83,937	10,436	214,792
Capital assets, net	\$ 243,278	\$ 83,937	\$ 30,803	\$ 296,412
Lease assets, net (Note 11)				48,027
Total capital assets, net as reported in statement of net position				\$ 344,439

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

The decrease in construction in progress of \$20,341 in fiscal year 2021 represents the amount of capital expenditures for new projects of \$58,481, net of assets placed in service of \$78,822.

The university recognized asset retirement obligations (AROs) of \$17,934 at both June 30, 2022 and 2021. Assets with AROs include university facilities in which radioactive materials are used, facilities handling hazardous chemicals or waste and fuel storage tanks, all of which are subject to regulation by the State of Ohio. Liability estimates are based on decommissioning funding plans (for facilities handling radioactive materials) and historical experience (for hazardous waste facilities and fuel storage tanks). The estimated remaining useful lives of these assets range from 0 to 26 years.

NOTE 6 — ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses for the primary institution at June 30, 2022 and 2021 consist of the following:

	Primary Institution	
	2022	2021
Payables to vendors for supplies and services	\$ 506,899	\$ 518,560
Accrued compensation and benefits	167,942	132,067
Retirement system contributions payable	69,575	67,256
Other accrued expenses	13,190	56,958
Total payables and accrued expenses	\$ 757,606	\$ 774,841

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

NOTE 7 — DEPOSITS AND ADVANCE PAYMENTS FOR GOODS AND SERVICES

Deposits and advance payments for goods and services for the primary institution at June 30, 2022 and 2021 consist of the following:

	Primary Institution	
	2022	2021
Current deposits and advance payments:		
Tuition and fees	\$ 88,233	\$ 56,453
Departmental and auxiliary sales and services	94,718	68,105
Affinity agreements	1,848	7,177
Advance from concessionaire	24,648	21,786
Grant and contract advances	166,601	156,179
Health system advances	24,964	24,263
Other deposits and advance payments	46,392	37,077
Total current deposits and advance payments	<u>\$ 447,404</u>	<u>\$ 371,040</u>
Noncurrent deposits and advance payments:		
Advance from concessionaire	\$ 963,663	\$ 980,953

Deposits and advance payments for goods and services for the discretely presented component units at June 30, 2022 and 2021 consist of the following:

	Discretely Presented Component Units	
	2022	2021
Current deposits and advance payments:		
Unearned rental income and deposits - Campus Partners	\$ 127	\$ 113
Unearned revenues - Transportation Research Center	2,412	1,597
Unearned rental income - SciTech	172	282
Total current deposits and advance payments	<u>\$ 2,711</u>	<u>\$ 1,992</u>
Non-current deposits and advance payments:		
Unearned rental income and deposits - SciTech	\$ 4,701	\$ 4,700
Total (shown as other non-current liabilities)	<u>\$ 4,701</u>	<u>\$ 4,700</u>

NOTE 8 — SELF-INSURANCE ACCRUALS

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

Medical Malpractice

The university has established trustee self-insurance funds for professional medical malpractice liability claims with a \$4,000 limit per occurrence and \$18,000 annual aggregate. The university self-insurance funds have insurance in excess of \$4,000 per occurrence through Oval Limited, a blended component unit of the university. Effective July 1, 2021, Oval Limited provides coverage with limits of \$85,000 per occurrence and in the aggregate.

Previous coverage levels for Oval Limited are as follows:

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

The limits are in excess of underlying policies with limits of \$4,000 per occurrence and \$18,000 in the aggregate. For the year ended June 30, 2022, Oval reinsured, in excess of the self-insured retention, 100% of the first \$15,000 of risk to Berkshire Hathaway Specialty Insurance. The next \$20,000 was fully ceded to The Medical Protective Company, then \$10,000 ceded to Arch Specialty Insurance Company, with the next \$10,000 ceded to Chubb, then \$5,000 was ceded to The Medical Protective Company and above that the Company ceded \$10,000 of the risk to Markel, with the remaining \$15,000 of the risk to Liberty Specialty Markets Agency Limited.

The estimated liability and the related contributions to the trustee fund are based upon an independent actuarial determination as of June 30, 2022. OSUP participates in the university self-insurance fund for professional medical malpractice liability claims.

The university's estimate of professional malpractice liability includes provisions for known claims and actuarially determined estimates of incurred but not reported claims and incidents. This liability at June 30, 2022 of the anticipated future payments on gross claims is estimated at its present value of \$65,019 discounted at an estimated rate of 3% (university funds) and an additional \$23,487 discounted at an estimated rate of 3% (Oval Limited).

Although actual experience upon the ultimate disposition of the claims may vary from this estimate, the self-insurance fund assets of \$197,629 (which primarily consist of bond and equity funds, money market funds and U.S. treasury notes) are more than the recorded liability at June 30, 2022, and the surplus of \$109,123 is included in unrestricted net position.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

At June 30, 2021, the anticipated future payments on gross claims was estimated at its present value of \$54,118 discounted at an estimated rate of 3% (university funds) and an additional \$20,179 discounted at an estimated rate of 3% (Oval Limited). The self-insurance fund assets of \$222,299 (which primarily consist of bond and equity funds, money market funds and U.S. treasury notes) were more than the recorded liability at June 30, 2021, and the surplus of \$148,002 was included in unrestricted net position.

Employee Health Insurance

The university is also self-insured for employee health insurance. As of June 30, 2022 and 2021, \$42,100 and \$46,332, respectively is recorded as a liability relating to both claims received but not paid and estimates of claims incurred but not yet reported.

Workers' Compensation

Effective January 1, 2013, the university became self-insured for workers' compensation. As of June 30, 2022 and 2021, respectively, \$17,073 and \$17,122, are recorded as a liability relating to both claims received but not paid and estimates of claims incurred but not yet reported.

Changes in reported self-insurance liabilities for the primary institution since June 30, 2020 result from the following activities:

	Malpractice		Health		Workers' Compensation	
	2022	2021	2022	2021	2022	2021
Liability at beginning of fiscal year	\$ 74,297	\$ 76,166	\$ 46,332	\$ 32,583	\$ 17,122	\$ 18,102
Current year provision for losses	18,683	1,977	419,002	416,109	5,026	5,355
Claim payments	(4,475)	(3,846)	(423,234)	(402,360)	(5,074)	(6,335)
Balance at fiscal year end	\$ 88,505	\$ 74,297	\$ 42,100	\$ 46,332	\$ 17,073	\$ 17,122

NOTE 9 — DEBT

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements - Notes:					
WOSU	\$ 1,508	\$ -	\$ 159	\$ 1,349	\$ 159
OH Air Quality Note Series A	1,338	-	440	898	447
OH Air Quality Note Series B	2,340	-	-	2,340	-
St. Stephens Church Note	2,401	-	93	2,308	98
Direct Borrowings and Direct Placements - Other:					
Financed Equipment Purchases	1,115	-	1,115	-	-
Ohio State Energy Partners	235,869	150,843	12,172	374,540	18,754
General Receipts Bonds - Fixed Rate:					
2010C, due 2040	654,785	-	-	654,785	-
2010D, due serially through 2032	79,990	-	11,675	68,315	9,640
2011, due 2111	500,000	-	-	500,000	-
2012A, due 2030	41,440	-	8,190	33,250	8,425
2012B, due serially through 2033	8,985	-	1,575	7,410	1,610
2014A, due serially through 2044	121,560	-	2,825	118,735	2,970
2016A, due in 2046 and 2056	600,000	-	-	600,000	-
2016B, due serially through 2030	16,130	-	1,465	14,665	1,550
2017, due serially through 2028	55,595	-	7,640	47,955	7,955
2020A, due serially through 2030	185,995	-	7,195	178,800	23,975
2021A, due serially through 2052	-	600,000	-	600,000	9,415
Special Purpose General Receipts Bonds - Fixed Rate:					
2013A, due 2043	337,955	-	-	337,955	10,195
General Receipts Bonds - Variable Rate:					
1997, due serially through 2027	1,700	-	1,700	-	-
1999B1, due serially through 2029	820	-	820	-	-
2001, due serially through 2032	3,450	-	3,450	-	-
2008B, due serially through 2028	9,000	-	9,000	-	-
2010E, due serially through 2035	125,000	-	-	125,000	125,000
2014B, due serially through 2044	150,000	-	-	150,000	150,000
Unamortized Bond Premiums	105,130	118,541	12,378	211,293	-
Total outstanding debt, excluding lease liabilities	\$ 3,242,106	\$ 869,384	\$ 81,892	\$ 4,029,598	\$ 370,193
Lease liabilities (Note 11)				68,584	14,265
Total outstanding debt as reported in the statement of net position				\$ 4,098,182	\$ 384,458

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Debt activity for the primary institution for the year ended June 30, 2021 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements - Notes:					
WOSU	\$ 1,667	\$ -	\$ 159	\$ 1,508	\$ 159
OH Air Quality Note Series A	1,771	-	433	1,338	440
OH Air Quality Note Series B	2,340	-	-	2,340	-
St. Stephens Church Note	2,489	-	88	2,401	93
Direct Borrowings and Direct Placements - Other:					
Financed Equipment Purchases	2,974	-	1,858	1,115	1,115
Ohio State Energy Partners	141,932	101,507	7,570	235,869	12,148
General Receipts Bonds - Fixed Rate:					
2010A, due serially through 2020	6,125	-	6,125	-	-
2010C, due 2040	654,785	-	-	654,785	-
2010D, due serially through 2032	84,625	-	4,635	79,990	11,675
2011, due 2111	500,000	-	-	500,000	-
2012A, due 2030	49,310	-	7,870	41,440	8,190
2012B, due 2033	10,525	-	1,540	8,985	1,575
2014A, due serially through 2044	124,250	-	2,690	121,560	2,825
2016A, due serially through 2111	600,000	-	-	600,000	-
2016B, due serially through 2030	17,535	-	1,405	16,130	1,465
2017, due serially through 2028	62,915	-	7,320	55,595	7,640
2020A, due serially through 2030	185,995	-	-	185,995	7,195
Special Purpose General Receipts Bonds - Fixed Rate:					
2013A, due 2043	337,955	-	-	337,955	-
General Receipts Bonds - Variable Rate:					
1997, due serially through 2027	3,350	-	1,650	1,700	1,700
1999B1, due serially through 2029	1,640	-	820	820	820
2001, due serially through 2032	6,765	-	3,315	3,450	3,450
2003C, due serially through 2031	5,190	-	5,190	-	-
2005B, due serially through 2035	8,120	-	8,120	-	-
2008B, due serially through 2028	17,650	-	8,650	9,000	9,000
2010E, due serially through 2035	125,000	-	-	125,000	125,000
2014B, due serially through 2044	150,000	-	-	150,000	150,000
Unamortized Bond Premiums	114,545	-	9,415	105,130	-
Total outstanding debt, excluding lease liabilities	\$ 3,219,453	\$ 101,507	\$ 78,853	\$ 3,242,106	\$ 344,490
Lease liabilities (Note 11)				78,019	15,473
Total outstanding debt as reported in the statement of net position				\$ 3,320,125	\$ 359,963

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

Discretely Presented Component Units					
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements:					
OSU Physicians - Series 2013 Health Care					
Facilities Revenue Bond, due through 2035	\$ 10,754	\$ -	\$ 1,117	\$ 9,637	\$ 629
OSU Physicians - Term Loan Payable, due 2023	558	-	284	274	267
TRC Ohio Development Service Agency Note Payable	4,216	-	318	3,898	322
SciTech - Credit Facility	252	-	168	84	84
Campus Partners PPP Loan	276	-	276	-	-
Campus Partners EIDL Loan	150	-	150	-	-
Campus Partners Finance Fund Loan	44	-	44	-	-
Financed Equipment Purchases	115	-	17	98	51
Total outstanding debt, excluding lease liabilities	\$ 16,365	\$ -	\$ 2,374	\$ 13,991	\$ 1,353
Lease liabilities (Note 11)				20,435	2,126
Total outstanding debt as reported in the statement of net position				\$ 34,426	\$ 3,479

Debt activity for the discretely presented component units for the year ended June 30, 2021 is as follows:

Discretely Presented Component Units					
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements:					
OSU Physicians - Series 2013 Health Care					
Facilities Revenue Bond, due through 2035	\$ 11,340	\$ -	\$ 586	\$ 10,754	\$ 601
OSU Physicians - Term Loan Payable, due 2023	837	-	279	558	284
TRC Ohio Development Service Agency Note Payable	4,454	-	238	4,216	318
SciTech - Project Notes Series 2001	340	-	340	-	-
SciTech - Credit Facility	419	-	167	252	167
Campus Partners PPP Loan	288	266	278	276	-
Campus Partners EIDL Loan	160	-	10	150	4
Campus Partners Finance Fund Loan	59	-	15	44	30
Financed Equipment Purchases	-	152	37	115	51
Total outstanding debt, excluding lease liabilities	\$ 17,897	\$ 418	\$ 1,950	\$ 16,365	\$ 1,455
Lease liabilities (Note 11)				15,517	1,231
Total outstanding debt as reported in the statement of net position				\$ 31,882	\$ 2,686

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

	Primary Institution					
	Bonds			Direct Borrowings and Direct Placements		
	Principal	Interest		Principal	Interest	Total
2023	\$ 350,735	\$ 142,395		\$ 19,458	\$ 28,205	\$ 540,793
2024	70,670	136,265		19,469	26,791	253,195
2025	72,040	132,765		19,020	25,380	249,205
2026	59,580	129,337		19,026	23,973	231,916
2027	62,820	126,546		19,031	22,566	230,963
2028-2032	286,235	589,465		92,034	91,681	1,059,415
2033-2037	199,755	536,151		81,455	59,930	877,291
2038-2042	900,505	421,725		72,770	30,145	1,425,145
2043-2047	527,895	269,769		39,172	7,762	844,598
2048-2052	156,635	181,531		-	-	338,166
2053-2057	250,000	165,540		-	-	415,540
2058-2062	-	120,000		-	-	120,000
2063-2067	-	120,000		-	-	120,000
2068-2072	-	120,000		-	-	120,000
2073-2077	-	120,000		-	-	120,000
2078-2082	-	120,000		-	-	120,000
2083-2087	-	120,000		-	-	120,000
2088-2092	-	120,000		-	-	120,000
2093-2197	-	120,000		-	-	120,000
2098-2102	-	120,000		-	-	120,000
2103-2107	-	120,000		-	-	120,000
2108-2112	500,000	96,000		-	-	596,000
	<u>\$ 3,436,870</u>	<u>\$ 4,127,489</u>		<u>\$ 381,435</u>	<u>\$ 316,433</u>	<u>\$ 8,262,227</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

Discretely Presented Component Units			
Direct Borrowings and Direct Placements			
	Principal	Interest	Total
2023	\$ 1,353	\$ 286	\$ 1,639
2024	1,017	260	1,277
2025	991	241	1,232
2026	1,011	220	1,231
2027	1,032	199	1,231
2028-2032	5,489	666	6,155
2033-2037	3,098	146	3,244
	<u>\$ 13,991</u>	<u>\$ 2,018</u>	<u>\$ 16,009</u>

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

University bond indentures include provisions for Events of Default and Remedies. In general, if the university fails to pay any interest or principal when it is due and payable, the Trustee may, upon the request of the holders of at least 25% of the outstanding principal on the bonds, declare the principal and any accrued interest as immediately due and payable. For the Series 2013A Special Purpose General Receipts bonds, Events of Default also include failure to “set rates, charges and fees in each Fiscal Year so as to cause Special Purpose Pledged Revenues to be in an amount not less than 1.1 times the aggregate debt service for the then-current Fiscal Year on all Special Purpose General Receipts Obligations”.

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

The outstanding bond indentures do not require mandatory reserves for future payment of principal and interest. However, the university has set aside \$397,157 for future debt service which is included in unrestricted net position.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

	Amount Defeased	Amount Outstanding at June 30, 2022
General Receipts Bonds:		
Series 2010D	3,710	2,995
	<u>\$ 3,710</u>	<u>\$ 2,995</u>

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

Special-Purpose General Receipts Bonds

In January 2013, the university issued \$337,955 of Special Purpose General Receipts Bonds, Series 2013A. These bonds are solely payable from, and secured by, a pledge of the gross revenues of Special Purpose Revenue Facilities. Special Purpose Revenue Facilities are defined in the Series 2013 Supplement as all housing and dining facilities and such auxiliary facilities as shall constitute recreation facilities owned by the university. The bond indenture agreement includes a debt covenant, requiring the university "to set rates, charges and fees in each Fiscal Year so as to cause Special Purpose Pledged Revenues to be in an amount not less than 1.10 times the aggregate debt service for the then-current Fiscal Year on all Special Purpose General Receipts Obligations." At June 30, 2022, the university is in compliance with this covenant. Condensed financial information for the Special Purpose Revenue Facilities is provided in Note 22.

Variable Rate Demand Bonds

Series 1997, 1999B1, 2001, 2008B, 2010E and 2014B variable rate demand bonds bear interest at rates based upon yield evaluations at par of comparable securities. The maximum interest rate allowable and the effective average interest rate from issue date to June 30, 2022 are as follows:

Series:	Interest Rate Not to Exceed	Effective Average Interest Rate
1997	12%	0.022%
1999B1	12%	0.028%
2001	12%	0.028%
2008B	12%	0.023%
2010E	8%	0.223%
2014B1	8%	0.218%
2014B2	8%	0.223%

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

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

Although it is the university's intent to repay its variable rate demand bonds in accordance with the maturities set forth in the bond offering circulars, the university does not have "take-out agreements" in place per the GASB Interpretation No. 1 requirements. Accordingly, the university has classified the total outstanding principal balances on its variable rate demand bonds as current liabilities. The obligations totaled \$275,000 and \$289,970 at June 30, 2022 and 2021, respectively.

NOTE 10 – DERIVATIVE INSTRUMENTS

In connection with the anticipated refunding of the university's Series 2013A Special Purpose General Receipts Bonds in June 2023, the university has entered into two forward-starting pay fixed/receive floating interest rate swap agreements to convert all or a portion of the associated variable rate debt (anticipated June 2023) to synthetic fixed rates to protect against the potential of rising interest rates.

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

	Notional Amount	University Pays	University Receives	Effective Date	Termination Date	Par Cancellation Option	Counterparty Credit Rating
Swap Agreement 1	\$ 164,400	1.188% Fixed Rate	Variable rate based on Securities Industry and Financial Markets Association (SIFMA) Municipal Swap Index	June 1, 2023	June 1, 2043	6/1/2035 at University's option	A1/A
Swap Agreement 2	\$ 164,400	1.264% Fixed Rate	Variable rate based on SIFMA Municipal Swap Index	June 1, 2023	June 1, 2043	6/1/2035 at University's option	Aa2/A+

The forward-starting pay fixed/receive floating interest rate swap agreements are considered effective hedging derivatives as of June 30, 2022. The fair value of these swaps generally represents the estimated amount that the university would pay to terminate the swap agreements at the statement of net position date taking into account market interest rates as of June 30, 2022. The valuation inputs used to determine the fair value of these instruments are considered Level 2, as they rely on observable inputs other than quoted market prices. The notional amount

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

represents the underlying reference of the instrument and does not represent the amount of the university's settlement obligations.

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

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

Effective Hedging derivatives: floating-to-fixed interest rate swaps	Amount	Financial Statement Classification
Fair Value as of June 30, 2021	\$ 12,298	Other non-current assets
Change in Fair Value for Year Ended June 30, 2021	\$ 18,927	Deferred inflows - other

Using rates in effect as of June 30, 2022, the projected cash flows for the pay fixed/receive floating interest rate swaps deemed effective cash flow hedges, along with the debt service requirements of the associated variable rate debt (anticipated June 2023), are summarized as follows:

Primary Institution					
Fiscal Years	Variable Rate Bonds*		Swap	Total	
	Principal	Interest	Payments, Net	Payments	
2024	\$ -	\$ 2,992	\$ 1,368	\$	4,360
2025	-	2,992	1,368		4,360
2026	-	2,992	1,368		4,360
2027	-	2,992	1,368		4,360
2028-2032	74,945	14,068	6,429		95,442
2033-2037	110,820	9,561	4,369		124,750
2038-2042	118,415	4,383	2,003		124,801
2043	24,640	224	102		24,967
	\$ 328,820	\$ 40,205	\$ 18,375	\$	387,399

* Variable rate bond interest based on 6/30/2022 SIFMA rate of 0.91%

Hedging Derivative Instrument Risk Factors

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

Termination Risk

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

Credit Risk

Contracts with positive fair values to the university expose the university to credit risk to the extent the counterparty is unable to pay the termination value upon a Termination Event or an Event of Default. As a mitigant to this risk, the university's swaps include non-parallel collateral posting thresholds under which the counterparties must post collateral if the counterparties' ratings fall to the A+/A1 ratings category for fair values in excess of \$75 million, with that threshold declining at each lower ratings category until reaching a threshold of \$5 million at BBB/Baa2. No collateral had been posted at June 30, 2022.

NOTE 11 — LEASES

University as Lessee

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

	Primary Institution			
	Beginning Balance	Additions	Retirements	Ending Balance
Lease assets:				
Real estate	\$ 184,762	\$ -	\$ 1,610	\$ 183,152
Equipment	43,937	5,725	-	49,662
Total lease assets	228,699	5,725	1,610	232,814
Less accumulated amortization:				
Real estate	9,550	12,104	1,619	20,035
Equipment	9,683	10,247	-	19,930
Total accumulated amortization	19,233	22,351	1,619	39,965
Total lease assets, net	\$ 209,466	\$ (16,626)	\$ (9)	\$ 192,849

Intangible right-of-use asset activity for the primary institution for the year ended June 30, 2021 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements	Ending Balance
Lease assets:				
Real estate	\$ 94,485	\$ 90,277	\$ -	\$ 184,762
Equipment	40,707	3,230	-	43,937
Total lease assets	135,192	93,507	-	228,699
Less accumulated amortization:				
Real estate	-	9,550	-	9,550
Equipment	-	9,683	-	9,683
Total accumulated amortization	-	19,233	-	19,233
Total lease assets, net	\$ 135,192	\$ 74,274	\$ -	\$ 209,466

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements	Ending Balance
Lease assets:				
Real estate	\$ 67,201	\$ 34,728	\$ -	\$ 101,929
Equipment	689	172	-	861
Total lease assets	67,890	34,900	-	102,790
Less accumulated amortization:				
Real estate	5,821	7,818	-	13,639
Equipment	137	204	-	341
Total accumulated amortization	5,958	8,022	-	13,980
Total lease assets, net	\$ 61,932	\$ 26,878	\$ -	\$ 88,810
Less: Lease assets netted against deferred inflows for lease-leaseback				\$ 13,124
Total lease assets, net, as presented on Statement of Net Position				\$ 75,686

Intangible right-of-use asset activity for the discretely presented component units for the year ended June 30, 2021 is summarized as follows:

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements	Ending Balance
Lease assets:				
Real estate	\$ 48,916	\$ 18,285	\$ -	\$ 67,201
Equipment	251	438	-	689
Total lease assets	49,167	18,723	-	67,890
Less accumulated amortization:				
Real estate	-	5,821	-	5,821
Equipment	-	137	-	137
Total accumulated amortization	-	5,958	-	5,958
Total lease assets, net	\$ 49,167	\$ 12,765	\$ -	\$ 61,932
Less: Lease assets netted against deferred inflows for lease-leaseback				\$ 13,905
Total lease assets, net, as presented on Statement of Net Position				\$ 48,027

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Lease liability activity for the primary institution includes both leases with external parties and leases with discretely presented component units. Lease liability activity for the primary institution for the year ended June 30, 2022 is summarized as follows:

	Primary Institution					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Gross lease liabilities	\$ 149,105	\$ 3,447	\$ -	\$ 16,787	\$ 135,765	\$ 16,377
Less: Amounts due to discretely presented component units					(67,181)	
Lease liabilities with external parties (Note 9)					<u>\$ 68,584</u>	<u>\$ 14,265</u>

Lease liability activity for the primary institution for the year ended June 30, 2021 is summarized as follows:

	Primary Institution					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Gross lease liabilities	\$ 107,752	\$ 57,553	\$ -	\$ 16,200	\$ 149,105	\$ 16,580
Less: Amounts due to discretely presented component units					<u>\$ (71,086)</u>	
Lease liabilities with external parties (Note 9)					<u>\$ 78,019</u>	<u>\$ 15,473</u>

Lease liability activity for the discretely presented component units includes both leases with external parties and leases with the primary institution. Total lease liability activity for the discretely presented component units for the year ended June 30, 2022 is summarized as follows:

	Discretely Presented Component Units					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Gross lease liabilities	\$ 63,510	\$ 34,708	\$ -	\$ 4,791	\$ 93,427	\$ 6,458
Less: Lease liabilities netted against receivables for lease-leaseback					(13,815)	
Less: Amounts due to primary institution					<u>(59,177)</u>	
Lease liabilities with external parties, net (Note 9)					<u>\$ 20,435</u>	<u>\$ 2,126</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Lease liability activity for the discretely presented component units for the year ended June 30, 2021 is summarized as follows:

	Discretely Presented Component Units					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Gross lease liabilities	\$ 49,167	\$ 19,913	\$ -	\$ 5,570	\$ 63,510	\$ 4,885
Less: Lease liabilities netted against receivables for lease-leaseback					(14,338)	
Less: Amounts due to primary institution					(33,655)	
Lease liabilities with external parties, net (Note 9)					<u>\$ 15,517</u>	<u>\$ 1,231</u>

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

Year Ending June 30,	Primary Institution		
	Principal	Interest	Total
2023	\$ 16,377	\$ 5,550	\$ 21,927
2024	11,536	5,078	16,614
2025	7,972	4,759	12,731
2026	4,294	4,531	8,825
2027	3,462	4,372	7,834
2028-2032	14,528	19,881	34,409
2033-2037	16,565	16,316	32,881
2038-2042	15,082	12,636	27,718
2043-2047	19,700	8,632	28,332
2048-2052	21,189	3,286	24,475
2053-2057	3,057	744	3,801
2058-2062	1,012	356	1,368
2063-2067	990	93	1,083
	<u>\$ 135,764</u>	<u>\$ 86,234</u>	<u>\$ 221,998</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

Year Ending June 30,	Discretely Presented Component Units		
	Principal	Interest	Total
2023	\$ 6,458	\$ 3,932	\$ 10,390
2024	5,665	3,693	9,358
2025	6,162	3,455	9,617
2026	7,993	3,143	11,136
2027	6,960	2,824	9,784
2028-2032	33,519	9,390	42,909
2033-2037	16,890	3,992	20,882
2038-2042	9,780	816	10,596
	<u>\$ 93,427</u>	<u>\$ 31,245</u>	<u>\$ 124,672</u>

University as Lessor

The university is lessor for various noncancellable leases of real estate. Lease-related revenues recognized by the primary institution and the discretely presented component units for the years ended June 30, 2022 and 2021 are as follows:

	Primary Institution		Discretely Presented Component Units	
	2022	2021	2022	2021
Lease revenue	\$ 9,550	\$ 7,750	\$ 13,057	\$ 10,155
Interest revenue	4,096	2,809	4,415	2,084
	<u>\$ 13,646</u>	<u>\$ 10,559</u>	<u>\$ 17,472</u>	<u>\$ 12,239</u>

NOTE 12 — COMPENSATED ABSENCES

University employees earn vacation and sick leave on a monthly basis.

Classified civil service employees may accrue vacation benefits up to a maximum of three years credit. Administrative and professional staff and faculty may accrue vacation benefits up to a maximum of 240 hours. For all classes of employees, any earned but unused vacation benefit is payable upon termination.

Sick leave may be accrued without limit. However, earned but unused sick leave benefits are payable only upon retirement from the university with ten or more years of service with the state. The amount of sick leave benefit payable at retirement is one fourth of the value of the accrued but unused sick leave up to a maximum of 240 hours.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

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

NOTE 13 — OTHER LIABILITIES

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

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

Other liability activity for the primary institution for the year ended June 30, 2021 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Compensated absences	\$ 225,561	\$ 37,451	\$ 24,292	\$ 238,720	\$ 24,292
Self-insurance accruals	126,851	423,441	412,541	137,751	52,668
Amounts due to third party payors	110,819	12,337	3,366	119,790	29,387
Irrevocable split-interest agreements	35,117	8,130	3,655	39,592	3,264
Refundable advances for Federal Perkins loans	29,695	-	3,690	26,005	-
Other noncurrent liabilities	104,255	190,039	10,651	283,643	-
Other current liabilities	316	1,236	316	1,236	1,236
	<u>\$ 632,614</u>	<u>\$ 672,634</u>	<u>\$ 458,511</u>	<u>\$ 846,737</u>	<u>\$ 110,847</u>

NOTE 14 — OPERATING EXPENSES BY OBJECT

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Changes in Net Position. Operating expenses by object for the primary institution for the years ended June 30, 2022 and 2021 are summarized as follows:

Year Ended June 30, 2022

	Primary Institution				
	Compensation and Benefits	Supplies and Services	Scholarships and Fellowships	Depreciation	Total
Instruction	\$ 871,372	\$ 155,824	\$ -	\$ -	\$ 1,027,196
Separately budgeted research	286,811	215,664	-	-	502,475
Public service	73,332	74,568	-	-	147,900
Academic support	150,381	84,989	-	-	235,370
Student services	69,080	17,265	-	-	86,345
Institutional support	178,027	83,321	-	-	261,348
Operation and maintenance of plant	38,936	88,358	-	-	127,294
Scholarships and fellowships	9,685	2,681	151,727	-	164,093
Auxiliary enterprises	140,990	210,564	-	-	351,554
OSU Health System	1,466,625	1,770,310	-	-	3,236,935
Depreciation	-	-	-	494,360	494,360
Total operating expenses	\$ 3,285,239	\$ 2,703,544	\$ 151,727	\$ 494,360	\$ 6,634,870

Year Ended June 30, 2021

	Primary Institution				
	Compensation and Benefits	Supplies and Services	Scholarships and Fellowships	Depreciation	Total
Instruction	\$ 859,138	\$ 98,366	\$ -	\$ -	\$ 957,504
Separately budgeted research	258,895	177,991	-	-	436,886
Public service	60,829	78,736	-	-	139,565
Academic support	119,728	70,369	-	-	190,097
Student services	40,796	11,290	-	-	52,086
Institutional support	165,206	55,469	-	-	220,675
Operation and maintenance of plant	6,714	88,958	-	-	95,672
Scholarships and fellowships	8,227	4,054	133,906	-	146,187
Auxiliary enterprises	88,875	117,053	-	-	205,928
OSU Health System	936,366	1,792,012	-	-	2,728,378
Depreciation	-	-	-	460,478	460,478
Total operating expenses	\$ 2,544,774	\$ 2,494,298	\$ 133,906	\$ 460,478	\$ 5,633,456

NOTE 15 — RETIREMENT PLANS

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

Employers participating in cost-sharing multiple-employer plans are required to recognize a proportionate share of the collective net pension and OPEB liabilities of the plans. Although changes in the net pension and OPEB liabilities generally are recognized as expense in the current period, certain items are deferred and recognized as expense in future periods. Deferrals for differences between projected and actual investment returns are amortized to pension expense over five years. Deferrals (except for contributions subsequent to the measurement date) are amortized over the estimated remaining service lives of both active and inactive employees (amortization periods range from 3 to 10 years).

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

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

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

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
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Deferred outflows of resources and deferred inflows of resources for pensions were related to the following sources as of June 30, 2022:

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

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

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

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

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

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

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

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

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

(dollars in thousands)

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

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

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

(dollars in thousands)

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

	STRS-Ohio	OPERS												
		through which projected health care payments are fully funded.												
Changes in Assumptions Since the Prior Measurement Date	<p>Pensions – The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.</p> <p>OPEB – The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.</p>	<p>Pensions – The discount rate was adjusted to 6.90% from 7.20% for the December 31, 2021 valuation.</p> <p>OPEB – There were no changes in assumptions since the prior measurement date of December 31, 2019.</p>												
Benefit Term Changes Since the Prior Measurement Date	<p>Pensions – There were no changes in benefit terms since the prior measurement date of June 30, 2020.</p> <p>OPEB -- The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.</p>	<p>Pensions – There were no changes in benefit terms since the prior measurement date of December 31, 2020.</p> <p>OPEB – On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.</p>												
Sensitivity of Net Pension Liability to Changes in Discount Rate	<table> <tr> <th>1% Decrease (6.00%)</th><th>Current Rate (7.00%)</th><th>1% Increase (8.00%)</th></tr> <tr> <td>\$ 1,195,868</td><td>\$ 638,605</td><td>\$ 167,719</td></tr> </table>	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	\$ 1,195,868	\$ 638,605	\$ 167,719	<table> <tr> <th>1% Decrease (5.90%)</th><th>Current Rate (6.90%)</th><th>1% Increase (7.90%)</th></tr> <tr> <td>\$ 2,345,870</td><td>\$ 859,188</td><td>\$ (377,346)</td></tr> </table>	1% Decrease (5.90%)	Current Rate (6.90%)	1% Increase (7.90%)	\$ 2,345,870	\$ 859,188	\$ (377,346)
1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)												
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\$ 2,345,870	\$ 859,188	\$ (377,346)												
Sensitivity of Net OPEB Liability (Asset) to Changes in Discount Rate	<table> <tr> <th>1% Decrease (6.00%)</th><th>Current Rate (7.00%)</th><th>1% Increase (8.00%)</th></tr> <tr> <td>\$ (88,863)</td><td>\$ (105,307)</td><td>\$ (119,044)</td></tr> </table>	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	\$ (88,863)	\$ (105,307)	\$ (119,044)	<table> <tr> <th>1% Decrease (5.00%)</th><th>Current Rate (6.00%)</th><th>1% Increase (7.00%)</th></tr> <tr> <td>\$ (197,503)</td><td>\$ (335,820)</td><td>\$ (450,655)</td></tr> </table>	1% Decrease (5.00%)	Current Rate (6.00%)	1% Increase (7.00%)	\$ (197,503)	\$ (335,820)	\$ (450,655)
1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)												
\$ (88,863)	\$ (105,307)	\$ (119,044)												
1% Decrease (5.00%)	Current Rate (6.00%)	1% Increase (7.00%)												
\$ (197,503)	\$ (335,820)	\$ (450,655)												
Sensitivity of Net OPEB Liability (Asset) to Changes in Medical Trend Rate	<table> <tr> <th>1% Decrease in Trend Rate</th><th>Current Trend Rate</th><th>1% Increase in Trend Rate</th></tr> <tr> <td>\$ (118,487)</td><td>\$ (105,307)</td><td>\$ (89,009)</td></tr> </table>	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	\$ (118,487)	\$ (105,307)	\$ (89,009)	<table> <tr> <th>1% Decrease in Trend Rate</th><th>Current Trend Rate</th><th>1% Increase in Trend Rate</th></tr> <tr> <td>\$ (339,466)</td><td>\$ (335,820)</td><td>\$ (331,531)</td></tr> </table>	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	\$ (339,466)	\$ (335,820)	\$ (331,531)
1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate												
\$ (118,487)	\$ (105,307)	\$ (89,009)												
1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate												
\$ (339,466)	\$ (335,820)	\$ (331,531)												

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Defined Benefit Pension and OPEB Plans – Year Ended June 30, 2021

The collective net pension liabilities of the retirement systems and the university's proportionate share of these liabilities as of June 30, 2021 are as follows:

	STRS-Ohio	OPERS	Total
Net pension liability - all employers	\$ 24,196,442	\$ 14,500,930	
Proportion of the net pension liability - university	4.9%	10.4%	
Proportionate share of net pension liability	\$ 1,175,835	\$ 1,503,497	\$ 2,679,333

The collective net OPEB assets of the retirement systems and the university's proportionate share of these assets as of June 30, 2021 are as follows:

	STRS-Ohio	OPERS	Total
Net OPEB (asset) liability - all employers	\$ (1,757,498)	\$ (1,781,580)	
Proportion of the net OPEB (asset) liability - university	4.9%	10.7%	
Proportionate share of net OPEB (asset) liability	\$ (85,406)	\$ (189,776)	\$ (275,182)

Deferred outflows of resources and deferred inflows of resources for pensions were related to the following sources as of June 30, 2021:

	STRS-Ohio	OPERS	Total
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ 2,638	\$ 1,579	\$ 4,217
Changes in assumptions	63,120	2,577	65,697
Net difference between projected and actual earnings on pension plan investments	57,181	-	57,181
Changes in proportion of university contributions	1,947	4,836	6,783
University contributions subsequent to the measurement date	87,064	118,738	205,802
Total	\$ 211,950	\$ 127,730	\$ 339,680
Deferred Inflows of Resources:			
Differences between expected and actual experience	\$ 7,519	\$ 72,258	\$ 79,777
Net difference between projected and actual earnings on pension plan investments	-	602,692	602,692
Changes in proportion of university contributions	-	21	21
Total	\$ 7,519	\$ 674,971	\$ 682,490

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

Deferred outflows of resources and deferred inflows of resources for OPEB were related to the following sources as of June 30, 2021:

	STRS-Ohio	OPERS	Total
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ 5,472	\$ -	\$ 5,472
Changes in assumptions	1,410	91,112	92,522
Net difference between projected and actual earnings on OPEB plan investments	2,993	-	2,993
Changes in proportion of university contributions	119	3,076	3,195
Total	\$ 9,994	\$ 94,188	\$ 104,182
Deferred Inflows of Resources:			
Differences between expected and actual experience	\$ 17,012	\$ 170,003	\$ 187,015
Changes in assumptions	81,122	307,493	388,615
Net difference between projected and actual earnings on pension plan investments	-	100,069	100,069
Total	\$ 98,134	\$ 577,565	\$ 675,699

Amounts reported as deferred outflows of resources related to pensions resulting from university contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense during the years ending June 30 as follows:

	STRS-Ohio	OPERS	Total
2022	\$ 39,364	\$ (245,432)	\$ (206,068)
2023	19,960	(91,050)	(71,090)
2024	32,020	(244,892)	(212,872)
2025	26,023	(83,567)	(57,544)
2026	-	(457)	(457)
2027 and Thereafter	-	(581)	(581)
Total	\$ 117,367	\$ (665,979)	\$ (548,612)

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

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

	STRS-Ohio	OPERS	Total
2022	\$ (21,688)	\$ (251,639)	\$ (273,327)
2023	(19,791)	(176,653)	(196,444)
2024	(19,085)	(43,175)	(62,260)
2025	(18,664)	(11,912)	(30,576)
2026	(4,439)	-	(4,439)
2027 and Thereafter	(4,471)	-	(4,471)
Total	\$ (88,138)	\$ (483,379)	\$ (571,517)

The following table provides additional details on the benefit formulas, contribution requirements and significant assumptions used in the measurement of total pension and OPEB liabilities for the retirement systems for the year ended June 30, 2021 (information below applies to both pensions and OPEB unless otherwise indicated).

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

<p>Benefit Formula</p>	<p>Pensions -- The annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.</p> <p>OPEB – STRS Ohio provides access to health care coverage for eligible retirees who participated in the Defined Benefit or Combined Plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees and prescription drugs and reimbursement of a portion of the monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. Pursuant to the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Benefit recipients contributed \$295.8 million or 60% of the total health care costs in fiscal 2020 (excluding deductibles, coinsurance and copayments).</p> <p>Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.</p>	<p>Pensions -- Benefits are calculated on the basis of age, final average salary (FAS), and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with five years of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement at age 57 with 25 years of service or at age 62 with five years of service. For Groups A and B, the annual benefit is based on 2.2% of FAS multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. FAS represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.</p> <p>OPEB – The Ohio Revised Code permits, but does not require, OPERS to offer post-employment health care coverage. The ORC allows a portion of the employers' contributions to be used to fund health care coverage. The health care portion of the employer contribution rate for the Traditional Pension Plan and Combined Plan is comparable, as the same coverage options are provided to participants in both plans. Beginning January 1, 2015, the service eligibility criteria for health care coverage increased from 10 years to 20 years with a minimum age of 60, or 30 years of qualifying service at any age. Beginning with January 2016 premiums, Medicare-eligible retirees could select supplemental coverage through the Connector, and may be eligible for monthly allowances deposited to an HRA to be used for reimbursement of eligible health care expenses. Coverage for non-Medicare retirees includes hospitalization, medical expenses and prescription drugs. The System determines the amount, if any, of the</p>
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Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

	STRS-Ohio	OPERS
	For the year ended June 30, 2020, STRS Ohio received \$81.9 million in Medicare Part D reimbursements.	associated health care costs that will be absorbed by the System and attempts to control costs by using managed care, case management, and other programs. Additional details on health care coverage can be found in the Plan Statement in the OPERS 2020 CAFR. OPERS no longer participates in the Medicare Part D program as of December 31, 2016.
Cost-of-Living Adjustments (COLAs)	Effective July 1, 2017, the COLA was reduced to 0%.	Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, current law provides for an annual COLA. The COLA is calculated on the member's base pension benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, current law provides for a 3% COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the adjustment will be based on the average percentage increase in the Consumer Price Index, capped at 3%.
Contribution Rates	Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll. Under Ohio law, funds to pay health care costs may be deducted from employer contributions. For the year ended June 30, 2020, no employer allocation was made to the health care fund.	Employee and member contribution rates are established by the OPERS Board and limited by Chapter 145 of the Ohio Revised Code. For 2019, employer rates for the State and Local Divisions were 14% of covered payroll (and 18.1% for the Law Enforcement and Public Safety Divisions). Member rates for the State and Local Divisions were 10% of covered payroll (13% for Law Enforcement and 12% for Public Safety).
Measurement Date	June 30, 2020	December 31, 2020 (OPEB is rolled forward from December 31, 2019 actuarial valuation date)

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
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	STRS-Ohio	OPERS
Actuarial Assumptions	<p>Valuation Date: June 30, 2020 for pensions and OPEB Actuarial Cost Method: Individual entry age Investment Rate of Return: 7.45% Inflation: 2.50% Projected Salary Increases: 12.50% at age 20 to 2.50% at age 65 Cost-of-Living Adjustments: 0% effective July 1, 2017 Payroll Increases: 3.00% Health Care Cost Trends: 5.00% to 11.87% initial; 4% ultimate</p>	<p>Valuation Date: December 31, 2020 for pensions; December 31, 2019 for OPEB Actuarial Cost Method: Individual entry age Investment Rate of Return: 7.2% for pensions; 6.0% for OPEB Inflation: 3.25% Projected Salary Increases: 3.25% - 10.75% Cost-of-Living Adjustments: Pre-1/7/2013 Retirees: 3.00% Simple Post-1/7/2013 Retirees: 0.50% Simple through 2021, then 2.15% Simple Health Care Cost Trends: 8.50% initial; 3.50% ultimate in 2035</p>
Mortality Rates	<p>Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.</p>	<p>Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.</p>
Date of Last Experience Study	June 30, 2016	December 31, 2015

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
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	STRS-Ohio	OPERS																																																																					
Investment Return Assumptions	<p>The 10 year expected real rate of return on defined benefit pension and health care plan investments was determined by STRS Ohio's investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and long-term expected real rate of return for each major asset class are summarized as follows:</p> <table> <tr> <th>Asset Class</th><th>Target Allocation</th><th>Long Term Expected Return*</th></tr> <tr> <td>Domestic Equity</td><td>28.0%</td><td>7.35%</td></tr> <tr> <td>International Equity</td><td>23.0%</td><td>7.55%</td></tr> <tr> <td>Alternatives</td><td>17.0%</td><td>7.09%</td></tr> <tr> <td>Fixed Income</td><td>21.0%</td><td>3.00%</td></tr> <tr> <td>Real Estate</td><td>10.0%</td><td>6.00%</td></tr> <tr> <td>Liquidity Reserves</td><td>1.0%</td><td>2.25%</td></tr> <tr> <td>Total</td><td>100%</td><td></td></tr> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Domestic Equity	28.0%	7.35%	International Equity	23.0%	7.55%	Alternatives	17.0%	7.09%	Fixed Income	21.0%	3.00%	Real Estate	10.0%	6.00%	Liquidity Reserves	1.0%	2.25%	Total	100%		<p>The long term expected rates of return on defined benefit pension and health care investment assets were determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.</p> <p>The following table displays the Board-approved asset allocation policy for defined benefit pension assets for 2020 and the long-term expected real rates of return:</p> <table> <tr> <th>Asset Class</th><th>Target Allocation</th><th>Long Term Expected Return*</th></tr> <tr> <td>Fixed Income</td><td>25.0%</td><td>1.32%</td></tr> <tr> <td>Domestic Equity</td><td>21.0%</td><td>5.64%</td></tr> <tr> <td>Real Estate</td><td>10.0%</td><td>5.39%</td></tr> <tr> <td>Private Equity</td><td>12.0%</td><td>10.42%</td></tr> <tr> <td>International Equity</td><td>23.0%</td><td>7.36%</td></tr> <tr> <td>Other Investments</td><td>9.0%</td><td>4.75%</td></tr> <tr> <td>Total</td><td>100.0%</td><td></td></tr> </table> <p>* Returns presented as arithmetic means</p> <p>The following table displays the Board-approved asset allocation policy for health care assets for 2020 and the long-term expected real rates of return:</p> <table> <tr> <th>Asset Class</th><th>Target Allocation</th><th>Long Term Expected Return*</th></tr> <tr> <td>Fixed Income</td><td>34.0%</td><td>1.07%</td></tr> <tr> <td>Domestic Equities</td><td>25.0%</td><td>5.64%</td></tr> <tr> <td>REITs</td><td>7.0%</td><td>6.48%</td></tr> <tr> <td>International Equities</td><td>25.0%</td><td>7.36%</td></tr> <tr> <td>Other Investments</td><td>9.0%</td><td>4.02%</td></tr> <tr> <td>Total</td><td>100.0%</td><td></td></tr> </table> <p>* Returns presented as arithmetic means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	25.0%	1.32%	Domestic Equity	21.0%	5.64%	Real Estate	10.0%	5.39%	Private Equity	12.0%	10.42%	International Equity	23.0%	7.36%	Other Investments	9.0%	4.75%	Total	100.0%		Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	34.0%	1.07%	Domestic Equities	25.0%	5.64%	REITs	7.0%	6.48%	International Equities	25.0%	7.36%	Other Investments	9.0%	4.02%	Total	100.0%	
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Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

<p>Discount Rate</p>	<p>Pensions -- The discount rate used to measure the total pension liability was 7.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.</p> <p>OPEB -- The discount rate used to measure the total OPEB liability was 7.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2020.</p>	<p>Pensions -- The discount rate used to measure the total pension liability was 7.2% for the Traditional Pension Plan, the Combined Plan and the Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.</p> <p>OPEB -- A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period</p>
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Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

	STRS-Ohio	OPERS												
		through which projected health care payments are fully funded.												
Changes in Assumptions Since the Prior Measurement Date	<p>Pensions – There were no changes in assumptions since the prior measurement date of June 30, 2019.</p> <p>OPEB -- There were no changes in assumptions since the prior measurement date of June 30, 2019.</p>	<p>Pensions – There were no changes in assumptions since the prior measurement date of December 31, 2019.</p> <p>OPEB -- The discount rate was increased from 3.16% to 6.00% based on the methodology defined under GASB Statement No. 74, <i>Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)</i>.</p>												
Benefit Term Changes Since the Prior Measurement Date	<p>Pensions – There were no changes in benefit terms since the prior measurement date of June 30, 2019.</p> <p>OPEB -- The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.</p>	<p>Pensions – There were no changes in benefit terms since the prior measurement date of December 31, 2019.</p> <p>OPEB – On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.</p>												
Sensitivity of Net Pension Liability to Changes in Discount Rate	<table> <tr> <th>1% Decrease (6.45%)</th><th>Current Rate (7.45%)</th><th>1% Increase (8.45%)</th></tr> <tr> <td>\$ 1,674,185</td><td>\$ 1,175,835</td><td>\$ 753,526</td></tr> </table>	1% Decrease (6.45%)	Current Rate (7.45%)	1% Increase (8.45%)	\$ 1,674,185	\$ 1,175,835	\$ 753,526	<table> <tr> <th>1% Decrease (6.2%)</th><th>Current Rate (7.2%)</th><th>1% Increase (8.2%)</th></tr> <tr> <td>\$ 2,906,112</td><td>\$ 1,503,497</td><td>\$ 338,004</td></tr> </table>	1% Decrease (6.2%)	Current Rate (7.2%)	1% Increase (8.2%)	\$ 2,906,112	\$ 1,503,497	\$ 338,004
1% Decrease (6.45%)	Current Rate (7.45%)	1% Increase (8.45%)												
\$ 1,674,185	\$ 1,175,835	\$ 753,526												
1% Decrease (6.2%)	Current Rate (7.2%)	1% Increase (8.2%)												
\$ 2,906,112	\$ 1,503,497	\$ 338,004												
Sensitivity of Net OPEB Liability (Asset) to Changes in Discount Rate	<table> <tr> <th>1% Decrease (6.45%)</th><th>Current Rate (7.45%)</th><th>1% Increase (8.45%)</th></tr> <tr> <td>\$ (74,309)</td><td>\$ (85,406)</td><td>\$ (94,822)</td></tr> </table>	1% Decrease (6.45%)	Current Rate (7.45%)	1% Increase (8.45%)	\$ (74,309)	\$ (85,406)	\$ (94,822)	<table> <tr> <th>1% Decrease (5.00%)</th><th>Current Rate (6.00%)</th><th>1% Increase (7.00%)</th></tr> <tr> <td>\$ (47,204)</td><td>\$ (189,776)</td><td>\$ (307,093)</td></tr> </table>	1% Decrease (5.00%)	Current Rate (6.00%)	1% Increase (7.00%)	\$ (47,204)	\$ (189,776)	\$ (307,093)
1% Decrease (6.45%)	Current Rate (7.45%)	1% Increase (8.45%)												
\$ (74,309)	\$ (85,406)	\$ (94,822)												
1% Decrease (5.00%)	Current Rate (6.00%)	1% Increase (7.00%)												
\$ (47,204)	\$ (189,776)	\$ (307,093)												
Sensitivity of Net OPEB Liability (Asset) to Changes in Medical Trend Rate	<table> <tr> <th>1% Decrease in Trend Rate</th><th>Current Trend Rate</th><th>1% Increase in Trend Rate</th></tr> <tr> <td>\$ (94,237)</td><td>\$ (85,406)</td><td>\$ (74,649)</td></tr> </table>	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	\$ (94,237)	\$ (85,406)	\$ (74,649)	<table> <tr> <th>1% Decrease in Trend Rate</th><th>Current Trend Rate</th><th>1% Increase in Trend Rate</th></tr> <tr> <td>\$ (194,464)</td><td>\$ (189,776)</td><td>\$ (184,661)</td></tr> </table>	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	\$ (194,464)	\$ (189,776)	\$ (184,661)
1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate												
\$ (94,237)	\$ (85,406)	\$ (74,649)												
1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate												
\$ (194,464)	\$ (189,776)	\$ (184,661)												

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

Defined Contribution Plans

ARP is a defined contribution pension plan. Full-time administrative and professional staff and faculty may choose enrollment in ARP in lieu of OPERS or STRS Ohio. Classified civil service employees hired on or after August 1, 2005 are also eligible to participate in ARP. ARP does not provide disability benefits, annual cost-of-living adjustments, post-retirement health care benefits or death benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options.

OPERS also offers a defined contribution plan, the Member-Directed Plan (MD). The MD plan does not provide disability benefits, annual cost-of-living adjustments, post-retirement health care benefits or death benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options.

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

Combined Plans

STRS Ohio offers a combined plan with features of both a defined contribution plan and a defined benefit plan. In the combined plan, employee contributions are invested in self-directed investments, and the employer contribution is used to fund a reduced defined benefit. Employees electing the combined plan receive post-retirement health care benefits.

OPERS also offers a combined plan. This is a cost-sharing multiple-employer defined benefit plan that has elements of both a defined benefit and defined contribution plan. In the combined plan, employee contributions are invested in self-directed investments, and the employer contribution is used to fund a reduced defined benefit. Employees electing the combined plan receive post-retirement health care benefits. OPERS provides retirement, disability, survivor and post-retirement health benefits to qualifying members of the combined plan.

Summary of Employer Pension and OPEB Expense

For the years ended June 30, 2022 and 2021, the university recognized pension and OPEB expense of (\$310,382) and (\$770,322), respectively.

Pension and OPEB expenses are allocated to institutional functions on the Statement of Revenues, Expenses and Other Changes in Net Position.

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

STRS Ohio

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

OPERS

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

OSU Physicians Retirement Plan

Retirement benefits are provided for the employees of OSUP through a tax-sheltered 403(b) and 401(a) defined contribution plan administered by an insurance company. OSUP is required to make nondiscretionary contributions of no less than 7.5% under the Interim Retirement Plan; however, some subsidiaries make an additional discretionary contribution of up to 17.5%, for a range of total employer contributions of 7.5% to 25%. Employees are allowed, but not required, to make contributions to the 403(b) plan. OSUP's share of the cost of these benefits was \$7,800 and \$6,600 for the years ended June 30, 2022 and 2021, respectively. Employee contributions were \$3,500 and \$2,700 for the years ended June 30, 2022 and 2021, respectively.

415(m) Plans

The university maintains two supplemental 415(m) retirement plans. These plans are unfunded and constitute an unsecured promise by the university to make benefit payments in the future from its general assets. The university sets aside assets for the 415(m) plans, which are invested primarily in mutual funds. These assets totaled \$176,092 and \$190,613 at June 30, 2022 and 2021, respectively, and are reported as Other Noncurrent Assets and Other Noncurrent Liabilities in the Statement of Net Position.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

NOTE 16 — CAPITAL PROJECT COMMITMENTS

At June 30, 2022, the university is committed to future contractual obligations for capital expenditures of approximately \$1,351,438 for the primary institution and \$18,900 for discretely presented component units. These projects are funded by the following sources:

	<u>Primary Institution</u>	<u>Discretely Presented Component Units</u>
State appropriations	\$ 14,835	\$ -
Internal and other sources	1,336,603	18,900
Total	<u>\$ 1,351,438</u>	<u>\$ 18,900</u>

NOTE 17 — CONTINGENCIES AND RISK MANAGEMENT

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

The university is self-insured for the Health System's professional malpractice liability, employee health benefits, workers' compensation and employee life, accidental death and dismemberment benefits. Additional details regarding these self-insurance arrangements are provided in Note 8. The university also carries commercial insurance policies for various property, casualty and excess liability risks. Over the past three years, settlement amounts related to these insured risks have not exceeded the university's coverage amounts.

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. While questioned costs may occur, ultimate repayments required of the university have been infrequent in prior years.

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

On March 13, 2020, the university announced that it would suspend face-to face instruction and transition to remote instruction for the remainder of the spring semester. Nearly all university housing and dining facilities were closed on March 22, 2020 and remained closed through the summer 2020 semester.

On June 3, 2020, the university announced that it would resume in-person classes for the Autumn 2020 semester, with a mix of on-line, in-person and blended courses to reduce the number of students, faculty and staff that were on campus at any one time. The university conducted

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

extensive testing of students, faculty and staff throughout the 2020-2021 academic year. As vaccination rates continued to increase and other health and safety protocols remained effective, the university announced that it expected to return to more of a traditional university experience for the Autumn 2021 semester. The University State of Emergency, which was declared by the university president on March 22, 2020, was lifted effective July 1, 2021.

Ohio and the rest of the nation experienced a significant surge of COVID-19 cases starting in the last two months of 2021, due in large part to the rapid spread of the Omicron variant. Prior to commencement of the Spring 2022 semester, the university implemented a number of measures to continue to minimize the spread of COVID-19 on its campuses. As the spread of the Omicron variant slowed in late January 2022, the university announced adjustments to its health and safety protocols, including transitioning back to in-person student meetings and events, restoring seating to full capacity in on-campus dining areas and expanding group activities at campus recreation centers. The university also announced it was reinstating concessions at athletic events.

The impact of COVID-19 on university finances and operations may continue for at least the coming (FY2023) fiscal year, depending on vaccination rates and whether the COVID-19 virus or variations of the virus (including the Omicron variant) continue to spread in the United States and around the world. Future adverse consequences of the COVID-19 pandemic may include, but are not limited to: a decline in enrollment (including a disproportional decline in enrollment by international students); a decline in demand for uUniversity housing; a decline in demand for University programs that involve travel or that have international connections; cancellation, postponement and/or reduced attendance for athletic events; and an increase in costs associated with purchasing of personal protective equipment and implementing community-wide testing programs.

NOTE 18 — PARKING LEASE AND CONCESSION AGREEMENT

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

The unamortized lump-sum payment under this service concession arrangement is reported as a deferred inflow of resources and is being amortized to operating revenue over the life of the agreement. Deferred inflows related to the parking agreement were \$387,652 and \$397,283 at June 30, 2022 and 2021, respectively. The university reports the parking lots and garages as capital assets with a carrying amount of \$122,953 and \$122,968 at June 30, 2022 and 2021, respectively.

NOTE 19 — UTILITY SYSTEM LEASE AND CONCESSION AGREEMENT

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

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

The university recognized fixed and O&M utility fees totaling \$61,707 and \$59,372, respectively for the years ended June 30, 2022 and 2021. The carrying amounts of OSEP capital investments and related payable to the concessionaire at June 30, 2022 and 2021 were \$374,540 and \$235,869, respectively.

NOTE 20 — COMBINING INFORMATION FOR BLENDED COMPONENT UNITS

As indicated in the Basis of Presentation in Note 1, the university consolidates certain component units in a blended presentation. Condensed combining financial information for the years ended June 30, 2022 and 2021 is presented below.

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2022

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2021

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of net position:					
Current assets	\$ 59,498	\$ 5,584	\$ 57,136	\$ 19,706	\$ (12,617)
Capital assets, net	-	41	-	2,043	-
Other assets	1,576,137	731	-	3,000	(76,715)
Amounts receivable from the university	-	(6)	-	-	-
Total assets	<u>\$ 1,635,635</u>	<u>\$ 6,350</u>	<u>\$ 57,136</u>	<u>\$ 24,749</u>	<u>\$ (89,332)</u>
Current liabilities	\$ 3,652	\$ 850	\$ 42	\$ 311	\$ -
Noncurrent liabilities	42,735	680	20,179	89,333	(89,332)
Amounts payable to the university	-	782	-	-	-
Deferred inflows	17,194	-	-	-	-
Total liabilities and deferred inflows	<u>63,581</u>	<u>2,312</u>	<u>20,221</u>	<u>89,644</u>	<u>(89,332)</u>
Net investment in capital assets	-	-	-	-	-
Restricted:					
Nonexpendable	1,073,269	-	-	-	-
Expendable	481,161	-	-	-	(89,333)
Unrestricted	<u>17,624</u>	<u>4,038</u>	<u>36,915</u>	<u>(64,895)</u>	<u>89,333</u>
Total net position	<u>1,572,054</u>	<u>4,038</u>	<u>36,915</u>	<u>(64,895)</u>	<u>-</u>
Total liabilities, deferred inflows and net position	<u>\$ 1,635,635</u>	<u>\$ 6,350</u>	<u>\$ 57,136</u>	<u>\$ 24,749</u>	<u>\$ (89,332)</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of revenues, expenses and changes in net position:					
Operating revenues:					
Other sales, services and rental income	\$ 15	\$ 12,702	\$ (1,781)	\$ 281	\$ -
Total operating revenues	15	12,702	(1,781)	281	-
Operating expenses, excluding depreciation	5,270	12,656	(202)	4,428	-
Depreciation expense	-	33	-	162	-
Total operating expenses	5,270	12,689	(202)	4,590	-
Net operating income (loss)	(5,255)	13	(1,579)	(4,309)	-
Non-operating revenues and expenses:					
Gifts for current use	136,414	-	-	23,249	-
Net investment income (loss)	335,238	18	6,542	-	-
Federal COVID-19 assistance programs	-	-	-	625	-
Other non-operating revenue (expense)	3,186	-	-	-	-
Net non-operating revenue (expense)	474,838	18	6,542	23,874	-
Capital contributions and additions to permanent endowments	142,943	-	-	-	-
Transfers from (to) the university	(258,132)	120	-	12,795	-
Change in net position	354,394	151	4,963	32,360	-
Beginning net position	1,217,660	3,887	31,952	(97,255)	-
Ending net position	\$ 1,572,054	\$ 4,038	\$ 36,915	\$ (64,895)	\$ -
Condensed statements of cash flows:					
Net cash provided (used) by:					
Operating activities	\$ (4,850)	\$ (875)	\$ (2,028)	\$ (4,677)	\$ -
Noncapital financing activities	(60,754)	908	-	8,103	-
Capital and related financing activities	79,612	-	-	(2,205)	-
Investing activities	(14,026)	(708)	2,223	-	-
Net increase (decrease) in cash	(18)	(675)	195	1,221	-
Beginning cash and cash equivalents	235	4,779	1,095	4,903	-
Ending cash and cash equivalents	\$ 217	\$ 4,104	\$ 1,290	\$ 6,124	\$ -

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

NOTE 21 — COMBINING INFORMATION FOR DISCRETELY PRESENTED COMPONENT UNITS

As indicated in the Basis of Presentation in Note 1, the university consolidates certain component units in a discrete presentation. Condensed combining financial information for the years ended June 30, 2022 and 2021 is presented below.

Condensed Combining Information – Year Ended June 30, 2022

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of net position:						
Current assets	\$ 300,653	\$ 7,890	\$ 13,047	\$ 5,188	\$ 14,345	\$ 341,123
Capital assets, net	97,967	210,744	52,515	233	27,123	388,582
Other assets	149	16,223	1,713	-	2,187	20,272
Amounts receivable from the university	72,383	56,656	4,609	-	1,934	135,582
Total assets and deferred outflows	<u>\$ 471,152</u>	<u>\$ 291,513</u>	<u>\$ 71,884</u>	<u>\$ 5,421</u>	<u>\$ 45,589</u>	<u>\$ 885,559</u>
Current liabilities	\$ 52,487	\$ 6,327	\$ 7,341	\$ -	\$ 2,966	\$ 69,121
Noncurrent liabilities	21,125	-	9,822	-	4,700	35,647
Amounts payable to the university	168,377	171,204	18,134	44	8,976	366,735
Deferred inflows	8,827	120,995	1,708	-	4,986	136,516
Total liabilities and deferred inflows	<u>250,816</u>	<u>298,526</u>	<u>37,005</u>	<u>44</u>	<u>21,628</u>	<u>608,019</u>
Net investment in capital assets	14,897	36,112	29,731	233	18,063	99,036
Unrestricted	205,439	(43,125)	5,148	5,144	5,898	178,504
Total net position	<u>220,336</u>	<u>(7,013)</u>	<u>34,879</u>	<u>5,377</u>	<u>23,961</u>	<u>277,540</u>
Total liabilities, deferred inflows and net position	<u>\$ 471,152</u>	<u>\$ 291,513</u>	<u>\$ 71,884</u>	<u>\$ 5,421</u>	<u>\$ 45,589</u>	<u>\$ 885,559</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of revenues, expenses and changes in net position:						
Operating revenues:						
Grants and contracts	\$ -	\$ 12,844	\$ 53,989	\$ -	\$ 7,623	\$ 74,456
Sales and services of OSU Physicians	701,680	-	-	-	-	701,680
Other sales, services and rental income	2,079	1,423	252	10,027	379	14,160
Total operating revenues	703,759	14,267	54,241	10,027	8,002	790,296
Operating expenses, excluding depreciation	681,611	9,950	46,210	8,596	3,743	750,110
Depreciation expense	9,788	5,381	6,982	102	1,332	23,585
Total operating expenses	691,399	15,331	53,192	8,698	5,075	773,695
Net operating income (loss)	12,360	(1,064)	1,049	1,329	2,927	16,601
Non-operating revenues and expenses:						
CARES Assistance	11,686	-	-	-	-	11,686
Net investment income (loss)	(8,440)	104	178	(234)	13	(8,379)
Interest expense	(3,187)	-	(1,802)	-	(467)	(5,456)
Other non-operating revenue (expense)	(6,606)	1,306	(357)	2	-	(5,655)
Net non-operating revenue (expense)	(6,547)	1,410	(1,981)	(232)	(454)	(7,804)
Capital contributions and additions to permanent endowments	-	-	1,182	-	-	1,182
Change in net position	5,813	346	250	1,097	2,473	9,979
Beginning net position, as restated	214,523	(7,359)	34,629	4,280	21,488	267,561
Ending net position	\$ 220,336	\$ (7,013)	\$ 34,879	\$ 5,377	\$ 23,961	\$ 277,540
Condensed statements of cash flows:						
Net cash provided (used) by:						
Operating activities	\$ (11,217)	\$ (739)	\$ 2,586	\$ 1,884	\$ 3,662	\$ (3,824)
Noncapital financing activities	25,067	2,068	-	-	(1,034)	26,101
Capital and related financing activities	(9,289)	(2,539)	(2,337)	(633)	(943)	(15,741)
Investing activities	(90,355)	(471)	-	-	13	(90,813)
Net increase (decrease) in cash	(85,794)	(1,681)	249	1,251	1,698	(84,277)
Beginning cash and cash equivalents	237,247	5,774	3,093	2,562	12,082	260,758
Ending cash and cash equivalents	\$ 151,453	\$ 4,093	\$ 3,342	\$ 3,813	\$ 13,780	\$ 176,481

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2021

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of net position:						
Current assets	\$ 298,779	\$ 8,526	\$ 10,966	\$ 4,625	\$ 12,824	\$ 335,720
Capital assets, net	68,362	194,459	53,200	271	28,147	344,439
Other assets	27	14,269	1,714	-	530	16,540
Amounts receivable from the university	80,023	57,219	4,908	-	4,359	146,509
Deferred outflows	-	-	-	-	-	-
Total assets and deferred outflows	<u>\$ 447,191</u>	<u>\$ 274,473</u>	<u>\$ 70,788</u>	<u>\$ 4,896</u>	<u>\$ 45,860</u>	<u>\$ 843,208</u>
Current liabilities	\$ 37,353	\$ 10,907	\$ 10,663	\$ 2	\$ 1,332	\$ 60,257
Noncurrent liabilities	18,643	438	10,032	-	4,783	33,896
Amounts payable to the university	165,931	146,887	16,817	614	10,010	340,259
Deferred inflows	9,728	123,717	-	-	7,790	141,235
Total liabilities and deferred inflows	<u>231,655</u>	<u>281,949</u>	<u>37,512</u>	<u>616</u>	<u>23,915</u>	<u>575,647</u>
Net investment in capital assets	7,431	185,856	42,770	(73)	27,895	263,879
Unrestricted	208,105	(193,332)	(9,494)	4,353	(5,950)	3,682
Total net position	<u>215,536</u>	<u>(7,476)</u>	<u>33,276</u>	<u>4,280</u>	<u>21,945</u>	<u>267,561</u>
Total liabilities, deferred inflows and net position	<u>\$ 447,191</u>	<u>\$ 274,473</u>	<u>\$ 70,788</u>	<u>\$ 4,896</u>	<u>\$ 45,860</u>	<u>\$ 843,208</u>

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of revenues, expenses and changes in net position:						
Operating revenues:						
Grants and contracts	\$ -	\$ 9,445	\$ 41,748	\$ -	\$ 7,303	\$ 58,496
Sales and services of OSU Physicians	647,382	-	-	-	-	647,382
Other sales, services and rental income	-	-	-	10,053	-	10,053
Total operating revenues	647,382	9,445	41,748	10,053	7,303	715,931
Operating expenses, excluding depreciation	596,570	6,220	40,057	7,782	3,547	654,176
Depreciation expense	7,750	3,881	5,945	65	1,332	18,973
Total operating expenses	604,320	10,101	46,002	7,847	4,879	673,149
Net operating income (loss)	43,062	(656)	(4,254)	2,206	2,424	42,782
Non-operating revenues and expenses:						
Net investment income	53	109	1,241	332	18	1,753
Interest expense	(2,003)	-	(1,502)	-	(523)	(4,028)
Other non-operating revenue (expense)	(31,237)	1,119	(327)	-	-	(30,445)
Net non-operating revenue (expense)	(33,187)	1,228	(588)	332	(505)	(32,720)
Changes in net position						
Capital contributions and changes in net position	-	278	663	-	-	941
Change in net position	9,875	850	(4,179)	2,538	1,919	11,003
Beginning net position, as previously reported	205,661	(7,057)	37,455	1,742	20,026	257,827
Cumulative effect of accounting change	-	(1,269)	-	-	-	(1,269)
Ending net position	\$ 215,536	\$ (7,476)	\$ 33,276	\$ 4,280	\$ 21,945	\$ 267,561
Condensed statements of cash flows:						
Net cash provided (used) by:						
Operating activities	\$ 82,167	\$ 16,388	\$ (566,854)	\$ 1,720	\$ 10,209	\$ (456,370)
Noncapital financing activities	(30,532)	37,844	2,442	-	(984)	8,770
Capital and related financing activities	2,697	(56,923)	562,571	217	(1,354)	507,208
Investing activities	13,908	-	519	-	18	14,445
Net increase (decrease) in cash	68,240	(2,691)	(1,322)	1,937	7,889	74,053
Beginning cash and cash equivalents	169,007	8,465	4,415	625	4,193	186,705
Ending cash and cash equivalents	\$ 237,247	\$ 5,774	\$ 3,093	\$ 2,562	\$ 12,082	\$ 260,758

NOTE 22 — SEGMENT INFORMATION

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

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

Notes to Financial Statements – Years Ended June 30, 2022 and 2021

(dollars in thousands)

proceeds and other moneys derived from the ownership or operation of these facilities. Special Purpose Pledged Revenues totaled \$204,783 and \$125,371 for the years ended June 30, 2022 and 2021, respectively.

Condensed financial information for the Special Purpose Revenue Facilities, before the elimination of certain intra-university transactions, as of and for the years ended June 30, 2022 and 2021 is as follows:

Notes to Financial Statements – Years Ended June 30, 2022 and 2021
(dollars in thousands)

Segment Disclosure Information – Year Ended June 30, 2022 and June 30, 2021

	2022	2021
Condensed Statement of Net Position		
Assets and deferred outflows:		
Current assets	\$ 51,902	\$ 51,391
Capital assets	659,638	673,588
Total assets	<u>\$ 711,540</u>	<u>\$ 724,979</u>
Liabilities and deferred inflows:		
Current liabilities	\$ 9,664	\$ 6,571
Amounts payable to the university - Series 2013A Bonds	337,955	337,955
Total liabilities	<u>347,619</u>	<u>344,526</u>
Net position:		
Net investment in capital assets	321,683	335,633
Unrestricted	42,238	44,820
Total net position	<u>363,921</u>	<u>380,453</u>
Total liabilities and net position	<u>\$ 711,540</u>	<u>\$ 724,979</u>

	2022	2021
Condensed Statement of Revenues, Expenses and Changes in Net Position		
Special-purpose pledged revenues - operating	\$ 204,783	\$ 125,370
Operating expenses, excluding depreciation	(117,919)	(90,296)
Depreciation expense	(34,594)	(33,726)
Operating income	52,270	1,348
Nonoperating revenues, net	(14,431)	(14,576)
Net income (loss) before transfers	37,839	(13,228)
Transfers from (to) other university units, net	(54,371)	52,207
Increase (decrease) in net position	(16,532)	38,979
Beginning net position	380,453	341,474
Ending net position	<u>\$ 363,921</u>	<u>\$ 380,453</u>

Condensed Statement of Cash Flows

Net cash provided (used) by:		
Operating activities	\$ 83,986	\$ 34,804
Capital and related financing activities	(84,249)	(10,007)
Investing activities	305	242
Net increase (decrease) in cash	42	25,039
Beginning cash and cash equivalents	50,818	25,779
Ending cash and cash equivalents	<u>\$ 50,860</u>	<u>\$ 50,818</u>

The Ohio State University
Required Supplementary Information on GASB 68 Pension Liabilities (Unaudited)
Year Ended June 30, 2022

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

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

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

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

The Ohio State University
Required Supplementary Information on GASB 75 Net OPEB Liabilities (Unaudited)
Year Ended June 30, 2022

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

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

The Ohio State University
Notes to Required Supplementary Information (Unaudited)
Year Ended June 30, 2022

STRS-Ohio - Pensions:

Changes of benefit terms. Amounts reported in 2019 reflect a reduction in the COLA rate to 0%, effective July 1, 2017.

Changes of assumptions. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.45% to 7.00%. Amounts reported in 2018 also reflect an adjustment of mortality assumptions based on the use of the RF-2014 Annuitant Mortality Table rather than the RP-2000 Combined Mortality Table. Amounts reported in 2017 reflect an adjustment of the discount rate from 7.75% to 7.45%.

OPERS – Pensions:

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

STRS-Ohio – OPEB:

Changes of benefit terms. Amounts reported in 2020 reflect postponement of the Medicare Part B monthly reimbursement elimination date to January 1, 2021. Amounts reported in 2019 reflect adoption of a new premium subsidy plan for 2019 and future years that is intended to extend the fund's solvency to 2047. Amounts reported in 2019 also reflect postponement of the Medicare Part B monthly reimbursement elimination date to January 1, 2020. Amounts reported in 2018 reflect discontinuation of Medicare Part B premium reimbursements for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements, beginning January 2019.

Changes of assumptions. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.45% to 7.00%. Amounts reported in 2019 reflect an adjustment of the discount rate from 4.13% to 7.45%. Amounts reported in 2018 reflect an adjustment of the discount rate from 3.26% to 4.13%. Amounts reported in 2018 also reflect an adjustment of mortality assumptions based on the use of the RF-2014 Annuitant Mortality Table rather than the RP-2000 Combined Mortality Table.

OPERS – OPEB:

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

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

3.96% to 3.16%. Amounts reported in 2019 reflect an adjustment of the discount rate from 3.85% to 3.96%.

The Ohio State University
Supplementary Information on the Long-Term Investment Pool
Year Ended June 30, 2022

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

In 2022, the market value of the university's Long-Term Investment Pool – which includes gifted endowments, long-term investments of university operating funds and other funds internally designated to function as endowments – decreased \$81 million, to \$6.96 billion at June 30, 2022. The Long-Term Investment Pool activity for 2022 is summarized below:

Long-Term Investment Pool Activity (in thousands)

	<u>Gifted Endowments</u>		<u>Quasi-Endowments</u>		<u>Total</u>
	<u>University</u>	<u>Foundation</u>	<u>Operating</u>	<u>Designated</u>	
Balance at June 30, 2021	\$ 1,333,836	\$ 1,345,059	\$ 1,740,687	\$ 2,622,391	\$ 7,041,973
Net Principal Additions (Withdrawals)	9,103	86,910	112,518	155,760	364,291
Change in Fair Value	(45,217)	(49,680)	(63,413)	(95,474)	(253,784)
Income Earned	29,946	30,982	40,238	59,472	160,638
Distributions	(48,452)	(49,896)	(64,968)	(95,895)	(259,211)
Expenses	<u>(18,020)</u>	<u>(18,643)</u>	<u>(24,213)</u>	<u>(32,249)</u>	<u>(93,125)</u>
Balance at June 30, 2022	<u>\$ 1,261,196</u>	<u>\$ 1,344,732</u>	<u>\$ 1,740,849</u>	<u>\$ 2,614,005</u>	<u>\$ 6,960,782</u>

Net principal additions (withdrawals) for gifted endowments include new endowment gifts and reinvestment of unused endowment distributions. Change in fair value includes realized gains and losses for assets sold during the year and unrealized gains and losses for assets held in the pool at June 30, 2022. Income earned includes interest and dividends and is used primarily to fund distributions. Expenses include investment management expenses (\$71 million), University Development related expenses (\$21 million) and other investment related expenses (\$1 million).

Investment Returns and Expenses:

The investment return for the Long-Term Investment Pool was 0.98% for fiscal year 2022. The annualized investment returns for the three-year and five-year periods were 9.7% and 7.5%, respectively. These returns -- which are net of investment management expenses as defined by Cambridge Associates in its annual survey -- are used for comparison purposes with other endowments and various benchmarks. In addition to the \$71 million of investment management expenses, which reduced the pool by 1.0% in fiscal year 2021, the \$21 million of University

Development expenses and \$1 million of other investment related expenses further reduced the pool by 0.3%.

Additional Information:

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

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

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster — Funds received directly from the following agencies					
Peace Corps					
08.RD	Peace Corps		140D0421P0128	\$ 36,885	\$ -
Total Peace Corps Direct Awards				36,885	-
Department of Agriculture					
10.001	USDA Agricultural Research Service		58-0206-0-180	226,606	-
10.001	USDA Agricultural Research Service		58-5080-1-002	19,355	-
10.001	USDA Agricultural Research Service		58-5080-9-004	5,124	-
10.001	USDA Agricultural Research Service		58-5082-0-006	64,906	-
10.001	USDA Agricultural Research Service		58-5082-0-013	32,886	-
10.001	USDA Agricultural Research Service		58-5082-1-001	16,058	-
10.001	USDA Agricultural Research Service		58-5082-1-005	1,699	-
10.001	USDA Agricultural Research Service		58-5082-1-007	24,795	-
10.001	USDA Agricultural Research Service		58-5082-7-014	52,082	-
10.001	USDA Agricultural Research Service		58-5082-8-006	19,535	-
10.001	USDA Agricultural Research Service		58-5082-8-010	270,724	-
10.001	USDA Agricultural Research Service		58-5082-8-018	121,392	-
10.001	USDA Agricultural Research Service		58-5082-8-020	91,666	-
10.001	USDA Agricultural Research Service		58-5082-8-024	80,290	-
10.001	USDA Agricultural Research Service		58-5082-9-013	110,931	-
10.001	USDA Agricultural Research Service		58-5082-9-015	2,066	-
10.001	USDA Agricultural Research Service		59-0206-0-131	105,470	-
10.001	USDA Agricultural Research Service		59-0206-0-149	315,804	-
10.001	USDA Agricultural Research Service		59-0206-0-174	58,979	-
10.001	USDA Agricultural Research Service		59-0206-8-208	292	-
10.001	USDA Agricultural Research Service		58-5082-9-009	21,814	-
10.001	USDA Agricultural Research Service		58-5082-0-011	60,074	-
10.001	USDA Agricultural Research Service		58-5082-0-015	45,934	-
10.001	USDA Agricultural Research Service		58-5082-0-009	38,382	-
10.001	USDA Agricultural Research Service		58-5082-0-010	32,260	-
10.001	USDA Agricultural Research Service		58-5082-1-003	1,070	-
10.001	USDA Agricultural Research Service		59-5082-1-001	28,237	-
10.001	USDA Agricultural Research Service		58-5082-1-010	19,662	-
10.001	USDA Agricultural Research Service		58-5082-1-014	4,682	-
10.001	USDA Agricultural Research Service		58-5082-1-015	21,733	-
10.001	USDA Agricultural Research Service		58-5030-1-050	15,539	-
10.001	USDA Agricultural Research Service		58-6070-1-034	6,692	-
10.001	USDA Agricultural Research Service		58-5080-1-003	19,440	-
10.001	USDA Agricultural Research Service		58-5082-2-001	524	-
10.001	USDA Agricultural Research Service		58-5082-2-002	1,801	-
10.001	USDA Agricultural Research Service		58-5082-2-004	6,052	-
10.001	USDA Agricultural Research Service		58-5080-2-002	7,653	-
10.025	Animal and Plant Health Inspection Service		AP21VSSP0000C019	60,895	-
10.025	Animal and Plant Health Inspection Service		AP21VSSP0000C021	10,626	-
10.025	Animal and Plant Health Inspection Service		AP21VSSP0000C024	49,710	-

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
10.025	Animal and Plant Health Inspection Service		AP21VSSP0000C033	32,932	-
10.025	Animal and Plant Health Inspection Service		AP21VSD&B000C127	71,178	-
10.025	Animal and Plant Health Inspection Service		AP22VSSP0000C030	6,414	-
10.167	USDA Agricultural Research Service		21-TMTSD-OH-0014	23,831	-
10.174	Agricultural Marketing Service		AM190100XXXXG074	94,432	59,179
10.174	Agricultural Marketing Service		AM200100XXXXG009	41,023	-
10.200	National Institute of Food and Agriculture		20197000730369	7,680	5,376
10.200	National Institute of Food and Agriculture		20217000734785	41,398	-
10.202	Cooperative Forestry Research			473,856	-
10.203	Pmts to Agricult Exp Station			9,131,067	-
10.207	Animal Health & Disease Research			54,825	-
10.207	National Institute of Food and Agriculture		NI19AHDRXXXXG002	106	-
10.207	National Institute of Food and Agriculture		NI20AHDRXXXXG042	15,745	-
10.207	National Institute of Food and Agriculture		NI21AHDRXXXXG012	22,915	-
10.210	National Institute of Food and Agriculture		20193842028968	42,970	-
10.210	National Institute of Food and Agriculture		20203842030723	6,050	-
10.210	National Institute of Food and Agriculture		20203842030725	65,159	-
10.210	National Institute of Food and Agriculture		20213842034068	15,815	-
10.217	National Institute of Food and Agriculture		20167000324835	17,380	16,840
10.250	Economic Research Service		58-6000-0-0046	3,954	-
10.250	Economic Research Service		58-3000-1-0068	67,997	-
10.250	Economic Research Service		58-3000-1-0095	24,561	-
10.250	Economic Research Service		58-3000-1-0112	18,900	-
10.250	Economic Research Service		58-3000-1-0067	26,084	-
10.303	National Institute of Food and Agriculture		20165110625714	6,502	-
10.307	National Institute of Food and Agriculture		20195130030255	331,502	182,453
10.310	National Institute of Food and Agriculture		20156800423131	645,359	253,793
10.310	National Institute of Food and Agriculture		20156800632555	128,091	47,894
10.310	National Institute of Food and Agriculture		20166701324727	37,757	-
10.310	National Institute of Food and Agriculture		20166701925146	89,710	-
10.310	National Institute of Food and Agriculture		20166702124434	40,282	-
10.310	National Institute of Food and Agriculture		20176700926770	215,992	48,015
10.310	National Institute of Food and Agriculture		20176701326595	32,868	23,009
10.310	National Institute of Food and Agriculture		20176701526540	39,399	-
10.310	National Institute of Food and Agriculture		20176701726469	210	-
10.310	National Institute of Food and Agriculture		20176702126141	1,900	-
10.310	National Institute of Food and Agriculture		20176800126353	131,312	29,886
10.310	National Institute of Food and Agriculture		20186700128246	168,238	-
10.310	National Institute of Food and Agriculture		20186701228011	(885)	-
10.310	National Institute of Food and Agriculture		20186701327555	100,331	25,367
10.310	National Institute of Food and Agriculture		20186701328490	14,794	8,988
10.310	National Institute of Food and Agriculture		20186701727519	48,003	5,974
10.310	National Institute of Food and Agriculture		20186701727557	79,243	-
10.310	National Institute of Food and Agriculture		20186701727914	171,007	20,613
10.310	National Institute of Food and Agriculture		20186701927803	102,238	6,948
10.310	National Institute of Food and Agriculture		20186702327643	87,280	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
10.310	National Institute of Food and Agriculture		20186800227932	375,578	-
10.310	National Institute of Food and Agriculture		20186800828356	64,407	60,979
10.310	National Institute of Food and Agriculture		20186801128370	772,964	19,599
10.310	National Institute of Food and Agriculture		20196701129558	177	-
10.310	National Institute of Food and Agriculture		20196701229652	18,697	-
10.310	National Institute of Food and Agriculture		20196701329297	111,186	-
10.310	National Institute of Food and Agriculture		20196701529574	111,906	49,864
10.310	National Institute of Food and Agriculture		20196701529815	89,859	-
10.310	National Institute of Food and Agriculture		20196701529843	88,891	-
10.310	National Institute of Food and Agriculture		20196701729259	89,415	-
10.310	National Institute of Food and Agriculture		20196701929310	208,845	32,900
10.310	National Institute of Food and Agriculture		20196702129944	97,791	-
10.310	National Institute of Food and Agriculture		20196703029003	28,401	-
10.310	National Institute of Food and Agriculture		20196800629681	151,838	65,583
10.310	National Institute of Food and Agriculture		20196801529229	98,238	-
10.310	National Institute of Food and Agriculture		20206701330876	153,053	-
10.310	National Institute of Food and Agriculture		20206701531401	79,083	-
10.310	National Institute of Food and Agriculture		20206701531537	36,825	-
10.310	National Institute of Food and Agriculture		20206701531618	146,561	-
10.310	National Institute of Food and Agriculture		20206701531677	153,049	-
10.310	National Institute of Food and Agriculture		20206701730794	59,910	-
10.310	National Institute of Food and Agriculture		20206701731798	231,764	-
10.310	National Institute of Food and Agriculture		20206701931161	112,086	66,329
10.310	National Institute of Food and Agriculture		20206703031338	86,324	-
10.310	National Institute of Food and Agriculture		20206703431885	33,621	-
10.310	National Institute of Food and Agriculture		20206801530856	205,641	-
10.310	National Institute of Food and Agriculture		20216701333615	52,941	-
10.310	National Institute of Food and Agriculture		20216701533838	46,499	-
10.310	National Institute of Food and Agriculture		20216701733443	79,004	-
10.310	National Institute of Food and Agriculture		20216701933425	157,250	17,124
10.310	National Institute of Food and Agriculture		20216702333820	174,207	112,291
10.310	National Institute of Food and Agriculture		20216703434974	61,891	-
10.310	National Institute of Food and Agriculture		20216800634177	63,149	-
10.310	National Institute of Food and Agriculture		20186800327466	237,889	115,611
10.310	National Institute of Food and Agriculture		20206701330874	99,626	10,836
10.310	National Institute of Food and Agriculture		20206702131142	138,634	-
10.310	National Institute of Food and Agriculture		20216701333575	71,804	-
10.310	National Institute of Food and Agriculture		20216701533393	16,917	-
10.310	National Institute of Food and Agriculture		20216801434142	112,681	-
10.310	National Institute of Food and Agriculture		20216702134147	74,672	-
10.310	National Institute of Food and Agriculture		20216701534465	4,618	-
10.310	National Institute of Food and Agriculture		20216703435123	71,759	-
10.310	National Institute of Food and Agriculture		20216703435008	67,666	-
10.310	National Institute of Food and Agriculture		20216703434977	22,009	-
10.310	National Institute of Food and Agriculture		20226701536348	3,192	-
10.310	National Institute of Food and Agriculture		20226701936437	76,563	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
10.310	National Institute of Food and Agriculture		20226701736290	113,084	-
10.310	National Institute of Food and Agriculture		20226701936490	6,466	1,848
10.310	National Institute of Food and Agriculture		20226701536482	4,214	-
10.310	National Institute of Food and Agriculture		20226701336489	30,614	-
10.310	National Institute of Food and Agriculture		20226701936697	5,821	-
10.310	National Institute of Food and Agriculture		20226801536718	11,748	-
10.310	National Institute of Food and Agriculture		20226701736559	9,121	-
10.310	National Institute of Food and Agriculture		20226801536628	18,191	-
10.310	National Institute of Food and Agriculture		20226701737187	4,306	-
10.310	National Institute of Food and Agriculture		20226701337080	2,211	-
10.312	National Institute of Food and Agriculture		20181000828571	393,855	169,012
10.318	National Institute of Food and Agriculture		20213850334818	34,132	-
10.328	National Institute of Food and Agriculture		20177002027260	4,913	-
10.329	National Institute of Food and Agriculture		20197000630447	80,878	5,157
10.329	National Institute of Food and Agriculture		20217000635319	24,475	521
10.336	National Institute of Food and Agriculture		20217002435466	46,020	-
10.500	National Institute of Food and Agriculture		20164871125897	687,020	-
10.500	National Institute of Food and Agriculture		20184152028897	127,707	45,709
10.500	National Institute of Food and Agriculture		20204871132407	1,441,198	-
10.500	National Institute of Food and Agriculture		20214152035339	66,122	25,533
10.500	National Institute of Food and Agriculture		20214152135103	43,010	-
10.664	USDA Forest Service		17-CA-11132546-023	45,438	-
10.675	USDA Forest Service		19-DG-11132544-028	57,437	31,660
10.684	USDA Forest Service		19-DG-11132762-222	173,359	66,448
10.699	USDA Forest Service		17-CR-11242316-059	53,565	-
10.707	USDA Forest Service		19-JV-11242306-045	50,839	-
10.707	USDA Forest Service		21-JV-11242316-041	14,209	-
10.771	USDA Rural Development		41066213647780	126,059	-
10.903	Natural Resources Conservation Service		NR203A750025C011	114,731	-
10.912	Natural Resources Conservation Service		NR213A750013G036	70,148	-
10.RD	USDA Agricultural Research Service		12905B20P0181	53	-
Total Department of Agriculture Direct Awards				23,950,870	1,631,339
Department of Commerce					
11.417	National Oceanic & Atmospheric Administration		NA18OAR4170100	1,297,495	412,300
11.417	National Oceanic & Atmospheric Administration		NA20OAR4170463	10,404	-
11.417	National Oceanic & Atmospheric Administration		NA22OAR4170099	587	-
11.420	National Oceanic & Atmospheric Administration		NA20NOS4200150	46,758	-
11.478	National Oceanic & Atmospheric Administration		NA17NOS4780186	100,186	88,158
11.999	National Oceanic & Atmospheric Administration		NA18NOS9990032	14,780	-
Total Department of Commerce Direct Awards				1,470,210	500,458
Department of Defense					
12.300	Office of Naval Research		N00014-17-1-2034	29,990	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
12.300	Office of Naval Research		N00014-17-1-2417	52,607	16,088
12.300	Office of Naval Research		N00014-17-1-2440	463,755	236,166
12.300	Office of Naval Research		N00014-17-1-2928	133,801	-
12.300	Office of Naval Research		N00014-18-1-2034	17,212	17,212
12.300	Office of Naval Research		N00014-18-1-2361	(13,240)	-
12.300	Office of Naval Research		N00014-18-1-2577	25,238	-
12.300	Office of Naval Research		N00014-18-1-2581	89,872	-
12.300	Office of Naval Research		N00014-18-1-2589	144,782	-
12.300	Office of Naval Research		N00014-19-1-2207	145,625	-
12.300	Office of Naval Research		N00014-20-1-2100	237,267	-
12.300	Office of Naval Research		N00014-20-1-2141	185,594	-
12.300	Office of Naval Research		N00014-20-1-2163	1,277,989	710,999
12.300	Office of Naval Research		N00014-20-1-2194	34,599	-
12.300	Office of Naval Research		N00014-20-1-2364	120,000	-
12.300	Office of Naval Research		N00014-20-1-2663	134,664	-
12.300	Office of Naval Research		N00014-20-1-2810	146,022	-
12.300	Office of Naval Research		N00014-21-1-2108	161,839	-
12.300	Office of Naval Research		N00014-21-1-2408	107,552	33,000
12.300	Office of Naval Research		N00014-21-1-2461	72,739	-
12.300	Office of Naval Research		N00014-21-1-2668	69,548	-
12.300	Office of Naval Research		N00014-21-1-2650	205,138	19,546
12.300	Office of Naval Research		N00014-21-1-2943	183,216	-
12.300	Office of Naval Research		N00014-22-1-2212	102,471	-
12.300	Office of Naval Research		N00014-22-1-2260	49,282	-
12.300	Office of Naval Research		N00014-22-1-2170	75,829	-
12.300	Office of Naval Research		N00014-22-1-2238	23,873	-
12.300	Office of Naval Research		N00014-22-1-2227	40,697	-
12.300	Office of Naval Research		N00014-22-1-2424	7,957	-
12.351	Defense Threat Reduction Agency		HDTRA11810050	31,961	-
12.351	Defense Threat Reduction Agency		HDTRA11910024	468,186	247,399
12.420	Army Medical Research Acquisition Activity		W81XWH-16-1-0036	23,222	-
12.420	Army Medical Research Acquisition Activity		W81XWH-16-1-0037	(3,249)	-
12.420	Army Medical Research Acquisition Activity		W81XWH-16-1-0291	(32,889)	-
12.420	Army Medical Research Acquisition Activity		W81XWH-16-1-0293	18,988	-
12.420	Army Medical Research Acquisition Activity		W81XWH-16-1-0560	(8)	-
12.420	Army Medical Research Acquisition Activity		W81XWH-16-2-0062	313,461	57,170
12.420	Army Medical Research Acquisition Activity		W81XWH-17-1-0519	190,552	-
12.420	Army Medical Research Acquisition Activity		W81XWH1810059	836,968	545,788
12.420	Army Medical Research Acquisition Activity		W81XWH1810787	135,244	117,731
12.420	Army Medical Research Acquisition Activity		W81XWH1810805	433,889	4,368
12.420	Army Medical Research Acquisition Activity		W81XWH1910088	398,365	-
12.420	Army Medical Research Acquisition Activity		W81XWH1910210	25,736	-
12.420	Army Medical Research Acquisition Activity		W81XWH1910233	63,735	-
12.420	Army Medical Research Acquisition Activity		W81XWH1910309	110,891	-
12.420	Army Medical Research Acquisition Activity		W81XWH1910732	115,733	-
12.420	Army Medical Research Acquisition Activity		W81XWH1920003	366,759	6,049

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Research and Development Cluster —					
Funds received directly from the following agencies					
12.420	Army Medical Research Acquisition Activity		W81XWH1920065	436,002	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010046	210	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010047	449,589	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010361	244,523	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010373	262,738	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010618	15,251	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010788	64,666	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010828	377,805	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010878	182,036	-
12.420	Army Medical Research Acquisition Activity		W81XWH2010933	178,933	110,276
12.420	Army Medical Research Acquisition Activity		W81XWH2110021	390,771	-
12.420	Army Medical Research Acquisition Activity		W81XWH2110287	149,034	-
12.420	Army Medical Research Acquisition Activity		W81XWH1510074	19,223	8,990
12.420	Army Medical Research Acquisition Activity		W81XWH2110427	251,641	12,459
12.420	Army Medical Research Acquisition Activity		W81XWH2110319	146,362	-
12.420	Army Medical Research Acquisition Activity		W81XWH2110636	149,457	-
12.420	Army Medical Research Acquisition Activity		W81XWH2110675	183,798	-
12.420	Army Medical Research Acquisition Activity		W81XWH2110318	44,786	-
12.420	Army Medical Research Acquisition Activity		W81XWH2110874	240,837	-
12.420	Army Medical Research Acquisition Activity		W81XWH2110946	197,865	-
12.420	Army Medical Research Acquisition Activity		W81XWH2110554	205,367	-
12.420	Army Medical Research Acquisition Activity		W81XWH2210019	23,489	-
12.420	Defense Health Agency		W81XWH2010868	194,186	15,422
12.431	Army Research Office		W911NF1910359	110,518	52,727
12.431	COVID Army Research Office		W911NF1920032	200,538	111,830
12.431	COVID Army Research Office		W911NF1920256	7,731	-
12.431	Army Research Office		W911NF2010152	121,082	49,742
12.431	Army Research Office		W911NF2020063	188,923	-
12.431	Army Research Office		W911NF2020238	86,713	-
12.431	Army Research Office		W911NF2120089	88,969	-
12.431	Army Research Office		W911NF1710140	151	-
12.431	Army Research Office		W911NF1810086	5,529	-
12.431	Army Research Office		W911NF2110356	127,852	-
12.431	United States Army		W911NF2110081	35,440	-
12.431	United States Army		W911NF2110244	126,294	41,668
12.617	Department of Defense Office of Economic Adjustment		HQ00052010025	455,791	-
12.630	Army Corps of Engineers		W912HZ2120012	128,341	-
12.630	Army Corps of Engineers		W912HZ2120013	480,280	21,850
12.630	National Geospatial-Intelligence Agency		HM04761912013	77,959	-
12.630	National Geospatial-Intelligence Agency		HM04762110004	170,925	-
12.630	National Geospatial-Intelligence Agency		HM04762210005	6,171	-
12.740	Defense POW/MIA Accounting Agency		HQ0761-19-2-0001	572,328	462,280
12.800	Air Force Academy		FA7000-18-2-0001	187,148	65,677
12.800	Air Force Academy		FA7000-19-2-0005	188,055	10,215
12.800	Air Force Academy		FA7000-19-2-0021	113,201	-
12.800	Air Force Office of Scientific Research		FA9550-16-1-0013	56,436	5,386

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Research and Development Cluster —					
Funds received directly from the following agencies					
12.800	Air Force Office of Scientific Research		FA9550-16-1-0053	(592)	-
12.800	Air Force Office of Scientific Research		FA9550-16-1-0212	41,582	-
12.800	Air Force Office of Scientific Research		FA9550-17-1-0106	16,287	16,287
12.800	Air Force Office of Scientific Research		FA9550-17-1-0168	(26,230)	-
12.800	Air Force Office of Scientific Research		FA9550-17-1-0227	77,413	-
12.800	Air Force Office of Scientific Research		FA9550-17-1-0228	(14,841)	-
12.800	Air Force Office of Scientific Research		FA9550-17-1-0350	(190)	-
12.800	Air Force Office of Scientific Research		FA9550-17-1-0370	(12,306)	-
12.800	Air Force Office of Scientific Research		FA9550-18-1-0066	(2,152)	-
12.800	Air Force Office of Scientific Research		FA9550-18-1-0102	65,184	-
12.800	Air Force Office of Scientific Research		FA9550-18-1-0107	15,761	-
12.800	Air Force Office of Scientific Research		FA9550-18-1-0123	90,789	-
12.800	Air Force Office of Scientific Research		FA9550-18-1-0335	33,785	-
12.800	Air Force Office of Scientific Research		FA9550-18-1-0378	1,076	-
12.800	Air Force Office of Scientific Research		FA9550-19-1-0184	116,064	-
12.800	Air Force Office of Scientific Research		FA9550-19-1-0378	268,830	130,285
12.800	Air Force Office of Scientific Research		FA9550-20-1-0015	237,530	-
12.800	Air Force Office of Scientific Research		FA9550-20-1-0083	135,149	-
12.800	Air Force Office of Scientific Research		FA9550-20-1-0231	33,068	-
12.800	Air Force Office of Scientific Research		FA9550-20-1-0278	310,222	-
12.800	Air Force Office of Scientific Research		FA9550-21-1-0176	158,919	-
12.800	Air Force Office of Scientific Research		FA9550-21-1-0245	42,507	-
12.800	Air Force Office of Scientific Research		FA9550-21-1-0268	195,623	-
12.800	Air Force Office of Scientific Research		FA9550-21-1-0290	126,120	-
12.800	Air Force Office of Scientific Research		FA9550-21-1-0278	152,280	-
12.800	Air Force Office of Scientific Research		FA9550-21-1-0415	60,683	-
12.800	Air Force Office of Scientific Research		FA9550-22-1-0011	31,595	-
12.800	Air Force Office of Scientific Research		FA9550-22-1-0063	16,231	-
12.800	Air Force Office of Scientific Research		FA9550-22-1-0074	20,962	-
12.800	Air Force Research Laboratory		FA8650-17-1-5277	47,652	-
12.800	Air Force Research Laboratory		FA8650-18-2-5279	270,040	-
12.800	Air Force Research Laboratory		FA8650-18-2-5295	764,544	-
12.800	Air Force Research Laboratory		FA8650-19-1-5227	52,505	-
12.800	Air Force Research Laboratory		FA8650-19-2-2204	668,118	324,483
12.800	Air Force Research Laboratory		FA8650-20-2-5853	585,931	222,949
12.800	Air Force Research Laboratory		FA8651-13-2-0007	216,976	103,914
12.800	Air Force Research Laboratory		FA9550-22-1-0103	10,537	-
12.800	Air Force Research Laboratory		FA9550-22-1-0187	35,396	-
12.910	Air Force Research Laboratory		FA8650-19-1-1741	760,975	256,069
12.910	Defense Advanced Research Projects Agency		D16AP00110	84,694	-
12.910	Defense Advanced Research Projects Agency		D18AP00008	1,330,241	-
12.910	Defense Advanced Research Projects Agency		HR0011-17-2-0054	432,917	379,714
12.910	Defense Advanced Research Projects Agency		HR0011-21-2-0020	633,654	-
12.RD	Air Force Research Laboratory		FA8650-16-C-1729	22,966	-
12.RD	Air Force Research Laboratory		FA8650-21-C-5256	79,708	-
12.RD	Air Force Research Laboratory		FA8650-21-C-1174	27,937	-

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster — Funds received directly from the following agencies					
12.RD	COVID Army Contracting Command		W56HZV-17-P-L530	7,294	-
12.RD	Army Medical Research Acquisition Activity		W81XWH21C0047	556,038	334,882
12.RD	COVID Army Natick Research, Development and Engineering Center		W911QY20P0086	1,512	-
12.RD	Defense Advanced Research Projects Agency		Agreement Dated 09/03/2020	242,013	-
12.RD	National Geospatial-Intelligence Agency		HM157519C0012	225,694	-
12.RD	National Geospatial-Intelligence Agency		HM157519C0014	90,342	10,000
12.RD	National Reconnaissance Office		NRO000-21-C-0092	383,646	-
12.RD	Naval Medical Research Unit - Dayton		Agreement dated 1-31-2018	98,407	-
12.RD	Naval Medical Research Unit - Dayton		N3239820P0600	56,726	-
12.RD	Naval Medical Research Unit - Dayton		PRELIMINARY AWARD	7,158	-
Total Department of Defense Direct Awards				25,653,376	4,758,621
Department Housing and Urban Development					
14.900	US Department of Housing and Urban Development		OHHHU0057-20	185,554	34,680
Total Department of Housing and Urban Development Direct Awards				185,554	34,680
Department of the Interior					
15.232	Bureau of Land Management		L17AC00238	90,863	24,909
15.232	Bureau of Land Management		L21AC10266	76,434	-
15.637	US Fish and Wildlife Service		F21AP04174	30,411	-
15.662	US Fish and Wildlife Service		F20AP10641	11,325	-
15.678	US Fish and Wildlife Service		F16AC01281	179,628	-
15.805	US Geological Survey		G16AP00076	59,287	30,795
15.805	US Geological Survey		G21AP10593	50,020	42,194
15.808	US Geological Survey		G17AC00350	6,659	-
15.808	US Geological Survey		G19AC00418	7,701	-
15.944	National Park Service		P19AC00964	14,293	-
15.RD	Bureau of Ocean Energy Management		140M0119P0041	3,313	-
Total Department of the Interior Direct Awards				529,934	97,898
Department of Justice					
16.560	National Institute of Justice		2019-DU-BX-0040	190,356	-
16.560	National Institute of Justice		2020-R2-CX-0021	6,611	-
Total Department of Justice Direct Awards				196,967	-
Department of Labor					
17.502	US Department of Labor		SH99053SH0	55,918	-
17.RD	Bureau of Labor Statistics		1625DC-19-C-0004	8,151,439	5,631,329
17.RD	Bureau of Labor Statistics		DOL-BLS-15-D-0005	1,034,539	31,412
Total Department of Labor Direct Awards				9,241,896	5,662,741

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster — Funds received directly from the following agencies					
Department of Transportation					
20.106	COVID Federal Aviation Administration		3-39-0027-037-2021	22,864	-
20.108	Federal Aviation Administration		16-G-007	126,763	-
20.108	Federal Aviation Administration		692M152140002	69,311	-
20.108	Federal Aviation Administration		692M152140008	206,744	-
20.109	Federal Aviation Administration		12-C-GA-OSU	7,086	-
20.109	Federal Aviation Administration		15-C-UAS-OSU-A	862,052	-
20.109	Federal Aviation Administration		16-C-TTHP-OSU-A	94,471	-
20.530	Federal Transit Administration		OH-2019-009-00	245,761	38,456
20.530	Federal Transit Administration		OH-2019-039-00	97,997	-
20.701	US Department of Transportation		69A3552047138	882,730	258,919
20.724	US Department of Transportation		693JK31850002CAAP	3,954	-
Total Department of Transportation Direct Awards				2,619,733	297,375
National Aeronautics and Space Administration					
43.001	Goddard Space Flight Center		80NSSC20K0128	127,562	-
43.001	National Aeronautics and Space Administration		80NSSC17K0200	89,828	-
43.001	National Aeronautics and Space Administration		80NSSC18K0703	124,633	34,987
43.001	National Aeronautics and Space Administration		80NSSC18K0981	27,785	25,697
43.001	National Aeronautics and Space Administration		80NSSC18K1497	6,656	-
43.001	National Aeronautics and Space Administration		80NSSC18K1582	6,308	-
43.001	National Aeronautics and Space Administration		80NSSC19K1250	12,793	-
43.001	National Aeronautics and Space Administration		80NSSC19K1362	5,964	-
43.001	National Aeronautics and Space Administration		80NSSC20K0491	126,994	93,271
43.001	National Aeronautics and Space Administration		80NSSC20K1009	136,476	-
43.001	National Aeronautics and Space Administration		80NSSC20K1292	78,172	-
43.001	National Aeronautics and Space Administration		80NSSC20K1339	116,669	-
43.001	National Aeronautics and Space Administration		80NSSC21K0613	447,121	112,402
43.001	National Aeronautics and Space Administration		80NSSC20K1422	13,551	-
43.001	National Aeronautics and Space Administration		80NSSC21K1761	38,045	-
43.001	National Aeronautics and Space Administration		80NSSC21K1182	91,944	1,928
43.001	National Aeronautics and Space Administration		80NSSC21K1786	35,826	-
43.001	National Aeronautics and Space Administration		80NSSC21K0876	24,904	-
43.001	National Aeronautics and Space Administration		80NSSC22K0496	6,657	-
43.001	National Aeronautics and Space Administration		80NSSC22K1091	551	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC18K0232	330	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC18K0526	36,954	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC18K0712	115,757	29,874
43.001	National Aeronautics and Space Administration Headquarters		80NSSC18K0748	47,336	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC18K1014	210,377	146,934
43.001	National Aeronautics and Space Administration Headquarters		80NSSC18K1027	47,581	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC19K0115	(2,219)	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC19K0367	3,626	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC19K0756	25,621	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC19K1519	16,479	-

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
43.001	National Aeronautics and Space Administration Headquarters		80NSSC20K0494	120,858	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC20K0531	114,260	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC20K0773	204,246	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC20K1354	180,448	51,715
43.001	National Aeronautics and Space Administration Headquarters		80NSSC20K1658	44,394	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC20K1741	70,557	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC21K0267	25,442	-
43.001	National Aeronautics and Space Administration Headquarters		NNX16AF49G	8,258	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC21K1010	371	238
43.001	National Aeronautics and Space Administration Headquarters		80NSSC22K0191	40,464	-
43.001	National Aeronautics and Space Administration Headquarters		80NSSC22K0128	6,228	-
43.002	National Aeronautics and Space Administration Headquarters		80NSSC19K1686	34,642	-
43.002	National Aeronautics and Space Administration Headquarters		NNX14AL87A	10,367	-
43.002	National Aeronautics and Space Administration Headquarters		NNX17AJ92A	2,017,514	698,994
43.003	National Aeronautics and Space Administration Headquarters		80NSSC18K1691	79,634	-
43.003	National Aeronautics and Space Administration Headquarters		80NSSC20M0187	14,800	-
43.007	National Aeronautics and Space Administration Headquarters		80NSSC19K0429	123,746	-
43.008	National Aeronautics and Space Administration		NNX16AI79A	(3,532)	-
43.012	National Aeronautics and Space Administration		80NSSC18K1163	47,382	-
43.012	National Aeronautics and Space Administration		80NSSC18K1504	96,769	-
43.012	National Aeronautics and Space Administration		80NSSC21K0765	492,784	144,718
43.012	National Aeronautics and Space Administration		80NSSC21K1261	51,452	-
43.012	National Aeronautics and Space Administration Headquarters		80NSSC19K0216	191,373	-
43.012	National Aeronautics and Space Administration Headquarters		80NSSC21K0325	31,460	-
43.RD	Johnson Space Center		80NSSC20P1162	114	-
43.RD	National Aeronautics and Space Administration		80NSSC20P0494	21,780	-
43.RD	National Aeronautics and Space Administration		80NSSC21P1558	241,363	-
43.RD	National Aeronautics and Space Administration		80NSSC21P2500	24,410	-
43.RD	National Aeronautics and Space Administration Headquarters		80NSSC19P2060	(341)	-
43.RD	National Aeronautics and Space Administration Headquarters		NNG16PJ32C	264,297	186,754
Total National Aeronautics and Space Administration Direct Awards				6,575,821	1,527,512
National Endowment for the Humanities					
45.163	National Endowment For The Humanities		FS-272433-20	84,920	14,673
Total National Endowment for the Humanities Direct Awards				84,920	14,673
National Science Foundation					
47.041	National Science Foundation Directorate for Engineering		1548013	172,768	-
47.041	National Science Foundation Div of Bioengineering & Environmental Systems		2038055	112,919	-
47.041	National Science Foundation Div of Chemistry		2124604	30,009	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1710598	18,429	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1711102	5,895	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1711733	7,433	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1808169	118,029	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1808932	101,163	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1809570	66,093	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1809682	14,093	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1809894	29,496	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1810041	62,058	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1815930	40,876	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1845370	11,838	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1848872	2,951	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		1916740	117,926	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2011785	8,983	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2019753	13,400	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2020015	101,352	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2029461	51,739	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2030141	117,156	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2034140	165,181	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2105873	1,957	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2018876	717,656	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2053318	43,782	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2113860	12,790	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2128567	684	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2128945	137,651	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2140277	75,555	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys		2144375	6,585	-
47.041	National Science Foundation Div of Emerging Frontiers		1741666	292,216	276,018
47.041	National Science Foundation Div of Emerging Frontiers		1933344	430,215	161,106
47.041	National Science Foundation Div of Emerging Frontiers		2029282	656,008	-
47.041	National Science Foundation Div of Emerging Frontiers		2029397	368,102	237,868
47.041	National Science Foundation Div of Engineering Education and Centers		1664266	11,175	-
47.041	National Science Foundation Div of Engineering Education and Centers		1763357	58,445	-
47.041	National Science Foundation Div of Engineering Education and Centers		1852298	59,523	-
47.041	National Science Foundation Div of Engineering Education and Centers		1943934	133,588	-
47.041	National Science Foundation Div of Engineering Education and Centers		2024736	20,752	-
47.041	National Science Foundation Div of Engineering Education and Centers		2029446	42,270	-
47.041	National Science Foundation Div of Engineering Education and Centers		2030083	28,236	-
47.041	COVID National Science Foundation Div of Engineering Education and Centers		2030083	3,384	-
47.041	National Science Foundation Div of Engineering Education and Centers		2129308	50,742	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1608058	13,328	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1653587	122,685	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1749701	12,344	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1752106	90,787	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1803022	63,107	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1804943	169,172	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1805047	45,810	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1824617	65,386	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1932638	129,106	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		1942501	48,069	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2000469	129,404	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2001125	14,742	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2001127	102,050	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2015669	78,238	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2029847	19,685	18,315
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2037398	480,796	215,459
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2037707	20,336	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2036982	58,212	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems		2133718	42,952	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1531785	14,390	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1554063	67,675	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1563372	1,058	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1635569	19,175	19,175
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1662646	13,496	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1708819	40,476	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1727894	406,155	349,087
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1762918	41,587	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1826149	132,146	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1833345	25,612	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1853632	109,221	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1902408	101,303	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1921881	331,862	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		1929873	15,919	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2019238	76,522	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2019648	143,630	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2023857	122,008	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2036193	73,171	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2044526	47,854	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2042354	18,614	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2029905	120,656	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2111412	99,351	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation		2000156	7,446	-
47.041	NSF Division of Industrial Innovation and Partnerships		1539992	13,828	-
47.041	NSF Division of Industrial Innovation and Partnerships		1738723	182,549	-
47.041	NSF Division of Industrial Innovation and Partnerships		1822144	418,946	-
47.041	NSF Division of Industrial Innovation and Partnerships		1827545	23,839	-
47.041	NSF Division of Industrial Innovation and Partnerships		1916651	45,176	-
47.041	NSF Division of Industrial Innovation and Partnerships		1919204	216,231	-
47.041	NSF Division of Industrial Innovation and Partnerships		2016445	124,531	-
47.041	NSF Division of Industrial Innovation and Partnerships		2044704	61,760	-
47.041	NSF Division of Industrial Innovation and Partnerships		2044601	89,346	-
47.041	NSF Division of Industrial Innovation and Partnerships		2052747	141,502	-
47.041	NSF Division of Industrial Innovation and Partnerships		2140523	28,224	-
47.041	COVID National Science Foundation Div of Engineering Education and Centers		2109938	8,174	-
47.041	COVID National Science Foundation Div of Civil & Mechanical Structures		2143123	36,564	-
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		1721445	2,180	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		1723003	7,843	-
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		1809837	56,185	-
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		1813628	47,768	-
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		1847964	146,080	-
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		1913261	21,132	-
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		1916446	10,922	-
47.049	National Science Foundation Directorate Mathematical & Physical Sciences		2208855	1,300	-
47.049	National Science Foundation Div of Astronomical Sciences		1516967	53,113	-
47.049	National Science Foundation Div of Astronomical Sciences		1615105	38,876	-
47.049	National Science Foundation Div of Astronomical Sciences		1653300	89,356	-
47.049	National Science Foundation Div of Astronomical Sciences		1715284	1,619	-
47.049	National Science Foundation Div of Astronomical Sciences		1814440	144,036	-
47.049	National Science Foundation Div of Astronomical Sciences		1908570	106,069	-
47.049	National Science Foundation Div of Astronomical Sciences		1909841	103,333	-
47.049	National Science Foundation Div of Astronomical Sciences		2007023	61,912	-
47.049	National Science Foundation Div of Astronomical Sciences		2008110	152,283	-
47.049	National Science Foundation Div of Astronomical Sciences		2009735	92,030	-
47.049	National Science Foundation Div of Astronomical Sciences		2037839	150,440	-
47.049	COVID National Science Foundation Div of Astronomical Sciences		2143400	37,346	-
47.049	National Science Foundation Div of Chemistry		1454289	63,029	-
47.049	National Science Foundation Div of Chemistry		1455162	59,146	-
47.049	National Science Foundation Div of Chemistry		1606404	4,714	-
47.049	National Science Foundation Div of Chemistry		1610254	12,077	-
47.049	National Science Foundation Div of Chemistry		1654656	54,615	-
47.049	National Science Foundation Div of Chemistry		1750666	80,084	-
47.049	National Science Foundation Div of Chemistry		1764170	29,574	-
47.049	National Science Foundation Div of Chemistry		1800239	2,027	-
47.049	National Science Foundation Div of Chemistry		1800395	38,284	35,083
47.049	National Science Foundation Div of Chemistry		1800414	23,533	-
47.049	National Science Foundation Div of Chemistry		1800471	29,416	-
47.049	National Science Foundation Div of Chemistry		1807922	109,550	-
47.049	National Science Foundation Div of Chemistry		1856442	94,059	-
47.049	National Science Foundation Div of Chemistry		1900064	137,695	-
47.049	National Science Foundation Div of Chemistry		1900141	130,504	-
47.049	National Science Foundation Div of Chemistry		1900271	101,679	-
47.049	National Science Foundation Div of Chemistry		1904560	185,873	-
47.049	National Science Foundation Div of Chemistry		1955282	90,571	-
47.049	National Science Foundation Div of Chemistry		2002781	114,814	-
47.049	National Science Foundation Div of Chemistry		2003648	106,323	-
47.049	National Science Foundation Div of Chemistry		2044648	163,396	-
47.049	National Science Foundation Div of Chemistry		2044904	80,885	-
47.049	National Science Foundation Div of Chemistry		2101002	107,991	-
47.049	National Science Foundation Div of Chemistry		2106924	177,802	-
47.049	National Science Foundation Div of Chemistry		2107791	167,284	-
47.049	National Science Foundation Div of Chemistry		2103725	9,676	-
47.049	National Science Foundation Div of Chemistry		2107636	65,773	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.049	National Science Foundation Div of Chemistry		2102508	178,902	53,919
47.049	National Science Foundation Div of Chemistry		2102313	102,706	(1)
47.049	National Science Foundation Div of Chemistry		2117225	193,511	-
47.049	National Science Foundation Div of Chemistry		2140211	26,058	-
47.049	National Science Foundation Div of Chemistry		2108684	73,530	-
47.049	National Science Foundation Div of Design & Manufacturing Innovation		1553355	40,663	-
47.049	National Science Foundation Div of Materials Research		1420451	52,241	27,327
47.049	National Science Foundation Div of Materials Research		1609142	30,127	-
47.049	National Science Foundation Div of Materials Research		1625349	57,397	-
47.049	National Science Foundation Div of Materials Research		1629382	847	-
47.049	National Science Foundation Div of Materials Research		1653769	124,744	-
47.049	National Science Foundation Div of Materials Research		1708957	1,404	-
47.049	National Science Foundation Div of Materials Research		1709236	34,089	-
47.049	National Science Foundation Div of Materials Research		1545479	8,436	992
47.049	National Science Foundation Div of Materials Research		1800130	17,841	-
47.049	National Science Foundation Div of Materials Research		1802432	42,453	-
47.049	National Science Foundation Div of Materials Research		1807928	13,686	-
47.049	National Science Foundation Div of Materials Research		1808145	43,583	-
47.049	National Science Foundation Div of Materials Research		1808704	144,685	-
47.049	National Science Foundation Div of Materials Research		1905748	207,154	-
47.049	National Science Foundation Div of Materials Research		1905835	111,505	-
47.049	National Science Foundation Div of Materials Research		1922076	71,324	-
47.049	National Science Foundation Div of Materials Research		1922239	459,453	-
47.049	National Science Foundation Div of Materials Research		1923929	70,139	-
47.049	National Science Foundation Div of Materials Research		1943870	149,532	-
47.049	National Science Foundation Div of Materials Research		2003793	162,050	-
47.049	National Science Foundation Div of Materials Research		2004801	137,281	-
47.049	National Science Foundation Div of Materials Research		2011876	2,442,026	92,055
47.049	National Science Foundation Div of Materials Research		2045742	74,726	-
47.049	National Science Foundation Div of Materials Research		2047308	103,643	-
47.049	National Science Foundation Div of Materials Research		2105028	89,769	-
47.049	National Science Foundation Div of Materials Research		2104724	68,477	-
47.049	National Science Foundation Div of Mathematical Sciences		1440386	3,896	-
47.049	National Science Foundation Div of Mathematical Sciences		1547357	230,192	-
47.049	National Science Foundation Div of Mathematical Sciences		1554896	83,633	-
47.049	National Science Foundation Div of Mathematical Sciences		1564395	95,964	-
47.049	National Science Foundation Div of Mathematical Sciences		1654159	122,097	-
47.049	National Science Foundation Div of Mathematical Sciences		1700194	31,231	-
47.049	National Science Foundation Div of Mathematical Sciences		1748837	91,033	-
47.049	National Science Foundation Div of Mathematical Sciences		1752345	52,374	-
47.049	National Science Foundation Div of Mathematical Sciences		1753581	59,577	-
47.049	National Science Foundation Div of Mathematical Sciences		1757423	56,700	-
47.049	National Science Foundation Div of Mathematical Sciences		1800777	25,612	-
47.049	National Science Foundation Div of Mathematical Sciences		1812028	101	-
47.049	National Science Foundation Div of Mathematical Sciences		1813071	92,916	-
47.049	National Science Foundation Div of Mathematical Sciences		1814737	37,696	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.049	National Science Foundation Div of Mathematical Sciences		1823150	617	-
47.049	National Science Foundation Div of Mathematical Sciences		1829955	31,282	-
47.049	National Science Foundation Div of Mathematical Sciences		1830547	9,772	3,007
47.049	National Science Foundation Div of Mathematical Sciences		1853561	28,340	-
47.049	National Science Foundation Div of Mathematical Sciences		1853587	32,852	-
47.049	National Science Foundation Div of Mathematical Sciences		1902199	89,237	-
47.049	National Science Foundation Div of Mathematical Sciences		1916231	14,725	-
47.049	National Science Foundation Div of Mathematical Sciences		1936283	6,667	-
47.049	National Science Foundation Div of Mathematical Sciences		1945212	64,814	-
47.049	National Science Foundation Div of Mathematical Sciences		1949369	5,765	-
47.049	National Science Foundation Div of Mathematical Sciences		1954463	86,282	-
47.049	National Science Foundation Div of Mathematical Sciences		1955564	59,466	-
47.049	National Science Foundation Div of Mathematical Sciences		2000885	29,437	-
47.049	National Science Foundation Div of Mathematical Sciences		2005297	32,711	-
47.049	National Science Foundation Div of Mathematical Sciences		2005630	142,673	-
47.049	National Science Foundation Div of Mathematical Sciences		2015226	21,305	-
47.049	National Science Foundation Div of Mathematical Sciences		2015490	34,134	-
47.049	National Science Foundation Div of Mathematical Sciences		2015552	90,387	-
47.049	COVID National Science Foundation Div of Mathematical Sciences		2027001	29,347	-
47.049	National Science Foundation Div of Mathematical Sciences		2115518	45,210	-
47.049	National Science Foundation Div of Mathematical Sciences		2120325	72,601	-
47.049	National Science Foundation Div of Mathematical Sciences		1916606	7,860	-
47.049	National Science Foundation Div of Mathematical Sciences		1954163	37,610	-
47.049	National Science Foundation Div of Mathematical Sciences		2002442	25,008	-
47.049	National Science Foundation Div of Mathematical Sciences		2109683	73,993	-
47.049	National Science Foundation Div of Mathematical Sciences		2134145	19,112	-
47.049	National Science Foundation Div of Mathematical Sciences		2204787	22,028	-
47.049	National Science Foundation Div of Mathematical Sciences		2138905	8,163	-
47.049	National Science Foundation Div of Mathematical Sciences		2203429	5,157	-
47.049	National Science Foundation Div of Physics		1605042	260,170	-
47.049	National Science Foundation Div of Physics		1806923	40,135	-
47.049	National Science Foundation Div of Physics		1913069	216,104	-
47.049	National Science Foundation Div of Physics		2012955	123,565	-
47.049	National Science Foundation Div of Physics		2012980	91,905	-
47.049	National Science Foundation Div of Physics		2013134	74,380	-
47.049	National Science Foundation Div of Physics		2109222	27,957	1,325
47.049	National Science Foundation SBE Office of Multidisciplinary Activities		1936219	537,218	10,907
47.049	National Science Foundation Div of Chemistry		1935885	2,991,043	48,348
47.050	National Science Foundation Directorate for Geosciences		1744067	4,364	-
47.050	National Science Foundation Directorate for Geosciences		1752882	108,009	-
47.050	National Science Foundation Directorate for Geosciences		1854991	59,695	-
47.050	National Science Foundation Directorate for Geosciences		1911482	19,657	-
47.050	National Science Foundation Directorate for Geosciences		1927920	18,942	-
47.050	National Science Foundation Directorate for Geosciences		1927840	6,599	-
47.050	National Science Foundation Div of Atmospheric Sciences		1502919	10,885	-
47.050	National Science Foundation Div of Atmospheric Sciences		1805819	228,222	-

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FOR THE YEAR ENDED JUNE 30, 2022

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.050	National Science Foundation Div of Atmospheric Sciences		2002521	105,314	-
47.050	National Science Foundation Div of Atmospheric Sciences		2002539	72,347	-
47.050	National Science Foundation Div of Atmospheric Sciences		2029804	84,729	-
47.050	National Science Foundation Div of Atmospheric Sciences		2032559	68,119	-
47.050	National Science Foundation Div of Atmospheric Sciences		1936585	4,175	-
47.050	National Science Foundation Div of Earth Sciences		1656907	71,102	-
47.050	National Science Foundation Div of Earth Sciences		1724693	104,057	-
47.050	National Science Foundation Div of Earth Sciences		1752995	82,255	-
47.050	National Science Foundation Div of Earth Sciences		1819086	75,980	-
47.050	National Science Foundation Div of Earth Sciences		1831126	6,001	-
47.050	National Science Foundation Div of Earth Sciences		2002506	56,076	-
47.050	National Science Foundation Div of Earth Sciences		2038207	65,492	-
47.050	National Science Foundation Div of Earth Sciences		2113155	43,668	-
47.050	National Science Foundation Div of Earth Sciences		2114028	2,342	-
47.050	National Science Foundation Div of Ocean Sciences		1536989	7,697	4,998
47.050	National Science Foundation Div of Ocean Sciences		1829640	191,983	-
47.050	National Science Foundation Div of Ocean Sciences		1829831	255,648	-
47.050	National Science Foundation Div of Ocean Sciences		1830726	9,444	-
47.050	National Science Foundation Div of Ocean Sciences		1838667	89,931	-
47.050	National Science Foundation Div of Ocean Sciences		1945543	64,757	-
47.050	National Science Foundation Division of Polar Programs		1543453	9,840	-
47.050	National Science Foundation Division of Polar Programs		1612741	33,272	-
47.050	National Science Foundation Division of Polar Programs		1643713	560,033	12,310
47.050	National Science Foundation Division of Polar Programs		1724786	33,991	-
47.050	National Science Foundation Division of Polar Programs		1744961	93,370	-
47.050	National Science Foundation Division of Polar Programs		1745074	570,657	70,146
47.050	National Science Foundation Division of Polar Programs		1823135	139,430	17,361
47.050	National Science Foundation Division of Polar Programs		1838401	56,342	-
47.050	National Science Foundation Division of Polar Programs		1841228	135,134	-
47.050	National Science Foundation Division of Integrative and Collaborative Education		2113863	23,981	-
47.070	National Science Foundation		2128947	13,792	-
47.070	National Science Foundation Directorate for Engineering		1912166	9,163	7,981
47.070	National Science Foundation Div of Computer and Network Systems		1518829	19,074	-
47.070	National Science Foundation Div of Computer and Network Systems		1618520	11,796	-
47.070	National Science Foundation Div of Computer and Network Systems		1717045	30,264	-
47.070	National Science Foundation Div of Computer and Network Systems		1717060	212,304	-
47.070	National Science Foundation Div of Computer and Network Systems		1731698	(30)	-
47.070	National Science Foundation Div of Computer and Network Systems		1814923	69,166	-
47.070	National Science Foundation Div of Computer and Network Systems		1823070	3,152	-
47.070	National Science Foundation Div of Computer and Network Systems		1824337	71,151	-
47.070	National Science Foundation Div of Computer and Network Systems		1834213	138,963	-
47.070	National Science Foundation Div of Computer and Network Systems		1834215	189,150	-
47.070	National Science Foundation Div of Computer and Network Systems		1834216	139,032	-
47.070	National Science Foundation Div of Computer and Network Systems		1901057	79,663	-
47.070	National Science Foundation Div of Computer and Network Systems		1908020	165,428	-
47.070	National Science Foundation Div of Computer and Network Systems		2007231	149,877	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.070	National Science Foundation Div of Computer and Network Systems		2007581	54,978	-
47.070	COVID National Science Foundation Div of Computer and Network Systems		2028547	5,274	-
47.070	National Science Foundation Div of Computer and Network Systems		2042715	21,706	-
47.070	National Science Foundation Div of Computer and Network Systems		2102233	61,303	-
47.070	National Science Foundation Div of Computer and Network Systems		1955535	206,016	-
47.070	National Science Foundation Div of Computer and Network Systems		2110259	62,490	-
47.070	National Science Foundation Div of Computer and Network Systems		2052743	17,930	-
47.070	National Science Foundation Div of Computer and Network Systems		2106932	26,241	-
47.070	National Science Foundation Div of Computer and Network Systems		2106933	27,273	-
47.070	National Science Foundation Div of Computer and Network Systems		2112471	1,158,939	601,128
47.070	National Science Foundation Div of Computer and Network Systems		2106117	75,941	-
47.070	National Science Foundation Div of Computer and Network Systems		2042644	32,391	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1513944	18,063	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1629392	82,457	48,152
47.070	National Science Foundation Div of Computing & Communication Foundations		1716388	36	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1740761	40,310	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1761506	54,384	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1801855	(5,921)	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1816577	85,039	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1839252	33,438	18,159
47.070	National Science Foundation Div of Computing & Communication Foundations		1839356	3,518	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1839358	107,027	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1900145	80,823	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1907715	79,072	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1908281	48,892	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1909291	68,745	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1943201	81,921	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1947546	43,474	-
47.070	National Science Foundation Div of Computing & Communication Foundations		1955587	169,706	-
47.070	National Science Foundation Div of Computing & Communication Foundations		2028944	53,667	-
47.070	National Science Foundation Div of Computing & Communication Foundations		2105872	47,389	-
47.070	National Science Foundation Div of Computing & Communication Foundations		2110252	147,140	-
47.070	National Science Foundation Div of Computing & Communication Foundations		2118491	37,303	-
47.070	National Science Foundation Div of Computing & Communication Foundations		2118745	21,585	-
47.070	National Science Foundation Div of Computing & Communication Foundations		2131531	15,781	-
47.070	National Science Foundation Div of Computing & Communication Foundations		2144283	10,504	-
47.070	National Science Foundation Div of Electrical, Communications and CyberSys		2144156	42,142	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1618336	1,871	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1717965	226	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1718450	203,485	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1749501	30,256	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1761969	98,194	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1815674	90,575	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1816891	85,499	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1842531	35,424	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1845122	135,504	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.070	National Science Foundation Div of Information and Intelligent Systems		1855501	46,255	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1901360	24,962	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1910356	155,504	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1942980	17,402	-
47.070	National Science Foundation Div of Information and Intelligent Systems		1955764	135,280	32,185
47.070	National Science Foundation Div of Information and Intelligent Systems		2008043	140,508	-
47.070	National Science Foundation Div of Information and Intelligent Systems		2014506	292,682	-
47.070	National Science Foundation Div of Information and Intelligent Systems		2024588	149,436	9,204
47.070	COVID National Science Foundation Div of Information and Intelligent Systems		2145625	7,064	-
47.070	National Science Foundation Div of Information and Intelligent Systems		2104729	90,031	-
47.070	National Science Foundation Div of Information and Intelligent Systems		2107077	53,326	-
47.070	National Science Foundation Div of Information and Intelligent Systems		2133650	12,076	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		1550223	3,901	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		1829717	90,753	52,422
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		1835725	733,498	193,961
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		1931537	266,932	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		1940168	138,543	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		1945347	91,962	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2003747	70,229	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2005012	168,714	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2007991	102,915	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2018912	340,558	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2018627	584,230	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2118737	65,384	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2112606	1,187,901	578,570
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2126199	99,999	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2118250	88,670	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure		2118240	583,532	234,477
47.070	NSF Division of Industrial Innovation and Partnerships		1539961	308	-
47.070	National Science Foundation Directorate for Computer & Info Sciences & Eng		2132798	84,905	-
47.074	National Science Foundation		1751113	119,908	-
47.074	National Science Foundation Directorate for Biological Sciences		1661029	10,514	-
47.074	National Science Foundation Directorate for Biological Sciences		1944324	148,795	-
47.074	National Science Foundation Directorate for Biological Sciences		1945971	49,790	-
47.074	National Science Foundation Div of Biological Infrastructure		1756439	59,764	-
47.074	National Science Foundation Div of Biological Infrastructure		1759874	354,304	138,430
47.074	National Science Foundation Div of Biological Infrastructure		1910623	151,331	-
47.074	National Science Foundation Div of Biological Infrastructure		1928379	125,852	-
47.074	National Science Foundation Div of Biological Infrastructure		1935913	198,007	-
47.074	National Science Foundation Div of Biological Infrastructure		1950769	105,382	-
47.074	National Science Foundation Div of Biological Infrastructure		2018939	12,151	17,245
47.074	National Science Foundation Div of Biological Infrastructure		2021932	33,538	-
47.074	National Science Foundation Div of Biological Infrastructure		2022070	2,457,720	1,834,468
47.074	National Science Foundation Div of Biological Infrastructure		2035537	5,152	-
47.074	National Science Foundation Div of Biological Infrastructure		2122274	149,013	-
47.074	National Science Foundation Div of Environmental Biology		1253197	(281)	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.074	National Science Foundation Div of Environmental Biology		1638872	127,430	-
47.074	National Science Foundation Div of Environmental Biology		1638999	220,214	55,296
47.074	National Science Foundation Div of Environmental Biology		1831319	80,412	-
47.074	National Science Foundation Div of Environmental Biology		1838340	9,388	-
47.074	National Science Foundation Div of Environmental Biology		1839205	10,903	-
47.074	National Science Foundation Div of Environmental Biology		1915909	61,086	-
47.074	National Science Foundation Div of Environmental Biology		1926598	93,445	-
47.074	National Science Foundation Div of Environmental Biology		2016189	101,163	-
47.074	National Science Foundation Div of Environmental Biology		2017439	25,790	-
47.074	National Science Foundation Div of Environmental Biology		2120969	22,091	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1457009	38	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1546781	95,023	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1557836	26,904	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1656542	97,450	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1656784	103,151	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1656786	39,585	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1755318	51,403	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1758912	71,436	24,276
47.074	National Science Foundation Div of Integrative Organismal Biology		1923094	214,575	-
47.074	National Science Foundation Div of Integrative Organismal Biology		1953509	229,813	53,712
47.074	National Science Foundation Div of Integrative Organismal Biology		2015928	240,592	-
47.074	National Science Foundation Div of Integrative Organismal Biology		2035041	50,845	-
47.074	National Science Foundation Div of Integrative Organismal Biology		2039489	20,929	-
47.074	National Science Foundation Div of Integrative Organismal Biology		2141330	265,185	-
47.074	National Science Foundation Div of Integrative Organismal Biology		2127521	74,955	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1613501	62,306	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1616105	87,800	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1715174	146,454	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1715321	62,569	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1715375	161,066	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1715505	92,150	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1814936	120,392	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1817835	330,905	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		1906060	209,709	81,904
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		2023348	228,393	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		2029502	247,907	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		2046863	153,573	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		2103637	266,319	-
47.074	National Science Foundation Div of Molecular & Cellular Biosciences		2202203	2,836	-
47.075	National Science Foundation Dir Social, Behavioral & Economic Sciences		1739909	324,761	-
47.075	National Science Foundation Dir Social, Behavioral & Economic Sciences		1917256	43,809	-
47.075	National Science Foundation Dir Social, Behavioral & Economic Sciences		1921523	116,259	-
47.075	National Science Foundation Dir Social, Behavioral & Economic Sciences		1949379	353	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1452674	13,717	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1617185	196,778	84,585
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1655014	664	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1729482	109,501	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1818597	76,108	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1823381	39,784	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1843454	56,183	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1845107	75,236	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1847603	194,131	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1848939	71,338	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1849418	133,509	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1921592	66,054	54,825
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1926528	27,867	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1941662	89,453	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1942841	18,298	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1945008	40,755	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		2003248	9,618	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		2017816	11,447	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		2021038	200,803	-
47.075	COVID National Science Foundation Div of Behavioral & Cognitive Sciences		2127062	215	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		2117433	86,618	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		2147716	916	-
47.075	National Science Foundation Div of Social & Economic Sciences		1554837	194,361	-
47.075	National Science Foundation Div of Social & Economic Sciences		1630288	3,959	-
47.075	National Science Foundation Div of Social & Economic Sciences		1728865	17,616	-
47.075	National Science Foundation Div of Social & Economic Sciences		1734294	5,080	-
47.075	National Science Foundation Div of Social & Economic Sciences		1823316	24,649	-
47.075	National Science Foundation Div of Social & Economic Sciences		1824332	7,856	-
47.075	National Science Foundation Div of Social & Economic Sciences		1919390	2,395	-
47.075	National Science Foundation Div of Social & Economic Sciences		1949037	100,584	-
47.075	National Science Foundation Div of Social & Economic Sciences		2018152	149,619	-
47.075	National Science Foundation Div of Social & Economic Sciences		2018704	67,335	-
47.075	COVID National Science Foundation Div of Social & Economic Sciences		2029043	(9,278)	-
47.075	National Science Foundation Div of Social & Economic Sciences		2029857	26,629	-
47.075	National Science Foundation Div of Social & Economic Sciences		2049476	44,642	-
47.075	National Science Foundation Div of Social & Economic Sciences		1919450	2,608	-
47.075	National Science Foundation Div of Social & Economic Sciences		2116856	157,822	-
47.075	National Science Foundation Div of Social & Economic Sciences		2049749	87,988	-
47.075	National Science Foundation Div of Social & Economic Sciences		2148982	5,158	-
47.075	National Science Foundation SBE Office of Multidisciplinary Activities		1738502	206,130	64,054
47.075	National Science Foundation SBE Office of Multidisciplinary Activities		1757020	51,004	-
47.075	National Science Foundation SBE Office of Multidisciplinary Activities		2146474	68,067	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences		1918324	23,695	-
47.075	COVID National Science Foundation Div of Behavioral & Cognitive Sciences		1918324	158	-
47.075	COVID National Science Foundation Div of Behavioral & Cognitive Sciences		2116570	13,561	-
47.076	National Science Foundation Directorate for Education & Human Resources		1811119	321,327	55,451
47.076	National Science Foundation Div of Graduate Educ & Res Development		1735027	51,896	-
47.076	National Science Foundation Div of Graduate Educ & Res Development		1760544	252,371	-
47.076	National Science Foundation Div of Graduate Educ & Res Development		1761158	11,711	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
47.076	National Science Foundation Div of Graduate Educ & Res Development		1840280	1,250,256	-
47.076	National Science Foundation Div of Graduate Educ & Res Development		1922666	522,400	-
47.076	National Science Foundation Div of Graduate Educ & Res Development		2100234	182,745	-
47.076	National Science Foundation Div of Human Resource Development		1817314	734,525	269,768
47.076	National Science Foundation Div of Human Resource Development		1920421	171,070	-
47.076	National Science Foundation Div of Human Resource Development		2032668	72,979	-
47.076	National Science Foundation Div of Undergraduate Education		1821866	64,021	-
47.076	National Science Foundation Div of Undergraduate Education		1914709	161,744	-
47.076	National Science Foundation Div of Undergraduate Education		1915438	64,946	-
47.076	National Science Foundation Div of Undergraduate Education		2000472	328,673	71,810
47.076	National Science Foundation Div of Undergraduate Education		2130281	39,491	-
47.076	NSF Division of Research on Learning in Formal and Informal Settings		1712618	20,586	(77)
47.076	NSF Division of Research on Learning in Formal and Informal Settings		1713537	11,248	-
47.076	NSF Division of Research on Learning in Formal and Informal Settings		1906929	147,608	-
47.076	NSF Division of Research on Learning in Formal and Informal Settings		1943208	139,016	-
47.076	NSF Division of Research on Learning in Formal and Informal Settings		2016580	11,347	-
47.078	National Science Foundation Division of Polar Programs		1838401	66,041	-
47.078	National Science Foundation Division of Polar Programs		2205398	1,033	-
47.078	National Science Foundation Division of Polar Programs		2224825	7,144	-
47.078	COVID National Science Foundation Division of Polar Programs		2127633	13,941	-
47.079	National Science Foundation Directorate for Engineering		1658243	12,408	-
47.083	NSF Office of Integrative Activities		2040581	411,922	249,286
47.083	NSF Office of Integrative Activities		2027185	6,350	-
47.083	NSF Office of Integrative Activities		2137806	274,175	84,904
47.083	NSF Office of Integrative Activities		2134832	270,979	144,160
47.RD	National Science Foundation Div of Behavioral & Cognitive Sciences		2038249	193,550	-
47.RD	National Science Foundation Div of Materials Research		2050332	244,246	-
Total National Science Foundation Direct Awards				57,323,185	6,715,141
Small Business Administration					
59.065	Small Business Administration		Award dated 9/16/2021	29,364	-
Total Small Business Administration				29,364	-
Veterans Affairs					
64.RD	Ralph H. Johnson VA Medical Center		award dated 9/4/18	5,180	-
64.RD	VA Salt Lake City Health Care System		IPA dated 4/9/19	(109)	-
64.RD	Veterans Affairs New Jersey Health Care System		36C24519C0224	172	-
64.RD	Veterans Affairs New Jersey Health Care System		Agreement dated 9/15/20	32,095	-
64.RD	Veterans Affairs New Jersey Health Care System		36C24522C0051	166,213	-
64.RD	Veterans Affairs New Jersey Health Care System		Obligation No. 561-C26082	26,411	-
64.RD	Veterans Affairs New Jersey Health Care System		Obligation No. 561-C26080	29,257	-
64.RD	Veterans Affairs New Jersey Health Care System		Obligation No. 561-C26081	28,795	-

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Research and Development Cluster — Funds received directly from the following agencies					
Total Veterans Affairs Direct Awards				288,014	-
Environmental Protection Agency					
66.509	Environmental Protection Agency		83926901	122,731	-
66.509	Environmental Protection Agency		84024101	115,401	80,117
Total Environmental Protection Agency Direct Awards				238,132	80,117
Nuclear Regulatory Commission					
77.008	Nuclear Regulatory Commission		31310018M0023	146,966	-
Total Nuclear Regulatory Commission Direct Awards				146,966	-
Department of Energy					
81.049	US Department of Energy		DE-FG02-04ER15614	346,618	-
81.049	US Department of Energy		DE-FG02-07ER15896	303,498	-
81.049	US Department of Energy		DE-FG02-07ER46423	47,322	-
81.049	US Department of Energy		DE-FG02-07ER46427	240,580	-
81.049	US Department of Energy		DE-FG02-91ER20042	62,230	-
81.049	US Department of Energy		DE-SC0001258	199,827	-
81.049	US Department of Energy		DE-SC0001304	212,611	-
81.049	US Department of Energy		DE-SC0004286	484,859	-
81.049	US Department of Energy		DE-SC0006878	100,795	-
81.049	US Department of Energy		DE-SC0008850	184,960	-
81.049	US Department of Energy		DE-SC0011721	126,873	-
81.049	US Department of Energy		DE-SC0011726	1,925,676	-
81.049	US Department of Energy		DE-SC0012481	8,209	-
81.049	US Department of Energy		DE-SC0012483	87,761	-
81.049	US Department of Energy		DE-SC0014051	24,892	-
81.049	US Department of Energy		DE-SC0014209	208,927	-
81.049	US Department of Energy		DE-SC0014562	39,981	-
81.049	US Department of Energy		DE-SC0016044	323	-
81.049	US Department of Energy		DE-SC0016379	475,100	53,060
81.049	US Department of Energy		DE-SC0016381	202,554	-
81.049	US Department of Energy		DE-SC0016440	73,054	68,303
81.049	US Department of Energy		DE-SC0016584	622,468	250,240
81.049	US Department of Energy		DE-SC0017270	358,531	-
81.049	US Department of Energy		DE-SC0018020	182,410	-
81.049	US Department of Energy		DE-SC0019115	1,350	-
81.049	US Department of Energy		DE-SC0019179	142,606	-
81.049	US Department of Energy		DE-SC0019283	1,162	-
81.049	US Department of Energy		DE-SC0019338	182,460	90,959
81.049	US Department of Energy		DE-SC0019340	92,451	29,290
81.049	US Department of Energy		DE-SC0020173	750,359	188,855
81.049	US Department of Energy		DE-SC0020187	288,507	-
81.049	US Department of Energy		DE-SC0020233	718,737	418,000

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Research and Development Cluster —					
Funds received directly from the following agencies					
81.049	US Department of Energy		DE-SC0020242	109,405	-
81.049	US Department of Energy		DE-SC0020243	176,100	-
81.049	US Department of Energy		DE-SC0020363	61,461	-
81.049	US Department of Energy		DE-SC0020651	243,302	-
81.049	US Department of Energy		DE-SC0020923	139,630	-
81.049	US Department of Energy		DE-SC0020977	165,510	-
81.049	US Department of Energy		DE-SC0021067	297,701	178,211
81.049	US Department of Energy		DE-SC0021192	27,573	-
81.049	US Department of Energy		DE-SC0021231	696,608	-
81.049	US Department of Energy		DE-SC0021360	102,086	-
81.049	US Department of Energy		DE-SC0021961	121,947	-
81.049	US Department of Energy		DE-SC0022097	149,605	-
81.049	US Department of Energy		DE-SC0022099	109,735	-
81.049	US Department of Energy		DE-SC0022092	165,751	-
81.049	US Department of Energy		DE-SC0022094	117,780	-
81.049	US Department of Energy		DE-SC0022093	78,340	-
81.049	US Department of Energy		DE-SC0022091	100,569	4,654
81.049	US Department of Energy		DE-SC0022043	76,719	-
81.057	National Energy Technology Laboratory		DE-FE0032067	54,721	-
81.057	US Department of Energy		DE-FE0031905	364,427	-
81.086	National Energy Technology Laboratory		DE-EE0008709	217,096	-
81.086	US Department of Energy		DE-EE0007813	(7,935)	-
81.086	US Department of Energy		DE-EE0008718	197,394	109,730
81.087	US Department of Energy		DE-EE0007530	(199,718)	-
81.087	US Department of Energy		DE-EE0007539	(1,361)	68,037
81.087	US Department of Energy		DE-EE0008742	32,140	-
81.087	US Department of Energy		DE-EE0008755	225,037	83,935
81.087	US Department of Energy		DE-EE0009283	301,869	120,511
81.089	National Energy Technology Laboratory		DE-FE0031566	(17,512)	-
81.089	US Department of Energy		DE-FE0031278	(38,833)	-
81.089	US Department of Energy		DE-FE0031635	32,848	-
81.089	US Department of Energy		DE-FE0031731	690,324	-
81.089	US Department of Energy		DE-FE0032076	181,095	35,641
81.089	US Department of Energy		DE-FE0032038	95,676	66,967
81.112	US Department of Energy		DE-NA0003878	104,134	-
81.121	US Department of Energy		DE-NE0000110	71,883	-
81.121	US Department of Energy		DE-NE00008710	40,301	-
81.121	US Department of Energy		DE-NE00008765	118,984	555
81.121	US Department of Energy		DE-NE00008766	77,872	43,778
81.121	US Department of Energy		DE-NE00008810	138,781	45,233
81.121	US Department of Energy		DE-NE00008811	131,880	66,582
81.121	US Department of Energy		DE-NE00008881	209,958	191,297
81.121	US Department of Energy		DE-NE00008920	150,609	-
81.121	US Department of Energy		DE-NE00008948	95,679	-
81.121	US Department of Energy		DE-NE00008986	292,355	99,858
81.121	US Department of Energy		DE-NE00009072	43,594	-

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Research and Development Cluster — Funds received directly from the following agencies					
81.121	US Department of Energy		DE-NE0009147	23,700	-
81.121	US Department of Energy		DE-NE0009161	94,786	13,624
81.121	US Department of Energy		DE-NE0009168	91,867	-
81.135	Advanced Research Projects Agency-Energy		DE-AR0001036	586,118	170,903
81.135	Advanced Research Projects Agency-Energy		DE-AR0001110	521,700	162,075
81.135	Advanced Research Projects Agency-Energy		DE-AR0000794	764,826	219,883
81.135	Advanced Research Projects Agency-Energy		DE-AR0001512	297,577	32,380
Total Department of Energy Direct Awards				17,621,385	2,812,561
Department of Education					
84.229A	US Department of Education		P229A180020	179,627	-
84.305A	Institute of Education Sciences		R305A160261	239,161	45,646
84.305A	Institute of Education Sciences		R305A160295	43,751	43,751
84.305A	Institute of Education Sciences		R305A190029	420,568	133,998
84.305A	Institute of Education Sciences		R305A190302	23,567	-
84.305A	Institute of Education Sciences		R305A200364	430,245	-
84.305A	US Department of Education		R305A180004	496,308	-
84.305B	Institute of Education Sciences		R305B200024	238,759	58,083
84.305N	Institute of Education Sciences		R305N160024	513,638	-
84.324A	Institute of Education Sciences		R324A200110	545,893	-
84.324A	Institute of Education Sciences		R324A210205	223,485	32,141
84.365Z	US Department of Education		T365Z170048	558,815	225,442
84.407A	US Department of Education		P407A150080	338,963	219,540
84.411B	US Department of Education		U411B190019	1,169,370	412,194
Total Department of Education Direct Awards				5,422,150	1,170,795
Department of Health and Human Services					
93.059	Health Resources and Services Administration		D87HP32138	18,558	-
93.077	National Cancer Institute		R01CA229082	242,676	82,393
93.077	National Cancer Institute		R01CA229306	250,492	-
93.077	National Cancer Institute		R01CA255563	322,574	11,179
93.077	National Heart, Lung, and Blood Institute		R21HL147401	140,228	-
93.077	National Institute on Drug Abuse		R21DA046333	12,437	-
93.077	National Institute on Drug Abuse		U01DA045537	444,748	155,832
93.086	Administration for Children and Families		90PR0015	85,885	-
93.087	Administration on Children, Youth and Families		90CU0083	295,259	208,215
93.103	Food and Drug Administration		U18FD006667	12,835	-
93.103	Food and Drug Administration		U18FD007232	41,006	-
93.103	Food and Drug Administration		UC2FD007229	1,206,258	279,972
93.110	Health Resources and Services Administration		T7324481	725,211	132,415
93.113	National Institute of Environmental Health Sciences		R01ES012991	29,282	-
93.113	National Institute of Environmental Health Sciences		R01ES028829	616,411	173,721
93.113	National Institute of Environmental Health Sciences		R01ES031378	693,473	386,637
93.113	National Institute of Environmental Health Sciences		R03ES029301	50,136	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.113	National Institute of Environmental Health Sciences		R01ES032026	288,876	-
93.121	National Institute of Dental and Craniofacial Research		F30DE029676	67,273	-
93.121	National Institute of Dental and Craniofacial Research		F31DE029409	37,413	-
93.121	National Institute of Dental and Craniofacial Research		R00DE027706	192,870	-
93.121	National Institute of Dental and Craniofacial Research		R01DE023731	(35)	-
93.121	National Institute of Dental and Craniofacial Research		R01DE025447	406,476	49
93.121	National Institute of Dental and Craniofacial Research		R01DE027639	509,007	-
93.121	National Institute of Dental and Craniofacial Research		R01DE027857	330,020	-
93.121	National Institute of Dental and Craniofacial Research		R01DE028297	468,588	-
93.121	National Institute of Dental and Craniofacial Research		R03DE026192	4,713	-
93.121	National Institute of Dental and Craniofacial Research		R03DE027492	22,545	-
93.121	National Institute of Dental and Craniofacial Research		R03DE028411	74,404	-
93.121	National Institute of Dental and Craniofacial Research		R03DE028632	(970)	-
93.121	National Institute of Dental and Craniofacial Research		R03DE029716	53,780	-
93.121	National Institute of Dental and Craniofacial Research		T32DE014320	218,319	44,274
93.121	National Institute of Dental and Craniofacial Research		F30DE030358	45,285	-
93.121	National Institute of Dental and Craniofacial Research		R56DE030093	316,737	-
93.121	National Institute of Dental and Craniofacial Research		R01DE028565	53,414	-
93.137	Public Health Service		CPIMP181169	213,273	20,648
93.172	National Human Genome Research Institute		K99HG011367	20,389	-
93.172	National Human Genome Research Institute		R01HG008759	256,076	-
93.172	National Human Genome Research Institute		R01HG010318	582,148	-
93.172	National Human Genome Research Institute		R01HG011469	253,572	-
93.173	National Institute on Deafness and Other Communication Disorders		F31DC017367	(4,705)	-
93.173	National Institute on Deafness and Other Communication Disorders		F32DC017076	(1,705)	-
93.173	National Institute on Deafness and Other Communication Disorders		F32DC019314	74,960	-
93.173	National Institute on Deafness and Other Communication Disorders		K23DC015539	135,123	-
93.173	National Institute on Deafness and Other Communication Disorders		PRELIMINARY AWARD	8,714	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC008581	160,651	83,900
93.173	National Institute on Deafness and Other Communication Disorders		R01DC012048	249,913	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC014498	140,346	7,683
93.173	National Institute on Deafness and Other Communication Disorders		R01DC014924	(428)	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC014956	306,759	191,439
93.173	National Institute on Deafness and Other Communication Disorders		R01DC015271	60,934	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC015521	94,987	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC016037	356,150	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC016038	240,468	20,249
93.173	National Institute on Deafness and Other Communication Disorders		R01DC016112	85,185	-
93.173	COVID National Institute on Deafness and Other Communication Disorders		R01DC016112	167,882	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC017711	395,691	82,614
93.173	National Institute on Deafness and Other Communication Disorders		R01DC017846	197,805	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC017925	643,095	291,119
93.173	National Institute on Deafness and Other Communication Disorders		R01DC018009	747,933	-
93.173	National Institute on Deafness and Other Communication Disorders		R13DC017921	4,787	-
93.173	National Institute on Deafness and Other Communication Disorders		R21DC016134	766	-
93.173	National Institute on Deafness and Other Communication Disorders		R21DC016972	27,248	24,313

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.173	National Institute on Deafness and Other Communication Disorders		R21DC016980	78,483	-
93.173	National Institute on Deafness and Other Communication Disorders		R21DC017530	31,175	15,056
93.173	National Institute on Deafness and Other Communication Disorders		R21DC018395	207,124	-
93.173	National Institute on Deafness and Other Communication Disorders		R21DC019458	84,718	-
93.173	National Institute on Deafness and Other Communication Disorders		R56DC017458	23,157	16,662
93.173	National Institute on Deafness and Other Communication Disorders		U01DC018920	724,548	527,642
93.173	National Institute on Deafness and Other Communication Disorders		R01DC019088	298,700	-
93.173	National Institute on Deafness and Other Communication Disorders		R56DC019093	170,086	-
93.173	National Institute on Deafness and Other Communication Disorders		R21DC019382	74,401	-
93.173	National Institute on Deafness and Other Communication Disorders		R01DC012760	154,313	110,443
93.184	Centers for Disease Control and Prevention		NU27DD000015	17,653	10,011
93.213	National Center for Complementary and Integrative Health		R61AT009867	217,733	193,920
93.226	Agency for Healthcare Research and Quality		R01HS024958	283,765	-
93.226	Agency for Healthcare Research and Quality		R01HS027200	509,932	35,925
93.226	Agency for Healthcare Research and Quality		R18HS025915	358,200	24,566
93.233	National Heart, Lung, and Blood Institute		UH3HL140144	933,012	440,109
93.234	Administration for Community Living		90TBSG0045	35,286	-
93.234	Administration for Community Living		90TBSG0063	107,563	-
93.242	National Institute of Mental Health		K08MH112892	69,606	-
93.242	National Institute of Mental Health		R01MH100144	1,364	886
93.242	National Institute of Mental Health		R01MH117600	253,464	199,889
93.242	National Institute of Mental Health		R01MH119670	655,179	-
93.242	National Institute of Mental Health		R01MH126116	658,378	-
93.242	National Institute of Mental Health		R21MH117482	68,864	-
93.242	National Institute of Mental Health		R21MH117552	15,230	13,167
93.242	National Institute of Mental Health		R21MH119090	128,783	11,615
93.242	National Institute of Mental Health		R21MH119531	88,035	-
93.242	National Institute of Mental Health		R21MH121744	99,202	-
93.242	National Institute of Mental Health		R21MH122674	208,782	29,606
93.242	National Institute of Mental Health		R56MH116670	220,917	-
93.242	National Institute of Mental Health		R61MH125759	564,042	2,805
93.242	National Institute of Mental Health		R01MH112758	643,046	82,859
93.242	National Institute of Mental Health		R01MH124870	289,734	-
93.242	National Institute of Mental Health		F30MH125524	26,243	-
93.242	National Institute of Mental Health		K23MH112852	154,435	-
93.242	National Institute of Mental Health		R01MH115917	117,228	-
93.242	National Institute of Mental Health		U01MH128677	87,496	-
93.242	National Institute of Mental Health		R01MH129589	71,873	-
93.262	Centers for Disease Control and Prevention		U01OH012056	234,563	51,687
93.262	National Institute for Occupational Safety and Health		R21OH011271	58,830	665
93.262	National Institute for Occupational Safety and Health		T03OH008847	76,117	-
93.273	National Institute on Alcohol Abuse and Alcoholism		K23AA025111	(5,131)	-
93.273	National Institute on Alcohol Abuse and Alcoholism		R00AA024810	69,516	13,851
93.273	National Institute on Alcohol Abuse and Alcoholism		R01AA026664	291,077	42,843
93.273	National Institute on Alcohol Abuse and Alcoholism		R01AA026850	227,989	80,144
93.273	National Institute on Alcohol Abuse and Alcoholism		R01AA028225	582,537	35,483

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.273	National Institute on Alcohol Abuse and Alcoholism		R03AA029909	51,975	-
93.273	National Institute on Alcohol Abuse and Alcoholism		R01AA024769	69,907	-
93.279	National Institute on Drug Abuse		F30DA050423	31,853	-
93.279	National Institute on Drug Abuse		K01DA048174	190,793	-
93.279	National Institute on Drug Abuse		K01DA050778	124,411	-
93.279	National Institute on Drug Abuse		R01DA023908	2,869	-
93.279	National Institute on Drug Abuse		R01DA040395	64,216	2,522
93.279	National Institute on Drug Abuse		R01DA042080	587,088	-
93.279	National Institute on Drug Abuse		R01DA053028	511,354	381,869
93.279	National Institute on Drug Abuse		R21DA044447	70,437	35,423
93.279	National Institute on Drug Abuse		R21DA045236	15,631	13,548
93.279	National Institute on Drug Abuse		R21DA046447	13,430	10,771
93.279	National Institute on Drug Abuse		R21DA052444	266,926	-
93.279	National Institute on Drug Abuse		R21DA053708	96,738	-
93.279	National Institute on Drug Abuse		R34DA043079	85,547	-
93.279	National Institute on Drug Abuse		R34DA046913	153,917	-
93.279	National Institute on Drug Abuse		U01DA045530	117,266	-
93.279	National Institute on Drug Abuse		UH3DA044822	732,094	208,959
93.279	National Institute on Drug Abuse		UH3DA050174	2,018,695	838,806
93.279	National Institute on Drug Abuse		UM1DA049417	12,053,441	6,174,909
93.279	National Institute on Drug Abuse		DP1DA054344	129,246	-
93.279	National Institute on Drug Abuse		K01DA046716	108,697	-
93.279	National Institute on Drug Abuse		K24DA037109	119,151	-
93.279	National Institute on Drug Abuse		R01DA047236	133,193	31,937
93.279	National Institute on Drug Abuse		R03DA052651	22,207	-
93.286	National Institute of Biomedical Imaging and Bioengineering		R01EB012135	62,265	-
93.286	National Institute of Biomedical Imaging and Bioengineering		R01EB018363	355,942	-
93.286	National Institute of Biomedical Imaging and Bioengineering		R01EB021926	40,226	-
93.286	National Institute of Biomedical Imaging and Bioengineering		R01EB022591	139,596	57,760
93.286	National Institute of Biomedical Imaging and Bioengineering		R03EB030286	99,830	-
93.286	National Institute of Biomedical Imaging and Bioengineering		R01EB029957	416,061	31,053
93.286	National Institute of Biomedical Imaging and Bioengineering		R21EB030294	65,462	-
93.307	National Institute on Minority Health and Health Disparities		R01MD011307	314,804	25,136
93.310	National Cancer Institute		DP2CA271361	215,590	-
93.310	National Center for Advancing Translational Sciences		R03TR003686	116,443	-
93.310	COVID National Center for Advancing Translational Sciences		U18TR003807	699,006	156,358
93.310	National Center for Advancing Translational Sciences		UG3TR002884	678,699	197,250
93.310	National Center for Advancing Translational Sciences		UL1TR002733	71,046	71,046
93.310	COVID National Center for Advancing Translational Sciences		UL1TR002733	3,022,464	761,924
93.310	National Center for Advancing Translational Sciences		R03TR004178	3,457	-
93.310	National Human Genome Research Institute		R21HG010108	6,619	-
93.310	National Institute of Biomedical Imaging and Bioengineering		DP2EB028110	562,625	-
93.310	National Institute of Neurological Disorders and Stroke		UG3NS115599	667,125	287,864
93.310	COVID National Institute on Deafness and Other Communication Disorders		R01DC016112	167,882	-
93.310	Office of the Director, National Institutes of Health		DP5OD031864	127,618	-
93.318	Centers for Disease Control and Prevention		NU2GGH001752	362,064	-

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
93.318	COVID Centers for Disease Control and Prevention		NU2GGH001752	67,924	-
93.321	National Institute of Child Health and Human Development		F30HD104379	21,311	-
93.350	National Center for Advancing Translational Sciences		KL2TR002734	592,743	-
93.350	National Center for Advancing Translational Sciences		R21TR0003191	217,934	146,085
93.350	National Center for Advancing Translational Sciences		TL1TR002735	159,898	-
93.350	National Center for Advancing Translational Sciences		UL1TR002733	3,860,682	625,490
93.351	Office of the Director, National Institutes of Health		K01OD021419	118,953	-
93.351	Office of the Director, National Institutes of Health		S10OD028705	(1,594)	-
93.351	Office of the Director, National Institutes of Health		T35OD010977	71,941	-
93.351	Office of the Director, National Institutes of Health		K01OD031811	119,666	-
93.351	Office of the Director, National Institutes of Health		R21OD030067	4,485	-
93.351	Office of the Director, National Institutes of Health		R21OD031965	15,941	-
93.353	National Cancer Institute		R33CA225380	592	-
93.353	National Cancer Institute		U24CA252977	416,049	-
93.359	Health Resources and Services Administration		UK1HP31699	735,343	-
93.361	National Institute of Nursing Research		F31NR018586	30,451	-
93.361	National Institute of Nursing Research		K23NR017902	38,855	-
93.361	National Institute of Nursing Research		R01NR018699	473,797	51,613
93.361	National Institute of Nursing Research		R01NR019008	390,201	23,145
93.361	National Institute of Nursing Research		T32NR014225	302,718	-
93.361	National Institute of Nursing Research		K23NR020051	97,629	-
93.393	National Cancer Institute		F99CA253745	7,964	-
93.393	National Cancer Institute		P01CA229143	3,018,317	802,302
93.393	National Cancer Institute		R00CA207736	135,729	7,911
93.393	National Cancer Institute		R01CA067007	362,385	-
93.393	National Cancer Institute		R01CA166590	365,956	-
93.393	National Cancer Institute		R01CA169363	(64)	-
93.393	National Cancer Institute		R01CA172576	10,797	-
93.393	National Cancer Institute		R01CA186251	4,060	-
93.393	National Cancer Institute		R01CA186720	(1,071)	-
93.393	National Cancer Institute		R01CA193244	38	-
93.393	National Cancer Institute		R01CA196243	41,832	32,613
93.393	National Cancer Institute		R01CA204891	413,878	135,053
93.393	National Cancer Institute		R01CA211611	304,923	76,717
93.393	National Cancer Institute		R01CA213290	71,728	-
93.393	National Cancer Institute		R01CA215151	351,888	-
93.393	National Cancer Institute		R01CA217861	105,685	28,531
93.393	National Cancer Institute		R01CA227273	458,469	29,976
93.393	National Cancer Institute		R01CA237213	403,090	48,167
93.393	National Cancer Institute		R01CA248739	364,899	-
93.393	National Cancer Institute		R03CA245999	80,091	-
93.393	National Cancer Institute		R03CA252498	66,280	-
93.393	National Cancer Institute		R03CA259389	61,767	-
93.393	National Cancer Institute		R21CA209566	22,977	-
93.393	National Cancer Institute		R21CA219884	3,512	-
93.393	National Cancer Institute		R37CA226682	420,618	169,765

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
93.393	National Cancer Institute		U01CA188250	20,236	-
93.393	National Cancer Institute		R01CA255323	395,665	78,487
93.393	National Cancer Institute		R21CA249757	126,483	-
93.393	National Cancer Institute		R01CA255158	134,502	-
93.393	National Cancer Institute		R01CA258757	143,413	86,857
93.393	National Cancer Institute		R03CA270478	13,236	-
93.393	National Cancer Institute		R01CA270608	65,062	-
93.393	National Cancer Institute		R01CA266402	10,294	-
93.394	National Cancer Institute		R01CA223219	230,206	64,071
93.394	National Cancer Institute		R03CA230673	67,451	8,078
93.394	National Cancer Institute		R03CA245771	59,552	-
93.394	National Cancer Institute		U01CA207946	43,531	-
93.394	COVID National Cancer Institute		U54CA260582	2,036,416	-
93.394	National Cancer Institute		UH3CA202971	55,281	-
93.394	National Cancer Institute		UH3CA216432	235,031	-
93.394	National Cancer Institute		UM1CA239749	725,722	89,308
93.394	National Cancer Institute		R33CA258016	318,755	-
93.394	National Cancer Institute		UH2CA262220	117,922	-
93.395	National Cancer Institute		P01CA125066	1,588,807	731,884
93.395	National Cancer Institute		R01CA136934	312	-
93.395	National Cancer Institute		R01CA138744	38	-
93.395	National Cancer Institute		R01CA192928	(6,958)	-
93.395	National Cancer Institute		R01CA197844	(57,718)	-
93.395	National Cancer Institute		R01CA197870	15,447	-
93.395	National Cancer Institute		R01CA198128	2,840	2,840
93.395	National Cancer Institute		R01CA201382	143,723	74,301
93.395	National Cancer Institute		R01CA211014	422,025	-
93.395	National Cancer Institute		R01CA211175	228,567	5,519
93.395	National Cancer Institute		R01CA211720	250,065	-
93.395	National Cancer Institute		R01CA212241	383,467	-
93.395	National Cancer Institute		R01CA214046	275,611	-
93.395	National Cancer Institute		R01CA215802	396,218	-
93.395	National Cancer Institute		R01CA216290	418,308	47,724
93.395	National Cancer Institute		R01CA223165	339,662	122,770
93.395	National Cancer Institute		R01CA226906	354,447	-
93.395	National Cancer Institute		R01CA229254	342,938	-
93.395	National Cancer Institute		R01CA234124	383,510	-
93.395	National Cancer Institute		R01CA238946	661,400	97,717
93.395	National Cancer Institute		R01CA240374	382,287	28,094
93.395	National Cancer Institute		R01CA240493	491,642	-
93.395	National Cancer Institute		R01CA240612	435,782	-
93.395	National Cancer Institute		R01CA248027	262,420	-
93.395	National Cancer Institute		R01CA248741	402,999	-
93.395	National Cancer Institute		R01CA249198	274,129	-
93.395	National Cancer Institute		R01CA252469	405,593	-
93.395	National Cancer Institute		R01CA255334	725,369	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.395	National Cancer Institute		R21CA216697	29,663	-
93.395	National Cancer Institute		R21CA216763	2,746	-
93.395	National Cancer Institute		R21CA226477	122,440	-
93.395	National Cancer Institute		R21CA237505	79,365	20,119
93.395	National Cancer Institute		R21CA241242	153,338	-
93.395	National Cancer Institute		R21CA245590	84,601	-
93.395	National Cancer Institute		R21CA259985	173,025	-
93.395	National Cancer Institute		R35CA197734	89,822	-
93.395	National Cancer Institute		R37CA233770	368,444	-
93.395	National Cancer Institute		R50CA211524	24,898	-
93.395	National Cancer Institute		U24CA246758	473,265	-
93.395	National Cancer Institute		UG1CA233331	1,141,160	-
93.395	National Cancer Institute		UG1CA233338	164,795	69,731
93.395	National Cancer Institute		UM1CA186712	1,187,865	739,477
93.395	National Cancer Institute		R01CA177292	619,859	-
93.395	National Cancer Institute		R01CA257961	307,709	-
93.395	National Cancer Institute		R01CA262388	231,789	-
93.395	National Cancer Institute		R01CA262069	164,864	-
93.395	National Cancer Institute		U01CA248240	236,866	-
93.395	National Cancer Institute		R21CA263137	35,359	-
93.395	National Cancer Institute		R01CA266682	57,556	-
93.396	National Cancer Institute		P01CA100730	1,790,985	885,560
93.396	National Cancer Institute		P01CA186866	98,345	60,719
93.396	National Cancer Institute		R01CA109527	4,934	-
93.396	National Cancer Institute		R01CA185055	3,037	3,037
93.396	National Cancer Institute		R01CA188419	(855)	-
93.396	National Cancer Institute		R01CA193167	219,182	-
93.396	National Cancer Institute		R01CA198117	34,527	-
93.396	National Cancer Institute		R01CA203584	217,707	-
93.396	National Cancer Institute		R01CA208063	358,216	-
93.396	National Cancer Institute		R01CA208353	298,189	-
93.396	National Cancer Institute		R01CA214865	366,818	17,505
93.396	National Cancer Institute		R01CA215389	400,606	-
93.396	National Cancer Institute		R01CA223204	279,393	-
93.396	National Cancer Institute		R01CA227847	397,635	85,497
93.396	National Cancer Institute		R01CA227874	210,841	-
93.396	National Cancer Institute		R01CA228083	400,733	117,559
93.396	National Cancer Institute		R01CA231857	489,963	-
93.396	National Cancer Institute		R01CA240302	569,039	-
93.396	National Cancer Institute		R01CA240726	477,359	38,187
93.396	National Cancer Institute		R01CA251753	345,349	-
93.396	National Cancer Institute		R21CA229027	67,766	3,131
93.396	National Cancer Institute		R21CA250118	133,753	-
93.396	National Cancer Institute		R21CA256409	136,340	-
93.396	National Cancer Institute		R35CA197706	919,211	-
93.396	National Cancer Institute		R50CA243898	138,956	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.396	National Cancer Institute		R01CA193939	173,107	-
93.396	National Cancer Institute		R01CA222148	470,900	-
93.396	National Cancer Institute		R01CA260690	119,739	-
93.396	National Cancer Institute		R01CA260858	362,910	-
93.396	National Cancer Institute		R01CA255860	181,120	-
93.396	National Cancer Institute		R01CA259182	70,218	-
93.396	National Cancer Institute		R03CA262490	1,905	-
93.397	National Cancer Institute		P30CA016058	5,979,382	33,686
93.398	National Cancer Institute		F30CA225070	45,887	-
93.398	National Cancer Institute		F31CA254151	24,309	-
93.398	National Cancer Institute		K01CA207599	94,528	-
93.398	National Cancer Institute		K01CA218457	122,653	-
93.398	National Cancer Institute		K07CA197221	13,969	-
93.398	National Cancer Institute		K07CA215546	140,102	-
93.398	National Cancer Institute		K07CA216321	150,456	-
93.398	National Cancer Institute		K08CA226352	227,478	-
93.398	National Cancer Institute		K08CA245208	165,500	-
93.398	National Cancer Institute		K12CA133250	569,713	-
93.398	National Cancer Institute		K22CA218466	20,768	-
93.398	National Cancer Institute		K22CA218472	7,357	-
93.398	National Cancer Institute		K22CA241105	219,842	-
93.398	National Cancer Institute		K22CA241290	176,534	-
93.398	National Cancer Institute		K23CA208010	294	-
93.398	National Cancer Institute		K99CA246083	16,444	-
93.398	National Cancer Institute		T32CA009338	(942)	-
93.398	National Cancer Institute		T32CA090223	296,951	-
93.398	National Cancer Institute		T32CA229114	176,193	48,143
93.398	National Cancer Institute		T32CA247815	181,670	-
93.398	National Cancer Institute		K99CA260718	103,410	-
93.398	National Cancer Institute		F32CA265099	59,552	-
93.398	National Cancer Institute		K07CA222158	229,362	-
93.398	National Cancer Institute		F30CA250244	14,249	-
93.433	Administration for Community Living		90DPTB0001	452,033	-
93.433	Administration for Community Living		90RTHF0002	890,098	251,676
93.433	Administration for Community Living		90SI5020	233,292	-
93.464	Administration for Community Living		1901OHATSG	71,141	-
93.464	Administration for Community Living		2001OHATSG	369,095	-
93.464	Administration for Community Living		2101OHATSG	141,674	-
93.632	Administration for Community Living		90DDUC0038	579,483	20,654
93.632	Administration for Community Living		90DDTI0045	70,878	-
93.837	National Heart, Lung, and Blood Institute		F30HL137325	(1,806)	-
93.837	National Heart, Lung, and Blood Institute		F30HL137331	(1,806)	-
93.837	National Heart, Lung, and Blood Institute		F30HL142179	37,973	-
93.837	National Heart, Lung, and Blood Institute		F30HL145955	59,043	-
93.837	National Heart, Lung, and Blood Institute		F32HL144120	(2,945)	-
93.837	National Heart, Lung, and Blood Institute		K08HL135437	50,000	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.837	National Heart, Lung, and Blood Institute		K08HL148701	2,786	-
93.837	National Heart, Lung, and Blood Institute		K22HL131869	171,442	-
93.837	National Heart, Lung, and Blood Institute		K22HL135051	23,545	-
93.837	National Heart, Lung, and Blood Institute		K99HL146969	21,121	-
93.837	National Heart, Lung, and Blood Institute		R00HL127299	18,697	-
93.837	National Heart, Lung, and Blood Institute		R00HL132123	60,619	-
93.837	National Heart, Lung, and Blood Institute		R01HL049244	393,616	-
93.837	National Heart, Lung, and Blood Institute		R01HL063043	440,241	-
93.837	National Heart, Lung, and Blood Institute		R01HL074045	535,917	-
93.837	National Heart, Lung, and Blood Institute		R01HL094450	457,668	38,023
93.837	National Heart, Lung, and Blood Institute		R01HL096962	838,613	234,316
93.837	National Heart, Lung, and Blood Institute		R01HL113084	368,945	-
93.837	National Heart, Lung, and Blood Institute		R01HL114940	491,899	6,306
93.837	National Heart, Lung, and Blood Institute		R01HL115580	599,402	126,270
93.837	National Heart, Lung, and Blood Institute		R01HL116546	612,857	-
93.837	National Heart, Lung, and Blood Institute		R01HL121796	3,169	-
93.837	National Heart, Lung, and Blood Institute		R01HL124096	(204)	-
93.837	National Heart, Lung, and Blood Institute		R01HL127442	504,395	-
93.837	National Heart, Lung, and Blood Institute		R01HL128857	654,471	391,989
93.837	National Heart, Lung, and Blood Institute		R01HL131405	103	-
93.837	National Heart, Lung, and Blood Institute		R01HL131941	92,258	-
93.837	National Heart, Lung, and Blood Institute		R01HL132213	(38,823)	-
93.837	National Heart, Lung, and Blood Institute		R01HL132520	332,327	-
93.837	National Heart, Lung, and Blood Institute		R01HL132525	467,822	-
93.837	National Heart, Lung, and Blood Institute		R01HL133050	132,019	-
93.837	National Heart, Lung, and Blood Institute		R01HL134824	(16,366)	-
93.837	National Heart, Lung, and Blood Institute		R01HL135096	6,917	-
93.837	National Heart, Lung, and Blood Institute		R01HL135109	301,036	46,778
93.837	National Heart, Lung, and Blood Institute		R01HL135489	565,453	-
93.837	National Heart, Lung, and Blood Institute		R01HL135622	85,227	-
93.837	National Heart, Lung, and Blood Institute		R01HL135648	422,495	-
93.837	National Heart, Lung, and Blood Institute		R01HL136232	363,139	-
93.837	National Heart, Lung, and Blood Institute		R01HL136951	382,516	-
93.837	National Heart, Lung, and Blood Institute		R01HL137015	374,740	-
93.837	National Heart, Lung, and Blood Institute		R01HL138198	169,403	-
93.837	National Heart, Lung, and Blood Institute		R01HL138570	500,177	190,991
93.837	National Heart, Lung, and Blood Institute		R01HL138579	97,733	-
93.837	National Heart, Lung, and Blood Institute		R01HL138738	287,584	25,532
93.837	National Heart, Lung, and Blood Institute		R01HL139006	223,623	-
93.837	National Heart, Lung, and Blood Institute		R01HL139348	104,569	-
93.837	National Heart, Lung, and Blood Institute		R01HL141941	433,465	-
93.837	National Heart, Lung, and Blood Institute		R01HL142588	673,242	174,143
93.837	National Heart, Lung, and Blood Institute		R01HL148581	513,595	27,310
93.837	National Heart, Lung, and Blood Institute		R01HL149423	341,479	236,928
93.837	National Heart, Lung, and Blood Institute		R01HL153876	512,822	-
93.837	National Heart, Lung, and Blood Institute		R01HL154001	586,075	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.837	National Heart, Lung, and Blood Institute		R01HL156652	459,472	-
93.837	National Heart, Lung, and Blood Institute		R35HL135754	913,281	-
93.837	National Heart, Lung, and Blood Institute		T32HL134616	274,003	-
93.837	National Heart, Lung, and Blood Institute		T32HL149637	186,365	-
93.837	National Heart, Lung, and Blood Institute		UH3HL140131	96,195	43,038
93.837	National Heart, Lung, and Blood Institute		F31HL152648	17,087	-
93.837	National Heart, Lung, and Blood Institute		R00HL146969	149,334	-
93.837	National Heart, Lung, and Blood Institute		F31HL158234	29,090	-
93.837	National Heart, Lung, and Blood Institute		R01HL151697	375,381	-
93.837	National Heart, Lung, and Blood Institute		R01HL153164	301,937	-
93.837	National Heart, Lung, and Blood Institute		K99HL155492	79,871	-
93.837	National Heart, Lung, and Blood Institute		R01HL158592	146,039	-
93.837	National Heart, Lung, and Blood Institute		R01HL155378	465,793	-
93.837	National Heart, Lung, and Blood Institute		F30HL160104	27,874	-
93.837	National Heart, Lung, and Blood Institute		R01HL160646	130,883	-
93.837	National Heart, Lung, and Blood Institute		R01HL160581	275,995	-
93.837	National Heart, Lung, and Blood Institute		F32HL160059	56,022	-
93.837	National Heart, Lung, and Blood Institute		R01HL157453	131,093	-
93.837	National Heart, Lung, and Blood Institute		R01HL161618	147,573	-
93.837	National Heart, Lung, and Blood Institute		R01HL146744	75,954	-
93.837	National Heart, Lung, and Blood Institute		R01HL162909	25,032	-
93.837	National Institutes of Health		R01HL148736	588,335	29,207
93.838	National Heart, Lung, and Blood Institute		P01HL114453	2,381,115	1,644,112
93.838	National Heart, Lung, and Blood Institute		R01HL076278	(6,775)	-
93.838	National Heart, Lung, and Blood Institute		R01HL096376	388,801	-
93.838	National Heart, Lung, and Blood Institute		R01HL098174	422,295	-
93.838	National Heart, Lung, and Blood Institute		R01HL124325	1,236	-
93.838	National Heart, Lung, and Blood Institute		R01HL131665	314,641	-
93.838	National Heart, Lung, and Blood Institute		R01HL132355	40,079	-
93.838	National Heart, Lung, and Blood Institute		R01HL134673	323,583	-
93.838	National Heart, Lung, and Blood Institute		R01HL136294	359,734	-
93.838	National Heart, Lung, and Blood Institute		R01HL137090	285,013	-
93.838	National Heart, Lung, and Blood Institute		R01HL137224	419,744	-
93.838	National Heart, Lung, and Blood Institute		R01HL139881	644,759	154,166
93.838	National Heart, Lung, and Blood Institute		R01HL141195	481,132	23,923
93.838	National Heart, Lung, and Blood Institute		R01HL141217	488,567	-
93.838	National Heart, Lung, and Blood Institute		R01HL142767	465,554	25,509
93.838	National Heart, Lung, and Blood Institute		R01HL143000	765,510	120,662
93.838	National Heart, Lung, and Blood Institute		R01HL151513	375,444	-
93.838	National Heart, Lung, and Blood Institute		R56HL142767	(139)	-
93.838	National Heart, Lung, and Blood Institute		UH3HL123502	(4,468)	-
93.838	National Heart, Lung, and Blood Institute		R01HL157164	517,440	-
93.838	National Heart, Lung, and Blood Institute		R01HL149825	441,259	-
93.838	National Heart, Lung, and Blood Institute		R01HL081784	216,551	-
93.838	National Heart, Lung, and Blood Institute		U01HL145550	281,081	-
93.838	National Heart, Lung, and Blood Institute		R01HL148347	188,671	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.839	National Heart, Lung, and Blood Institute		K23HL141447	197,811	30,071
93.839	National Heart, Lung, and Blood Institute		R01HL126945	83,687	36,016
93.839	National Heart, Lung, and Blood Institute		R01HL131720	216,672	397
93.839	National Heart, Lung, and Blood Institute		R01HL134544	50,907	25,814
93.839	National Heart, Lung, and Blood Institute		R01HL136652	459,932	169,806
93.839	National Heart, Lung, and Blood Institute		R01HL137799	485,883	-
93.839	National Heart, Lung, and Blood Institute		R01HL138116	294,586	35,095
93.839	National Heart, Lung, and Blood Institute		R01HL151195	496,756	-
93.839	National Heart, Lung, and Blood Institute		R01HL153723	796,203	379,890
93.839	National Heart, Lung, and Blood Institute		R01HL156526	641,414	269,893
93.839	National Heart, Lung, and Blood Institute		UG1HL109322	171,857	68,603
93.839	National Heart, Lung, and Blood Institute		R01HL159862	490,354	419,558
93.840	National Heart, Lung, and Blood Institute		R01HL146781	387,333	107,340
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		F31AR073638	18,589	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		K23AR068450	81,877	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR059103	187,686	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR061385	(152,622)	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR067766	79,270	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR070486	80,985	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR070752	448,989	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR072574	341,740	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR075062	708,952	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R21AR075318	4,890	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R21AR076611	88,653	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R21AR077809	231,055	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R33AR073049	168,159	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R56AR073805	87,641	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R61AR076786	29,263	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		UH2AR076729	556,665	99,791
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR078231	372,284	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R21AR078022	119,975	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases		R01AR079485	3,078	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		DP1DK126199	161,643	46,613
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		K01DK116916	99,100	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		K08DK111920	136,749	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		K08DK123411	167,559	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		K23DK117041	266,338	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK101323	(1,536)	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK105033	148,206	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK106394	(40,710)	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK108969	51,070	43,806
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK109345	115,609	29,137
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK112930	344,764	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK113943	58,604	35,662
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK114320	177,514	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK117102	444,290	67,765

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK120108	392,584	134,030
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK123475	612,662	52,576
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK125809	386,637	10,974
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK126008	518,982	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK127444	322,907	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK128238	205,250	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		U01DK108327	505,755	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		U01DK127388	256,575	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK131207	115,789	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R56DK126856	70,709	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK132230	63,772	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		R01DK132403	53,916	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases		K01DK125527	10,301	-
93.853	National Institute of Neurological Disorders and Stroke		F31NS115523	5,734	-
93.853	National Institute of Neurological Disorders and Stroke		F31NS117124	28,989	-
93.853	National Institute of Neurological Disorders and Stroke		F32NS119371	28,887	-
93.853	National Institute of Neurological Disorders and Stroke		F99NS118743	32,561	-
93.853	National Institute of Neurological Disorders and Stroke		P30NS104177	137,322	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS074882	74,234	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS093073	381,911	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS098780	(13,477)	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS100522	304,073	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS104332	387,980	43,663
93.853	National Institute of Neurological Disorders and Stroke		R01NS105385	372,144	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS109585	534,002	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS110681	397,734	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS112805	363,461	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS112935	339,279	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS116059	278,118	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS118037	528,788	14,636
93.853	National Institute of Neurological Disorders and Stroke		R01NS118200	538,075	-
93.853	National Institute of Neurological Disorders and Stroke		R03NS116303	99,663	-
93.853	National Institute of Neurological Disorders and Stroke		R03NS116334	97,307	-
93.853	National Institute of Neurological Disorders and Stroke		R21NS084899	53,995	52,207
93.853	National Institute of Neurological Disorders and Stroke		R21NS109787	100,753	-
93.853	National Institute of Neurological Disorders and Stroke		R21NS113097	57,825	-
93.853	National Institute of Neurological Disorders and Stroke		R21NS117852	323,777	-
93.853	National Institute of Neurological Disorders and Stroke		R21NS123797	217,404	-
93.853	National Institute of Neurological Disorders and Stroke		R25NS120282	74,484	-
93.853	National Institute of Neurological Disorders and Stroke		R35NS111582	951,959	-
93.853	National Institute of Neurological Disorders and Stroke		T32NS105864	173,849	-
93.853	National Institute of Neurological Disorders and Stroke		U01NS112101	248,630	-
93.853	National Institute of Neurological Disorders and Stroke		U24NS107205	308,169	60,070
93.853	National Institute of Neurological Disorders and Stroke		F32NS119378	64,248	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS123736	469,263	13,160
93.853	National Institute of Neurological Disorders and Stroke		R01NS110905	304,375	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.853	National Institute of Neurological Disorders and Stroke		F31NS124263	32,092	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS123887	309,139	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS123687	150,330	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS094292	397,015	80,164
93.853	National Institute of Neurological Disorders and Stroke		R01NS124775	227,093	-
93.853	National Institute of Neurological Disorders and Stroke		UG3NS117844	792,810	450,677
93.853	National Institute of Neurological Disorders and Stroke		R21NS125468	87,789	(1)
93.853	National Institute of Neurological Disorders and Stroke		R01NS046072	532,038	255,632
93.853	National Institute of Neurological Disorders and Stroke		F99NS124174	31,436	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS121234	216,681	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS124681	150,166	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS119488	80,495	-
93.853	National Institute of Neurological Disorders and Stroke		R21NS121436	8,557	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS125589	125,869	-
93.853	National Institute of Neurological Disorders and Stroke		F31NS122471	12,003	-
93.853	National Institute of Neurological Disorders and Stroke		R01NS124714	5,038	-
93.855	National Institute of Allergy and Infectious Diseases		K01AI146270	91,703	-
93.855	National Institute of Allergy and Infectious Diseases		K22AI146141	123,462	-
93.855	National Institute of Allergy and Infectious Diseases		R00AI125136	36,556	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI077283	119,814	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI084898	579,438	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI090060	485,576	126,215
93.855	National Institute of Allergy and Infectious Diseases		R01AI112381	593	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI116770	78,092	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI118852	789	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI121124	245,236	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI121212	(21,583)	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI121405	103,043	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI123661	55,510	9,748
93.855	National Institute of Allergy and Infectious Diseases		R01AI124121	190,991	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI125560	13,299	1,894
93.855	COVID National Institute of Allergy and Infectious Diseases		R01AI125560	119,569	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI126742	202,657	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI127863	407,584	169,010
93.855	National Institute of Allergy and Infectious Diseases		R01AI130110	480,803	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI134895	559,230	137,464
93.855	National Institute of Allergy and Infectious Diseases		R01AI134972	342,079	18,751
93.855	National Institute of Allergy and Infectious Diseases		R01AI139913	543,140	88,519
93.855	National Institute of Allergy and Infectious Diseases		R01AI140541	769,984	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI140741	488,074	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI143288	725,913	201,172
93.855	National Institute of Allergy and Infectious Diseases		R01AI143809	218,221	6,565
93.855	National Institute of Allergy and Infectious Diseases		R01AI145144	500,649	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI146252	431,030	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI148561	330,338	61,717
93.855	National Institute of Allergy and Infectious Diseases		R01AI148788	354,499	85,883

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.855	National Institute of Allergy and Infectious Diseases		R01AI150490	100,709	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI151065	315,577	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI152044	355,760	6,576
93.855	National Institute of Allergy and Infectious Diseases		R01AI152435	517,113	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI153216	401,231	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI154456	384,605	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI157205	423,322	-
93.855	National Institute of Allergy and Infectious Diseases		R03AI144253	16,738	-
93.855	National Institute of Allergy and Infectious Diseases		R03AI149371	48,944	-
93.855	National Institute of Allergy and Infectious Diseases		R03AI151769	49,943	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI130485	22,167	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI137714	68,723	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI138555	308,848	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI138775	44,169	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI139600	13,865	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI142256	200,246	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI142794	181,191	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI146690	104,972	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI146736	103,586	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI148986	208,921	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI151230	131,812	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI151736	112,391	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI151867	129,207	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI156304	158,322	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI156379	193,774	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI156411	121,071	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI156441	129,780	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI156732	116,100	20,666
93.855	National Institute of Allergy and Infectious Diseases		R33AI116180	(20,362)	-
93.855	National Institute of Allergy and Infectious Diseases		T32AI106704	183,829	-
93.855	National Institute of Allergy and Infectious Diseases		U01AI125859	99,879	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI168817	10,991	-
93.855	National Institute of Allergy and Infectious Diseases		R21AI141037	206,233	-
93.855	National Institute of Allergy and Infectious Diseases		F32AI161844	87,897	-
93.855	National Institute of Allergy and Infectious Diseases		R37AI118852	380,890	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI153829	427,071	74,131
93.855	National Institute of Allergy and Infectious Diseases		R01AI159452	825,812	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI162779	235,654	-
93.855	National Institute of Allergy and Infectious Diseases		R03AI164337	59,707	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI148741	627,273	9,746
93.855	National Institute of Allergy and Infectious Diseases		R01AI152223	139,001	-
93.855	National Institute of Allergy and Infectious Diseases		R56AI157202	381,160	-
93.855	National Institute of Allergy and Infectious Diseases		R56AI157872	66,432	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI107117	211,093	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI169865	34,568	-
93.855	National Institute of Allergy and Infectious Diseases		R01AI162711	88,187	-

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.855	National Institute of Allergy and Infectious Diseases		DP2AI154451	75,693	-
93.855	National Institute of Allergy and Infectious Diseases		U01AI168630	29,059	-
93.855	National Institute of Allergy and Infectious Diseases		R56AI158674	6,815	-
93.859	National Institute of Allergy and Infectious Diseases		R01AI150448	263,427	-
93.859	National Institute of Allergy and Infectious Diseases		R01AI150473	159,292	-
93.859	National Institute of Allergy and Infectious Diseases		R01AI150493	170,568	35,624
93.859	National Institute of Allergy and Infectious Diseases		R01AI150496	212,864	-
93.859	National Institute of General Medical Sciences		F31GM134573	4,815	-
93.859	National Institute of General Medical Sciences		K08GM126315	67	-
93.859	National Institute of General Medical Sciences		K08GM137078	179,333	-
93.859	National Institute of General Medical Sciences		P41GM128577	1,342,661	202,978
93.859	National Institute of General Medical Sciences		R00GM124460	162,943	-
93.859	National Institute of General Medical Sciences		R00GM126064	214,743	-
93.859	National Institute of General Medical Sciences		R00GM126810	170,792	-
93.859	National Institute of General Medical Sciences		R01GM047823	16,898	-
93.859	National Institute of General Medical Sciences		R01GM065183	75,495	10,475
93.859	National Institute of General Medical Sciences		R01GM066041	399	-
93.859	National Institute of General Medical Sciences		R01GM067153	329,945	-
93.859	National Institute of General Medical Sciences		R01GM072528	358,245	-
93.859	National Institute of General Medical Sciences		R01GM084065	389,057	-
93.859	National Institute of General Medical Sciences		R01GM087543	(521)	(1,042)
93.859	National Institute of General Medical Sciences		R01GM094357	471,045	56,437
93.859	National Institute of General Medical Sciences		R01GM095566	(33,500)	-
93.859	National Institute of General Medical Sciences		R01GM100951	332,866	-
93.859	National Institute of General Medical Sciences		R01GM105695	1,811	-
93.859	National Institute of General Medical Sciences		R01GM109988	143,695	-
93.859	National Institute of General Medical Sciences		R01GM110406	455,738	-
93.859	National Institute of General Medical Sciences		R01GM114666	373,697	-
93.859	National Institute of General Medical Sciences		R01GM115389	29,592	-
93.859	National Institute of General Medical Sciences		R01GM117964	308,971	-
93.859	National Institute of General Medical Sciences		R01GM118746	14,350	-
93.859	National Institute of General Medical Sciences		R01GM120209	228,982	-
93.859	National Institute of General Medical Sciences		R01GM120496	268,645	-
93.859	National Institute of General Medical Sciences		R01GM120582	23,471	173
93.859	National Institute of General Medical Sciences		R01GM120923	81,006	41,861
93.859	National Institute of General Medical Sciences		R01GM121966	154,634	-
93.859	National Institute of General Medical Sciences		R01GM122078	162,076	70,965
93.859	National Institute of General Medical Sciences		R01GM122432	26,183	-
93.859	National Institute of General Medical Sciences		R01GM122884	276,656	-
93.859	National Institute of General Medical Sciences		R01GM123743	(401)	-
93.859	National Institute of General Medical Sciences		R01GM124320	456,012	-
93.859	National Institute of General Medical Sciences		R01GM124436	537,861	170,226
93.859	National Institute of General Medical Sciences		R01GM127526	447,231	-
93.859	National Institute of General Medical Sciences		R01GM128440	252,564	-
93.859	National Institute of General Medical Sciences		R01GM129764	354,770	-
93.859	National Institute of General Medical Sciences		R01GM130135	224,062	102,931

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Research and Development Cluster —					
Funds received directly from the following agencies					
93.859	National Institute of General Medical Sciences		R01GM131399	364,890	110,026
93.859	National Institute of General Medical Sciences		R01GM131626	550,522	283,143
93.859	National Institute of General Medical Sciences		R01GM132651	248,676	-
93.859	National Institute of General Medical Sciences		R01GM133032	293,488	-
93.859	National Institute of General Medical Sciences		R01GM135234	287,732	-
93.859	National Institute of General Medical Sciences		R01GM137135	321,830	-
93.859	National Institute of General Medical Sciences		R01GM137203	438,474	-
93.859	National Institute of General Medical Sciences		R01GM138997	350,443	-
93.859	National Institute of General Medical Sciences		R01GM140281	163,366	62,003
93.859	National Institute of General Medical Sciences		R01GM141394	411,795	-
93.859	National Institute of General Medical Sciences		R21GM126543	477	-
93.859	National Institute of General Medical Sciences		R21GM140382	214,569	-
93.859	National Institute of General Medical Sciences		R25GM089571	362,029	-
93.859	National Institute of General Medical Sciences		R35GM118332	174,939	-
93.859	National Institute of General Medical Sciences		R35GM119679	54,941	-
93.859	National Institute of General Medical Sciences		R35GM119812	736,859	-
93.859	National Institute of General Medical Sciences		R35GM122459	438,890	-
93.859	National Institute of General Medical Sciences		R35GM128852	208,609	-
93.859	National Institute of General Medical Sciences		R35GM131760	550,406	-
93.859	National Institute of General Medical Sciences		R35GM133510	350,541	-
93.859	National Institute of General Medical Sciences		R35GM136400	341,954	-
93.859	National Institute of General Medical Sciences		R35GM138373	482,671	-
93.859	National Institute of General Medical Sciences		R35GM139545	474,205	-
93.859	National Institute of General Medical Sciences		R35GM141880	410,052	-
93.859	National Institute of General Medical Sciences		T32GM068412	24,564	-
93.859	National Institute of General Medical Sciences		T32GM075787	(25,660)	-
93.859	National Institute of General Medical Sciences		T32GM086252	44,195	-
93.859	National Institute of General Medical Sciences		T32GM118291	163,443	-
93.859	National Institute of General Medical Sciences		R01GM141280	326,206	-
93.859	National Institute of General Medical Sciences		T32GM141955	286,387	-
93.859	National Institute of General Medical Sciences		R35GM139482	197,168	-
93.859	National Institute of General Medical Sciences		R01GM143539	315,905	-
93.859	National Institute of General Medical Sciences		T32GM139784	574,944	-
93.859	National Institute of General Medical Sciences		R35GM142580	319,802	-
93.859	National Institute of General Medical Sciences		R01GM143543	204,048	-
93.859	National Institute of General Medical Sciences		R01GM141279	94,546	34,031
93.859	National Institute of General Medical Sciences		R01GM143217	253,479	-
93.859	National Institute of General Medical Sciences		R01GM143414	127,378	-
93.859	National Institute of General Medical Sciences		R35GM139564	297,629	-
93.859	National Institute of General Medical Sciences		R01GM136886	133,675	-
93.859	National Institute of General Medical Sciences		R01GM144601	100,038	-
93.859	National Institute of General Medical Sciences		R35GM144047	122,926	-
93.859	National Institute of General Medical Sciences		R35GM144117	55,680	-
93.859	National Institute of General Medical Sciences		R01GM145746	3,245	-
93.865	National Institute of Child Health and Human Development		P01HD080679	177,578	157,476
93.865	National Institute of Child Health and Human Development		P2CHD058484	407,150	-

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
93.865	National Institute of Child Health and Human Development		R01HD037078	466,291	216,377
93.865	National Institute of Child Health and Human Development		R01HD060586	299,850	25,145
93.865	National Institute of Child Health and Human Development		R01HD078545	451,019	-
93.865	National Institute of Child Health and Human Development		R01HD083384	69,778	14,171
93.865	National Institute of Child Health and Human Development		R01HD084637	73,329	-
93.865	National Institute of Child Health and Human Development		R01HD086227	604,607	230,405
93.865	National Institute of Child Health and Human Development		R01HD091274	257,283	104,963
93.865	National Institute of Child Health and Human Development		R01HD095881	425,014	-
93.865	National Institute of Child Health and Human Development		R01HD100455	780,993	211,455
93.865	National Institute of Child Health and Human Development		R03HD096182	32,020	-
93.865	National Institute of Child Health and Human Development		R03HD098420	56,751	34,046
93.865	National Institute of Child Health and Human Development		R03HD100603	53,026	-
93.865	National Institute of Child Health and Human Development		R03HD100924	64,684	-
93.865	National Institute of Child Health and Human Development		R03HD101083	175,302	117,309
93.865	National Institute of Child Health and Human Development		R03HD102740	92,555	45,393
93.865	National Institute of Child Health and Human Development		R21HD095150	27,964	-
93.865	National Institute of Child Health and Human Development		R21HD095179	4,643	-
93.865	National Institute of Child Health and Human Development		R21HD102897	107,145	-
93.865	National Institute of Child Health and Human Development		UG1HD027915	312,242	-
93.865	National Institute of Child Health and Human Development		R13HD097950	6,410	-
93.865	National Institute of Child Health and Human Development		R03HD103860	38,346	-
93.865	National Institute of Child Health and Human Development		R01HD104072	327,391	122,841
93.865	National Institute of Child Health and Human Development		R01HD094634	494,880	69,566
93.865	National Institutes of Health		R21HD099380	123,917	-
93.866	National Institute on Aging		K01AG056673	122,128	-
93.866	National Institute on Aging		K01AG056848	104,266	-
93.866	National Institute on Aging		K23AG061284	133,460	-
93.866	National Institute on Aging		K76AG054864	101,543	-
93.866	National Institute on Aging		R00AG054736	219,230	-
93.866	National Institute on Aging		R00AG054760	(48,302)	-
93.866	National Institute on Aging		R01AG041176	596,623	-
93.866	National Institute on Aging		R01AG050725	330,431	79,107
93.866	National Institute on Aging		R01AG050801	188,757	75,608
93.866	National Institute on Aging		R01AG051902	208,587	1,172
93.866	National Institute on Aging		R01AG054427	603,011	-
93.866	National Institute on Aging		R01AG055059	687,738	441,036
93.866	National Institute on Aging		R01AG056469	401,942	23,210
93.866	National Institute on Aging		R01AG056504	425,950	94,500
93.866	National Institute on Aging		R01AG056919	146,615	-
93.866	National Institute on Aging		R01AG057032	535,323	12,761
93.866	National Institute on Aging		R01AG057046	755,917	327,919
93.866	National Institute on Aging		R01AG057841	409,449	-
93.866	National Institute on Aging		R01AG058822	503,179	330,342
93.866	National Institute on Aging		R01AG059711	401,166	8,517
93.866	National Institute on Aging		R01AG059861	830,206	107,262
93.866	National Institute on Aging		R01AG059981	372,440	26,474

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
93.866	National Institute on Aging		R01AG060542	587,061	237,430
93.866	National Institute on Aging		R01AG062896	254,192	-
93.866	National Institute on Aging		R01AG065830	931,809	-
93.866	National Institute on Aging		R01AG068882	288,680	-
93.866	National Institute on Aging		R01AG069138	688,556	-
93.866	National Institute on Aging		R03AG060177	3,358	-
93.866	National Institute on Aging		R03AG063276	63,630	-
93.866	National Institute on Aging		R03AG064374	42,238	-
93.866	National Institute on Aging		R03AG064379	18,377	-
93.866	National Institute on Aging		R03AG067061	48,321	-
93.866	National Institute on Aging		R03AG067387	91,899	-
93.866	National Institute on Aging		R21AG056921	78,945	897
93.866	National Institute on Aging		R21AG060028	3,139	-
93.866	National Institute on Aging		R21AG061496	70,739	-
93.866	National Institute on Aging		R21AG062144	25,320	6,850
93.866	National Institute on Aging		R21AG064899	79,920	-
93.866	National Institute on Aging		R21AG066059	175,968	-
93.866	National Institute on Aging		R21AG067755	103,691	3,919
93.866	National Institute on Aging		R21AG071133	241,917	12,670
93.866	National Institute on Aging		R56AG041250	42,293	-
93.866	National Institute on Aging		R56AG055795	(1,844)	-
93.866	National Institute on Aging		R56AG066782	162,820	25,679
93.866	National Institute on Aging		RF1AG028271	661,815	193,345
93.866	National Institute on Aging		RF1AG054018	698,097	92,735
93.866	National Institute on Aging		U01AG054444	91,123	636
93.866	National Institute on Aging		U01AG068822	2,097,903	-
93.866	National Institute on Aging		R21AG066037	232,324	86,132
93.866	National Institute on Aging		R01AG071649	484,023	159,321
93.866	National Institute on Aging		R01AG055121	387,709	217,321
93.866	National Institute on Aging		K01AG070310	101,298	-
93.866	National Institute on Aging		R21AG068831	190,854	22,556
93.866	National Institute on Aging		R03AG074072	140,862	-
93.866	National Institute on Aging		R01AG073113	502,081	13,937
93.866	National Institute on Aging		U01AG076549	272,086	16,974
93.866	National Institute on Aging		K76AG074923	192,860	-
93.866	National Institute on Aging		R56AG073310	186,158	-
93.866	National Institute on Aging		K76AG068435	147,089	-
93.866	National Institute on Aging		R01AG070592	44,806	-
93.866	National Institute on Aging		R01AG075092	93,045	4,143
93.866	National Institute on Aging		R01AG071018	29,497	-
93.866	National Institute on Aging		R21AG073720	3,948	-
93.867	National Eye Institute		K08EY029362	160,759	-
93.867	National Eye Institute		R01EY022030	288,590	-
93.867	National Eye Institute		R01EY022124	440,589	204,871
93.867	National Eye Institute		R01EY024590	299,198	80,500
93.867	National Eye Institute		R01EY025358	15,130	-

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Funds received directly from the following agencies					
93.867	National Eye Institute		R01EY025648	349,523	-
93.867	National Eye Institute		R01EY025658	74,490	-
93.867	National Eye Institute		R01EY026910	48,850	-
93.867	National Eye Institute		R01EY027003	141,418	-
93.867	National Eye Institute		R01EY027399	231,340	-
93.867	National Eye Institute		R01EY028350	79,501	-
93.867	National Eye Institute		R01EY029159	106,246	9,834
93.867	National Eye Institute		R01EY029777	271,247	-
93.867	National Eye Institute		R01EY029809	(5,256)	(4,260)
93.867	National Eye Institute		R01EY030621	316,113	-
93.867	National Eye Institute		R01EY031098	465,351	271,092
93.867	National Eye Institute		R01EY032141	314,300	-
93.867	National Eye Institute		R34EY030582	140,347	65,430
93.867	National Eye Institute		T35EY007151	44,817	-
93.867	National Eye Institute		UG1EY023206	229,202	-
93.867	National Eye Institute		UG1EY023208	121,506	-
93.867	National Eye Institute		UG1EY023210	460,830	-
93.867	National Eye Institute		R21EY030651	146,048	-
93.867	National Eye Institute		R01EY030060	359,269	24,480
93.867	National Eye Institute		R01EY032573	207,858	-
93.867	National Eye Institute		R21EY032226	65,562	-
93.867	National Eye Institute		R01EY032583	37,777	-
93.867	National Eye Institute		R01EY033815	26,225	-
93.876	Food and Drug Administration		U01FD007130	184,321	-
93.879	National Library of Medicine		R21LM013678	93,577	4,547
93.879	COVID National Library of Medicine		R01LM013879	75,947	-
93.978	Centers for Disease Control and Prevention		U01PS005170	197,346	34,789
93.989	John E Fogarty International Center		D43TW008650	140,368	-
93.989	John E Fogarty International Center		R21TW011131	98,301	-
93.RD	Centers for Disease Control and Prevention		21IPA2111834	71,727	-
93.RD	Centers for Disease Control and Prevention		75D30119P05688	35,818	-
93.RD	Centers for Disease Control and Prevention		75D30120C08630	301,708	-
93.RD	Centers for Disease Control and Prevention		75D30120P09974	102,157	-
93.RD	Centers for Disease Control and Prevention		75D30120P09096	183,648	-
93.RD	Food and Drug Administration		75F40119P10227	118,742	-
93.RD	Food and Drug Administration		HHSF223201850065A	61,264	-
93.RD	National Cancer Institute		75N91021P00842	44,249	-
93.RD	National Cancer Institute		17C0102	5,119	-
93.RD	National Heart, Lung, and Blood Institute		75N92021D00003	838,244	-
93.RD	National Heart, Lung, and Blood Institute		HHSN268201600002C	(5,267)	-
Total Department of Health and Human Services Direct Awards				232,382,163	32,866,339
U.S. Agency for International Development					
98.001	Agency for International Development		72038621CA00002	398,586	13,000

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster — Funds received directly from the following agencies					
Total U.S. Agency for International Development				398,586	13,000
National Academy of Sciences Direct Awards					
99.RD	National Academy of Sciences		Grant #2000010718	49,591	-
Total National Academy of Sciences Direct Awards				49,591	-
Subtotal of Research and Development Cluster funds received directly from federal agencies				\$ 384,445,702	\$ 58,183,250

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Pass-through from other sources:					
Department of Agriculture					
10.001	Foundation for Food and Agriculture Research	USDA Agricultural Research Service	FFAR 552951	\$ 1,472	\$ -
10.001	Natural Resources Conservation Service	USDA Agricultural Research Service	NRC20IRA0010393	55,807	-
10.001	Natural Resources Conservation Service	USDA Agricultural Research Service	NRC20IRA0010387	48,378	-
10.001	Natural Resources Conservation Service	USDA Agricultural Research Service	NRCS20IRA0010387	80,320	-
10.001	SmithBucklin	USDA Agricultural Research Service	USB 2120-152-0114	25,574	-
10.001	SmithBucklin	USDA Agricultural Research Service	2220-152-0112	29,974	-
10.001	USDA Agricultural Research Service	Univ of Arkansas	58-8250-9-002	10,344	-
10.072	Natural Resources Conservation Service	The Nature Conservancy	68-3A75-16-1281/68-7103-17-101	6,120	-
10.170	Agricultural Marketing Service	Bowling Green State University	AM200100XXXXG067	17,099	-
10.170	Agricultural Marketing Service	Ohio Department Of Agriculture	Agreement dated 11/02/2018	492	-
10.170	Agricultural Marketing Service	Ohio Department Of Agriculture	Award dated 10/19/2020	25,420	-
10.170	Agricultural Marketing Service	Ohio Department Of Agriculture	Award dated 10/29/2020	101,598	16,396
10.170	Agricultural Marketing Service	Ohio Department Of Agriculture	AM180100XXXXG033	10,561	-
10.170	Agricultural Marketing Service	Ohio Department Of Agriculture	AM190100XXXXG021	205,436	-
10.170	Agricultural Marketing Service	Ohio Department Of Agriculture	21SCBPOH1033-00	35,144	-
10.170	Agricultural Marketing Service	Pennsylvania State Univ	AM170200XXXXG007	6,476	-
10.170	US Department of Agriculture	Cornell University	USDA-AMS-TM-SCBGP-G-21-0003	8,059	-
10.170	US Department of Agriculture	Ohio Department Of Agriculture	Agreement dated 10/29/2018	27,070	-
10.170	US Department of Agriculture	Ohio Department Of Agriculture	Award dated 10-12-18	4,390	-
10.200	National Institute of Food and Agriculture	Iowa State Univ	20163850025753	9,450	-
10.200	National Institute of Food and Agriculture	Iowa State Univ	20183850028887	68,480	-
10.200	National Institute of Food and Agriculture	Michigan State Univ	20193438329882	5,508	-
10.200	National Institute of Food and Agriculture	Michigan State Univ	20193438239882	3,781	-
10.200	National Institute of Food and Agriculture	Michigan State Univ	20213438334848	67,937	-
10.200	National Institute of Food and Agriculture	Univ of Maine at Orono	20193414130285	17,941	-
10.200	National Institute of Food and Agriculture	Univ of Maine at Orono	20213414135448	4,673	-
10.203	National Institute of Food and Agriculture	University of Illinois	NI20HFPXXXXXG050	2,974	-
10.212	US Department of Agriculture	Larad Vaccines	20183361028579	7,512	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20163864025381	-	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20173864026916	21,134	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20183864028416	50,442	8,022
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20193864029879	95,454	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20203864031522	77,758	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20213864034714	8,890	-
10.216	National Institute of Food and Agriculture	Central State University	20173882126411	16,302	-
10.216	National Institute of Food and Agriculture	Central State University	20173882126419	9,458	-
10.217	National Institute of Food and Agriculture	Purdue Univ	20197000329089	4,364	-
10.304	National Institute of Food and Agriculture	Michigan State Univ	20163762025765	8,150	-
10.304	National Institute of Food and Agriculture	Michigan State Univ	20213762135788	7,760	-
10.309	National Institute of Food and Agriculture	Michigan State Univ	20195118130017	107,390	-
10.309	National Institute of Food and Agriculture	North Carolina State Univ	20165118125404	103,189	-
10.309	National Institute of Food and Agriculture	North Carolina State Univ	20215118135857	34,894	-
10.309	National Institute of Food and Agriculture	Oregon State Univ	20205118132154	158,746	-
10.309	National Institute of Food and Agriculture	Purdue Univ	20165118125410	104,037	-
10.309	National Institute of Food and Agriculture	Univ of Florida	20195118130010	116,956	-
10.309	National Institute of Food and Agriculture	Univ of Florida	20205118132157	126,270	-
10.309	National Institute of Food and Agriculture	Univ of Minnesota	20195118130025	170,827	-
10.309	National Institute of Food and Agriculture	Washington State Univ	20185118128364	55,348	-
10.310	National Institute of Food and Agriculture	Colorado State Univ	20216800634029	35,254	-
10.310	National Institute of Food and Agriculture	Cornell University	20176701532034	52,948	-
10.310	National Institute of Food and Agriculture	Cornell University	20206703731036	17,293	-

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Research and Development Cluster —					
Pass-through from other sources:					
10.310	National Institute of Food and Agriculture	Cornell University	20196801532341	103,120	-
10.310	National Institute of Food and Agriculture	Cornell University	20216702334437	9,285	-
10.310	National Institute of Food and Agriculture	Michigan State Univ	20206701530827	77,117	-
10.310	National Institute of Food and Agriculture	Michigan State Univ	20206801231822	90,727	-
10.310	National Institute of Food and Agriculture	North Carolina State Univ	20196801229818	36,621	-
10.310	National Institute of Food and Agriculture	Oregon State Univ	20216702134343	69,987	-
10.310	National Institute of Food and Agriculture	Pennsylvania State Univ	20206701331920	15,524	-
10.310	National Institute of Food and Agriculture	Pennsylvania State Univ	20196801229904	57,083	-
10.310	National Institute of Food and Agriculture	Purdue Univ	20196701529814	18,942	-
10.310	National Institute of Food and Agriculture	Purdue Univ	20186701727825	5,618	-
10.310	National Institute of Food and Agriculture	Univ of Delaware	20166701525027	(4,077)	-
10.310	National Institute of Food and Agriculture	Univ of Delaware	20186702329795	25,809	-
10.310	National Institute of Food and Agriculture	Univ of Florida	20176701726179	25,068	-
10.310	National Institute of Food and Agriculture	Univ of Georgia	20176701526586	115	-
10.310	National Institute of Food and Agriculture	Univ of Minnesota	20206801231934	55,866	-
10.310	National Institute of Food and Agriculture	Univ of Wisconsin	20196701329298	90,263	-
10.310	National Institute of Food and Agriculture	Univ of Wisconsin	20216801235917	15,575	-
10.310	National Institute of Food and Agriculture	Univ of Wisconsin	20226701936413	3,711	-
10.310	National Institute of Food and Agriculture	Western Illinois University	20196901229851	97,530	-
10.310	National Institute of Food and Agriculture	California State University - East Bay	20156900332075	31,344	-
10.310	National Institute of Food and Agriculture	Utah State University	20206701731193	3,141	-
10.310	National Institute of Food and Agriculture	Washington State Department of Agriculture	20226701336286	1,772	-
10.320	National Institute of Food and Agriculture	Oklahoma State University	20193850230120	46,058	-
10.328	National Institute of Food and Agriculture	Iowa State Univ	20187002028877	1,785	-
10.328	National Institute of Food and Agriculture	Iowa State Univ	20217002035732	2,657	-
10.329	National Institute of Food and Agriculture	Iowa State Univ	20195130030248	10,248	-
10.329	National Institute of Food and Agriculture	Michigan State Univ	2018-70006-28883	6,983	-
10.329	US Department of Agriculture	Michigan State Univ	2018-70006-28883	7,344	-
10.902	Natural Resources Conservation Service	The Nature Conservancy	68-3A75-16-1281/68-7103-17-101	4,080	-
10.931	Natural Resources Conservation Service	The Nature Conservancy	68-3A75-16-1281/68-7103-17-101	6,120	-
10.RD	USDA Food and Nutrition Service	Univ of Kentucky	12319818C0010	5,467	-
Total Department of Agriculture Pass-Through Awards				3,191,737	24,418
Department of Commerce					
11.417	National Oceanic & Atmospheric Administration	Purdue Univ	NA20OAR4170343	57,867	-
11.417	National Oceanic & Atmospheric Administration	Univ of Minnesota	NA19OAR4170388	7,903	-
11.417	National Oceanic & Atmospheric Administration	University of Illinois	NA19OAR4170391	4,801	-
11.417	National Oceanic & Atmospheric Administration	Southern Illinois Univ	NA18OAR4170082	10,944	-
11.419	National Oceanic & Atmospheric Administration	OH Dept of Natural Resources	NA20NOS4190084	74,007	-
11.419	National Oceanic & Atmospheric Administration	OH Dept of Natural Resources	NA20NOS4190086	72,424	59,864
11.420	National Oceanic & Atmospheric Administration	OH Dept of Natural Resources	NA18NOS4200079	55,900	-
11.431	National Oceanic & Atmospheric Administration	Univ Corp for Atmospheric Res	NA20OAR4310253C	127,288	-
11.432	National Oceanic & Atmospheric Administration	Univ of Michigan	NA17OAR4320152	75,683	-
11.478	National Oceanic & Atmospheric Administration	Bowling Green State University	NA19NOS4780190	22,885	-
11.RD	US Department of Commerce	Parallax Advanced Research Corporation	ED19HDQ0200061	32,690	-
Total Department of Commerce Pass-Through Awards				542,392	59,864
Department of Defense					
12.300	Air Force Research Laboratory	Defense Associated Graduate Student Innovators	FA8650-19-2-9300	482,726	-
12.300	Naval Surface Warfare Center	Univ of Texas at Austin	N00164-20-1-2003	28,547	-

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Research and Development Cluster —					
Pass-through from other sources:					
12.300	NSWC Crane	Univ of Tennessee	N00164-20-1-2008	41,089	-
12.300	Office of Naval Research	Florida State Univ	N00014-18-1-2506	249,335	-
12.300	Office of Naval Research	Purdue Univ	N00014-17-1-2374	149,781	-
12.300	Office of Naval Research	State University of New York Polytechnic Institute	N00014-19-1-2210	17,674	-
12.300	Office of Naval Research	Univ of Pennsylvania	N00014-17-1-2643	189,608	-
12.300	Office of Naval Research	Univ of Tennessee	N00014-18-1-2794	186,770	-
12.300	Office of Naval Research	Univ of Texas at Austin	N00014-21-1-2377	283,702	-
12.300	Office of Naval Research	University of California, Santa Barbara	N00014-18-1-2704	(24,969)	-
12.300	Office of Naval Research	University Of Notre Dame	N00014-21-1-2126	96,107	-
12.300	Office of Naval Research	University of Texas at Dallas	N00014-17-1-2995	192,119	-
12.300	Office of Naval Research	Virginia Polytechnic Inst	N00014-19-1-2621	157,651	-
12.351	Defense Threat Reduction Agency	Collaborations Pharmaceuticals, Inc.	HDTRA11910020	161,098	896
12.351	Defense Threat Reduction Agency	Univ of Michigan	HDTRA12110012	62,345	-
12.420	Army Medical Research Acquisition Activity	Cedars-Sinai Medical Center	W81XWH1910888	60,129	-
12.420	Army Medical Research Acquisition Activity	Children's Hospital Medical Center of Cincinnati	W81XWH1810269	3,850	-
12.420	Army Medical Research Acquisition Activity	Dartmouth College	W81XWH1820076	37	-
12.420	Army Medical Research Acquisition Activity	Stanford Univ	W81XWH1910683	18,518	-
12.420	Army Medical Research Acquisition Activity	Univ of Missouri	W81XWH2110173	68,465	-
12.420	Army Medical Research Acquisition Activity	Univ of Pennsylvania	W81XWH1620004	16,849	-
12.420	Army Medical Research Acquisition Activity	Univ of Utah	W81XWH1820064	635,149	-
12.420	Army Medical Research Acquisition Activity	Univ of Utah	W81XWH1820022	813,800	-
12.420	Army Medical Research Acquisition Activity	Wake Forest Univ	W81XWH1420004	1,895	-
12.420	Army Medical Research Acquisition Activity	University of South Alabama	W81XWH2010618	3,839	-
12.420	Army Medical Research and Materiel Command	Rutgers Univ	W81XWH2010194	73,602	-
12.420	Army Medical Research and Materiel Command	Rutgers Univ	W81XWH1620004	89,152	-
12.420	Army Research Office	University Of Colorado	W81XWH1810727	15,475	-
12.420	US Department of Defense	Ohio University	W81XWH1810707	215	-
12.420	US Department of Defense	Univ of California San Francisco	W81XWH2010245	59,459	-
12.420	US Department of Defense	Univ of Texas at Arlington	W81XWH1810684	2,102	-
12.420	US Department of Defense	Washington Univ	W81XWH1510101	10,373	-
12.420	US Department of Defense	Univ of North Carolina - Chapel Hill	W81XWH1910609	18,885	-
12.431	Army Research Office	State University of New York Polytechnic Institute	W911NF1820136	7	-
12.431	Army Research Office	Univ of South Carolina	W911NF1910281	26,212	-
12.431	United States Army	Georgia Inst of Tech	W911W61720002	53,684	-
12.600	Department of Defense Office of Economic Adjustment	Ohio Development Services Agency	OEA-20-F-0004	209,955	-
12.617	US Department of Defense	Univ of Michigan	HQ00051910044	16,775	-
12.630	Air Force Research Laboratory	Defense Associated Graduate Student Innovators	FA8650-12-2-7248	656	-
12.630	Air Force Research Laboratory	Defense Associated Graduate Student Innovators	FA8650-19-2-9300	94,067	-
12.630	Army Contracting Command	Advanced Robotics for Manufacturing Institute	W911NF1730004	311,323	118,875
12.630	Office of Naval Research	American Lightweight Materials Manufacturing Innovation Institute	N00014-14-2-0002	161	-
12.630	United States Army	Georgia Inst of Tech	W911W62120001	36,401	-
12.750	Uniformed Services University of the Health Sciences	Henry M Jackson Fdn	HU0001-16-2-0006	(3,124)	-
12.750	Uniformed Services University of the Health Sciences	Henry M Jackson Fdn	HU0001-17-2-0008	3,755	-
12.750	Uniformed Services University of the Health Sciences	Henry M Jackson Fdn for the Advn Mil Med	HU0001-20-2-0008	(44,037)	-
12.750	Uniformed Services University of the Health Sciences	Henry M Jackson Fdn for the Advn Mil Med	HU0001-21-2-0002	49,703	-
12.750	Uniformed Services University of the Health Sciences	Henry M Jackson Fdn for the Advn Mil Med	HU0001-20-2-0050	74,475	-
12.750	Uniformed Services University of the Health Sciences	Henry M Jackson Fdn for the Advn Mil Med	HU0001-21-2-0027	27,769	-
12.800	Air Force Office of Scientific Research	Florida A&M Univ	FA9550-20-1-0199	25,677	-
12.800	Air Force Office of Scientific Research	Florida International University	FA9550-19-1-0349	140,507	-
12.800	Air Force Office of Scientific Research	Indiana Univ	FA9550-20-1-0027	70,203	-
12.800	Air Force Office of Scientific Research	Princeton Univ	FA9550-20-1-0177	32,476	-
12.800	Air Force Office of Scientific Research	Princeton Univ	FA9550-22-1-0203	6,228	-

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Research and Development Cluster —					
Pass-through from other sources:					
12.800	Air Force Office of Scientific Research	Syracuse University	FA9550-18-S-0003	113,402	-
12.800	Air Force Office of Scientific Research	Univ of North Texas	FA9550-20-1-0169	45,556	-
12.800	Air Force Office of Scientific Research	Univ of Washington	FA9550-19-1-0390	392,873	-
12.800	Air Force Office of Scientific Research	University of California, Santa Barbara	FA9550-18-1-0479	833,993	-
12.800	Air Force Office of Scientific Research	University of Central Florida	FA9550-19-1-0307	375,235	-
12.800	Air Force Office of Scientific Research	University Of Colorado	FA8650-20-2-6089	49,037	-
12.800	Air Force Office of Scientific Research	Vanderbilt Univ	FA9550-22-1-0012	83,255	-
12.800	Air Force Office of Scientific Research	University of Oxford	FA9550-18-1-7000	44,589	-
12.800	United States Air Force	National Center for Defense Manufacturing and Machining	FA8650-16-2-5700	158,720	66,875
12.800	United States Air Force	National Center for Defense Manufacturing and Machining	FA8650-20-2-5700	237,965	-
12.800	United States Air Force	Fabrisonic, LLC	FA8650-20-2-5700	106,818	-
12.910	Defense Advanced Research Projects Agency	The Research Institute at Nationwide Children's Hospital	HR00112020032	20,700	-
12.RD	Air Force Office of Scientific Research	Innovveering, LLC.	FA9550-19-C-0007	(7,193)	-
12.RD	Air Force Office of Scientific Research	Srico, Inc	FA8649-20-C-0336	105,347	-
12.RD	Air Force Office of Scientific Research	Ubihere	FA8649-21-P-0188	23,040	-
12.RD	Air Force Office of Scientific Research	Univ of Tennessee	FA9101-15-D-0002	77,102	-
12.RD	Air Force Research Laboratory	Applied Impulse Incorporated	FA8649-21-P-0228	58,481	-
12.RD	Air Force Research Laboratory	ARCTOS Technology Solutions, LLC	FA8650-21-D-2014	3,593	-
12.RD	Air Force Research Laboratory	Asymmetric Technologies, LLC	FA8649-21-P-0090	3,282	-
12.RD	Air Force Research Laboratory	Battelle Memorial Inst	FA8650-15-D-1953	(639)	-
12.RD	Air Force Research Laboratory	Battle Sight Technologies LLC	FA8649-21-P-1606	83,728	-
12.RD	Air Force Research Laboratory	Bloodstone Division	FA8649-20-P-0982	7,345	-
12.RD	Air Force Research Laboratory	CAL Analytics, LLC	FA8649-21-P-0197	38,619	-
12.RD	Air Force Research Laboratory	Centauri, Inc	FA8650-18-D-1614	74,076	-
12.RD	Air Force Research Laboratory	Defense Engineering Corporation	FA8650-18-C-1681	171,102	-
12.RD	Air Force Research Laboratory	Electric Power Systems	FA8649-21-P-0195	38,026	-
12.RD	Air Force Research Laboratory	Etegent Technologies, Ltd.	FA8649-21-P-1311	4,258	-
12.RD	Air Force Research Laboratory	Infinity Labs LLC	FA8649-21-P-1622	146,156	-
12.RD	Air Force Research Laboratory	Infinity Labs LLC	FA8649-21-P-1628	161,281	-
12.RD	Air Force Research Laboratory	Innovative Scientific Solutions Inc	FA8650-14-D-2414	4,844	-
12.RD	Air Force Research Laboratory	Kitware, Inc	FA8649-20-P-0332	(3,411)	-
12.RD	Air Force Research Laboratory	Massachusetts Inst Tech - Lincoln Lab	FA8702-15-D-0001	40,449	-
12.RD	Air Force Research Laboratory	Metron, Inc.	FA8649-21-C-0003	70,096	-
12.RD	Air Force Research Laboratory	Nimbis Services, Inc.	FA8650-20-F-1894	9,745	-
12.RD	Air Force Research Laboratory	Northrop Grumman Corp	FA8630-18-C-1020	824,941	-
12.RD	Air Force Research Laboratory	Parallax Advanced Research Corporation	FA8650-15-D-6583	167,316	-
12.RD	Air Force Research Laboratory	Perduco Group Inc.	Subcontract No. 10060.2019.019	154,665	-
12.RD	Air Force Research Laboratory	Polaris Semiconductor	FA8649-21-P-0215	24,428	-
12.RD	Air Force Research Laboratory	PreTalen	FA8650-18-C-1650	9	-
12.RD	Air Force Research Laboratory	Radiance Technologies, Inc.	47QFLA19D0003	23,146	-
12.RD	Air Force Research Laboratory	SciFi Innovations, LLC	FA8649-20-P-0998	22,527	-
12.RD	Air Force Research Laboratory	SenseICs Ltd.	WBI-IL-2019-10-002	37,583	-
12.RD	Air Force Research Laboratory	SK Infrared	FA8649-20-P-0996	93,125	-
12.RD	Air Force Research Laboratory	SolAero Technologies, Corp.	FA9453-19-C-1001	72,342	-
12.RD	Air Force Research Laboratory	Tangram Flex, Inc.	FA8649-21-P-0206	117,227	-
12.RD	Air Force Research Laboratory	TeraProbes Inc	FA9550-20-P-0003	21,666	-
12.RD	Air Force Research Laboratory	Terves Inc.	FA8649-21-P-0011	25,143	-
12.RD	Air Force Research Laboratory	Trelleborg Group	FA8650-18-C-5294	27,029	-
12.RD	Air Force Research Laboratory	Ubihere	FA8649-19-P-A050	(82)	-
12.RD	Air Force Research Laboratory	Ubihere	FA8649-22-P-0011	41,235	-
12.RD	Air Force Research Laboratory	UES Inc	FA8650-15-D-5405	16,198	-
12.RD	Air Force Research Laboratory	UES Inc	FA8650-16-D-5851; FA865-21-F-5803	52,708	-

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Research and Development Cluster —					
Pass-through from other sources:					
12.RD	Air Force Research Laboratory	UES Inc	FA8650-21-C-6252	124,065	-
12.RD	Air Force Research Laboratory	United Aircraft Technologies, Inc	FA8649-22-P-0578	59,834	-
12.RD	Air Force Research Laboratory	Univ of Dayton	FA8650-20-D-5211	90,909	-
12.RD	Air Force Research Laboratory	Univ of Florida	FA8650-20-C-1719	792,142	-
12.RD	Air Force Research Laboratory	Univ of Florida	FA8650-18-F-1605	4,461	-
12.RD	Air Force Research Laboratory	Univ of Florida	FA8650-21-F-1152	92,635	-
12.RD	Air Force Research Laboratory	West Virginia Univ	FA8075-16-D-0010	491	-
12.RD	Air Force Research Laboratory	Wright State Univ	FA8650-19-C-1712	427,850	-
12.RD	Air Force Research Laboratory	Wyle Laboratories	FA8075-14-D-0025	82,592	-
12.RD	Air Force Research Laboratory	Wyle Laboratories	FA8075-18-D-0015	123,235	-
12.RD	Air Force Research Laboratory	MTI Systems Inc	FA8649-21-P-0110	45,000	-
12.RD	Air Force Research Laboratory	Addiguru, LLC	FA8649-21-P-1344	21,971	-
12.RD	Air Force Research Laboratory	Addiguru, LLC	FA8649-22-P-0696	70,969	-
12.RD	Air Force Research Laboratory	Piasecki Aircraft Corporation	FA8649-21-P-0058	39,408	-
12.RD	Air Force Research Laboratory	PointPro, Inc	FA8649-21-P-1399	10,565	-
12.RD	Air Force Research Laboratory	PointPro, Inc	FA8649-22-P-0701	29,310	-
12.RD	Air Force Research Laboratory	Edison Welding Inst Inc	Subcontract No. 221051	83,653	-
12.RD	Air Force Research Laboratory	Infoscitex Corporation	FA8650-20-D-6207	10,803	-
12.RD	Air Force Research Laboratory	NEOEx	FA8649-21-P-1643	44,560	-
12.RD	Air Force Research Laboratory	Open Additive, LLC	FA8649-22-P-0556	64,056	-
12.RD	Army Contracting Command	MRIGlobal	W15QKN-16-9-1002	1,997,087	125,679
12.RD	Army Contracting Command	Potomac Research LLC	W31P4Q-20-C-0003	141,810	-
12.RD	Army Contracting Command	Potomac Research LLC	W31P4Q-21-C-0052	58,466	-
12.RD	Army Contracting Command	SK Infrared	W909MY-20-C-0002	32,161	-
12.RD	Army Medical Research Acquisition Activity	Guild BioSciences	W81XWH21P0050	60,774	-
12.RD	Army Medical Research Acquisition Activity	Guild BioSciences	W81XWH22C0025	917	-
12.RD	Army Medical Research Acquisition Activity	Moffitt (H Lee) Cancer Center and Research Institute	W81XWH1610385	71,477	-
12.RD	Army Medical Research Acquisition Activity	Switchbox Inc.	W81XWH20C0045	96,890	-
12.RD	Army Medical Research Acquisition Activity	Univ of Pittsburgh	W81XWH16D0024 - W81XWH18F0426	30,812	-
12.RD	Army Medical Research Acquisition Activity	University Of Colorado	W81XWH2190011	22,546	-
12.RD	Army Medical Research and Materiel Command	Switchbox Inc.	W81XWH20C0007	294,835	-
12.RD	Army Research, Development and Engineering Command	Terves Inc.	W911OX20C0001	100,980	-
12.RD	Defense Advanced Research Projects Agency	Yale Univ	N66001-17-C-4012	325,630	-
12.RD	Defense Advanced Research Projects Agency	Soterix Medical	W912CG21C0014	53,326	-
12.RD	Defense Threat Reduction Agency	AwareAbility, LLC	HDTRA121P0004	58,660	-
12.RD	Naval Air Systems Command	Corredsa LLC	N68335-18-C-0152	54,182	-
12.RD	Naval Air Warfare Center Aircraft Division	Battelle Memorial Inst	N68335-18-C-0179	1,940	-
12.RD	Naval Air Warfare Center Aircraft Division	Combustion Research and Flow Technology, Inc.	N68335-18-C-0595	(3,691)	-
12.RD	Naval Air Warfare Center Aircraft Division	Hepburn and Sons LLC	N68335-20-C-0303	79,621	-
12.RD	Naval Air Warfare Center Aircraft Division	SenseiCs Ltd.	N68335-22-C-0045	4,031	-
12.RD	Naval Air Warfare Center Aircraft Division	Technical Data Analysis, Inc.	N68335-18-C-0076	16,467	-
12.RD	Office of Naval Research	Advanced Technology International	N00024-18-3-2231	(32,646)	(20,927)
12.RD	Office of Naval Research	West Virginia Univ	N00014-19-C-2042	8,936	-
12.RD	Office of Naval Research	Edison Welding Inst Inc	N00014-21-C-1074	885	-
12.RD	Office of Naval Research	ATC Materials	N00014-21-9-0006	38,284	-
12.RD	United States Air Force	3D Aerial Solutions, LLC	FA8751-19-C-A032	11,926	-
12.RD	United States Air Force	Azimuth Corporation	FA8650-16-D-5404	8,137	-
12.RD	United States Air Force	Battelle Memorial Inst	GS00Q14OADU402	8,693	-
12.RD	United States Air Force	GhostWave	FA8649-21-P-0010	3,510	-
12.RD	United States Air Force	Parallax Advanced Research Corporation	FA8650-19-3-9341	94,403	85,000
12.RD	United States Air Force	United Aircraft Technologies, Inc	FA8649-21-P-0157	9,532	-
12.RD	United States Air Force	LSP Technologies, Inc.	FA8649-21-P-0608	12,159	-

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Research and Development Cluster —					
Pass-through from other sources:					
12.RD	United States Air Force	BMNT Inc	PRELIMINARY AWARD	24,649	-
12.RD	United States Air Force	Nodis	FA8649-21-P-1499	225,000	-
12.RD	United States Army	Concepts to Systems Inc.	W911W6-18-C-0029	(69,387)	-
12.RD	United States Army	Purdue Univ	W52P1J-20-9-3009	103,838	-
12.RD	United States Army	SenseiCs Ltd.	W911QX-20-C-0007	41,608	-
12.RD	United States Army	SK Infrared	W909MY-20-C-0002	98,292	-
12.RD	United States Army	Triton Systems, Inc.	W81XWH-17-C-0131	49,212	-
12.RD	United States Army	Univ of Massachusetts - Lowell	W50NH9-21-C-0015	13,801	-
12.RD	United States Army	Wolfspeed	W9124P-19-9-0001	270,907	-
12.RD	United States Navy	Innovoeering, LLC.	N68335-21-C-0070	90,771	-
12.RD	United States Navy	Triton Systems, Inc.	N68335-21-C-0515	19,465	-
12.RD	US Department of Defense	Arizona State Univ	N66001-20-C-4020	133,167	-
12.RD	US Department of Defense	BWX Technologies, Inc	HQ00342090012	223,608	-
12.RD	US Department of Defense	Global Res & Dev Inc	W81XWH19C0040	140,120	-
12.RD	US Department of Defense	North Carolina Agricultural and Technical State University	HQ00342190007	103,299	-
12.RD	US Department of Defense	OH Nat Guard	W9136421P0022	19,508	-
12.RD	US Department of Defense	Stevens Institute of Technology	HQ003419D0003	90,758	-
12.RD	US Department of Defense	West Virginia Univ	H9240521C0004	844	-
12.RD	US Department of Defense	Steel Founders Society of America	SP4701-20-C-0076	9,787	-
12.RD	Army Corps of Engineers	North Carolina State Univ	W912HQ-21-C-0044	73,368	-
12.RD	Air Force Institute of Technology	Texas A & M Univ	HQ00342190007	58,529	-
Total Department of Defense Pass-Through Awards				18,193,319	376,398
Department of Housing and Urban Development					
14.900	US Department of Housing and Urban Development	Columbia University	NYHHU0042-18	94,651	-
Total Department of Housing and Urban Development Pass-Through Awards				94,651	-
Department of the Interior					
15.634	US Fish and Wildlife Service	OH Division of Wildlife	F18AP00041	33,743	-
15.634	US Fish and Wildlife Service	OH Division of Wildlife	T-2-14	3,179	-
15.634	US Fish and Wildlife Service	OH Division of Wildlife	T-2-15	25,190	-
15.634	US Fish and Wildlife Service	OH Division of Wildlife	F19AF00433	1,125,726	-
15.647	US Fish and Wildlife Service	University of Illinois	F22AC00190	15,399	-
15.662	US Fish and Wildlife Service	Cleveland Metroparks	F18AP00637	6,424	-
15.939	National Park Service	Great Basin Heritage Area Partnership	Agreement dated 05/17/2021	4,818	-
15.945	US Department of the Interior	Colorado State Univ	P18AC01184	8,589	-
Total Department of the Interior Pass-Through Awards				1,223,068	-
Department of Justice					
16.320	Office of Justice Programs	Salvation Army	2018VTBXK025	10,391	-
16.575	US Department of Justice	Ohio Office of Attorney General	2021-VOCA-134146994	385,290	-
16.585	US Department of Justice	Montgomery County Board of Commissioners	2016DCBX0038	13,384	-
16.922	US Department of Justice	City of Columbus	54007A	29,214	-
Total Department of Justice Pass-Through Awards				438,279	-
Department of State					
19.019	US Department of State	Univ of Georgia	SSJTIP19CA0032	40,739	-
19.040	US Department of State	American Councils for International Education	SRS50020GR0057	5,138	-

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Research and Development Cluster —					
Pass-through from other sources:					
19.040	US Department of State	Univ of Nebraska	SIN65018CA0034	25,720	19,000
Total Department of State Pass-Through Awards				71,597	19,000
Department of Transportation					
20.200	Federal Highway Administration	Oklahoma State University	693JJ31950018	35,211	-
20.200	Federal Highway Administration	South Dakota School of Mines & Technology	DTFH61-13-H-00024	137,592	(27)
20.205	Federal Highway Administration	OH Dept of Transportation	E200942	117,949	-
20.701	US Department of Transportation	Carnegie-Mellon Univ	69A3551747111	185,829	-
20.RD	Federal Aviation Administration	Univ of Maryland	693KA9-18-D-00015	(300)	-
20.RD	Federal Aviation Administration	Univ of Maryland	693KA9-20-D-00004	76,919	-
20.RD	National Highway Traffic Safety Administration	Transportation Res Ctr Inc	693JJ918D000019	1,878,054	-
20.RD	Federal Transit Administration	National Aging and Disability Transportation Center	IL-2021-006	8,245	-
Total Department of Transportation Pass-Through Awards				2,439,499	(27)
Department of Treasury					
21.019	Dept of Treasury	OH Dept of Administrative Services	Agreement dated 03/17/2021	35,250	-
21.019	COVID Dept of Treasury	OH Dept of Health	Contract 45502	1,623,150	1,144,582
21.019	COVID Dept of Treasury	OH Dept of Health	SOW dated 06/12/2020	10,642	12,263
21.019	Dept of Treasury	OH Dept of Health	Contract 48525	99,119	70,723
21.019	COVID Dept of Treasury	OH Environ Protection Agency	SLT0234	797,818	548,198
21.027	Dept of Treasury	Ohio Child Care Resource & Referral Association	SLFRP1055	70,153	-
21.RD	Dept of Treasury	Educational Service Center of Central Ohio	Agreement date 10/28/2020	(49)	-
Total Department of Treasury Pass-Through Awards				2,636,083	1,775,766
General Services Administration					
39.RD	General Services Administration	Riverside Research Institute	GS05Q17BMA0011	30,269	-
Total General Services Administration Pass-Through Awards				30,269	-
National Aeronautics and Space Administration					
43.001	National Aeronautics and Space Administration	Columbia University	80NSSC21K1790	20,953	-
43.001	National Aeronautics and Space Administration	Iowa State Univ	80NSSC20K1789	8,444	-
43.001	National Aeronautics and Space Administration	Jet Propulsion Lab	NNN12AA01C	223,816	-
43.001	National Aeronautics and Space Administration	Jet Propulsion Lab	80NM0018D0004	36,388	-
43.001	National Aeronautics and Space Administration	Planetary Science Institute	80NSSC20K0771	94,475	-
43.001	National Aeronautics and Space Administration	Stevens Institute of Technology	80NSSC20K1118	6,817	-
43.001	National Aeronautics and Space Administration	Univ of Arizona	80NSSC22K0040	6,228	-
43.001	National Aeronautics and Space Administration	Univ of Washington	80NSSC18M0078	17,065	-
43.001	National Aeronautics and Space Administration Headquarters	Central State University	80NSSC17K0653	3,000	-
43.001	National Aeronautics and Space Administration Headquarters	Jet Propulsion Lab	NNN12AA01C	110,329	-
43.001	National Aeronautics and Space Administration Headquarters	Smithsonian Astrophysical Observatory	NAS8-03060	129,781	-
43.001	National Aeronautics and Space Administration Headquarters	Univ of Chicago	80NSSC20K1840	206,942	-
43.001	National Aeronautics and Space Administration Headquarters	Univ of Chicago	80NSSC21M0116	202,318	-
43.001	National Aeronautics and Space Administration Headquarters	University of Hawaii	80NSSC19K0597	14,325	-
43.001	National Aeronautics and Space Administration Headquarters	Univ of North Carolina - Chapel Hill	80NSSC18K1322	15,184	-
43.002	National Aeronautics and Space Administration Headquarters	University of Illinois	80NSSC19M0125	16,467	-
43.007	National Aeronautics and Space Administration	University of Illinois	80NSSC20K0629	132,728	-
43.RD	National Aeronautics and Space Administration	Hyper Tech Res Inc	80NSSC21C0540	75,025	-
43.RD	National Aeronautics and Space Administration	Paragon TEC	Eff 3/01/2021	1,093	-

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Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster —					
Pass-through from other sources:					
43.RD	National Aeronautics and Space Administration	SK Infrared	80NSSC19C0142	(5,917)	-
43.RD	National Aeronautics and Space Administration	Univ of Michigan	NNL13AQ00C	53,556	-
43.RD	National Aeronautics and Space Administration	Univ of Michigan	80LARC21DA003	519,432	-
43.RD	National Aeronautics and Space Administration	California Inst of Tech	80GSFC18C0011	22,399	-
43.RD	National Aeronautics and Space Administration	Nanoracks	PRELIMINARY AWARD	1,214	-
43.RD	National Aeronautics and Space Administration Headquarters	Astrobotic Technology, Inc.	80NSSC20C0146	180,767	-
43.RD	National Aeronautics and Space Administration Headquarters	HXS, LLC	80GRC020D0003	313,534	-
43.RD	National Aeronautics and Space Administration Headquarters	SK Infrared	80NSSC19C0142	9,042	-
43.RD	National Aeronautics and Space Administration Headquarters	Space Telescope Sci Inst	NAS5-26555	178,187	-
Total National Aeronautics and Space Administration Pass-Through Awards				2,593,592	-
National Endowment for the Humanities					
45.162	National Endowment For The Humanities	Teagle Foundation	AH-274009-20	25,242	-
Total National Endowment for the Humanities Pass-Through Awards				25,242	-
National Science Foundation					
47.041	National Science Foundation	Univ of Nebraska	2124376	10,236	-
47.041	National Science Foundation	ZeoVation	2025819	951	-
47.041	National Science Foundation	University-Industry Demonstration Partnership	2048419	70,727	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys	Carnegie-Mellon Univ	1952907	109,888	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys	Florida International University	1734851	24,768	-
47.041	National Science Foundation Div of Electrical, Communications and CyberSys	North Carolina State Univ	2029974	18,814	-
47.041	National Science Foundation Div of Engineering Education and Centers	Campbell University	2025093	10,962	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems	Texas A & M Univ	2034048	9,614	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems	Univ of Florida	1933054	32,638	-
47.041	NSF Div of Chemical, Bioengineering, Environmental, and Transport Systems	American University	2115405	112,251	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation	Univ of Michigan	1760291	1,505	-
47.041	NSF Division of Civil, Mechanical and Manufacturing Innovation	Univ of New Hampshire	1727490	18,211	-
47.041	NSF Division of Industrial Innovation and Partnerships	AwareAbility, LLC	1853115	43,575	-
47.041	NSF Division of Industrial Innovation and Partnerships	Dynamic Entropy Technology LLC	2032325	49,243	-
47.041	National Science Foundation Div of Chemical & Transport Systems	Yale Univ	2129963	26,852	-
47.041	National Science Foundation Div of Civil & Mechanical Structures	Univ of Southern California	1832711	18,302	-
47.041	National Science Foundation Directorate for Engineering	New Mexico State University	2124189	4,916	-
47.049	National Science Foundation Div of Chemistry	University of California at San Diego	1807971	110,439	-
47.049	National Science Foundation Div of Materials Research	Univ of Virginia	1629237	20,509	-
47.049	National Science Foundation Div of Physics	Cornell University	1946735	199,604	-
47.049	National Science Foundation Div of Physics	Princeton Univ	1624356	10,109	-
47.049	National Science Foundation Div of Physics	Univ of Nebraska	2121686	8,690	-
47.049	National Science Foundation Div of Astronomical Sciences	Nat Radio Astronomy Observatory	1519126	30,447	-
47.050	National Science Foundation	Woods Hole Oceanographic Inst	2019589	129,344	-
47.050	National Science Foundation Directorate for Geosciences	Univ of Minnesota	1559691	575,245	-
47.050	National Science Foundation Directorate for Geosciences	Univ of North Carolina - Chapel Hill	1715638	35,622	-
47.050	National Science Foundation Div of Earth Sciences	Univ of Southern California	1600087	17,075	-
47.050	National Science Foundation Div of Ocean Sciences	Bowling Green State University	1840715	42,828	-
47.050	National Science Foundation Div of Ocean Sciences	Columbia University	1450528	87,931	-
47.050	National Science Foundation Division of Polar Programs	Univ of Kentucky	1850988	97,044	-
47.070	National Science Foundation	Iowa State Univ	1954556	13,896	-
47.070	National Science Foundation	University of California - Santa Cruz	2040800	39,520	-
47.070	National Science Foundation	Augusta University	2007793	26,159	-
47.070	National Science Foundation	PAWR, LLC	2130889	56,754	-

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Research and Development Cluster —					
Pass-through from other sources:					
47.070	National Science Foundation Directorate for Computer & Info Sciences & Eng	Georgia Inst of Tech	1718771	24,634	-
47.070	National Science Foundation Directorate for Computer & Info Sciences & Eng	Univ of California-Davis	1737573	43,507	-
47.070	National Science Foundation Div of Computer and Network Systems	Univ of Texas at Austin	1901632	(5,609)	-
47.070	National Science Foundation Div of Computer and Network Systems	Univ of Texas at El Paso	1923956	18,507	-
47.070	National Science Foundation Div of Computer and Network Systems	Univ of Texas at El Paso	2137791	50,536	-
47.070	National Science Foundation Div of Human Resource Development	Univ of Texas at El Paso	1834620	97,711	-
47.070	National Science Foundation Div of Information and Intelligent Systems	Univ of Pennsylvania	1827472	95,579	-
47.070	National Science Foundation Div of Information and Intelligent Systems	University of Illinois	1939743	55,718	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure	Univ of Texas at Austin	1854828	524,870	-
47.070	National Science Foundation Division of Advanced Cyberinfrastructure	University of Illinois	1548562	146,426	41,185
47.070	National Science Foundation Division of Advanced Cyberinfrastructure	Virginia Polytechnic Inst	1547580	26,773	-
47.070	National Science Foundation Office of Cyberinfrastructure	Ohio University	2004601	59,897	-
47.070	National Science Foundation Office of Cyberinfrastructure	Univ of Texas at Austin	1663578	213,339	-
47.070	National Science Foundation Office of Cyberinfrastructure	Washington Univ	1640899	11,145	-
47.070	NSF Division of Industrial Innovation and Partnerships	Wright State Univ	1539960	21,061	-
47.074	National Science Foundation	Univ of Wyoming	1921562	67,640	7,741
47.074	National Science Foundation Directorate for Biological Sciences	Univ of Tennessee	1539903	4,280	-
47.074	National Science Foundation Div of Biological Infrastructure	Purdue Univ	1901932	449	-
47.074	National Science Foundation Div of Integrative Organismal Biology	South Dakota State University	1546869	61,022	-
47.075	National Science Foundation	University Of Colorado	2121120	15,045	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences	Univ of Nebraska	1856040	4,414	-
47.075	National Science Foundation Div of Behavioral & Cognitive Sciences	University at Buffalo	2026088	47,243	-
47.075	National Science Foundation Div of Social & Economic Sciences	Nat Bur Econ Res	1949489	34,855	-
47.075	National Science Foundation Div of Social & Economic Sciences	Northwestern University	2031705	29,336	-
47.075	National Science Foundation Div of Social & Economic Sciences	Univ of Missouri	2021600	5,382	-
47.075	National Science Foundation Div of Social & Economic Sciences	Vanderbilt Univ	1851690	40,711	-
47.076	National Science Foundation Directorate for Education & Human Resources	Association of Public and Land-grant Universities	1624610	1,776	-
47.076	National Science Foundation Directorate for Education & Human Resources	Chicago State University	1826719	29,208	-
47.076	National Science Foundation Directorate for Education & Human Resources	Northern Arizona University	2040736	10,008	-
47.076	National Science Foundation Directorate for Education & Human Resources	Vanderbilt Univ	1742138	25,225	-
47.076	National Science Foundation Div of Human Resource Development	Indiana Univ	1826626	2,537	-
47.076	National Science Foundation Div of Human Resource Development	North Dakota State Univ	1500604	26,654	-
47.076	National Science Foundation Div of Human Resource Development	Auburn University	2119902	50,019	-
47.076	NSF Division of Research on Learning in Formal and Informal Settings	Ohio Northern University	1812823	42,032	-
47.076	NSF Division of Research on Learning in Formal and Informal Settings	San Jose State University	1949458	46,239	-
47.076	NSF Division of Research on Learning in Formal and Informal Settings	Univ of Pennsylvania	2101163	19,096	-
47.076	National Science Foundation Div of Undergraduate Education	Lorain County Community College	2000539	39,422	-
Total National Science Foundation Pass-Through Awards				4,051,356	48,926
Department of Veterans Affairs					
64.RD	Veterans Affairs	TechWerks	36C24520R0117	35,725	-
Total Department of Veterans Affairs Pass-Through Awards				35,725	-
Environmental Protection Agency					
66.001	Environmental Protection Agency	OH Environ Protection Agency	01E01503	(4)	-
66.001	Environmental Protection Agency	OH Environ Protection Agency	03E01503	26,460	-
66.469	Environmental Protection Agency	OH Environ Protection Agency	GL-00E02964	55,418	-
66.469	Environmental Protection Agency	OH Environ Protection Agency	GL-00E55604	79,531	-
66.469	Environmental Protection Agency	The Nature Conservancy	00E02810	16,589	-
66.469	Environmental Protection Agency	The University of Akron	00E02811	34,051	-

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Research and Development Cluster —					
Pass-through from other sources:					
66.509	Environmental Protection Agency	Meharry Medical College	83927501	15,181	-
66.716	Environmental Protection Agency	eXtension	83698001	7,776	-
66.808	Environmental Protection Agency	Solid Waste Authority Of Central Ohio	00E02940	5,917	-
66.RD	Environmental Protection Agency	Res Triangle Inst	68HERH19D0030	33,313	-
66.RD	Environmental Protection Agency	Tetra Tech EM Inc.	100-WTR-T96115	60,360	-
66.RD	Environmental Protection Agency	Aptim Corp.	68HERC19D0009	8,308	-
Total Environmental Protection Agency Pass-Through Awards				342,900	-
Department of Energy					
81.049	US Department of Energy	Cornell University	DE-SC0019250	40,520	-
81.049	US Department of Energy	Euclid Beamlabs, LLC	DE-SC0021734	40,504	-
81.049	US Department of Energy	GeneSiC Semiconductor Inc.	DE-SC0017820	84,737	-
81.049	US Department of Energy	Hyper Tech Res Inc	DE-SC0017755	18,457	-
81.049	US Department of Energy	Illinois State University	DE-SC0021286	65,929	-
81.049	US Department of Energy	Louisiana State University	DE-SC0012462	329,951	-
81.049	US Department of Energy	Michigan State Univ	DE-SC0018083	75,156	-
81.049	US Department of Energy	Nexceris	DE-SC0020809	55,216	-
81.049	US Department of Energy	Northwestern University	DE-SC0021314	252,025	-
81.049	US Department of Energy	Ntre Tech LLC	DE-SC0021900	14,406	-
81.049	US Department of Energy	Tech4Imaging LLC	DE-SC0018758	94,182	-
81.049	US Department of Energy	Terves Inc.	DE-SC0020806	18,114	-
81.049	US Department of Energy	Univ of Florida	DE-FG02-03ER15478	29,242	-
81.049	US Department of Energy	Univ of Michigan	DE-SC0001939	(2,644)	-
81.049	US Department of Energy	Univ of Michigan	DE-SC0020232	170,644	-
81.049	US Department of Energy	Univ of Wisconsin	DE-SC0020283	106,734	-
81.049	US Department of Energy	University of California at San Diego	DE-SC0017981	15,600	-
81.049	US Department of Energy	XUV Lasers	DE-SC0019900	186,062	-
81.049	US Department of Energy	Univ of Massachusetts - Amherst	DE-SC0021630	4,997	-
81.049	US Department of Energy	RadiaBeam Technologies, LLC.	DE-SC0022387	13,422	-
81.086	US Department of Energy	Ford Motor Company	DE-EE0008458	118,255	-
81.086	US Department of Energy	General Motors Corp	DE-EE0007285	13,039	-
81.086	US Department of Energy	GeneSiC Semiconductor Inc.	DE-EE0006521	(11,645)	-
81.086	US Department of Energy	Lumileds	DE-EE0009163	180,207	-
81.086	US Department of Energy	Nexceris	DE-EE0008446	203,653	-
81.086	US Department of Energy	North Carolina State Univ	DE-EE0006521	26,805	37,499
81.086	US Department of Energy	Stone Mountain Technologies Inc	DE-EE0008687	37,794	-
81.086	US Department of Energy	Toshiba Corporation	DE-EE0006521	(38)	-
81.086	US Department of Energy	US Automotive Material Partnership	DE-EE0007756	(3,574)	-
81.086	US Department of Energy	Clemson University	DE-EE0009656	145,756	-
81.087	US Department of Energy	Ntre Tech LLC	DE-EE0009282	19,670	-
81.087	US Department of Energy	Sustainable Manufacturing Innovation Alliance	DE-EE0007897	444,283	16,026
81.087	US Department of Energy	Univ of Delaware	DE-EE0009344	80,899	-
81.089	National Energy Technology Laboratory	Univ of Texas at Austin	DEFE0023919	126,480	-
81.089	US Department of Energy	DNV GL USA Inc	DE-FE0031631	27,927	-
81.089	US Department of Energy	Tech4Imaging LLC	DE-FE0031858	127,006	-
81.089	US Department of Energy	Gas Tech Inst	DE-FE0031946	242,511	-
81.113	US Department of Energy	Georgia Inst of Tech	DE-NA0003921	611,458	-
81.121	US Department of Energy	Arizona State Univ	DE-NE0008864	42,247	-
81.121	US Department of Energy	Univ of Massachusetts - Lowell	DE-NE0008711	110,471	-
81.121	US Department of Energy	Univ of Tennessee	DE-NE0008896	137,404	-
81.121	US Department of Energy	Virginia Polytechnic Inst	DE-NE0008963	64,337	-

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Research and Development Cluster —					
Pass-through from other sources:					
81.121	US Department of Energy	Rensselaer Polytechnic Institute	DE-NE0008760	40,048	-
81.124	US Department of Energy	University of Illinois	DE-NA0002374	710	-
81.135	Advanced Research Projects Agency-Energy	Duke Univ	DE-AR0001283	99,158	-
81.135	Advanced Research Projects Agency-Energy	Hyper Tech Res Inc	DE-AR0001358	366,076	-
81.135	Advanced Research Projects Agency-Energy	Hyper Tech Res Inc	DE-AR0001460	80,213	-
81.135	US Department of Energy	North Carolina State Univ	DE-AR0000976	13,813	-
81.135	US Department of Energy	State University of New York Polytechnic Institute	DE-AR0001028	165,827	-
81.135	US Department of Energy	Univ of Maryland	DE-AR0001025	154,492	-
81.RD	US Department of Energy	Alliance for Sustainable Energy, LLC	DE-AC36-08GO28308	588,677	-
81.RD	US Department of Energy	Battelle Energy Alliance, LLC	DE-AC07-05ID14517	751,257	-
81.RD	US Department of Energy	Brookhaven Sci Assoc, LLC	DE-AC02-98CH10886	183,138	-
81.RD	US Department of Energy	Brookhaven Sci Assoc, LLC	DE-SC0012704	5,000	-
81.RD	US Department of Energy	General Motors Corp	DE-EE0008877	266,442	-
81.RD	US Department of Energy	Idaho National Laboratory	DE-AC07-05ID14517	76,493	-
81.RD	US Department of Energy	Lawrence Berkeley National Laboratory	DE-AC02-05CH11231	869,020	209,939
81.RD	US Department of Energy	Lawrence Livermore National Laboratory	DE-AC52-07NA27344	697,615	-
81.RD	US Department of Energy	Los Alamos National Laboratory	89233218CNA000001	90,358	-
81.RD	COVID US Department of Energy	Los Alamos National Laboratory	DE-AC52-06NA25396	347,319	-
81.RD	US Department of Energy	Nat Renewable Energy Lab	DE-AC36-08GO28308	20,550	-
81.RD	US Department of Energy	Oak Ridge Associated Universities	89243318CFE0000003	25,147	-
81.RD	US Department of Energy	Oak Ridge National Laboratory	DE-AC05-00OR22725	234,101	-
81.RD	US Department of Energy	PACCAR Inc	DE-EE0008265	386,751	-
81.RD	US Department of Energy	Pacific Northwest National Laboratory	DE-AC05-76RLO1830	(618)	-
81.RD	US Department of Energy	Sandia Corp	DE-NA0003525	643,582	-
81.RD	US Department of Energy	UChicago Argonne, LLC	DE-AC02-06CH11357	298,349	-
81.RD	US Department of Energy	UT-Battelle LLC	DE-AC05-00OR22725	127,057	-
81.RD	Central Intelligence Agency	DefenseWerx	2021-21072100002	35,376	-
81.RD	National Security Agency	Johns Hopkins Univ	H98230-16-D-0026	63,158	-
Total Department of Energy Pass-Through Awards				10,987,308	263,464
Department of Education					
84.002	US Department of Education	Kent State Univ	V002A190036	312,505	-
84.004D	US Department of Education	Indiana Univ	S004D160011	32,336	-
84.048	US Department of Education	OH Dept of Educ	V048A200035	3,396	-
84.048	US Department of Education	OH Dept of Educ	V048A210035	111,095	-
84.184G	US Department of Education	Logan-Hocking School District	S184G190153	32,064	-
84.305	US Department of Education	American Institutes for Research	R305A160060	-	-
84.305A	Institute of Education Sciences	Purdue Univ	R305A200389	6,650	-
84.305A	Institute of Education Sciences	Univ of Florida	R305A210538	71,143	-
84.305A	Institute of Education Sciences	Univ of Texas Health Sci Ctr-Houston	R305A190065	38,053	-
84.305A	US Department of Education	Johns Hopkins Univ	R305A210049	13,366	-
84.305A	US Department of Education	University of California, Riverside	R305A210359	21,763	-
84.323A	US Department of Education	OH Dept of Educ	H323A170026	34,519	-
84.323A	US Department of Education	Univ of Cincinnati	H323A170026	15,000	-
84.371C	US Department of Education	OH Dept of Educ	S371C170019	5,769	-
84.371C	US Department of Education	OH Dept of Educ	Comprehensive Literacy State D	75,017	-
84.372A	US Department of Education	Ohio Department of Higher Education	Multiple	(39,689)	-
84.424A	US Department of Education	Ohio Department of Higher Education	Multiple	(38,721)	-
84.425C	US Department of Education	US Department of Higher Education	S425C210040	69,371	-
84.425D	US Department of Education	Ohio Department of Higher Education	Multiple	(18,392)	-
84.RD	US Department of Education	OH Dept of Educ	PRELIMINARY AWARD	180	-

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Research and Development Cluster —					
Pass-through from other sources:					
84.RD	US Department of Education	OH Dept of Educ	Multiple	231,091	-
Total Department of Education Pass-Through Awards				976,516	-
Department of Health and Human Services					
93.011	Health Resources and Services Administration	AltaMed Health Services Corporation	U3S42190	239,527	-
93.048	US Department of Health & Human Services	LifeCare Alliance	90INNU0016	53,262	-
93.070	Centers for Disease Control and Prevention	Franklin County Public Health	U01EH00136	105,366	-
93.077	National Cancer Institute	Georgia State University Research Foundation	R01CA235719	8,529	-
93.077	National Cancer Institute	Univ of Pennsylvania	U54CA229973	32,609	-
93.077	National Cancer Institute	Univ of Texas Health Sci Ctr-Houston	R01CA228906	10,335	-
93.077	National Institute on Drug Abuse	Case Western Reserve Univ	R01DA048529	210,567	-
93.077	National Institute on Drug Abuse	University Of Vermont	R01DA051001	8,936	-
93.077	National Institute on Drug Abuse	Virginia Commonwealth Univ	U54DA036105	13,475	-
93.080	Centers for Disease Control and Prevention	Hemophilia Fdn of Michigan	NU27DD000020	23,963	-
93.103	Food and Drug Administration	University Of Kansas	R01FD004809	(1,709)	-
93.103	Food and Drug Administration	Virginia Commonwealth Univ	R01FD006071	27	-
93.110	Health Resources and Services Administration	OH Dept of Health	U7AMC337160101	903,707	262,450
93.110	Health Resources and Services Administration	OH Dept of Health	U7AMC66716	496,681	270,052
93.110	Maternal & Child Health Bureau	Hemophilia Fdn of Michigan	H30MC24047	34,324	-
93.113	National Institute of Environmental Health Sciences	Bowling Green State University	P01ES028939	17,538	-
93.113	National Institute of Environmental Health Sciences	Research Foundation for Mental Hygiene, Inc.	R01ES029281	62,107	-
93.113	National Institute of Environmental Health Sciences	Univ of Alabama at Birmingham	R01ES024757	68,411	-
93.113	National Institute of Environmental Health Sciences	Univ of North Carolina - Chapel Hill	R01ES028269	75,375	-
93.113	National Institutes of Health	Columbia University	R01ES033267	1,906	-
93.121	National Institute of Dental and Craniofacial Research	Texas A & M Univ	R21DE028076	1,172	-
93.121	National Institute of Dental and Craniofacial Research	Univ of Pennsylvania	R01DE026603	347,977	-
93.121	National Institute of Dental and Craniofacial Research	Seattle Children's Hospital	UG3DE029753	10,516	-
93.121	National Institute of Dental and Craniofacial Research	Texas Tech Univ - Health Sciences Center	UG3DE030869	18,745	-
93.136	Centers for Disease Control and Prevention	Case Western Reserve Univ	U01CE003164	45,525	-
93.136	Centers for Disease Control and Prevention	Franklin County Public Health	NU17CE924987	(2,331)	-
93.136	Centers for Disease Control and Prevention	Franklin County Public Health	CDC-RFA-CE19-1904	181,246	-
93.136	Centers for Disease Control and Prevention	OH Dept of Health	NU17CE924989	201,958	-
93.136	Centers for Disease Control and Prevention	The Research Institute at Nationwide Children's Hospital	R49CE003074	80,506	-
93.136	Centers for Disease Control and Prevention	The Research Institute at Nationwide Children's Hospital	R01CE003349	8,000	-
93.136	National Institute of Child Health and Human Development	Minnesota HealthSolutions Corporation	R44CE003388	32,412	-
93.136	US Department of Health & Human Services	Stark County Health Department	CDC-RFA-CE16-1602SUPCOVID2020	72	-
93.145	Health Resources and Services Administration	University of Illinois	U10HA29293	268,605	-
93.172	National Human Genome Research Institute	Baylor College of Medicine	R01HG011268	80,952	-
93.172	National Human Genome Research Institute	Baylor University	R01HG011268	(15,825)	-
93.172	National Human Genome Research Institute	Sloan-Kettering Institute	R21HG012124	27,228	-
93.172	National Human Genome Research Institute	Univ of Chicago	RM1HG008935	(16,615)	-
93.172	COVID National Human Genome Research Institute	Univ of Texas Health Sci Ctr-Houston	R41HG010978	13,912	-
93.172	National Human Genome Research Institute	Univ of North Carolina - Chapel Hill	U41HG009650	5,358	-
93.173	National Institute on Deafness and Other Communication Disorders	Medical Univ of South Carolina	K23DC016911	5,330	-
93.173	National Institute on Deafness and Other Communication Disorders	MGH Institute of Health Professions	R01DC018823	211,787	-
93.173	National Institute on Deafness and Other Communication Disorders	Univ of Iowa	P50DC000242	68,550	-
93.173	National Institute on Deafness and Other Communication Disorders	Univ of Southern California	R01DC018701	11,486	-
93.173	National Institute on Deafness and Other Communication Disorders	Univ of Southern California	R01DC018044	14,486	-
93.173	National Institute on Deafness and Other Communication Disorders	Univ of Texas at Austin	R01DC016272	162,666	-
93.213	National Center for Complementary and Integrative Health	Case Western Reserve Univ	R33AT009153	9,197	-
93.213	National Center for Complementary and Integrative Health	New York University School of Medicine	UG3AT009844	4,578	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.226	Agency for Healthcare Research and Quality	Case Western Reserve Univ	U18HS027944	153,883	-
93.226	Agency for Healthcare Research and Quality	Indiana Univ	R01HS027185	36,865	-
93.226	Agency for Healthcare Research and Quality	Washington Univ	R18HS026699	130,097	-
93.226	Agency for Healthcare Research and Quality	Univ of North Carolina - Chapel Hill	R18HS027260	26,846	-
93.226	Agency for Healthcare Research and Quality	Univ of North Carolina - Chapel Hill	R18HS027078	216,479	-
93.226	National Institutes of Health	Medical Univ of South Carolina	R01HS027912	86,190	-
93.242	National Institute of Mental Health	Indiana Univ	R34MH119411	35,264	-
93.242	National Institute of Mental Health	The Research Institute at Nationwide Children's Hospital	R01MH117594	147,391	-
93.242	National Institute of Mental Health	Univ of Pittsburgh	R37MH100041	15,976	-
93.242	National Institute of Mental Health	Univ of Pittsburgh	R01MH060952	3,477	-
93.242	National Institute of Mental Health	University of Oregon	R01MH108869	(6)	-
93.242	National Institute of Mental Health	Washington Univ	R01MH104030	104,344	-
93.242	National Institute of Mental Health	Univ of North Carolina - Chapel Hill	R34MH119963	31,737	-
93.242	National Institute of Mental Health	Oui Therapeutics	R42MH123357	97,993	-
93.243	Substance Abuse & Mental Health Services Administration	American Psychiatric Nurses Association	H79FG000022	2,557	-
93.243	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	H79FG000202	115,476	-
93.243	COVID Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	Agreement Dated10/02/2020	58,333	-
93.243	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	H79TI080185	15,000	-
93.243	Substance Abuse & Mental Health Services Administration	Ohio Suicide Prevention Foundation	H79SM080997	3,919	-
93.262	Centers for Disease Control and Prevention	Univ of Iowa	U54OH007548	6,463	-
93.262	Centers for Disease Control and Prevention	Univ of Michigan	T42OH008455	(314)	-
93.262	Centers for Disease Control and Prevention	Marshfield Clinic Research Institute	U54OH009568	22,716	-
93.279	National Institute on Drug Abuse	Case Western Reserve Univ	R01DA044576	10,319	-
93.279	National Institute on Drug Abuse	Medical Univ of South Carolina	U01DA045300	4,726	-
93.279	National Institute on Drug Abuse	Miriam Hospital	R01DA045492	14,277	-
93.279	National Institute on Drug Abuse	New York University School of Medicine	UG1DA013035	378,916	-
93.279	National Institute on Drug Abuse	Purdue Univ	R01DA054234	68,575	-
93.279	National Institute on Drug Abuse	Univ of Pennsylvania	R01DA048001	162,470	-
93.279	National Institute on Drug Abuse	Univ of Pittsburgh	R01DA048029	14,639	-
93.279	National Institute on Drug Abuse	Univ of Pittsburgh	R56DA051400	19,284	-
93.279	National Institute on Drug Abuse	University of California at San Diego	R01DA049730	135,265	-
93.279	National Institute on Drug Abuse	Wake Forest Univ Health Sciences	R01DA052214	32,043	-
93.279	National Institute on Drug Abuse	Univ of North Carolina - Chapel Hill	R01DA047876	79,344	-
93.286	National Institute of Biomedical Imaging and Bioengineering	Case Western Reserve Univ	R01EB020353	72,159	-
93.286	National Institute of Biomedical Imaging and Bioengineering	Case Western Reserve Univ	R01EB025741	19,985	-
93.286	National Institute of Biomedical Imaging and Bioengineering	Massachusetts General Hospital	R01EB029818	24,589	-
93.286	National Institute of Biomedical Imaging and Bioengineering	Massachusetts Inst Tech	R01EB017755	116,502	-
93.286	National Institute of Biomedical Imaging and Bioengineering	Stanford Univ	R01EB027666	47,714	-
93.286	National Institute of Biomedical Imaging and Bioengineering	The Research Institute at Nationwide Children's Hospital	R21EB026518	36,143	-
93.286	National Institute of Biomedical Imaging and Bioengineering	Univ of Massachusetts - Lowell	R01EB021900	111,821	74,059
93.286	National Institute of Biomedical Imaging and Bioengineering	Univ of Washington	UG3EB028094	(10,353)	-
93.286	National Institute of Biomedical Imaging and Bioengineering	University Of Memphis	P41EB028242	53,728	-
93.307	National Institute on Minority Health and Health Disparities	Boston College	R01MD012770	357,254	12,321
93.307	National Institute on Minority Health and Health Disparities	Indiana State University	R25MD011712	34,792	-
93.307	National Institute on Minority Health and Health Disparities	Rush University	R01MD013969	9,870	-
93.307	National Institute on Minority Health and Health Disparities	Univ of Washington	T37MD014208	6,196	-
93.307	National Institute on Minority Health and Health Disparities	University of Central Florida	R01MD011575	147,302	-
93.307	National Institute on Minority Health and Health Disparities	University of California-Irvine	R01MD012778	131,363	-
93.310	National Cancer Institute	Univ of Utah	R01CA260414	246,394	-
93.310	National Cancer Institute	University of Hawaii	U01CA164973	17,118	-
93.310	National Institute on Aging	Univ of Pittsburgh	U54AG075931	181,014	-
93.310	Office of the Director, National Institutes of Health	New York University	UH3OD023332	6,037	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.310	Office of the Director, National Institutes of Health	Vanderbilt University Medical Center	U2COD023196	23,195	-
93.313	National Institute of Child Health and Human Development	Northwestern University	R01HD098178	22,729	-
93.318	Centers for Disease Control and Prevention	Univ of Alabama at Birmingham	NU50CK000564	30,588	-
93.321	COVID National Institute of Child Health and Human Development	The Research Institute at Nationwide Children's Hospital	R01HD102439	3,740	-
93.322	Centers for Disease Control and Prevention	Association of Public Health Laboratories	NU2HGH000080	12,017	-
93.323	Centers for Disease Control and Prevention	OH Dept of Health	NU50CK000543	156,267	100,306
93.350	COVID Centers for Disease Control and Prevention	OH Dept of Health	NU50CK000543	3,804,540	1,756,823
93.350	National Center for Advancing Translational Sciences	Oregon Health and Science University	U01TR002631	244,838	-
93.350	National Center for Advancing Translational Sciences	Univ of Southern California	UL1TR001855	(360)	-
93.350	National Center for Advancing Translational Sciences	University Of Colorado	U24TR002306	14,745	-
93.350	National Center for Advancing Translational Sciences	Vanderbilt Univ	U24TR001579	49,651	-
93.350	COVID National Center for Advancing Translational Sciences	Vanderbilt University Medical Center	UL1TR002243	132,156	-
93.351	COVID Office of the Director, National Institutes of Health	Harvard Univ	R24OD019847	178,203	-
93.353	National Cancer Institute	Fred Hutchinson Cancer Research Center	UM1CA154967	16,258	-
93.353	National Cancer Institute	The Research Institute at Nationwide Children's Hospital	U54CA232561	330,980	-
93.353	National Cancer Institute	Univ of Kentucky	UH3CA233282	620,717	-
93.361	National Institute of Nursing Research	Michigan State Univ	R01NR017626	8,203	-
93.361	National Institute of Nursing Research	Univ of Florida	R21NR018936	56,192	-
93.378	Centers for Medicare & Medicaid Services	The Research Institute at Nationwide Children's Hospital	2B2CMS331798	260,638	-
93.391	Centers for Disease Control and Prevention	City of Columbus	NH75OT00056	92,093	-
93.391	COVID Centers for Disease Control and Prevention	Cols Public Health	NH75OT00056	59,215	-
93.393	COVID National Cancer Institute	Dana-Farber Cancer Inst	U01CA246648	159,092	-
93.393	National Cancer Institute	Duke Univ	R01CA200853	20,675	-
93.393	National Cancer Institute	Fred Hutchinson Cancer Research Center	U01CA173642	101,815	-
93.393	National Cancer Institute	Georgia State University Research Foundation	R01CA235719	33,933	-
93.393	National Cancer Institute	Medical Univ of South Carolina	R01CA210625	4,415	-
93.393	National Cancer Institute	Medical Univ of South Carolina	P01CA200512	9,397	-
93.393	National Cancer Institute	Moffitt (H Lee) Cancer Center and Research Institute	R01CA219389	74,078	-
93.393	National Cancer Institute	Pennsylvania State Univ	R01CA173465	36,187	-
93.393	National Cancer Institute	Univ of Arizona	R01CA244404	54,316	-
93.393	National Cancer Institute	Univ of Minnesota	P01CA217806	237,447	-
93.393	National Cancer Institute	University of Oregon	R01CA240452	23,491	-
93.393	National Cancer Institute	Vanderbilt Univ	R01CA240274	24,894	-
93.393	National Cancer Institute	Virginia Commonwealth Univ	U01CA213330	231,125	-
93.393	National Cancer Institute	Weill Cornell Medical College	R01CA260352	13,300	-
93.393	National Cancer Institute	The Univ of Oklahoma Health Scis Ctr	R01CA242168	5,214	-
93.394	National Cancer Institute	Broad Institute	UH2CA239105	7,375	-
93.394	National Cancer Institute	Case Western Reserve Univ	R01CA249992	268	-
93.394	National Cancer Institute	City of Hope	U01CA189283	2,726	-
93.394	National Cancer Institute	City of Hope	R01CA241845	7,532	-
93.394	National Cancer Institute	Mayo Foundation for Medical Education and Research	R01CA251801	24,304	-
93.394	National Cancer Institute	Univ of Michigan	R37CA214955	108,233	-
93.394	National Cancer Institute	Washington Univ	U24CA196171	1,072,582	-
93.394	National Institute of Biomedical Imaging and Bioengineering	Iowa State Univ	R01EB029756	16,112	-
93.394	National Institutes of Health	Stanford Univ	R01CA249899	70,308	-
93.395	National Cancer Institute	Am Coll of Radiology	U24CA180803	1,910,950	-
93.395	National Cancer Institute	Baylor College of Medicine	R01CA250503	177,016	-
93.395	National Cancer Institute	BioMimetix JV, LLC.	R44CA195749	62,850	-
93.395	National Cancer Institute	Brigham & Women's Hosp Inc	U01CA180821	30,334	-
93.395	National Cancer Institute	Brigham & Women's Hosp Inc	P01CA163205	58,050	-
93.395	National Cancer Institute	Brigham & Women's Hosp Inc	U10CA180821	20,656	-
93.395	National Cancer Institute	CerFlux	R43CA254493	59,037	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.395	National Cancer Institute	City of Hope	R01CA246553	70,347	-
93.395	National Cancer Institute	City of Hope	R01CA201184	20,254	-
93.395	National Cancer Institute	Cornell University	P01CA214274	117,275	-
93.395	National Cancer Institute	Dana-Farber Cancer Inst	R01CA188228	8,609	-
93.395	National Cancer Institute	Emory Univ	R01CA208253	76,173	-
93.395	National Cancer Institute	Emory Univ	UG1CA233259	104,719	-
93.395	National Cancer Institute	Harvard Univ	R01CA213442	21,658	-
93.395	National Cancer Institute	Johns Hopkins Univ	U24CA247648	194,331	-
93.395	National Cancer Institute	Massachusetts Inst Tech	U01CA265706	2,680	-
93.395	National Cancer Institute	Mayo Foundation for Medical Education and Research	U10CA180882	94,157	-
93.395	National Cancer Institute	NRG Oncology	U10CA180868	26,755	-
93.395	National Cancer Institute	Oregon Health and Science University	U10CA180888	18,049	-
93.395	National Cancer Institute	Univ of California at Los Angeles	UM1CA121947	10,032	-
93.395	National Cancer Institute	Univ of California-Davis	R01CA225836	6,682	-
93.395	National Cancer Institute	Univ of California-Davis	R01CA253605	145,546	-
93.395	National Cancer Institute	Univ of California-Davis	R01CA250082	14,684	-
93.395	National Cancer Institute	Univ of California-Davis	R01CA251253	6,199	-
93.395	National Cancer Institute	Univ of Nebraska	R03CA235214	165	-
93.395	National Cancer Institute	Weill Cornell Medical College	P01CA214274	32,032	-
93.395	National Cancer Institute	Univ of North Carolina - Chapel Hill	R01CA237357	199,463	-
93.395	National Cancer Institute	Montefiore Medical Center	UM1CA121947	9,082	-
93.395	National Cancer Institute	OncoC4	R44CA250824	110,976	-
93.396	National Cancer Institute	Case Western Reserve Univ	R01CA222064	33,428	-
93.396	National Cancer Institute	City of Hope	R35CA210087	(31,182)	-
93.396	National Cancer Institute	Feinstein Institute for Medical Research	R01CA238523	35,857	-
93.396	National Cancer Institute	Medical Univ of South Carolina	R01CA235074	26,606	-
93.396	National Cancer Institute	Michigan State Univ	R01CA247863	132,934	-
93.396	National Cancer Institute	Stanford Univ	R35CA197713	(7,395)	-
93.396	National Cancer Institute	The Research Institute at Nationwide Children's Hospital	R03CA259865	3,787	-
93.396	National Cancer Institute	Univ of Maryland	R01CA212094	27,728	-
93.399	National Cancer Institute	Alliance NCTN Foundation	UG1CA189823	342,502	-
93.399	National Cancer Institute	Univ of Michigan	UG1CA242632	61,715	-
93.421	Centers for Disease Control and Prevention	Council of State and Territorial Epidemiologists	NU38OT000297	8,880	-
93.421	COVID Centers for Disease Control and Prevention	National Association of Chronic Disease Directors	NU38OT000286	109,325	10,000
93.421	Centers for Disease Control and Prevention	Prevent Blindness Ohio	NU38OT000286	15,561	-
93.421	Centers for Disease Control and Prevention	Task Force for Global Health	NU38OT000316	210,574	105,033
93.426	COVID Centers for Disease Control and Prevention	Task Force for Global Health	NU38OT000316	47,692	-
93.426	Centers for Disease Control and Prevention	OH Dept of Health	NU58DP006544	220,955	-
93.433	Administration for Community Living	Indiana Univ	90DPHF0006	45,475	-
93.433	Administration for Community Living	Craig Hospital	90DPTB0017	23,984	-
93.433	National Institute on Disability, Independent Living, and Rehabilitation Research	Johns Hopkins Univ	90RTGE0003	46,388	-
93.478	Centers for Disease Control and Prevention	OH Dept of Health	NU58DP006692	80,932	-
93.516	Health Resources and Services Administration	Univ of Michigan	UB6HP31684	28,348	-
93.524	Centers for Disease Control and Prevention	Council of State and Territorial Epidemiologists	NU38OT000297	79,225	-
93.590	COVID Administration for Children and Families	The Research Institute at Nationwide Children's Hospital	G-1801OHBCAP	41,367	-
93.590	Administration for Children and Families	The Research Institute at Nationwide Children's Hospital	2101OHBCC6	23,615	-
93.590	US Department of Health & Human Services	OH Dept of Job & Family Services	G-1901OHBCAP	39,475	39,475
93.630	Administration for Community Living	Ohio Developmental Disabilities Planning Council	18PPO5SC21	42,463	-
93.630	US Department of Health & Human Services	Ohio Developmental Disabilities Planning Council	1901OHBSDD	34,649	-
93.632	Administration for Community Living	Univ of Wyoming	90DDTI0042	65,086	-
93.669	Administration for Children and Families	OH Dept of Job & Family Services	G-1701OHCA01	1,594	-
93.669	Administration for Children and Families	OH Dept of Job & Family Services	C-2223-06-0380	217,236	36,787
93.670	Administration for Children and Families	OH Dept of Job & Family Services	90CA1867	58,184	20,264
93.747	Administration for Community Living	OH Dept of Job & Family Services	90EJSG0026	14,508	-
93.788	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	H79TI081684	22,463	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.788	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	3HB1-2021 (336644) 4221C	1,042,835	-
93.832	National Heart, Lung, and Blood Institute	New York University School of Medicine	OT2HL156812	80,837	-
93.837	COVID National Heart, Lung, and Blood Institute	Basking Biosciences	R44HL152869	115,820	-
93.837	National Heart, Lung, and Blood Institute	Cardialen, Inc	R44HL154937	7,532	-
93.837	National Heart, Lung, and Blood Institute	Case Western Reserve Univ	R01HL114770	159,282	-
93.837	National Heart, Lung, and Blood Institute	Cleveland Clinic	U54HL119810	(3,423)	-
93.837	National Heart, Lung, and Blood Institute	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	U54HL119810	(77)	-
93.837	National Heart, Lung, and Blood Institute	Coridea, LLC	R44HL127771	2,808	-
93.837	National Heart, Lung, and Blood Institute	Duke Univ	U10HL084904	1,702	-
93.837	National Heart, Lung, and Blood Institute	Icahn School of Medicine at Mount Sinai	U01HL088942	23	-
93.837	National Heart, Lung, and Blood Institute	Kent County Memorial Hospital	R01HL130591	2,658	-
93.837	National Heart, Lung, and Blood Institute	Massachusetts General Hospital	U01HL123336	54,443	-
93.837	National Heart, Lung, and Blood Institute	New England Research Institutes	U01HL107407	8,592	-
93.837	National Heart, Lung, and Blood Institute	New England Research Institutes	R01HL141213	3,873	-
93.837	National Heart, Lung, and Blood Institute	Northwestern University	R01HL161514	1,496	-
93.837	National Heart, Lung, and Blood Institute	Res Triangle Inst	U01HL145358	28,407	-
93.837	National Heart, Lung, and Blood Institute	The Research Institute at Nationwide Children's Hospital	R01HL132801	1,052	-
93.837	National Heart, Lung, and Blood Institute	The Research Institute at Nationwide Children's Hospital	R01HL135103	29,889	-
93.837	National Heart, Lung, and Blood Institute	Univ of Alabama at Birmingham	U01HL120338	25,762	-
93.837	National Heart, Lung, and Blood Institute	Univ of Alabama at Birmingham	R01HL120338	9,688	-
93.837	National Heart, Lung, and Blood Institute	Univ of Michigan	UG3HL145269	11,839	-
93.837	National Heart, Lung, and Blood Institute	Univ of Michigan	R01HL159900	159,135	-
93.837	National Heart, Lung, and Blood Institute	Univ of Minnesota	R01HL136679	17,440	-
93.837	National Heart, Lung, and Blood Institute	Univ of Minnesota	R01HL136757	26,942	-
93.837	National Heart, Lung, and Blood Institute	Univ of Pittsburgh	U01HL146208	375,588	-
93.837	National Heart, Lung, and Blood Institute	Univ of Rochester	R01HL140588	(280)	-
93.837	National Heart, Lung, and Blood Institute	University at Buffalo	R01HL142673	59,290	-
93.837	National Heart, Lung, and Blood Institute	University of Rhode Island	R01HL135236	35,152	-
93.837	National Heart, Lung, and Blood Institute	Virginia Polytechnic Inst	R01HL138003	240,584	-
93.837	National Heart, Lung, and Blood Institute	Washington Univ	R01HL138175	61	-
93.837	National Heart, Lung, and Blood Institute	Washington Univ	R01HL138353	392	-
93.837	National Heart, Lung, and Blood Institute	Kaiser Permanente	R01HL15766	17,744	-
93.837	National Heart, Lung, and Blood Institute	Tulane University	R01HL153750	14,315	-
93.837	National Institutes of Health	Univ of Arizona	K01HL142848	1,750	-
93.838	National Heart, Lung, and Blood Institute	Brigham & Women's Hosp Inc	R01HL142093	54,751	-
93.838	National Heart, Lung, and Blood Institute	Case Western Reserve Univ	R01HL125060	7,866	-
93.838	National Heart, Lung, and Blood Institute	Cincinnati Children's Hos Med Ctr	R01HL153108	5,686	-
93.838	National Heart, Lung, and Blood Institute	Cleveland Clinic	U01HL123009	(2,922)	-
93.838	National Heart, Lung, and Blood Institute	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	OT2HL156812	241	-
93.838	COVID National Heart, Lung, and Blood Institute	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	U01HL123009	1,089	-
93.838	National Heart, Lung, and Blood Institute	COPD Foundation	U01HL128954	(11,337)	-
93.838	National Heart, Lung, and Blood Institute	Fred Hutchinson Cancer Research Center	UH3HL147011	17,298	-
93.838	National Heart, Lung, and Blood Institute	George Washington Univ	R01HL098354	18,627	-
93.838	National Heart, Lung, and Blood Institute	Mayo Foundation for Medical Education and Research	U01HL152967	182,278	-
93.838	National Heart, Lung, and Blood Institute	Stanford Univ	R01HL138473	37,629	-
93.838	National Heart, Lung, and Blood Institute	The Children's Hospital of Philadelphia	OT2HL161847	7,829	-
93.838	National Heart, Lung, and Blood Institute	The Research Institute at Nationwide Children's Hospital	R01HL148171	(185)	-
93.838	National Heart, Lung, and Blood Institute	The Research Institute at Nationwide Children's Hospital	R01HL157039	58,580	-
93.838	National Heart, Lung, and Blood Institute	Univ of California-Davis	R01HL150638	9,914	-
93.838	National Heart, Lung, and Blood Institute	Univ of Michigan	OT2HL156812	926	-
93.838	COVID National Heart, Lung, and Blood Institute	Univ of Michigan	R01HL155116	17,224	-
93.838	National Heart, Lung, and Blood Institute	Univ of Utah	OT2HL161847	8,936	-
93.838	COVID National Heart, Lung, and Blood Institute	University of Texas Southwestern Medical Center At Dallas	R01HL136643	44,141	-
93.838	National Heart, Lung, and Blood Institute	Wake Forest Univ	R01HL143076	100,563	-
93.838	National Heart, Lung, and Blood Institute	Labcorp Drug Development	OT2HL156812	3,772	-
93.839	COVID National Heart, Lung, and Blood Institute	The Research Institute at Nationwide Children's Hospital	R21HL150487	53,131	-
93.839	National Heart, Lung, and Blood Institute	Univ of Pennsylvania	R21HL144224	24,961	-
93.839	National Heart, Lung, and Blood Institute	Univ of Pittsburgh	UH3HL143192	37,161	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.839	National Heart, Lung, and Blood Institute	Univ of Pittsburgh	U01HL133815	654	-
93.839	National Heart, Lung, and Blood Institute	Univ of Pittsburgh	K23HL148762	174	-
93.839	National Heart, Lung, and Blood Institute	Vanderbilt University Medical Center	OT3HL147810	33,483	-
93.839	National Institutes of Health	University Of Colorado	R01HL158076	5,353	-
93.846	National Institute of Allergy and Infectious Diseases	Univ of Pittsburgh	R01AR071369	24,617	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Cincinnati Children's Hos Med Ctr	R01AR070474	19,220	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	R01AR053684	(1,650)	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	R01AR074131	27,825	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	R01AR075422	105,804	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Massachusetts General Hospital	U01AR070498	7,965	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Mayo Foundation for Medical Education and Research	R01AR055563	128,459	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Medical Univ of South Carolina	R01AR071947	260,394	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Myofinity Biosciences, Inc.	R41AR076276	(2,440)	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	The Research Institute at Nationwide Children's Hospital	R01AR073311	28,200	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	The Research Institute at Nationwide Children's Hospital	R01AR073908	39,031	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	The Research Institute at Nationwide Children's Hospital	P50AR070604	(4,929)	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of California San Francisco	U19AR076737	73,325	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of Cincinnati	R01AR077238	38,937	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of Iowa	R01AR077194	9,596	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of Michigan	U01AR073485	22,249	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of Pennsylvania	R01AR071718	5,553	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of Pittsburgh	P50AR060780	27,135	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of North Carolina - Chapel Hill	U24AR076730	301,515	-
93.846	National Institute of Arthritis and Musculoskeletal and Skin Diseases	University of California-Irvine	R01AR078340	21,508	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Cleveland Clinic Lerner College of Medicine of Case Western Reserve Univ	U01DK116097	57	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Columbia University	R01DK101251	(8,602)	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Indiana Univ	UH3DK114923	57,075	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Indiana Univ	R01DK116963	2,629	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Mayo Foundation for Medical Education and Research	R21DK117212	53,192	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Medical Univ of South Carolina	U01DK116743	13,679	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Medical Univ of South Carolina	U01DK104833	39,037	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Northwestern University	R01DK117491	7,673	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Northwestern University	U01DK123745	16,235	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Northwestern University	R34DK125958	8,653	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Northwestern University	R01DK127184	3,174	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Pennsylvania State Univ	U01DK127384	121,089	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	The EMMES Corp	UC4DK114839	2,104	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	The Research Institute at Nationwide Children's Hospital	R01DK128088	13,268	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of California at Los Angeles	R01DK108438	925	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of Georgia	U24DK115255	69,824	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of Maryland	R01DK109581	9,913	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of Michigan	U54DK083912	279	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of Texas Health Sci Ctr-Houston	R01DK122796	(5,598)	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of Texas Health Sci Ctr-Houston	R01DK111201	36,626	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of Texas M D Anderson Cancer Center	U01DK108328	26,075	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	University of California at San Diego	R01DK128803	55,761	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	University Of Vermont	R01DK124580	10,149	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of North Carolina - Chapel Hill	U01DK100867	23,550	-
93.847	National Institute of Diabetes and Digestive and Kidney Diseases	Univ of North Carolina - Chapel Hill	R01DK126959	235	-
93.853	National Institute of Neurological Disorders and Stroke	Baylor College of Medicine	U01NS114042	38,245	-
93.853	National Institute of Neurological Disorders and Stroke	Brigham & Women's Hosp Inc	R01NS110942	22,290	-
93.853	National Institute of Neurological Disorders and Stroke	Columbia University	R01NS091263	(1,737)	-
93.853	National Institute of Neurological Disorders and Stroke	Johns Hopkins Univ	R01NS109298	29,239	-
93.853	National Institute of Neurological Disorders and Stroke	Massachusetts General Hospital	U01NS095388	71,003	-
93.853	National Institute of Neurological Disorders and Stroke	Massachusetts General Hospital	U01NS114001	7,544	-
93.853	National Institute of Neurological Disorders and Stroke	Mayo Foundation for Medical Education and Research	U01NS080168	(10,427)	-
93.853	National Institute of Neurological Disorders and Stroke	Mayo Foundation for Medical Education and Research	R01NS097876	4,368	-
93.853	National Institute of Neurological Disorders and Stroke	Myolex, Inc.	R44NS113756	44,547	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.853	National Institute of Neurological Disorders and Stroke	Salk Institute for Biological Studies	R01NS115591	164,780	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS095869	(9,255)	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS106655	65,089	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS100699	7,823	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS099043	131,744	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS106513	5,981	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS110728	7,834	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS102289	3,120	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Cincinnati	U01NS110772	17,276	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Kentucky	R01NS116068	166,393	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Michigan	U24NS100659	4	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Michigan	U01NS099046	41,729	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Michigan	R01NS038916	3,198	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Pennsylvania	R01NS117756	10,820	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Rochester	U01NS101944	25,344	-
93.853	National Institute of Neurological Disorders and Stroke	Univ of Texas at Austin	R61NS117211	151,704	-
93.853	National Institute of Neurological Disorders and Stroke	University Of Colorado	R01NS118786	275,633	-
93.853	National Institute of Neurological Disorders and Stroke	Vanderbilt Univ	R01NS107456	197,075	-
93.853	National Institute of Neurological Disorders and Stroke	Virginia Polytechnic Inst	U01NS106655	291,876	-
93.853	National Institute of Neurological Disorders and Stroke	The Methodist Hospital Research Institute	U01NS104326	14	-
93.853	National Institute of Neurological Disorders and Stroke	Shirley Ryan AbilityLab	R21NS114815	7,220	-
93.855	National Institute of Allergy and Infectious Diseases	Albert Einstein College of Medicine	U01AI096299	11,909	-
93.855	National Institute of Allergy and Infectious Diseases	Benaroya Research Institute	UM1AI109565	49,064	-
93.855	COVID National Institute of Allergy and Infectious Diseases	Brown University	R21AI144651	3,085	-
93.855	National Institute of Allergy and Infectious Diseases	Columbia University	P01AI106697	49,871	-
93.855	National Institute of Allergy and Infectious Diseases	Family Health International	UM1AI068619	741,258	-
93.855	National Institute of Allergy and Infectious Diseases	Georgetown Univ	R21AI144266	26,277	-
93.855	National Institute of Allergy and Infectious Diseases	Hospital for Sick Children	R21AI119116	100,591	-
93.855	National Institute of Allergy and Infectious Diseases	The Children's Hospital of Philadelphia	R01AI130231	540,823	-
93.855	National Institute of Allergy and Infectious Diseases	The Research Institute at Nationwide Children's Hospital	R21AI131386	167,568	-
93.855	COVID National Institute of Allergy and Infectious Diseases	The Research Institute at Nationwide Children's Hospital	P01AI112524	(1,102)	-
93.855	National Institute of Allergy and Infectious Diseases	The Research Institute at Nationwide Children's Hospital	R01AI096882	11,814	-
93.855	National Institute of Allergy and Infectious Diseases	The Research Institute at Nationwide Children's Hospital	R01AI114581	31,258	-
93.855	National Institute of Allergy and Infectious Diseases	The Research Institute at Nationwide Children's Hospital	R01AI116917	7,678	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Alabama at Birmingham	R34AI150517	5,931	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of California at Los Angeles	UM1AI068636	128,128	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Florida	R01AI128750	36,566	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Florida	R01AI138554	22,126	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Louisville	R01AI129959	70,893	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Michigan	R01AI071727	63,605	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Pittsburgh	UM1AI069494	928,605	-
93.855	COVID National Institute of Allergy and Infectious Diseases	Univ of Pittsburgh	UM1AI069494	1,409	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Pittsburgh	UM1AI068619	71,617	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Pittsburgh	U01AI131285	255,699	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Pittsburgh	U01AI152969	96,041	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Washington	R01AI077628	110,429	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Washington	R01AI143916	330,177	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of Wisconsin	U01AI125053	859	-
93.855	National Institute of Allergy and Infectious Diseases	University Of Colorado	R01AI143649	86,235	-
93.855	National Institute of Allergy and Infectious Diseases	University Of Colorado	R01AI141531	94,627	-
93.855	National Institute of Allergy and Infectious Diseases	University Of Colorado	R01AI157802	113,343	-
93.855	National Institute of Allergy and Infectious Diseases	University Of Kansas	R01AI139198	63,292	-
93.855	National Institute of Allergy and Infectious Diseases	Washington Univ	R01AI134035	297,993	-
93.855	National Institute of Allergy and Infectious Diseases	Wright State Univ	R01AI127816	131,194	-
93.855	National Institute of Allergy and Infectious Diseases	Yale Univ	R21AI157890	7,438	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of North Carolina - Chapel Hill	R01AI135970	11,869	-
93.855	National Institute of Allergy and Infectious Diseases	Univ of North Carolina - Chapel Hill	R01AI137525	97,181	-
93.855	National Institutes of Health	Univ of California at Los Angeles	UM1AI068636	321,552	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.859	National Cancer Institute	University at Buffalo	R01GM139936	66,845	-
93.859	National Institute of Allergy and Infectious Diseases	Seattle Children's Hospital	U54AI150472	341,803	-
93.859	National Institute of Diabetes and Digestive and Kidney Diseases	Vanderbilt Univ	R01DK095811	45,578	-
93.859	National Institute of General Medical Sciences	Cincinnati Children's Hos Med Ctr	R01GM134731	47,941	-
93.859	National Institute of General Medical Sciences	e-MSion	R43GM140749	19,128	-
93.859	National Institute of General Medical Sciences	Indiana Univ	R01GM118470	57,439	-
93.859	National Institute of General Medical Sciences	MassMatrix	R44GM131484	28,056	-
93.859	National Institute of General Medical Sciences	Michigan State Univ	R25GM135058	29,068	-
93.859	National Institute of General Medical Sciences	Pennsylvania State Univ	R01GM121858	1,905	-
93.859	National Institute of General Medical Sciences	Protein Metrics	R44GM133239	104,048	-
93.859	National Institute of General Medical Sciences	The Scripps Research Institute	U54GM103368	(562)	-
93.859	National Institute of General Medical Sciences	Univ of California-Davis	R25GM139200	79,016	-
93.859	National Institute of General Medical Sciences	Univ of Florida	R01GM132254	69,938	-
93.859	National Institute of General Medical Sciences	Univ of South Florida	R01GM137394	11,991	-
93.859	National Institute of General Medical Sciences	University of Texas Health Science Center - San Antonio	R01GM114142	94,040	-
93.859	National Institute of General Medical Sciences	Virginia Commonwealth Univ	R01GM122855	139,862	-
93.859	National Institute of General Medical Sciences	Virginia Commonwealth Univ	R01GM115678	11,145	-
93.859	National Institute of General Medical Sciences	Univ of North Carolina - Chapel Hill	R01GM124104	46,338	-
93.859	National Institute of General Medical Sciences	Kenyon College	R15GM139088	18,741	-
93.859	National Institute of General Medical Sciences	Tulane University	R01GM118470	10,319	-
93.865	National Institute of Child Health and Human Development	Albert Einstein College of Medicine	R01HD087993	9,992	-
93.865	National Institute of Child Health and Human Development	Albert Einstein College of Medicine	R01HD105526	261,477	-
93.865	National Institute of Child Health and Human Development	Brown University	P2CHD101895	21,466	-
93.865	National Institute of Child Health and Human Development	Case Western Reserve Univ	R21HD106579	23,432	-
93.865	National Institute of Child Health and Human Development	Columbia University	R01HD091003	63,527	-
93.865	National Institute of Child Health and Human Development	Emory Univ	R01HD099480	167,135	-
93.865	National Institute of Child Health and Human Development	Florida State Univ	R01HD095193	48,539	-
93.865	National Institute of Child Health and Human Development	George Washington Univ	U10HD036801	(31,532)	82,063
93.865	National Institute of Child Health and Human Development	George Washington Univ	U24HD036801	1,081,161	-
93.865	National Institute of Child Health and Human Development	Harvard Univ	P01HD103133	307,586	-
93.865	National Institute of Child Health and Human Development	Indiana Univ	U54HD090215	(1)	-
93.865	National Institute of Child Health and Human Development	Indiana Univ	P30HD106451	258,607	-
93.865	National Institute of Child Health and Human Development	Massachusetts General Hospital	R21HD098496	392	-
93.865	National Institute of Child Health and Human Development	Minnesota HealthSolutions Corporation	R43HD097846	67	-
93.865	National Institute of Child Health and Human Development	New York University	R01HD094830	1,136	-
93.865	National Institute of Child Health and Human Development	Pennsylvania State Univ	P01HD080659	22,614	-
93.865	National Institute of Child Health and Human Development	The Research Institute at Nationwide Children's Hospital	R01HD088033	37,634	-
93.865	National Institute of Child Health and Human Development	The Research Institute at Nationwide Children's Hospital	R01HD098176	10,871	-
93.865	National Institute of Child Health and Human Development	The Research Institute at Nationwide Children's Hospital	R01HD098175	18,511	-
93.865	National Institute of Child Health and Human Development	The Research Institute at Nationwide Children's Hospital	R01HD100420	45,459	-
93.865	National Institute of Child Health and Human Development	Univ of Michigan	R25HD083146	1,980	-
93.865	National Institute of Child Health and Human Development	Univ of Minnesota	R01HD094081	8,411	-
93.865	National Institute of Child Health and Human Development	Univ of Texas at Austin	R01HD088545	131,114	-
93.865	National Institute of Child Health and Human Development	Univ of Texas at Austin	R01HD083576	(89)	-
93.865	National Institute of Child Health and Human Development	Univ of Toronto	R01HD092326	1,209	-
93.865	National Institute of Child Health and Human Development	Univ of Wisconsin	R01HD103356	63,261	-
93.865	National Institute of Child Health and Human Development	Univ of Wisconsin	R01HD096361	9,857	-
93.865	National Institute of Child Health and Human Development	University Of Colorado	P50HD027802	63,450	-
93.865	National Institute of Child Health and Human Development	University of Texas Health Science Center - San Antonio	R03HD097424	(657)	-
93.865	National Institute of Child Health and Human Development	Virginia Polytechnic Inst	P2CHD101912	215,412	-
93.865	National Institute of Child Health and Human Development	Univ of North Carolina - Chapel Hill	R01HD086139	8,709	-
93.865	National Institute of Child Health and Human Development	Univ of North Carolina - Chapel Hill	R21HD098502	49,782	-
93.865	National Institutes of Health	The Research Institute at Nationwide Children's Hospital	R01HD091347	850	-
93.866	National Institute on Aging	Bertec Corporation	R42AG062065	127,294	-
93.866	National Institute on Aging	Brigham & Women's Hosp Inc	R01AG071611	10,447	-
93.866	National Institute on Aging	Case Western Reserve Univ	RF1AG061797	200,610	-
93.866	National Institute on Aging	Cleveland Clinic Fdn	R01AG066707	94,644	-
93.866	National Institute on Aging	Duke Univ	U19AG065188	26,461	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.866	National Institute on Aging	Johns Hopkins Univ	R01AG052510	5,933	-
93.866	National Institute on Aging	Northwestern University	R01AG059291	57,363	-
93.866	National Institute on Aging	Ohio University	R01AG067758	174,322	-
93.866	National Institute on Aging	Syracuse University	R24AG045061	46,726	-
93.866	National Institute on Aging	Univ of Alabama at Birmingham	R21AG063197	22,466	-
93.866	National Institute on Aging	Univ of Alabama at Birmingham	R01AG069251	193,557	-
93.866	National Institute on Aging	Univ of California at Los Angeles	R01AG054366	917	-
93.866	National Institute on Aging	Univ of California San Francisco	R01AG050469	51,936	-
93.866	National Institute on Aging	Univ of Michigan	R01AG040213	(6,586)	-
93.866	National Institute on Aging	Univ of Michigan	R01AG059733	63,254	-
93.866	National Institute on Aging	Univ of Pennsylvania	R01AG025152	81,759	-
93.866	National Institute on Aging	Univ of Pennsylvania	R01AG071470	78,010	-
93.866	National Institute on Aging	Univ of Pittsburgh	R01AG052978	33,130	-
93.866	National Institute on Aging	Univ of South Florida	R03AG065828	287	-
93.866	National Institute on Aging	Univ of Southern California	U19AG024904	189,942	-
93.866	National Institute on Aging	Univ of Southern California	R01AG047992	120	-
93.866	National Institute on Aging	Univ of Southern California	R01AG053798	3,203	-
93.866	National Institute on Aging	Univ of Tennessee	R01AG061325	515,807	-
93.866	National Institute on Aging	Univ of Texas at Austin	R01AG076057	25,114	-
93.866	National Institute on Aging	Univ of Texas Medical Branch at Galveston	U24AG072458	409,297	-
93.866	National Institute on Aging	Univ of Washington	U19AG065156	53,442	-
93.866	National Institute on Aging	University of California at San Diego	R01AG061146	13,488	-
93.866	National Institute on Aging	University of Kansas Center for Research, Inc	RF1AG072760	53,352	-
93.866	National Institute on Aging	University of Miami	RF1AG060472	263,042	-
93.866	National Institute on Aging	Vanderbilt Univ	R01AG062685	175,003	-
93.867	National Eye Institute	Jaeb Ctr for Health Res	U10EY011751	31,017	-
93.867	National Eye Institute	Michigan State Univ	R01EY025752	19,110	-
93.867	National Eye Institute	Precision Vision	R42EY022545	69,149	63,508
93.867	National Eye Institute	Stanford Univ	R01EY029307	24,094	-
93.867	National Eye Institute	Tufts Medical Ctr	R01EY027315	176,975	-
93.867	National Eye Institute	Univ of Cincinnati	R01EY031452	94,042	-
93.867	National Eye Institute	Univ of Louisville	R01EY033190	114,285	-
93.867	National Eye Institute	Univ of Wisconsin	UG1EY032446	36,410	-
93.867	National Eye Institute	Washington Univ	R01EY029130	10,592	-
93.867	National Institutes of Health	Univ of Michigan	R21EY030363	7,337	-
93.879	National Library of Medicine	Indiana Univ	R01LM012605	22,078	-
93.879	COVID National Library of Medicine	Univ of Iowa	UG4LM013729	873	-
93.898	Centers for Disease Control and Prevention	OH Dept of Health	NU58DP006284	50,367	-
93.917	Health Resources and Services Administration	OH Dept of Health	Ryan White Treatment Moderinza	574	-
93.936	National Institutes of Health	Microgen, LLC	R01HD101535	13,014	-
93.958	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	MHBG (336614)	17,830	2,159
93.958	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	Block Grant	32,129	-
93.958	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	B09SM083835	55,277	-
93.959	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	3G40-2021	31,037	-
93.959	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	B08TI083470	54,160	-
93.959	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	B08TI083541	71,609	-
93.959	Substance Abuse & Mental Health Services Administration	Ohio University	UT22313	1,159	-
93.977	Centers for Disease Control and Prevention	City of Columbus	NH25PS005188	22,030	-
93.977	Centers for Disease Control and Prevention	Colis Public Health	NH25PS005188	53,824	-
93.RD	Administration for Community Living	Univ of Pittsburgh	90DPGE0014	116,912	-
93.RD	Agency for Healthcare Research and Quality	IBM Corp	HHS29020180001C	14,459	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	HHS2902015000111/HHS29032008T	24,134	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	75Q80120D00007	159,308	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	HHS2902015000071	76,339	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	HHS2902015000111/75Q80119F32015	57,574	-
93.RD	Agency for Healthcare Research and Quality	Res Triangle Inst	75Q80120D00004	4,066	-
93.RD	Biomedical Advanced Research and Development Authority	Battelle Memorial Inst	HHSO1002017000111/75A50119F3	157,699	-
93.RD	Biomedical Advanced Research and Development Authority	Beckman Coulter Inc.	BAA-100-18-SOL-0003	134,556	-

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Research and Development Cluster —					
Pass-through from other sources:					
93.RD	Biomedical Advanced Research and Development Authority	Regeneron Pharmaceuticals, Inc	HHSO100201700020C	35,006	-
93.RD	COVID Biomedical Advanced Research and Development Authority	Syneos Health LLC	HHSO100201700014C	6,898	-
93.RD	Centers for Disease Control and Prevention	Vanderbilt University Medical Center	75D30120C07637	(25,312)	-
93.RD	COVID Centers for Disease Control and Prevention	Vanderbilt University Medical Center	200-2016-91801	142,255	-
93.RD	COVID Centers for Disease Control and Prevention	Vanderbilt University Medical Center	75D30122C12914	127,974	-
93.RD	COVID Centers for Disease Control and Prevention	St. George Tanaq Corporation	75D30121C10149	210,891	-
93.RD	COVID Centers for Medicare & Medicaid Services	Mitre Corporation	75FCMC18D0047	11,756	-
93.RD	Food and Drug Administration	Indiana Univ	75F40119C10093	70,003	-
93.RD	Health Resources and Services Administration	OH Dept of Health	48145	102,765	-
93.RD	National Cancer Institute	Ambay Immune Sensors and Controls	75N91020C00031	13,084	-
93.RD	National Cancer Institute	Columbus NanoWorks, Inc	75N91019C00014	5,420	-
93.RD	National Cancer Institute	Leidos, Inc	HHSN2612015000031	407,344	-
93.RD	National Cancer Institute	Leidos, Inc	75N91019D00024	11,109	-
93.RD	National Institute of Allergy and Infectious Diseases	St. Jude Children's Research Hospital	75N93021C00016	514,107	-
93.RD	COVID National Institute of Allergy and Infectious Diseases	St. Jude Children's Research Hospital	HHSN272201400006C	175,309	-
93.RD	COVID National Institutes of Health	Univ of Chicago	75N92020D00018/75N92020F00001	168,933	-
93.RD	COVID National Institutes of Health	Worcester Polytechnic Institute	R01GM135923	38,624	-
Total Department of Health and Human Services Pass-Through Awards				44,806,938	2,835,300
Office of the Director of National Intelligence					
95.RD	Intelligence Advanced Research Projects Activity	Battelle Memorial Inst	2021-20102000001	250,977	71,234
Total Office of the Director of National Intelligence Pass-through Awards				250,977	71,234
Social Security Administration					
96.007	Social Security Administration	Univ of Wisconsin	RDR18000001	121,535	-
Total Social Security Administration Pass-through Awards				121,535	-
Department of Homeland Security					
97.061	US Department of Homeland Security	Univ of Southern California	17STQAC00001	18,848	-
Total Department of Homeland Security Pass-through Awards				18,848	-
Agency for International Development					
98.001	Agency for International Development	Global Environment and Technology Foundation	7200AA18CA00033	67,955	-
98.001	Agency for International Development	Michigan State Univ	7200AA18LE00003	29,758	15,292
98.001	Agency for International Development	National Academy of Sciences	AID263A1500002	(2)	-
98.001	Agency for International Development	Purdue Univ	7200AA19LE00003	154,963	83,732
98.001	Agency for International Development	Univ of Georgia	7200AA18CA00003	67,964	41,421
98.001	Agency for International Development	Virginia Polytechnic Inst	AIDOAA1500001	200,617	175,218
98.011	Agency for International Development	Global Environment and Technology Foundation	AID0AAA1600027	21,550	20,000
Total Agency for International Development Pass-Through Awards				542,805	335,663
Subtotal pass-through from other sources				\$ 93,614,636	\$ 5,810,006
Total Research and Development Cluster				\$ 478,060,338	\$ 63,993,256

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Student Financial Aid Cluster —					
Funds received directly from the following federal agencies:					
Department of Education					
84.007	Supplemental Education Opportunity Grant			\$ 2,860,882	\$ -
84.033	Federal Workstudy Program			3,909,661	-
84.038	Perkins Loans outstanding balance at 7/1/2021			23,951,416	-
84.038	Perkins administrative cost allowance and collection costs			79,281	-
84.063	Pell Grant Program			58,092,607	-
84.268	Direct Lending subsidized student advances during fiscal year 2022			47,042,746	-
84.268	Direct Lending unsubsidized student advances during fiscal year 2022			178,449,985	-
84.268	Direct Lending parent (undergraduate) advances during fiscal year 2022			55,718,626	-
84.268	Direct Lending parent (graduate) advances during fiscal year 2022			36,722,694	-
84.379	Teacher Ed Assistance for College and Higher Ed Grants			22,632	-
Total Department of Education Direct Awards				406,850,530	-
Department of Health and Human Services					
93.264	Nursing Faculty Loans outstanding balance at 7/1/2021			1,073,619	-
93.264	Nursing Faculty Loans advances during fiscal year			172,052	-
93.342	Health Professions Student Loans outstanding balance at 7/1/2021			13,143,761	-
93.342	Health Professions Student Loans advances during fiscal year			2,002,672	-
93.342	Primary Care Loans, outstanding balance at 7/1/2021			318,839	-
93.342	Disadvantaged Student Loans outstanding balance at 7/1/2021			22,186	-
93.364	Nursing Student Loans outstanding balance at 7/1/2021			540,634	-
93.364	Nursing Student Loans advances during fiscal year			23,000	-
93.U01	ARRA Nursing Faculty Loan outstanding balance at 7/1/2021			5,492	-
Total Department of Health and Human Services Direct Awards				17,302,255	-
Subtotal Student Financial Aid Cluster				\$ 424,152,785	\$ -

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Trio Cluster — Funds received directly from the following federal agencies:					
Department of Education					
84.042	US Department of Education		P042A150002	\$ (87)	\$ -
84.042A	US Department of Education		P042A200030	303,942	-
84.047A	US Department of Education		P047A170955	305,572	-
84.047A	US Department of Education		P047A171153	284,950	-
Total Department of Education Direct Awards				894,377	-
Subtotal Trio Cluster				\$ 894,377	\$ -
Health Centers Cluster — Funds received directly from the following federal agencies:					
Department of Education					
93.224	COVID Health Resources and Services Administration		H8CCS34891	\$ 1,540	\$ -
93.224	COVID Health Resources and Services Administration		H8DCS36665	24,503	-
93.224	COVID Health Resources and Services Administration		H8ECS37973	3,262	-
93.224	COVID Health Resources and Services Administration		H8F40989	512,533	-
93.527	Health Resources and Services Administration		H80CS33660	10,750	-
Total Health Resources & Services Admin Direct Awards				552,588	-
Subtotal Health Centers Cluster				\$ 552,588	\$ -
Head Start Cluster — Funds received directly from the following federal agencies:					
Department of Health and Human Services					
93.600	Administration for Children and Families		05HP000316	\$ 4,096,668	\$ -
93.600	COVID Administration for Children and Families		05HP000316	55,646	-
93.600	Administration for Children and Families		05HE001129	44,688	-
93.600	School Psych CDC Head Start			3,822	-
Total Department of Health and Human Services Direct Awards				4,200,824	-
Subtotal Head Start Cluster				\$ 4,200,824	\$ -

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Supplemental Nutrition Assistance Program Cluster — Pass throughs from other sources:					
Department of Agriculture					
10.561	USDA Food and Nutrition Service	OH Dept of Job & Family Services	192OH129Q3903	\$ 1,003,675	\$ 116,306
10.561	USDA Food and Nutrition Service	OH Dept of Job & Family Services	212OH129Q3903	3,343,387	122,094
10.561	USDA Food and Nutrition Service	OH Dept of Job & Family Services	222OH129Q3903	5,886,742	-
Total Department of Agriculture Pass-Through Awards				10,233,804	238,400
Subtotal Supplemental Nutrition Assistance Program Cluster				\$ 10,233,804	\$ 238,400
CDBG - Entitlement Grants Cluster — Pass throughs from other sources:					
Department of Housing and Urban Development					
14.218	US Department of Housing and Urban Development	City of Cleveland Department of Economic Development	PRELIMINARY AWARD	\$ 51,368	\$ -
14.218	US Department of Housing and Urban Development	City of Cleveland Department of Economic Development	CT8006SG-2022-14	74,830	-
Total Department of Housing and Urban Development Pass-Through Awards				126,198	-
Subtotal CDBG - Entitlements Grants Cluster				\$ 126,198	\$ -
HOPE VI Cluster— Pass throughs from other sources:					
Department of Housing and Urban Development					
14.889	US Department of Housing and Urban Development	Urban Strategies Inc	Agreement dated 9/4/2020	\$ 1,103	\$ -
Total Department of Housing and Urban Development Pass-Through Awards				1,103	-
Subtotal HOPE VI Cluster				\$ 1,103	\$ -
Fish and Wildlife Cluster — Pass throughs from other sources:					
Department of the Interior					
15.605	US Fish and Wildlife Service	OH Division of Wildlife	F-69-P-27	\$ (57)	\$ (57)
15.605	US Fish and Wildlife Service	OH Division of Wildlife	F-69-P-28	321,302	24,282
15.605	US Fish and Wildlife Service	OH Division of Wildlife	F-69-P-29	1,368,287	40,813
15.611	US Fish and Wildlife Service	OH Dept of Natural Resources	F20AF12094	63,051	-
15.611	US Fish and Wildlife Service	OH Dept of Natural Resources	F20AF12023	2,302	-
15.611	US Fish and Wildlife Service	OH Dept of Natural Resources	F21AF03255	37,168	-
15.611	US Fish and Wildlife Service	OH Division of Wildlife	W-134-P-24	(1,387)	-
15.611	US Fish and Wildlife Service	OH Division of Wildlife	F20AF12094	51,295	-
15.611	US Fish and Wildlife Service	OH Division of Wildlife	F21AF03255	267,913	-
Total Department of the Interior Pass-Through Awards				2,109,874	65,038

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Subtotal Fish and Wildlife Cluster				\$ 2,109,874	\$ 65,038
WIOA Cluster — Pass throughs from other sources:					
Department of Labor					
17.258	Employment and Training Administration	OH Dept of Job & Family Services	C-2223-15-0595	\$ 143,277	\$ -
17.259	Employment and Training Administration	OH Dept of Job & Family Services	C-2223-15-0595	143,277	-
17.278	Employment and Training Administration	OH Dept of Job & Family Services	C-2223-15-0595	143,277	-
Total Department of Labor Pass-Through Awards				429,831	-
Subtotal WIOA Cluster				\$ 429,831	\$ -
Highway Planning and Construction Cluster — Pass throughs from other sources:					
Department of Transportation					
20.205	Federal Highway Administration	OH Dept of Transportation	Agreement #34657	\$ 92,401	\$ 44,126
20.205	Federal Highway Administration	OH Dept of Transportation	E180649	889,480	634,984
20.205	Federal Highway Administration	OH Dept of Transportation	E1800651	193,597	-
20.205	Federal Highway Administration	OH Dept of Transportation	E180652	114,010	-
20.205	Federal Highway Administration	OH Dept of Transportation	E190480	131,221	41,031
20.205	Federal Highway Administration	OH Dept of Transportation	E200999	104,430	-
20.205	Federal Highway Administration	MS Consultants,Inc	Inlet protection comparison	90,295	-
20.205	Federal Highway Administration	MS Consultants,Inc	36497	41,062	-
Total Department of Transportation Pass-Through Awards				1,656,496	720,141
Subtotal Highway Planning and Construction Cluster				\$ 1,656,496	\$ 720,141
Highway Safety Cluster - Pass throughs from other sources:					
Department of Transportation					
20.616	US Department of Transportation	OH Dept of Public Safety	69A3752030000405DOHL	\$ 114,788	\$ 87,751
20.616	US Department of Transportation	OH Dept of Public Safety	69A3752130000405DOH	101,885	68,995
Total Department of Transportation Pass-Through Awards				216,673	156,746
Subtotal Highway Safety Cluster				\$ 216,673	\$ 156,746
Special Education (IDEA) Cluster — Pass throughs from other sources:					
Department of Education					
84.027	US Department of Education	OH Dept of Educ	H027A200111	\$ (1,299)	\$ -
84.027	US Department of Education	OH Dept of Educ	H027A210111	141,746	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
84.027A	US Department of Education	OH Dept of Educ	H027A200111	26,150	-
84.027A	US Department of Education	OH Dept of Educ	H027A210111	118,348	-
Total Department of Education Pass-Through Awards				284,945	-
Subtotal Special Education (IDEA) Cluster				\$ 284,945	\$ -
Aging Cluster — Pass throughs from other sources:					
Department of Health and Human Services					
93.044	Administration for Community Living	Central Ohio Area Agency on Aging	1901OHOASS	\$ 12,705	\$ -
93.044	Administration for Community Living	Central Ohio Area Agency on Aging	2001OHOASS	8,686	-
Total Department of Health and Human Services Pass-Through Awards				21,391	-
Subtotal Special Education (IDEA) Cluster				\$ 21,391	\$ -
477 Cluster — Pass throughs from other sources:					
Department of Health and Human Services					
93.558	Administration for Children and Families	Ohio Governor's Office of Faith-Based and Community Initiatives	1502OHTANF	\$ (4,573)	\$ -
93.558	Administration for Children and Families	Northwest State Community College	2001OHTANF	1,619	-
93.558	US Department of Health & Human Services	Butler County Board of Commissioners	2001OHTANF	319,895	-
93.558	US Department of Health & Human Services	Community Action Committee of Pike County	1901OHTANF	8,118	-
93.558	US Department of Health & Human Services	Franklin County Job And Family Services	2001OHTANF	33,547	-
93.558	US Department of Health & Human Services	OH Dept of Job & Family Services	2101OHTANF	2,110	-
93.558	US Department of Health & Human Services	Ohio Governor's Office of Faith-Based and Community Initiatives	2101OHTANF	183,591	-
93.558	US Department of Health & Human Services	Produce Perks Midwest	G-2021-17-0419	2,975	-
93.558	US Department of Health & Human Services	Produce Perks Midwest	G-2223-17-0624	8,878	-
Total Department of Health and Human Services Pass-Through Awards				556,160	-
Subtotal 477 Cluster				\$ 556,160	\$ -
CCDF Cluster — Pass throughs from other sources:					
Department of Health and Human Services					
93.575	US Department of Health & Human Services	Wyoming Department of Family Services	Agreement Dated 6/3/20	\$ 32,063	\$ 12,163
93.575	US Department of Health & Human Services	Ohio Child Care Resource & Referral Association	2101OHCSC6	60,759	-
Total Department of Health and Human Services Pass-Through Awards				92,822	12,163
Subtotal CCDF Cluster				\$ 92,822	\$ 12,163

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Head Start Cluster —					
Pass throughs from other sources:					
Department of Health and Human Services					
93.600	Administration for Children and Families	OH Dept of Educ	05CD4006	\$ 1,227	\$ -
93.600	Administration for Children and Families	OH Dept of Educ	05CD004072	21,102	-
93.600	Administration for Children and Families	Ohio Head Start Association	05CD004072	34,191	-
Total Department of Health and Human Services Pass-Through Awards				56,520	-
				\$ 56,520	\$ -
Subtotal Head Start Cluster					
Medicaid Cluster -					
Pass throughs from other sources:					
Department of Health and Human Services					
93.778	Centers for Medicare & Medicaid Services	Case Western Reserve Univ	G-2021-05-0069	\$ 1,953	\$ -
93.778	Centers for Medicare & Medicaid Services	Case Western Reserve Univ	2105OH5ADM	176,055	-
93.778	Centers for Medicare & Medicaid Services	Ohio Department of Medicaid	ODM202113	43,962	6,088
93.778	Centers for Medicare & Medicaid Services	Ohio Department of Medicaid	1705OH5ADM	31,072	20,210
93.778	Centers for Medicare & Medicaid Services	Ohio Department of Medicaid	1905OH5ADM	530,542	617,331
93.778	Centers for Medicare & Medicaid Services	Ohio Department of Medicaid	2005OH5ADM	337,594	97,030
93.778	Centers for Medicare & Medicaid Services	Ohio Department of Medicaid	1905OH5ADM / 2005OH5ADM	370,810	-
93.778	Centers for Medicare & Medicaid Services	Ohio Department of Medicaid	2105OH5ADM	18,574,517	5,468,331
Total Department of Health and Human Services Pass-Through Awards				20,066,505	6,208,990
				\$ 20,066,505	\$ 6,208,990
Subtotal Medicaid Cluster					

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FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
Department of Agriculture					
10.147	USDA Farm Service Agency		FSA21CPT0011968	\$ 2,682	\$ -
10.310	National Institute of Food and Agriculture		20206703731075	82,394	-
10.310	National Institute of Food and Agriculture		20216703734217	100,199	-
			CFDA 10.310 Subtotal	182,593	-
10.329	National Institute of Food and Agriculture		20217000635562	117,948	-
10.329	National Institute of Food and Agriculture		2.0177E+13	118,520	-
			CFDA 10.329 Subtotal	236,468	-
10.511	Cooperative Extension Service			12,242,229	-
10.514	Cooperative Extension Service			1,908,113	-
10.515	Cooperative Extension Service			65,930	-
10.500	National Institute of Food and Agriculture		20164152025616	179,372	89,156
10.500	National Institute of Food and Agriculture		20174152127067	109,670	-
10.500	National Institute of Food and Agriculture		20174159027337	82,163	23,392
10.500	National Institute of Food and Agriculture		20184610028783	42,374	-
10.500	National Institute of Food and Agriculture		20204610032842	173,685	-
10.500	National Institute of Food and Agriculture		20214159034812	87,574	63,402
			CFDA 10.500 Subtotal	674,838	175,950
10.777	USDA Foreign Agricultural Service		FX19BF-10777R017	27	-
10.855	USDA Rural Development		OH 727-A58	3,849	-
10.902	Natural Resources Conservation Service		NR195E34XXXXC001	273,655	-
10.962	USDA Foreign Agricultural Service		FX21CO-10962R016	42,538	-
10.962	USDA Foreign Agricultural Service		FX20CO-10962R006	20,940	-
			CFDA 10.962 Subtotal	63,478	-
Total Department of Agriculture Direct Awards				15,653,862	175,950
National Oceanic & Atmospheric Administration					
11.417	National Oceanic & Atmospheric Administration		NA21OAR4170004	30,232	-
11.417	National Oceanic & Atmospheric Administration		NA21OAR4170016	27,379	-
11.417	National Oceanic & Atmospheric Administration		NA21OAR4170029	11,447	-
11.417	National Oceanic & Atmospheric Administration		NA21OAR4170040	49,027	-
11.417	National Oceanic & Atmospheric Administration		NA21OAR4170068	29,338	-
11.417	National Oceanic & Atmospheric Administration		NA22OAR4170061	27,905	-
11.417	National Oceanic & Atmospheric Administration		NA22OAR4170077	27,820	-
11.417	National Oceanic & Atmospheric Administration		NA22OAR4170006	25,625	-
11.417	National Oceanic & Atmospheric Administration		NA22OAR4170007	25,625	-
Total National Oceanic & Atmospheric Administration Direct Awards				254,398	-
Department of State					
19.900	US Department of State		SRB10019CA0179	59,666	-
Total Department of State Direct Awards				59,666	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
Department of Transportation					
20.106	COVID Federal Aviation Administration		3-39-0027-034-2020	(41,718)	-
20.106	Federal Aviation Administration		3-39-0027-038-2021	79,613	-
20.106	COVID-19 Federal Aviation Administration			58,937	-
Total Department of Transportation Direct Awards				96,832	-
National Endowment for the Humanities					
45.301	Institute Of Museum And Library Services		MA-40-18-0537-18	90,275	-
45.312	COVID-19 Institute Of Museum And Library Services		ARPM-250565-OMLS-22	24,917	-
45.024	National Endowment for the Arts		1885317-34-21	20,000	-
45.024	National Endowment for the Arts		1865587-54-21	15,000	-
45.024	COVID-19 National Endowment for the Arts		1902493-66-22	54,595	-
CFDA 45.024 Subtotal				89,595	-
Total National Endowment for the Humanities Direct Awards				204,787	-
National Science Foundation					
47.076	National Science Foundation Div of Undergraduate Education		1557250	226,545	-
47.079	National Science Foundation Office of International Science & Eng		1952282	5,995	-
Total National Science Foundation Direct Awards				232,540	-
Department of Veterans Affairs					
64.011	Veterans Dental Care			251,512	-
64.125	Vocational and Educational Counseling for Veterans			4,705	-
Total Department of Veterans Affairs Direct Awards				256,217	-
Department of Education					
84.015A	US Department of Education		P015A180036	251,875	-
84.015A	US Department of Education		P015A180037	249,138	-
84.015A	US Department of Education		P015A180070	243,193	-
CFDA 84.015A Subtotal				744,206	-
84.015B	US Department of Education		P015B180036	342,438	-
84.015B	US Department of Education		P015B180037	297,812	-
84.015B	US Department of Education		P015B180070	362,449	14,800
CFDA 84.015B Subtotal				1,002,699	14,800

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
84.021A	US Department of Education		P021A190036	88,256	-
84.022A	US Department of Education			977	-
84.310	US Department of Education		U310A180049	1,059,266	272,114
84.325D	US Department of Education		H325D140084	8,052	-
84.325D	US Department of Education		H325D210084	45,961	-
CFDA 84.015A Subtotal				54,013	-
84.325K	US Department of Education		H325K180130	216,142	-
84.335A	US Department of Education		P335A180304	354,824	-
84.365Z	US Department of Education		T365Z210058	216,341	115,650
84.425E	COVID-19 Higher Education Emergency Relief Fund - Student Portion			60,507,846	-
84.425F	COVID-19 Higher Education Emergency Relief Fund - Institutional Portion		P425F204697 - 20A	57,527,551	-
84.425M	COVID-19 Higher Education Emergency Relief Fund - Strengthening Institutions Program			1,023,090	-
Total Department of Education Direct Awards				122,795,211	402,564
Department of Health and Human Services					
93.059	Health Resources and Services Administration		D88HP37551	537,794	498,093
93.184	Centers for Disease Control and Prevention		NU27DD000032	358,757	92,833
93.243	Substance Abuse & Mental Health Services Administration		H79SM081411	45,996	-
93.243	Substance Abuse & Mental Health Services Administration		H79TI082551	139,334	-
CFDA 93.243 Subtotal				185,330	-
93.247	Health Resources and Services Administration		T94HP31875	(21,513)	-
93.318	Centers for Disease Control and Prevention		NU2HGH000069	2,543,077	-
93.318	COVID Centers for Disease Control and Prevention		NU2HGH000069	17,317	-
93.318	COVID Centers for Disease Control and Prevention		NU3HCK000014	241,838	-
CFDA 93.318 Subtotal				2,802,232	-
93.359	Health Resources and Services Administration		U4E42426	221,646	-
93.396	Health Resources and Services Administration		H80CS33660	1,009,955	-
93.461	COVID-19 Testing for the Uninsured			1,073,130	-
93.498	COVID-19 Provider Relief Fund			22,598,471	-
93.632	COVID Administration for Community Living		90DDC50037	31,386	-
93.732	Health Resources and Services Administration		T25HP37606	706,551	-
93.732	Health Resources and Services Administration		T98HP33410	490,822	-
93.732	COVID Health Resources and Services Administration		MC142095	420,002	-
CFDA 93.732 Subtotal				1,617,375	-
93.788	Substance Abuse & Mental Health Services Administration		H79TI081897	20,680	-
93.788	Substance Abuse & Mental Health Services Administration		H79TI083265	403,972	9,449
CFDA 93.788 Subtotal				424,652	9,449
93.884	Health Resources and Services Administration		T0BHP30007	278,929	-
Total Department of Health and Human Services Direct Awards				31,118,144	600,375

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Funds received directly from the following federal agencies					
Other Programs:					
Corporation for National and Community Service					
94.013	Corporation for National and Community Service		19VSN0H001	53,020	-
Total Corporation for National and Community Service Direct Awards				53,020	-
Subtotal funds received directly from federal agencies				\$ 170,724,677	\$ 1,178,889

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FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
Department of Agriculture					
10.001	USDA Agricultural Research Service	Univ of Arkansas	58-8250-7-001	\$ 131,933	\$ -
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20163864025381	27	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20173864026916	34,188	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20193864029879	113,382	-
10.215	National Institute of Food and Agriculture	Univ of Minnesota	20203864031522	24,568	-
CFDA 10.215 Subtotal				172,165	-
10.229	National Institute of Food and Agriculture	eXtension	20217704134831	5,137	-
10.311	National Institute of Food and Agriculture	Ohio Ecological Food and Farm Association	20194940030033	12,165	-
10.319	National Institute of Food and Agriculture	Univ of Nebraska	20203850432409	39,781	-
10.319	National Institute of Food and Agriculture	Univ of Nebraska	20213850435299	9,451	-
CFDA 10.319 Subtotal				49,232	-
10.329	National Institute of Food and Agriculture	Michigan State Univ	20187000628883	2,215	-
10.331	National Institute of Food and Agriculture	Produce Perks Midwest	20217003435364	55,458	-
10.331	National Institute of Food and Agriculture	Produce Perks Midwest	20187002528154	44,484	-
CFDA 10.331 Subtotal				99,942	-
10.351	US Department of Agriculture	Rural Action	41005158504258	10,006	-
10.500	National Institute of Food and Agriculture	Kansas State Univ	20184866128954	4,884	-
10.500	National Institute of Food and Agriculture	Kansas State Univ	20224869636671	1,698	-
CFDA 10.500 Subtotal				6,582	-
10.525	National Institute of Food and Agriculture	Iowa State Univ	20197002830436	22,198	-
10.525	National Institute of Food and Agriculture	Ohio Department Of Agriculture	20217003535722	142,378	-
10.525	National Institute of Food and Agriculture	University of Illinois	20207002832728	38,204	-
CFDA 10.525 Subtotal				202,780	-
10.558	US Department of Agriculture	OH Dept of Educ	Agreement Dated 12/9/20	25,810	-
10.558	US Department of Agriculture	OH Dept of Educ	Agreement Dated 11/9/21	2,188	-
CFDA 10.558 Subtotal				27,998	-
10.902	Natural Resources Conservation Service	Great Lakes Comsn	69-3A75-17-224	34,798	-
10.902	Natural Resources Conservation Service	Great Lakes Comsn	NR203A750022C001	8,314	-
CFDA 10.902 Subtotal				43,112	-
Total Department of Agriculture Pass-Through Awards				763,267	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
Department of Labor					
11.008	National Oceanic & Atmospheric Administration	North Am Assoc for Environ Educ	NA18SEC0080002	4,139	-
11.611	US Department of Commerce	Ohio Development Services Agency	MEPG20200048	505,058	-
11.611	COVID US Department of Commerce	Ohio Development Services Agency	70NANB20H035	68,496	-
11.611	US Department of Commerce	Ohio Development Services Agency	70NANB21H144	650,626	-
			CFDA 11.611 Subtotal	1,224,180	-
Total Department of Labor Pass-Through Awards				1,228,319	-
Department of Defense					
12.630	Army Research Office	Technology Student Association	W911SR-15-2-0001	14,121	-
Total Department of Defense Pass-Through Awards				14,121	-
Department of Justice					
16.548	Office of Juvenile Justice and Delinquency Prevention	OH Dept Youth Services	2020-JV-PYD-3001	4,584	-
16.548	Office of Juvenile Justice and Delinquency Prevention	OH Dept Youth Services	2020-JP-FX-0001	47,070	-
			CFDA 16.548 Subtotal	51,654	-
16.575	US Department of Justice	Ohio Office of Attorney General	2022VOCA	562,316	-
16.726	Office of Juvenile Justice and Delinquency Prevention	National 4-H Council	2019-MU-FX-0002	1	-
16.726	Office of Juvenile Justice and Delinquency Prevention	National 4-H Council	2019-JY-FX-0026	26,182	-
16.726	Office of Juvenile Justice and Delinquency Prevention	National 4-H Council	2020-JY-FX-0024	129,730	-
16.726	Office of Juvenile Justice and Delinquency Prevention	National 4-H Council	2020-JU-FX-0031	27,820	-
			CFDA 16.726 Subtotal	183,733	-
Total Department of Justice Pass-Through Awards				797,703	-
Department of State					
19.009	US Department of State	World Learning, Inc	SECAGD20CA0045	859	-
Total Department of State Pass-through Awards				859	-
Department of Treasury					
21.019	COVID Dept of Treasury	Mahoning County Board of Commissioners	Agreement dated 9/3/2020	46,983	-
21.019	COVID Dept of Treasury	Miami County Board of Commissioners	Agreement Dated 11/12/2020	9,592	-
21.019	COVID Dept of Treasury	Seneca County Board of Commissioners	Agreement dated 12/16/2020	187	-
21.019	COVID Dept of Treasury	Defiance County Board of Commissioners	Agreement dated 4/11/2021	2,310	-
Total Department of Treasury Pass-through Awards				59,072	-
Appalachian Regional Commission					
23.002	Appalachian Regional Commission	Catalyst Connection	PW-19708-IM-19	6,548	-
Total Appalachian Regional Commission Pass-Through Awards				6,548	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
National Aeronautics and Space Administration					
45.129	National Endowment For The Humanities	OH Humanities Council	SO-276940-21	7,089	-
Total National Aeronautics and Space Administration Pass-Through Awards				7,089	-
National Endowment for the Humanities					
45.310	Institute Of Museum And Library Services	State Library Board	LS-246553-OLS-20	1,000,000	-
45.310	Institute Of Museum And Library Services	State Library Board	LS-249982-OLS-21	505,793	-
Total National Endowment for the Humanities Pass-Through Awards				1,505,793	-
National Science Foundation					
47.076	National Science Foundation Div of Human Resource Development	American Chemical Society	1834545	56,692	-
Total National Science Foundation Pass-Through Awards				56,692	-
Small Business Administration					
59.037	COVID Small Business Administration	Ohio Development Services Agency	SBAHQ20C0018	26,066	-
59.037	Small Business Administration	Ohio Development Services Agency	Award dated 10/01/2020	87,918	-
59.037	Small Business Administration	Ohio Development Services Agency	OSBG-22-314	224,123	-
CFDA 59.037 Subtotal				338,107	-
59.075	COVID-19 Small Business Administration	Shuttered Venue Operators Program	SBAHQ21SV000436	10,000,000	-
59.075	COVID-19 Small Business Administration	Shuttered Venue Operators Program	SBAHQ21SV003762	273,470	-
CFDA 59.075 Subtotal				10,273,470	-
Total Small Business Administration Pass-through Awards				10,611,577	-
Environmental Protection Agency					
66.716	Environmental Protection Agency	eXtension	83698001	13,273	-
Total Environmental Protection Agency Pass-Through Awards				13,273	-
Department of Education					
84.215J	US Department of Education	Binghamton University	U215J190083	82,840	-
84.287	US Department of Education	Columbiana County Educational Service Center	S287C210035	10,273	-
84.323	US Department of Education	OH Dept of Educ	H323A170026	89,746	-
84.325H	US Department of Education	East Carolina Univ	H325H190001	161,051	-
84.425	US Department of Education	Prevention First	2100697	10,653	-
84.425	US Department of Education	United Local Schools	Agreement dated 9/3/2021	3,878	-
84.425C	US Department of Education	Ohio Department of Higher Education	S425C200040	48,370	-
84.425C	COVID-19 US Department of Education	Ohio Department of Higher Education	S425C200040	5,860,555	-
Total Department of Education Pass-Through Awards				6,267,366	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
Department of Health and Human Services					
93.052	Administration for Community Living	Franklin County Office on Aging	2001OHOAFC	1,651	-
93.136	Centers for Disease Control and Prevention	Franklin County Public Health	NU17CE924987	47,718	-
93.243	Substance Abuse & Mental Health Services Administration	Alcohol, Drug and Mental Health Board of Franklin County	H79SM081154	346,790	-
93.243	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	H79SP082771	121,204	-
CFDA 93.243 Subtotal				467,994	-
93.297	Office of Population Affairs	The Research Institute at Nationwide Children's Hospital	TP1AH000212	193,499	-
93.495	Centers for Disease Control and Prevention	Access HealthColumbus	CDCCCR012021	150,535	-
93.576	Administration for Children and Families	U.S. Committee for Refugees and Immigrants	MOU dated 6/11/2019	714	-
93.590	US Department of Health & Human Services	Univ Hospitals of Cleveland	G-1801OHBAP	6,965	-
93.590	US Department of Health & Human Services	Univ Hospitals of Cleveland	2101OHHBCC6	23,139	-
CFDA 93.590 Subtotal				30,104	-
93.630	Administration for Community Living	Ohio Developmental Disabilities Planning Council	2101OHSRDD	44,471	-
93.630	US Department of Health & Human Services	Ohio Developmental Disabilities Planning Council	2001OHSRDD	17,658	-
CFDA 93.630 Subtotal				62,129	-
93.645	Administration for Children and Families	Ohio Department of Job and Family Services	2001OHCWSS	44,262	-
93.667	Administration for Children and Families	Ohio Department of Job and Family Services	2101OHSOSR	116,926	-
93.670	Administration for Children and Families	Help Network of Northeast Ohio	Agreement dated 9/15/2021	2,400	-
93.767	US Department of Health & Human Services	OH Dept of Health	02540034CL0321 / 02540034CL0422	15,000	-
93.788	Substance Abuse & Mental Health Services Administration	OH Dept of Health	H79TI081684	89,790	-
93.788	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	H79TI083294	273,440	-
93.788	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	3HB1-2021 - NCE (336644) 4221C	20,000	-
CFDA 93.788 Subtotal				383,230	-
93.855	COVID National Institute of Allergy and Infectious Diseases	Univ of Pittsburgh	3UM1AI069494-14S1	55,456	-
93.884	Health Resources and Services Administration	University of Illinois	T13HP31910	14,331	-
93.898	US Department of Health & Human Services	OH Dept of Health	02540034CL0321 / 02540034CL0422	1,850	-
93.958	Substance Abuse & Mental Health Services Administration	New Horizons Mental Health Services	3A90-36614	23,678	-
93.958	COVID Substance Abuse & Mental Health Services Administration	OH Dept of Health	B09SM084002	1,338	-
93.958	COVID Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	B09SM084002	778,358	-
93.958	Substance Abuse & Mental Health Services Administration	Southeast Healthcare	B09SM082623	46,433	-
CFDA 93.958 Subtotal				849,807	-
93.959	Substance Abuse & Mental Health Services Administration	OH Dept of Mental Hlth & Addiction Svcs	B08TI083541	25,414	-
93.989	John E Fogarty International Center	Univ of North Carolina - Chapel Hill	D43TW011548	27,708	-
Total Department of Health and Human Services Pass-Through Awards				2,490,728	-

THE OHIO STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Agency Sponsor	Pass-Through Sponsor	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
Pass-through from other sources:					
Other Programs:					
Department of Homeland Security					
97.036	COVID-19 Federal Emergency Management Agency	Ohio Emergency Management Agency	FEMA-4507-DR	14,140,748	-
Total Department of Homeland Security Pass-Through Awards				14,140,748	-
Agency for International Development					
98.001	Agency for International Development	Universidad ISA	72051719CA00005	18,801	-
Total Agency for International Development Pass-Through Awards				18,801	-
Subtotal pass-through from other sources				\$ 37,981,956	\$ -
Total Federal Expenditures				<u>\$ 1,152,430,039</u>	<u>\$ 72,573,623</u>

THE OHIO STATE UNIVERSITY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the schedule") includes the federal grant activity for the year ended June 30, 2022 for the following entities, which constitute the primary institution for financial reporting purposes:

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

In addition, the following university blended component units are included in the university's financial statements and schedule of expenditures of federal awards:

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

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

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

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

THE OHIO STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

2. Reimbursement of Facilities and Administrative Costs and Uniform Guidance

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

Rate Type	Negotiated Rate	
	FY22	FY23 - FY24
Organized Research		
On campus	57.5%	57.5%
Off campus	26.0%	26.0%
Instruction		
On campus	52.0%	52.0%
Off campus	26.0%	26.0%
Other Sponsored Activities		
On campus	32.0%	32.0%
Off campus	26.0%	26.0%

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

3. Federal Direct Loan Program

Under the William D. Ford Federal Direct Loan Program, students and parents borrow funds directly from the federal government; the university is responsible for verifying student eligibility, electronically transmitting the loan records to the federal processor and distributing the loan funds directly to the student account or parent borrower. The amount of new loans to the university's students and parents during the fiscal year ended June 30, 2022 is shown in the schedule.

The university is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program and, accordingly, these loans are not included in the university's basic financial statements. It is not practical to determine the balance of loans outstanding under these programs at June 30, 2022.

THE OHIO STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

4. University-Administered Loan Programs with Continuing Compliance Requirements

The federal loan programs listed below are administered directly by the university, and balances and transactions related to these programs are included in the university's financial statements. The amount of loans outstanding at the beginning of the fiscal year and loans made during the year are included in the federal expenditures presented in the schedule. The balances of loans outstanding as of June 30, 2022 are as follows:

	<u>CFDA Number</u>	<u>Outstanding balance at June 30, 2022</u>
Department of Education		
Federal Perkins Program	84.038	\$ 17,351,404
Department of Health and Human Services		
Health Professions Student Loan Program	93.342	
Dentistry		6,162,915
Optometry		1,806,977
Medicine		79,763
Pharmacy		719,591
Veterinary		3,906,758
Primary Care Loan Program	93.342	
Medicine		263,276
Loans to Disadvantaged Student Program	93.342	
Dentistry		15,042
Medicine		2,906
		<u>12,957,228</u>
Nursing Student Loan Program	93.364	437,118
ARRA - Nursing Faculty Loan Program	93.408	2,931
Nursing Faculty Loan Program	93.264	<u>1,140,008</u>
Total Federal Loans Outstanding		<u><u>\$ 31,888,689</u></u>

THE OHIO STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

5. Department of Health and Human Services Provider Relief Funds

The University was the recipient of funding under CFDA # 93.498, Provider Relief Funds, and as required by the 2022 Compliance Supplement, period 2 amounts have been included on the Schedule of Expenditures of Federal Awards for the year ending June 30, 2022.

6. HRSA COVID-19 Testing and Treatment for the Uninsured

The University conducted COVID-19 testing and/or provided treatment for uninsured individuals with a COVID-19 primary diagnosis on or after February 4, 2020 and as such has requested claims reimbursement under CFDA #93.461 Health Resources and Services Administration's ("HRSA") COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment and Vaccine Administration for the Uninsured program. The University has recorded \$1,073,130 on the Schedule of Expenditures of Federal Awards for the year ending June 30, 2022.



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

The Board of Trustees
The Ohio State University:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component units of The Ohio State University (the University) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 17, 2022. Our report refers to the University's adoption of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, in 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of financial statement findings as items 2022-001 and 2022-002, that we consider to be significant deficiencies.



Report on Compliance and Other Matters

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

The University's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the University's responses to the findings identified in our audit and described in the accompanying schedule of financial statement findings. The University's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

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

KPMG LLP

Columbus, Ohio
November 17, 2022

THE OHIO STATE UNIVERSITY
Schedule of Financial Statement Findings
Year ended June 30, 2022

Finding 2022-001: Reconciliation and analysis of bank accounts

Criteria

Timely preparation and review of bank reconciliations is fundamental to preparation of financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

Conditions Found

During our testing of the University's main operating account, we determined the account was not reconciled to properly identify and evaluate timing differences between the general ledger and bank balance as of June 30, 2022. As a result, we identified a misstatement to reduce cash and accrued expenses by \$45.5 million. After this misstatement was corrected by management, cash and cash equivalents reported by the University was \$303.1 million as of June 30, 2022. Upon reconciliation of the main operating account and other bank accounts, the University identified certain other reconciling items. Such amounts were determined by management to be immaterial and not recorded in the 2022 financial statements.

Cause

The University's central bank reconciliations lacked effective protocols for identifying certain reconciling items. Further, such reconciliations were not independently reviewed before preparing the University's financial statements.

Effect or potential effect

Failure to timely identify and properly account for reconciling items between bank balances and the general ledger may result in errors, affect the entity's ability to properly manage and project cash flows, and increase the risk of misappropriation.

Recommendation

The University should revise policies and procedures to ensure timely preparation and review of all bank reconciliations by individuals having appropriate knowledge, objectivity, and authority.

Views of University Officials

Reconciliation activity is prepared timely; however, limitations and challenges with Workday reporting have made it difficult to identify and evaluate certain general ledger transactions. Work continues to improve Workday reporting capability. Additionally, improvements to the bank reconciliation process have been made to further facilitate analysis and communication, ensuring any necessary accounting entries can be made monthly.

(Continued)

THE OHIO STATE UNIVERSITY
Schedule of Financial Statement Findings
Year ended June 30, 2022

Finding 2022-002: Classification of certain components of net position

Criteria

GASB Codification 2200.117-125 requires entities to classify net position among net investment in capital assets, restricted amounts, and unrestricted amounts.

Conditions Found

The University's total net position was approximately \$9.3 billion as of June 30, 2022. During our testing of certain net position components, we noted that \$68.9 million of net investment in capital assets and \$92.2 million of certain internally designated funds classified within restricted expendable net position should have been classified as unrestricted net position. Management corrected these misstatements in the 2022 statement of financial position.

Cause

The University had not performed sufficiently detailed analyses of net position balances, including comparison to corresponding prior-year balances.

Effect or potential effect

Failure to properly account for and apply consistent policies to net investment in capital assets, expendable net position, and unrestricted net position could result in misclassifications within net position.

Recommendation

The University should centralize and strengthen policies and review controls to ensure appropriate evaluation and classification of the above net position components.

Views of University Officials

We will review and enhance our policies and processes for the evaluation of appropriate net position classification.



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**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

To the Board of Trustees
The Ohio State University:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited The Ohio State University's (the University's) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2022. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the



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

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

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

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

Report on Internal Control Over Compliance

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

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

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



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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 17, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KPMG LLP

March 30, 2023
Columbus, Ohio

THE OHIO STATE UNIVERSITY
(A Component Unit of the State of Ohio)
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

Section I – Summary of Auditor’s Results

(d)(1)(i)	Type of Financial Statement Opinions	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	None reported
(d)(1)(v)	Type of Compliance Opinion for each major program	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Refer to the listing below
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$3,457,290 Type B: > \$864,323
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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Major Programs (list):

#	Assistance Listing Number(s)	Name of Federal Program or Cluster
1	Various	Research and Development Cluster
2	Various	Student Financial Assistance Cluster
3	Various	Medicaid Cluster
4	84.425E, 84.425F, 84.425C, 84.425M, 84.425	Education Stabilization Fund
5	59.075	Shuttered Venue Operators Grant Program
6	93.498	Provider Relief Fund
7	93.318	Protecting and Improving Health Globally

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Section II – Financial Statement Findings

Finding 2022-001: Reconciliation and analysis of bank accounts

Criteria

Timely preparation and review of bank reconciliations is fundamental to preparation of financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

Conditions Found

During our testing of the University's main operating account, we determined the account was not reconciled to properly identify and evaluate timing differences between the general ledger and bank balance as of June 30, 2022. As a result, we identified a misstatement to reduce cash and accrued expenses by \$45.5 million. After this misstatement was corrected by management, cash and cash equivalents reported by the University was \$303.1 million as of June 30, 2022. Upon reconciliation of the main operating account and other bank accounts, the University identified certain other reconciling items. Such amounts were determined by management to be immaterial and not recorded in the 2022 financial statements.

Cause

The University's central bank reconciliations lacked effective protocols for identifying certain reconciling items. Further, such reconciliations were not independently reviewed before preparing the University's financial statements.

Effect or potential effect

Failure to timely identify and properly account for reconciling items between bank balances and the general ledger may result in errors, affect the entity's ability to properly manage and project cash flows, and increase the risk of misappropriation.

Recommendation

The University should revise policies and procedures to ensure timely preparation and review of all bank reconciliations by individuals having appropriate knowledge, objectivity, and authority.

Views of University Officials

Reconciliation activity is prepared timely; however, limitations and challenges with Workday reporting have made it difficult to identify and evaluate certain general ledger transactions. Work continues to improve Workday reporting capability. Additionally, improvements to the bank reconciliation process have been made to further facilitate analysis and communication, ensuring any necessary accounting entries can be made monthly.

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Finding 2022-002: Classification of certain components of net position

Criteria

GASB Codification 2200.117-125 requires entities to classify net position among net investment in capital assets, restricted amounts, and unrestricted amounts.

Conditions Found

The University's total net position was approximately \$9.3 billion as of June 30, 2022. During our testing of certain net position components, we noted that \$68.9 million of net investment in capital assets and

\$92.2 million of certain internally designated funds classified within restricted expendable net position should have been classified as unrestricted net position. Management corrected these misstatements in the 2022 statement of financial position.

Cause

The University had not performed sufficiently detailed analyses of net position balances, including comparison to corresponding prior-year balances.

Effect or potential effect

Failure to properly account for and apply consistent policies to net investment in capital assets, expendable net position, and unrestricted net position could result in misclassifications within net position.

Recommendation

The University should centralize and strengthen policies and review controls to ensure appropriate evaluation and classification of the above net position components.

Views of University Officials

We will review and enhance our policies and processes for the evaluation of appropriate net position classification.

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Section III – Federal Award Findings and Questioned Costs

None.

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Chief Financial Officer
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Corrective Action Plan

Reference Number: 2022-001: Reconciliation and analysis of bank accounts
Contact Person: Thomas Ewing, Director of Financial Reporting (ewing.6@osu.edu)
Anticipated Completion: 06/30/2023
Fiscal year in which finding occurred: 2022
Auditors' Recommendation: The university should revise policies and procedures to ensure timely preparation and review of all bank reconciliations by individuals having appropriate knowledge, objectivity, and authority.
Management View: University management concurs with the finding and related recommendation.
Corrective Action: The university has developed additional procedures to ensure bank reconciliations are prepared and reviewed timely by the appropriate individuals.

Thomas Ewing

3/27/2023

Date

Reference Number: 2022-002: Classification of certain components of net position
Contact Person: Thomas Ewing, Director of Financial Reporting (ewing.6@osu.edu)
Anticipated Completion: 06/30/2023
Fiscal year in which finding occurred: 2022
Auditors' Recommendation: The university should centralize and strengthen policies and review controls to ensure appropriate evaluation and classification of the above net position components.
Management View: University management concurs with the finding and related recommendation.
Corrective Action: The university has established additional procedures to review the classification of net asset components.

Thomas Ewing

3/27/2023

Date