

STATE BOARD OF ACCOUNTS
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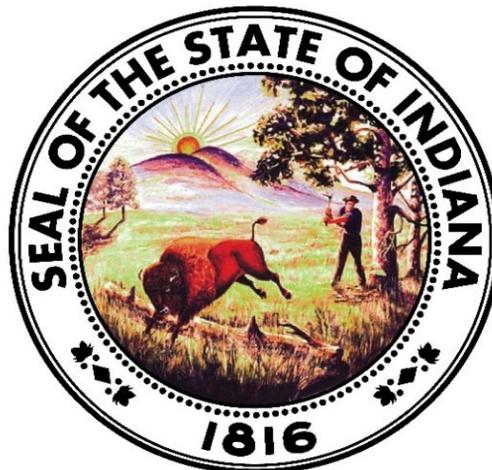
FEDERAL COMPLIANCE AUDIT REPORT

OF

BALL STATE UNIVERSITY

MUNCIE, INDIANA

July 1, 2022 to June 30, 2023



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Dr. Geoffrey S. Mearns	07-01-22 to 06-30-24
Vice President for Business Affairs and Treasurer	Alan T. Finn	07-01-22 to 06-30-24
Chair of the Board of Trustees	E. Renae Conley	07-01-22 to 12-31-24



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, MUNCIE, INDIANA

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units, and the aggregate remaining fund information of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 30, 2023, which contained unmodified opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 30, 2023. Our report includes a reference to other auditors who audited the financial statements of Ball State University Foundation, Inc., and the Muncie Community School Corporation as described in our report on the University's 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 with auditing standards generally accepted in the United States of America. 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

February 21, 2024



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, MUNCIE, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, the aggregate discretely presented component units, and the aggregate remaining fund information of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 30, 2023. Our report includes a reference to other auditors who audited the financial statements of Ball State University Foundation, Inc., and Muncie Community School Corporation, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by the auditors of Muncie Community School Corporation. The financial statements of Ball State University Foundation, Inc., were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Ball State University Foundation, Inc., or that are reported on separately by those auditors who audited the financial statements of Ball State University Foundation, Inc.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

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

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 University'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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

October 30, 2023, except for the Schedule of Expenditures
of Federal Awards, for which the date is February 21, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, MUNCIE, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ball State University's (University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023. The University's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

The University's basic financial statements include the operations of Muncie Community School Corporation; however, the federal award expenditures, if any, are not included in the University's Schedule of Expenditures of Federal Awards during the year ended June 30, 2023. Our audit, described below, did not include the operations of Muncie Community School Corporation as this entity is legally separate from the University and is subject to a separate audit in accordance with Indiana state statutes or regulations including 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), if applicable.

In our opinion, the University complied, in all material respects, with the types of 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, 2023.

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 (*Government Auditing Standards*); 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 *Auditor's 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

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.

Auditor's 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

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 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 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 *Auditor's 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 21, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the University. The schedule and notes are presented as intended by the University.

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BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Student Financial Assistance Cluster					
<u>Department of Education</u>					
Federal Supplemental Educational Opportunity Grants	Direct	84.007		\$ -	\$ 652,932
Federal Work-Study Program	Direct	84.033		-	1,112,549
Federal Perkins Loan Program	Direct	84.038		-	5,691,128
Federal Pell Grant Program	Direct	84.063		-	25,698,408
Federal Direct Student Loans	Direct	84.268		-	105,233,906
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	Direct	84.379		-	15,136
Total Department of Education				-	138,404,059
Total Student Financial Assistance Cluster				-	138,404,059
Research and Development Cluster					
<u>Department of Agriculture</u>					
Agriculture and Food Research Initiative (AFRI)	Direct	10.310	20196800629639	28,319	158,618
Agriculture and Food Research Initiative (AFRI)	Direct	10.310	20226702336431	-	67,656
Total - Agriculture and Food Research Initiative (AFRI)				28,319	226,274
Total Department of Agriculture				28,319	226,274
<u>Department of Commerce</u>					
Sea Grant Support	Trustees Of Purdue University	11.417	NA22OAR4170100	-	19,851
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	The Board of Regents of the University of Oklahoma	11.432	NA160AR4320115	-	35,392
Total Department of Commerce				-	55,243
<u>Department of Defense</u>					
Department of Defense	TayCo Brace LLC	12.RD	FA864922P0890	-	58,259
Total Department of Defense				-	58,259
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants	City of Muncie, Indiana	14.218	NONE	-	12,000
Total Department Of Housing and Urban Development				-	12,000

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Department of the Interior</u>					
Sport Fish Restoration	Indiana Department of Natural Resources	15.605	F21AF03838	-	55,460
Fish and Wildlife Management Assistance	Indiana Department of Natural Resources	15.608	F21AP02916	-	69,295
Wildlife Restoration and Basic Hunter Education and Safety	Indiana Department of Natural Resources	15.611	F19AF00053	45,878	102,104
Outdoor Recreation Acquisition, Development and Planning	Indiana Department of Natural Resources	15.916	P21AP10941	-	13,566
Historic Preservation Fund Grants-In-Aid	Indiana Department of Natural Resources	15.904	P21AF11019	-	1,877
Historic Preservation Fund Grants-In-Aid	Indiana Department of Natural Resources	15.904	None	-	309
Historic Preservation Fund Grants-In-Aid	Indiana Department of Natural Resources	15.904	P23AF01074	-	7,249
Total - Historic Preservation Fund Grants-In-Aid				-	9,435
Endangered Species Recovery Implementation	Rutgers University	15.657	F20AC00276	-	50,622
Assistance to State Water Resources Research Institutes	Trustees of Purdue University	15.805	G21AP10571	-	(17,890)
Assistance to State Water Resources Research Institutes	Trustees of Purdue University	15.805	G23AP00030	-	12,982
Assistance to State Water Resources Research Institutes	Trustees of Purdue University	15.805	G21AP10175	-	19,365
Total - Assistance to State Water Resources Research Institutes				-	14,457

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
National Land Remote Sensing Education Outreach and Research	Trustees of Purdue University	15.815	G18AP00077	-	1,326
Native American Graves Protection and Repatriation Act	National Park Service	15.922	P18AP00337	-	3,449
American Battlefield Protection	National Park Service	15.926	P20AP00207	-	22,903
National Park Service Conservation, Protection, Outreach, and Education	National Park Service	15.954	P18AC01293	-	35,922
Total Department of the Interior				45,878	378,539
<u>Department of the Treasury</u>					
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	Pink-4-Ever, Inc.	21.027	NONE	-	7,092
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	Indiana State Department of Health	21.027	NONE	-	45,022
Total - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				-	52,114
Total Department of the Treasury				-	52,114
<u>Library of Congress</u>					
Teaching with Primary Sources	Illinois State University	42.010	GA08C0017	-	2,999
Total Library of Congress				-	2,999
<u>National Aeronautics and Space Administration</u>					
Office of Stem Engagement (OSTEM)	Trustees of Purdue University	43.008	80NSSC20M0121	-	9,090
Total National Aeronautics and Space Administration				-	9,090

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>National Endowment for the Arts</u>					
Promotion of the Arts Grants to Organizations and Individuals	Direct	45.024	1859466-52-20	-	(44,647)
Total National Endowment for the Arts				-	(44,647)
<u>National Endowment for the Humanities</u>					
Promotion of the Humanities Public Programs	Direct	45.164	ZOR-283411-21	-	50,000
Promotion of the Humanities Office of Digital Humanities	Direct	45.169	HAA-269032-20	5,856	7,437
Total National Endowment for the Humanities				5,856	57,437
<u>National Science Foundation</u>					
Engineering	Direct	47.041	1464654	-	(20,733)
Engineering	Direct	47.041	2147098	-	91,822
Engineering	Direct	47.041	NONE	-	(19)
Total - Engineering				-	71,070
Mathematical and Physical Sciences	Direct	47.049	1808468	-	29,137
Mathematical and Physical Sciences	Direct	47.049	2152792	-	8,449
Mathematical and Physical Sciences	Direct	47.049	2054004	-	43,887
Mathematical and Physical Sciences	Direct	47.049	2003603	-	132,836
Mathematical and Physical Sciences	University of Florida	47.049	1912618	-	32,779
Total - Mathematical and Physical Sciences				-	247,088
Geosciences	The Trustees of Columbia University of the City of New York	47.050	111(G009393-04)	-	976
Geosciences	The Trustees of Columbia University of the City of New York	47.050	1450528	-	4,641
Total - Geosciences				-	5,617

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Computer and Information Science and Engineering	Direct	47.070	CNS-2133391	-	29,182
Computer and Information Science and Engineering	Direct	47.070	1835602	-	12,956
Computer and Information Science and Engineering	National Science Foundation	47.070	2209834	-	4,985
Total - Computer and Information Science and Engineering				-	47,123
Biological Sciences	Direct	47.074	2011286	-	8,048
Biological Sciences	Direct	47.074	2152668	-	63,394
Biological Sciences	Direct	47.074	2141285	-	108,004
Biological Sciences	Direct	47.074	2153767	-	213,879
Biological Sciences	Direct	47.074	2232510	-	19,990
Biological Sciences	George Mason University	47.074	2109647; E2055361	-	12,446
Total - Biological Sciences				-	425,761
Social, Behavioral, and Economic Sciences	Direct	47.075	SES-0849681	-	1,732
Social, Behavioral, and Economic Sciences	Direct	47.075	2148610	-	49,671
Social, Behavioral, and Economic Sciences	Direct	47.075	1917631	-	49,467
Total - Social, Behavioral, and Economic Sciences				-	100,870
STEM Education (formerly Education and Human Resources)	Indiana University	47.076	1618408	-	48,397
STEM Education (formerly Education and Human Resources)	Indiana University	47.076	2308500	-	31,393
STEM Education (formerly Education and Human Resources)	Direct	47.076	2221149	-	14,078
Total - STEM Education (formerly Education and Human Resources)				-	93,868
Integrative Activities	Direct	47.083	2214573	-	184,267
Total National Science Foundation				-	1,175,664
<u>Department of Veterans Affairs</u>					
Federal Contract	Direct	64.RD	NONE	-	78,429
Total Department of Veterans Affairs				-	78,429
<u>Environmental Protection Agency</u>					
P3 Award: National Student Design Competition for Sustainability	Direct	66.516	84040601	-	9,553
Total Environmental Protection Agency				-	9,553

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Department of Education</u>					
Javits Gifted and Talented Students Education	Direct	84.206	S206A220014	73,776	152,654
Research in Special Education	Direct	84.324A	R324A200232	-	118,116
Total Department of Education				73,776	270,770
<u>Department of Health and Human Services</u>					
Mental Health Research Grants	National Institutes of Health	93.242	1RF1MH123402-01	-	54,521
Substance Abuse and Mental Health Services Projects of Regional and National Significance	Volunteers of America	93.243	NONE	-	7,092
Discovery and Applied Research for Technological Innovations to Improve Human Health	National Institutes of Health	93.286	R15EB031388	50,088	181,882
Trans-NIH Research Support	National Institutes of Health	93.310	U01AR071133	2,414,655	3,085,677
Cardiovascular Diseases Research	National Institutes of Health	93.837	R15HL159660	-	113,649
Extramural Research Programs in the Neurosciences and Neurological Disorders	National Institutes of Health	93.853	R15NS128837	-	3,936
Allergy and Infectious Diseases Research	National Institutes of Health	93.855	R15AI130950	-	122,737
Biomedical Research and Research Training	National Institutes of Health	93.859	R15GM116032	12,900	120,059
Biomedical Research and Research Training	National Institutes of Health	93.859	2R15GM111713	-	108,002
Total - Biomedical Research and Research Training				12,900	228,061
Aging Research	National Institutes of Health	93.866	1R15AG067291-01	32,463	120,574
Cancer Cause and Prevention Research	National Institutes of Health	93.393	R15CA252996	-	109,385
Total Department Health and Human Services				2,510,106	4,027,514
Total Research And Development Cluster				2,663,935	6,369,238

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Child Nutrition Cluster					
<u>Department of Agriculture</u>					
School Breakfast Program	Indiana Department of Education	10.553	None	-	8,065
National School Lunch Program	Indiana Department of Education	10.555	None	-	106,333
Total Department of Agriculture				-	114,398
Total Child Nutrition Cluster				-	114,398
Highway Planning and Construction Cluster					
<u>Department of Transportation</u>					
Highway Planning and Construction	Madison County Council of Governments	20.205	NONE	-	17,500
Highway Planning and Construction	Delaware-Muncie Metropolitan Planning Commission	20.205	NONE	-	8,000
Highway Planning and Construction	Lawhon & Associates, Inc	20.205	E100098	-	2,817
Total - Highway Planning and Construction				-	28,317
Total Department of Transportation				-	28,317
Total Highway Planning and Construction Cluster				-	28,317
Special Education Cluster					
<u>Department of Education</u>					
Special Education Grants to States	Muncie School Corporation	84.027	NONE	-	58,392
Special Education Grants to States	East Central Indiana Special Services	84.027	NONE	-	18,490
Special Education Grants to States	Indiana Department of Education	84.027A	H027A190084	-	163,965
Special Education Grants to States	U.S. Department of Education	84.027A	H027A220084	-	1,051
Total - Special Education Grants to States				-	241,898
Total Department of Education				-	241,898
Total Special Education Cluster				-	241,898

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Other Programs					
<u>Department of Agriculture</u>					
Healthy Food Financing Initiative	Reinvestment Fund, Inc.	10.872	RO10125971496	-	7,384
Total Department of Agriculture				-	7,384
<u>Department of Commerce</u>					
Cluster Grants	Elevate Ventures, Inc.	11.020	None	-	777
Economic Development Technical Assistance	Direct	11.303	ED18CHI3030030	-	279,344
Economic Adjustment Assistance	Eastern Indiana Regional Planning Commission	11.307	66906283	-	782
Total Department of Commerce				-	280,903
<u>Department of Defense</u>					
Language Grant Program	Direct	12.900	H98230-22-1-0054	-	45,507
Total Department of Defense				-	45,507
<u>Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	City of Indianapolis	14.218	NONE	-	10,000
Total - CDBG - Entitlement Grants Cluster				-	10,000
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228	B-19-DC-18-0001	-	23,154
Total Department Of Housing and Urban Development				-	33,154
<u>Department of Interior</u>					
Historic Preservation Fund Grants-In-Aid	In Dept Of Natural Resources	15.904	P22AF00869	-	89,682
Historic Preservation Fund Grants-In-Aid	In Dept Of Natural Resources	15.904	P21AF11019	-	1,980
Total - Historic Preservation Fund Grants-In-Aid				-	91,662
Native American Graves Protection and Repatriation Act	National Park Service	15.922	P21AP11637	-	3,183
Total Department of Interior				-	94,845

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Department of Justice</u>					
STOP School Violence	Indiana Department of Education	16.839	55764	-	4,888
Total Department of Justice				-	4,888
<u>Department of State</u>					
Professional and Cultural Exchange Programs - Citizen Exchanges	Institute of International Education Inc	19.415	SECAGD18CA0070	-	4,517
Public Diplomacy Programs for Afghanistan and Pakistan	Institute of International Education Inc Quaid-i-Azam University	19.501	SAF20021GR3011	-	15,929
Public Diplomacy Programs for Afghanistan and Pakistan	Institute of International Education Inc Quaid-i-Azam University	19.501	SPK33020GR1022	-	26,660
Total - Public Diplomacy Programs for Afghanistan and Pakistan				-	42,589
AEECA/ESF PD Programs	U.S. Department of State	19.900	SUZ80022CA0097	-	147,900
Total Department of State				-	195,006
<u>National Endowment for the Humanities</u>					
Promotion of the Humanities Professional Development	Direct	45.163	BH-288025-22	-	72,131
Promotion of the Humanities Public Programs	Direct	45.164	GI-280460-21	-	31,482
Promotion of the Humanities Federal/State Partnership	Indiana Humanities Council	45.129	SO-268694-20	-	142
Promotion of the Humanities Federal/State Partnership	Indiana Humanities Council	45.129	SO-289872-23	-	683
Total - Promotion of the Humanities Federal/State Partnership				-	825
Total National Endowment for the Humanities				-	104,438
<u>The Institute of Museum and Library Services</u>					
Museums for America	Institute of Museum and Library Services	45.301	IGSM-251427-OMS-22	-	46,970
Total The Institute of Museum and Library Services				-	46,970

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Small Business Administration</u>					
Small Business Development Centers	Indiana Economic Development Corporation	59.037	SBAHQ22B0046	-	229,346
Small Business Development Centers	Indiana Economic Development Corporation	59.037	A69-16-SBDC-2010	-	6,059
Total - Small Business Development Centers				-	235,405
Total Small Business Administration				-	235,405
<u>Department of Education</u>					
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	S010A220014	-	56,965
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	S010A210014	-	69,944
Total - Title I Grants to Local Educational Agencies				-	126,909
Career and Technical Education -- Basic Grants to States	Governor's Workforce Cabinet	84.048A	NONE	43,671	129,522
Charter Schools	Indiana Department of Education	84.282A	U282A170017	-	18,050
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287C	S287C200014	-	50,387
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287C	S287C220014	-	261,221
Twenty-First Century Community Learning Centers	Muncie Community School Corporation	84.287C	S287C220014	-	7,998
Twenty-First Century Community Learning Centers	Muncie Community School Corporation	84.287C	S287C210014	-	(16)
Total - Twenty-First Century Community Learning Centers				-	319,590

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Gaining Early Awareness and Readiness for Undergraduate Programs	Indiana Commission for Higher Education	84.334	P334S160023	-	1,902
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367A	NONE	-	3,500
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367A	S367A200013	-	291
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367	S367A190013	-	613
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367	S367A210013	-	3,715
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367	NONE	-	5,692
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367	S367A200013	-	12,589
Total - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				-	26,400

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Ready-To-Learn Television	Corporation for Public Broadcasting	84.295	35232-EDU; S295A200004	-	31,303
American History and Civics Education	Direct	84.422	S422B220004-22A	-	361,399
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424	S424A190015	-	807
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424A	S424A200015	-	5,138
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424A	S424A210015	-	4,495
Total - Student Support and Academic Enrichment Program				-	10,440
COVID- 19- Education Stabilization Fund	Indiana Department of Education	84.425C	S425C200018	-	80,525
COVID- 19- Education Stabilization Fund	Indiana Department of Education	84.425D	S425D210013	-	217,112
COVID- 19- Education Stabilization Fund	Indiana Department of Education	84.425D	S425D200013	-	31,377
COVID- 19- Education Stabilization Fund	Indiana Department of Education	84.425U	S425U200013	-	244,165
COVID- 19- Education Stabilization Fund	Indiana Department of Education	84.425U	S425U210013	-	51,841
Total - COVID- 19- Education Stabilization Fund				-	625,020
Total Department of Education				43,671	1,650,535

BALL STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 June 30, 2023

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Department of Health and Human Services</u>					
Area Health Education Centers	Indiana University	93.107	U77HP23068	-	107,610
National Center for Advancing Translational Sciences	Indiana University	93.350	UL1TR002529	-	4,055
Block Grants for Prevention and Treatment of Substance Abuse	Indiana Family and Social Services Administration	93.959	3B8TI010019	-	18,467
Block Grants for Prevention and Treatment of Substance Abuse	America of Indiana	93.959	NONE	-	14
Block Grants for Prevention and Treatment of Substance Abuse	Indiana Family and Social Services Administration	93.959	B08TI083532	-	4,155
Block Grants for Prevention and Treatment of Substance Abuse	Indiana Family and Social Services Administration	93.959	B08TI083447	-	44,949
Total - Block Grants for Prevention and Treatment of Substance Abuse				-	67,585
Maternal and Child Health Services Block Grant to the States	Indiana State Department of Health	93.994	NONE	-	2,811
Total Department of Health and Human Services				-	182,061
<u>Corporation for National and Community Service</u>					
AmeriCorps State and National 94.006	Arizona Board of Regents on behalf of Arizona State University	94.006	22NDDAZ001	-	52,478
Total Corporation for National and Community Service				-	52,478
<u>Federal</u>					
Total Federal				-	-
Total Other Programs				43,671	2,933,574
Total Federal Awards				\$ 2,707,606	\$ 148,091,484

The accompanying notes are an integral part of the Schedule of Federal Awards.

BALL STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of Ball State University (University) under programs of the federal government for the year ended June 30, 2023. The information in the SEFA is presented in accordance with the requirements of Uniform Guidance. Because the SEFA presents only a select portion of the operations of the University, it is not intended to and does not present the financial position of the University.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The University has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3. Other Programs Student Loans

The University participates in the Federal Perkins Loan Program. Amounts loaned to students are recorded as notes receivable. Gross student notes receivable outstanding at June 30, 2023:

Program Title	Federal ALN	2023
Federal Perkins Loan Program – Notes Receivable	84.038	\$3,050,781

BALL STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:

Name of Opinion Unit	Opinion Issued
Business-Type Activities Aggregate Discretely Presented Component Units	Unmodified
Aggregate Remaining Fund Information	Unmodified
Internal control over financial reporting: Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs: Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
84.425	Student Financial Assistance Cluster COVID-19 - Education Stabilization Fund	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

OTHER REPORTS

In addition to this report, other reports may have been issued for the University. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.