

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FEDERAL SINGLE AUDIT REPORT

BALL STATE UNIVERSITY

MUNCIE, INDIANA

July 1, 2017 to June 30, 2018



FILED
03/20/2019

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SCHEDULE OF UNIVERSITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Dr. Geoffrey S. Mearns	07-01-17 to 06-30-19
Vice President, Business Affairs and Treasurer	Bernard M. Hannon	07-01-17 to 06-30-19
Associate Vice President for Business Affairs and Assistant Treasurer	William M. Hawkins (Vacant) Scott Stachler (interim)	07-01-17 to 10-11-17 10-12-17 to 10-31-17 11-01-17 to 06-30-19
President of the Board of Trustees	Richard J. Hall	01-01-17 to 12-31-19



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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 and the discretely presented component unit of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 26, 2018, 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. We have not performed any procedures with respect to the audited financial statements subsequent to October 26, 2018. Our report includes a reference to other auditors who audited the financial statements of the Ball State University Foundation (Foundation), 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 26, 2018



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**INDEPENDENT AUDITOR'S 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***

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

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 discretely presented component unit of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2018, 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 26, 2018. Our report includes references to other auditors who audited the financial statements of Ball State University Foundation (Foundation), as described in our report on the University's financial statements. The financial statements of the Foundation 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 the Foundation.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 University'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. 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 FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

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 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.


Paul D. Joyce, CPA
State Examiner

October 26, 2018



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

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

Report on Compliance for 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 its major federal programs for the year ended June 30, 2018. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the University's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

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 its major federal program for the year ended June 30, 2018.

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


Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.


Paul D. Joyce, CPA
State Examiner

March 13, 2019

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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.

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Cluster Title/ Federal Grantor Agency/ Pass-Through Entity/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Student Financial Assistance Cluster				
<u>DEPARTMENT OF EDUCATION</u>				
Federal Supplemental Educational Opportunity Grants	84.007		\$ 740,813	-
Federal Work-Study Program	84.033		687,764	-
Federal Perkins Loan Program_Federal Capital Contributions	84.038		12,940,673	-
Federal Pell Grant Program	84.063		24,964,425	-
Federal Direct Student Loans	84.268		130,901,317	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		12,663	-
Total Student Financial Assistance Cluster			170,247,655	-
Research and Development Cluster				
<u>DEPARTMENT OF AGRICULTURE</u>				
Direct				
Federal	10.RD	17-CS-11090800-020	8,244	-
Federal	10.RD	16-CS-11091204-018	2,293	-
Total for CFDA 10.RD			10,537	-
Pass-Through Old Dominion University Research Foundation Consumer Data and Nutrition Research	10.253	58-4000-6-0061-R	1,252	-
Pass-Through Western Michigan University National Fish and Wildlife Foundation	10.683	17-CA-11132422-145	5,269	-
National Fish and Wildlife Foundation	10.683	16-CA-111324222-213	2,829	-
Total for CFDA 10.683			8,098	-
Total Department of Agriculture			19,887	-
<u>DEPARTMENT OF COMMERCE</u>				
Pass-Through The Board of Regents of the University of Oklahoma Applied Meteorological Research	11.468	NA15NWS4680021	(632)	-
Total Department of Commerce			(632)	-
<u>DEPARTMENT OF DEFENSE</u>				
Pass-Through Defense Finance and Accounting Service Military Medical Research and Development	12.420	W81XWH-15-1-0006	93,492	-
Total Department Of Defense			93,492	-
<u>DEPARTMENT OF THE INTERIOR</u>				
Pass-Through Indiana Department of Natural Resources Sport Fish Restoration	15.605	NONE	32,810	-
Pass-Through Indiana Department of Natural Resources Wildlife Restoration and Basic Hunter Education	15.611	E2-15-L803	108,627	99,482
Pass-Through Western Michigan University Wildlife Restoration and Basic Hunter Education	15.611	NONE	4,015	-
Total for CFDA 15.611			112,642	99,482
Pass-Through Indiana Department of Natural Resources Historic Preservation Fund Grants-In-Aid	15.904	18-16FFY-04	2,731	-
Historic Preservation Fund Grants-In-Aid	15.904	18-16FFY-03	3,266	-
Historic Preservation Fund Grants-In-Aid	15.904	18-18-18FFY-05	11,583	-
Total for CFDA 15.904			17,580	-
Pass-Through Indiana Department of Natural Resources Outdoor Recreation, Acquisition, Development and Planning	15.916	E10-14-GB1800583-02	3	-
Pass-Through Western Michigan University Endangered Species Conservation - Recovery Implementation Funds	15.657	NONE	6,978	-
Endangered Species Conservation - Recovery Implementation Funds	15.657	F16AC01282	14,821	-
Total for CFDA 15.657			21,799	-
Pass-Through Western Michigan University National Fish and Wildlife Foundation	15.663	F16AF00398	1,798	-
Pass-Through United States Fish and Wildlife Service Great Lakes Restoration	15.662	F17AC00269	55,978	38,986
Pass-Through National Park Service Native American Graves Protection and Repatriation Act	15.922	None	5,509	-
Native American Graves Protection and Repatriation Act	15.922	18-13-GP-584	2,737	-
Total for CFDA 15.922			8,246	-
Pass-Through National Park Service American Battlefield Protection	15.926	GA-2287-13-001	(1)	-
American Battlefield Protection	15.926	GA-2287-15-003	1,450	-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Cluster Title/ Federal Grantor Agency/ Pass-Through Entity/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Total for CFDA 15.926			1,449	-
Total Department Of The Interior			252,305	138,468
<u>DEPARTMENT OF JUSTICE</u>				
Direct				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2015-IJ-CX-0011	121,656	11,212
Total Department Of Justice			121,656	11,212
<u>DEPARTMENT OF STATE</u>				
Pass-Through Council for International Exchange of Scholars Federal Contract	19.RD	NONE	24,000	-
Total Department Of State			24,000	-
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
Direct				
Science	43.001	NNX11AJ62G	41,842	-
Pass-Through Indiana Space Grant Consortium				
Education	43.008	A16-0154	11,607	-
Education	43.008	NONE	(19,311)	-
Pass-Through Purdue University				
Education	43.008	NONE	391	-
Total for CFDA 43.008			(7,313)	-
Total National Aeronautics And Space Administration			34,529	-
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>				
Direct				
Promotion of the Arts_Grants to Organizations and Individuals	45.024	NONE	12,019	-
Total National Endowment For The Arts			12,019	-
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>				
Direct				
Promotion of the Humanities_Fellowships and Stipends	45.160	FA-232866	(37,459)	-
Promotion of the Humanities_Office of Digital Humanities	45.169	NONE	12,972	-
Pass-Through Buffalo Bill Center of the West				
Promotion of the Humanities_Research	45.161	RQ-249753-16	30,856	-
Total National Endowment For The Humanities			6,369	-
<u>NATIONAL SCIENCE FOUNDATION</u>				
Direct				
Engineering Grants	47.041	IIP-0968959	107,608	-
Engineering Grants	47.041	1408165	50,211	-
Engineering Grants	47.041	IIP-1464654	172,852	-
Engineering Grants	47.041	1464654	328,117	251,755
Engineering Grants	47.041	S2ERC	5,620	-
Pass-Through Security and Software Engineering Research Center (S2ERC)				
Engineering Grants	47.041	S2ERC	(20,140)	-
Total for CFDA 47.041			644,268	251,755
Direct				
Mathematical and Physical Sciences	47.049	NONE	167,489	-
Mathematical and Physical Sciences	47.049	1758709	16,700	-
Mathematical and Physical Sciences	47.049	1806266	79,839	32,256
Total for CFDA 47.049			264,028	32,256
Geosciences	47.050	1061188	(54,651)	-
Computer and Information Science and Engineering	47.070	IIP-1230520	(52,225)	-
Computer and Information Science and Engineering	47.070	1726017	260,000	-
Computer and Information Science and Engineering	47.070	1660569	48,703	-
Total for CFDA 47.070			256,478	-
Biological Sciences	47.074	1442581	47,124	-
Biological Sciences	47.074	1651195	139,483	-
Total for CFDA 47.074			186,607	-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Cluster Title/ Federal Grantor Agency/ Pass-Through Entity/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Social, Behavioral, and Economic Sciences	47.075	172877	54,986	-
Social, Behavioral, and Economic Sciences	47.075	NONE	11,662	7,387
Social, Behavioral, and Economic Sciences	47.075	1554480	803	-
Pass-Through National Endowment for the Humanities				
Social, Behavioral, and Economic Sciences	47.075	FN255574	19,152	-
Social, Behavioral, and Economic Sciences	47.075	15-00745	(36,923)	-
Social, Behavioral, and Economic Sciences	47.075	15-00781	(73,858)	-
Total for CFDA 47.075			(24,178)	7,387
Pass-Through Michigan State University				
Education and Human Resources	47.076	RC104098 BSU	7,401	-
Pass-Through Indiana University				
Education and Human Resources	47.076	1618408	91,697	-
Total for CFDA 47.076			99,098	-
Total National Science Foundation			1,371,650	291,398
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
Direct				
Federal Contract	66.RD	EP-15-D-000080	19,581	-
Total Environmental Protection Agency			19,581	-
<u>DEPARTMENT OF ENERGY</u>				
Direct				
Federal Contract	81.RD	DE-AC52-07NA27344	13,950	-
Total Department of Energy			13,950	-
<u>DEPARTMENT OF EDUCATION</u>				
Pass-Through Indiana Department of Education				
Title I Grants to Local Educational Agencies	84.010	NONE	4,500	-
Pass-Through A Better Way Services, Inc				
Twenty-First Century Community Learning Centers	84.287	A58-7-14DL-0024	7,201	-
Pass-Through Back To School Teachers Store, Inc.				
Twenty-First Century Community Learning Centers	84.287	NONE	10,355	-
Total for CFDA 84.287			17,556	-
Pass-Through Metropolitan School District of Washington Township				
Mathematics and Science Partnerships	84.366	NONE	17,072	-
Pass-Through National Writing Project				
Supporting Effective Instruction State Grants	84.367D	U367D150004	9,452	-
Total Department Of Education			48,580	-
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Pass-Through Volunteers of America				
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance	93.243	NONE	3,731	-
Pass-Through Indiana State Department of Health				
National State Based Tobacco Control Programs	93.305	U58DP005989	18,333	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	25740	3,487	-
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP)				
Cooperative Agreements;PPHF	93.521	18945	30,158	-
Pass-Through National Institutes of Health				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R15DK078370-01A2	(64)	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2R15DK078370-02A1	17,274	-
Pass-Through Indiana University				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R37DK027221	(1,213)	-
Total for CFDA 93.847			15,997	-
Pass-Through National Institutes of Health				
Allergy and Infectious Diseases Research	93.855	1R15AI130950-01	100,659	-
Pass-Through National Institutes of Health				
Biomedical Research and Research Training	93.859	1R15GM111713	74,597	-
Pass-Through North Carolina at Charlotte				
Biomedical Research and Research Training	93.859	1R01GM120487-01A1	21,843	-
Total for CFDA 93.859			96,440	-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Cluster Title/ Federal Grantor Agency/ Pass-Through Entity/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Pass-Through Indiana University Child Health and Human Development Extramural Research	93.865	1R03HD087875-01A1	84,312	28,332
Pass-Through Johns Hopkins University Child Health and Human Development Extramural Research	93.865	NONE	1,887	-
Pass-Through Old Dominion University Research Foundation Child Health and Human Development Extramural Research	93.865	1 R03HD090387-01	1,887	-
Total for CFDA 93.865			88,086	28,332
Pass-Through Indiana University Aging Research	93.866	1R01AG038576-01A1	139,953	-
Pass-Through Marquette University Aging Research	93.866	70744-001-01	11,593	-
Total for CFDA 93.866			151,546	-
Pass-Through University of Alabama Birmingham Trans-NIH Research Support	93.310	1U01AR071133-01	191,560	-
Total Department Health and Human Services			699,997	28,332
Total Research And Development Cluster			2,717,383	469,410
Child Nutrition Cluster				
<u>DEPARTMENT OF AGRICULTURE</u>				
Pass-Through Indiana Department of Education School Breakfast Program	10.553	None	4,431	-
National School Lunch Program	10.555	None	46,461	-
Total Child Nutrition Cluster			50,892	-
CBDG - Entitlement Grants Cluster				
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Pass-Through City of Indianapolis Community Development Block Grants/Entitlement Grants	14.218	15292	6,632	-
Total CBDG - Entitlement Grants Cluster			6,632	-
Highway Planning and Construction Cluster				
<u>DEPARTMENT OF TRANSPORTATION</u>				
Pass-Through Delaware County, Indiana Highway Planning and Construction	20.205	NONE	15,200	-
Pass-Through City of Indianapolis Highway Planning and Construction	20.205	PO#1300003531	7,000	-
Pass-Through Delaware-Muncie Metropolitan Planning Commission Highway Planning and Construction	20.205	NONE	8,500	-
Pass-Through Madison County Council of Governments Highway Planning and Construction	20.205	NONE	44,000	-
Total for CFDA 20.205			74,700	-
Total Highway Planning And Construction Cluster			74,700	-
Special Education Cluster				
<u>DEPARTMENT OF EDUCATION</u>				
Pass-Through Jay County Special Education Services Special Education_Grants to States	84.027	NONE	36,048	-
Pass-Through Alexandria Community Schools Special Education_Grants to States	84.027	NONE	28,302	-
Total for CFDA 84.027			64,350	-
Pass-Through Indiana Department of Education Special Education_Grants to States	84.027A	14216-514-PN01	233,046	-
Total Special Education Cluster			297,396	-
Other Programs				
<u>DEPARTMENT OF COMMERCE</u>				
Direct Economic Development_Technical Assistance	11.303	ED16CHI3030033	19,407	-
Total Department of Commerce			19,407	-
<u>DEPARTMENT OF DEFENSE</u>				
Pass-Through New Hampshire Academy of Applied Science Basic, Applied, and Advanced Research in Science and Engineering	12.630	601608	1,121	-
Total Department of Defense			1,121	-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Cluster Title/ Federal Grantor Agency/ Pass-Through Entity/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
DEPARTMENT OF INTERIOR				
Pass-Through The Mannik & Smith Group, Inc. Historic Preservation Fund Grants-In-Aid	15.904	NONE	9,364	-
Pass-Through Indiana Department of Natural Resources Historic Preservation Fund Grants-In-Aid	15.904	NONE	48,685	-
Total for CFDA 15.904			58,049	-
Total Department Of Interior			58,049	-
DEPARTMENT OF STATE				
Direct				
Investing in People in the Middle East and North Africa	19.021	S IZ 100 15 GR025	28,719	-
Public Diplomacy Programs for Afghanistan and Pakistan	19.501	SPK33016CA093	42,494	2,723
Public Diplomacy Programs for Afghanistan and Pakistan	19.501	SPK33016GR017	54,987	44,269
Total for CFDA 19.501			97,481	46,992
Pass-Through Council for International Exchange of Scholars Academic Exchange Programs - Scholars	19.401	NONE	14,300	-
Pass-Through Meridian International Center Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	S-ECAGD-16-CA-1096	162,979	-
Pass-Through The Aspen Institute Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	S-ECAGD-16-CA-1126	228,888	89,589
Total for CFDA 19.415			391,867	89,589
Total Department Of State			532,367	136,581
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Pass-Through Indiana Space Grant Consortium Education	43.008	NNX15A107H	5,600	-
Education	43.008	NONE	1,500	-
Pass-Through Trustees Of Purdue University Education	43.008	NONE	1,500	-
Total for CFDA 43.008			8,600	-
Total National Aeronautics and Space Administration			8,600	-
NATIONAL ENDOWMENT FOR THE ARTS				
Pass-Through United States Conference of Mayors Promotion of the Arts_Grants to Organizations and Individuals	45.024	DCA 2017-01	36,527	-
Total National Endowment for the Arts			36,527	-
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Pass-Through Indiana State Library Grants to States	45.310	LS-00-16-0015-16	3	-
Pass-Through Fort Recovery Historical Society Promotion of the Humanities_Federal/State Partnership	45.129	SO-226596-15	9,918	-
Pass-Through Indiana Humanities Council Promotion of the Humanities_Federal/State Partnership	45.129	18-1023	2000	-
Promotion of the Humanities_Federal/State Partnership	45.129	16-1036	(500)	-
Promotion of the Humanities_Federal/State Partnership	45.129	17-1017	(465)	-
Total for CFDA 45.129			10,953	-
Total National Endowment for the Humanities			10,956	-
SMALL BUSINESS ADMINISTRATION				
Pass-Through Indiana Office of Small Business and Entrepreneurship Small Business Development Centers	59.037	A69-16-SBDC-2010	775	-
Pass-Through Indiana Economic Development Corporation Small Business Development Centers	59.037	NONE	94,976	-
Pass-Through State of Indiana Small Business Development Small Business Development Centers	59.037	NONE	114,125	-
Total for CFDA 59.037			209,876	-
Total Small Business Administration			209,876	-
DEPARTMENT OF EDUCATION				
Pass-Through Indiana Commission for Higher Education Supporting Effective Instruction State Grants	84.367B	J22-17-C0658	128,712	-
Pass-Through Indiana Department of Education Title I Grants to Local Educational Agencies	84.010	S010A150014	64,536	-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Cluster Title/ Federal Grantor Agency/ Pass-Through Entity/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Career and Technical Education -- Basic Grants to States	84.048	NONE	2,582	-
Career and Technical Education -- Basic Grants to States	84.048	A58-5-15CI-2762	84,998	-
Career and Technical Education -- Basic Grants to States	84.048	21525	99,581	27,351
Total for CFDA 84.048			187,161	27,351
Pass-Through Indiana Department of Education				
Twenty-First Century Community Learning Centers	84.287C	A58-7-17DL-0026	194,686	104,984
Twenty-First Century Community Learning Centers	84.287C	A58-5-15DL-0143	(1,858)	-
Total for CFDA 87.287C			192,828	104,984
Pass-Through Indiana Department of Education				
Improving Teacher Quality State Grants	84.367	NONE	2,173	-
Improving Teacher Quality State Grants	84.367	S367A160013	1,845	-
Total for CFDA 84.367			4,018	-
Pass-Through Corporation for Public Broadcasting				
Ready-To-Learn Television	84.295	U295A150003-17	5,586	-
Pass-Through Warsaw Community Schools				
Mathematics and Science Partnerships	84.366	NONE	11,360	-
Pass-Through FHI Development 360, LLC				
Federal Contract	84.U01	NONE	600	-
Total Department Of Education			594,801	132,335
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Indiana University				
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	109095	713	-
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	U77HP23068-06-01	22,208	-
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	HRSA U77HP23068	56,868	-
Total for CFDA 93.107			79,789	-
Foster Care_ Title IV-E	93.658	3A93-7-17-TC-WO-3627	54,047	-
Foster Care_ Title IV-E	93.658	NONE	(316)	-
Total for CFDA 93.658			53,731	-
Pass-Through The Jane Pauley Community Health Center, Inc.				
Grants for New and Expanded Services under the Health Center Program	93.527	NONE	26,632	-
Total Department of Health and Human Services			160,152	-
AGENCY FOR INTERNATIONAL DEVELOPMENT				
Pass-Through FHI Development 360, LLC				
USAID Foreign Assistance for Programs Overseas	98.001	101347.001.001.010.008	127,256	-
Total Agency for International Development			127,256	-
Total Other Programs			1,759,112	268,916
Total Federal Awards			\$ 175,153,770	\$ 738,326

The accompanying notes are an integral part of the Schedule of Expenditures 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 the University under programs of the federal government for the year ended June 30, 2018. 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 minimis 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, 2018:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>June 30, 2018</u>
Federal Perkins Loan Program - Notes Receivable	84.038	<u>\$ 11,372,434</u>

BALL STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	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 finding 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:

Name of Federal Program or Cluster	Opinion Issued
Student Financial Assistance Cluster	Unmodified
Research and Development Cluster	Unmodified
Special Education Cluster	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	yes

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/>.