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STATE BOARD OF ACCOUNTS
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INDIANAPOLIS, INDIANA 46204-2769

FEDERAL SINGLE AUDIT REPORT

BALL STATE UNIVERSITY

MUNCIE, INDIANA

July 1, 2018 to June 30, 2019

FILED
02/20/2020

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SCHEDULE OF UNIVERSITY OFFICIALS

Office	Official	Term
President	Dr. Geoffrey S. Mearns	07-01-18 to 06-30-20
Vice President, Business Affairs and Treasurer	Bernard M. Hannon	07-01-18 to 06-30-19
	(Vacant)	07-01-19 to 08-14-19
	Alan Finn	08-15-19 to 06-30-20
Associate Vice President for Business Affairs and Assistant Treasurer	Scott Stachler	07-01-18 to 06-30-19
President of the Board of Trustees	Richard J. Hall	07-01-18 to 12-31-19
	Renae Conley	01-01-20 to 12-31-20

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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 units of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 6, 2019, 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 state-ments. We have not performed any procedures with respect to the audited financial statements subsequent to November 6, 2019. Our report includes a reference to other auditors who audited the financial statements of the Ball State University 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

November 6, 2019

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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 aggregate discretely presented component units of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2019, 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 6, 2019. Our report includes a reference 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*. 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 those auditors.

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

Paul D. Joyce, CPA
State Examiner

November 6, 2019

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM 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 each of its major federal programs for the year ended June 30, 2019. 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 programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs 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 each of its major federal programs for the year ended June 30, 2019.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM 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 our 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 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 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

Paul D. Joyce, CPA
State Examiner

February 12, 2020

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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.

Federal Grantor Agency/ Pass-Through Entity/ Cluster Title/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Student Financial Assistance Cluster				
DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grants	84.007		$ 784,893	-
Federal Work-Study Program	84.033		752,686	-
Federal Perkins Loan Program_Federal Capital Contributions	84.038		11,372,434	-
Federal Pell Grant Program	84.063		24,638,479	-
Federal Direct Student Loans	84.268		132,914,459	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		16,347	-
Total Department of Education			170,479,298	-
Total Student Financial Assistance Cluster			170,479,298	-
Research and Development Cluster				
DEPARTMENT OF AGRICULTURE				
Direct				
Federal	10.699	17-CS-11090800-020	11,437	-
Total for CFDA 10.RD			11,437	-
Pass-Through Old Dominion University Research Foundation				
Small Business Innovation Research	10.212	NONE	1,397	
Pass-Through Old Dominion University Research Foundation				
Consumer Data and Nutrition Research	10.253	58-4000-6-0061-R	2,499	-
Pass-Through Western Michigan University				
National Fish and Wildlife Foundation	10.683	17-CA-11132422-145	2,797	-
National Fish and Wildlife Foundation	10.683	16-CA-111324222-213	3,238	-
Total for CFDA 10.683			6,035	-
Total Department of Agriculture			21,368	-
DEPARTMENT OF DEFENSE				
Pass-Through Defense Finance and Accounting Service				
Basic, Applied, and Advanced Research in Science and Engineering	12.630	SG-16-008	2,500	-
Pass-Through University of California, Irvine				
Research and Technology Development	12.910	FA87501620021	2,500	-
Research and Technology Development	12.910	FA87501620021	8,335	-
Total Department Of Defense			13,335	-
DEPARTMENT OF THE INTERIOR				
Direct				
Great Apes Conservation Fund	15.629	F18AP00890	2,207	
Great Lakes Restoration	15.662	F17AC00269	62,575	54,853
Cooperative Ecosytem Studies Units	15.678	F19AC00023	31,677	22,797
Pass-Through Indiana Department of Natural Resources				
Sport Fish Restoration	15.605	NONE	5	-
Wildlife Restoration and Basic Hunter Education	15.611	TBA W-49--R-02	38,417	
Pass-Through Illinois Department of Military Affairs				
Cooperative Ecosystem Studies Units	15.678		2,454	
Pass-Through Trustees of Purdue University				
Assistance to State Water Resources Research Institutes	15.805	G16AP00052	15,214	
Pass-Through Indiana Department of Natural Resources				
Historic Preservation Fund Grants-In-Aid	15.904	NONE	50,113	
Historic Preservation Fund Grants-In-Aid	15.904	18-16FFY-04	51,024	-
Historic Preservation Fund Grants-In-Aid	15.904	18-16FFY-03	50,527	-
Total for CFDA 15.904			151,664	-
Pass-Through National Park Service				
Historic Preservation Fund Grants-In-Aid	15.904	P18AP00169	25,146	
Native American Graves Protection and Repatriation Act	15.922		1,014	
Native American Graves Protection and Repatriation Act	15.922	P18AP00337	6,598	
Pass-Through Western Michigan University				
Endangered Species Conservation - Recovery Implementation Funds	15.657	F16AC01282	16,965	-
Total for CFDA 15.657			16,965	-
Pass-Through Western Michigan University				
NFWF-USFWS Conservation Partnership	15.663	F16AF00398	2,046	
Total Department Of The Interior			355,982	77,650

Federal Grantor Agency/ Pass-Through Entity/ Cluster Title/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
DEPARTMENT OF JUSTICE				
Direct				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2015-IJ-CX-0011	41,241	2,680
Total Department Of Justice			41,241	2,680
DEPARTMENT OF STATE				
Direct				
Council for International Exchange of Scholars	19.RD	NONE	9,000	
Council for International Exchange Scholars, Fulbright	19.RD	2018/APE (T&R)/102	2,064	-
Total Department of State			11,064	-
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct				
Science	43.001	NNX11AJ62G	(18)	-
Pass-Through Trustees of Purdue University				
Education	43.008	NNx15AI07H	7,517	-
Total National Aeronautics And Space Administration			7,499	-
NATIONAL ENDOWMENT FOR THE ARTS				
Direct				
Promotion of the Arts Grants to Organizations and Individuals	45.024	15-5211-7105	4,683	-
Total National Endowment For The Arts			4,683	-
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Direct				
Promotion of the Humanities Office of Digital Humanities	45.169	NONE	(571)	-
Pass-Through Buffalo Bill Center of the West				
Promotion of the Humanities Research	45.161	RA22859215	19,354	
Pass-Through Buffalo Bill Center of the West				
Promotion of the Humanities Research	45.161	RQ-249753-16	31,390	-
Total National Endowment For The Humanities			50,173	-
NATIONAL SCIENCE FOUNDATION				
Direct				
Engineering	47.041	1408165	17,666	-
Engineering	47.041	IIP-1464654	37,579	-
Engineering	47.041	1464654	207,102	146,870
Engineering	47.041	S2ERC	46,812	-
Total for CFDA 47.041			309,159	146,870
Direct				
Mathematical and Physical Sciences	47.049	1758709	27,698	-
Mathematical and Physical Sciences	47.049	1806266	215,592	116,816
Mathematical and Physical Sciences	47.049	1531851	7,700	-
Mathematical and Physical Sciences	47.049	1808468	46,433	-
Mathematical and Physical Sciences	47.049	1607746	88,360	-
Pass-Through Mathematical Association of America Inc				
Mathematical and Physical Sciences	47.049	DMS-1722275	4,000	-
Total for CFDA 47.049			389,783	116,816
Computer and Information Science and Engineering	47.070	1660569	22,216	-
Total for CFDA 47.070			22,216	-
Biological Sciences	47.074	1442581	24,269	-
Biological Sciences	47.074	1651195	70,202	-
Total for CFDA 47.074			94,471	-
Social, Behavioral, and Economic Sciences	47.075	172877	59,989	-
Pass-Through National Endowment for the Humanities				
Social, Behavioral, and Economic Sciences	47.075	FN255574	31,248	-
Total for CFDA 47.075			91,237	-
Pass-Through Michigan State University				
Education and Human Resources	47.076	RC104098 BSU	5,752	-
Pass-Through Indiana University				
Education and Human Resources	47.076	1618408	131,589	-
Total for CFDA 47.076			137,341	-
Total National Science Foundation			1,044,207	263,686

Federal Grantor Agency/ Pass-Through Entity/ Cluster Title/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
ENVIRONMENTAL PROTECTION AGENCY				
Direct				
Federal Contract	66.RD	EP-15-D-000080	(40,662)	-
Total Environmental Protection Agency			(40,662)	-
DEPARTMENT OF EDUCATION				
Pass-Through A Better Way Services, Inc				
Twenty-First Century Community Learning Centers	84.287	NONE	6,644	-
Pass-Through Back To School Teachers Store, Inc.				
Twenty-First Century Community Learning Centers	84.287	S287C150014	8,350	
Twenty-First Century Community Learning Centers	84.287	NONE	135	-
Total for CFDA 84.287			15,129	-
Pass-Through National Writing Project				
Supporting Effective Instruction State Grants	84.367D	U367D150004	12,570	-
Total Department Of Education			27,699	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Volunteers of America				
Maternal and Child Health Federal Consolidated Programs	93.110	R40MC31880	7,021	
Pass-Through Volunteers of America				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	NONE	76,490	-
Pass-Through Indiana State Department of Health				
Hospital Preparedness Program (HPP) and Public Health Emergency				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000395-04-05	20,624	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	25740	21,971	-
Pass-Though Indiana University				
National Center for Advancing Translational Sciences	93.350	UL1TR002529	4,266	
Pass-Through National Institutes of Health				
Allergy and Infectious Diseases Research	93.855	1R15AI130950-01	159,358	-
Pass-Through National Institutes of Health				
Biomedical Research and Research Training	93.859	1R15GM111713	48,498	-
Biomedical Research and Research Training	93.859	2R15GM111713	49,212	
Child Health and Human Development Extramural Research	93.865	1R03HD087875	67,705	22,928
Pass-Through North Carolina at Charlotte				
Biomedical Research and Research Training	93.859	1R01GM120487-01A1	74,019	-
Total for CFDA 93.859			239,434	22,928
Pass-Through Johns Hopkins University				
Child Health and Human Development Extramural Research	93.865	NONE	13,743	-
Pass-Through Old Dominion University Research Foundation				
Child Health and Human Development Extramural Research	93.865	1 RO3HD090387-01	3,750	-
Total for CFDA 93.865			17,493	-
Pass-Though Indiana University				
Aging Research	93.866	1R01AG038576-01A1	6,820	-
Pass-Through Marquette University				
Aging Research	93.866	1R01AG048262	13,200	-
Total for CFDA 93.866			20,020	-
Pass-Though University of Alabama Birmingham				
Trans-NIH Research Support	93.310	1U01AR071133-01	369,274	-
Total Department Health and Human Services			935,951	22,928
Total Research And Development Cluster			2,472,540	366,944
Child Nutrition Cluster				
DEPARTMENT OF AGRICULTURE				
Pass-Through Indiana Department of Education				
School Breakfast Program	10.553	None	5,362	-
National School Lunch Program	10.555	None	56,328	-
Total Department of Agriculture			61,690	-
Total Child Nutrition Cluster			61,690	-

Federal Grantor Agency/ Pass-Through Entity/ Cluster Title/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Highway Planning and Construction Cluster				
DEPARTMENT OF TRANSPORTATION				
Pass-Through Delaware-Muncie Metropolitan Planning Commission				
Highway Planning and Construction	20.205	NONE	10,158	-
Total Department of Transportation			10,158	-
Total Highway Planning And Construction Cluster			10,158	-
Special Education Cluster				
DEPARTMENT OF EDUCATION				
Pass-Through Alexandria Community School Corporation				
Special Education Grants to States	84.027	NONE	32,407	
Pass-Through Jay County Special Education Services				
Special Education Grants to States	84.027	NONE	34,269	-
Pass-Through East Central Indiana Special Services				
Special Education Grants to States	84.027	NONE	15,858	-
Total for CFDA 84.027			82,534	-
Pass-Through Indiana Department of Education				
Special Education Grants to States	84.027A	14217-514-PN01	20,937	-
Special Education Grants to States	84.027A	18611-514-PN01	162,759	-
Total for CFDA 84.027A			183,696	-
Total Special Education Cluster			266,230	-
Other Programs				
DEPARTMENT OF AGRICULTURE				
Pass-Through Indiana Office of Community and Rural Affairs				
Rural Business Enterprise Grants	10.769	31668	94,300	-
Total Department of Agriculture			94,300	-
DEPARTMENT OF COMMERCE				
Direct				
Economic Development Technical Assistance	11.303	ED16CHI3030033	16,720	
Economic Development Technical Assistance	11.303	ED16CHI3030030	4,792	-
Total Department of Commerce			21,512	-
DEPARTMENT OF DEFENSE				
Pass-Through New Hampshire Academy of Applied Science				
Basic, Applied, and Advanced Research in Science and Engineering	12.630	W911SR-15-2-001	11	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630	601608	2,044	-
Total Department of Defense			2,055	-
DEPARTMENT OF INTERIOR				
Pass-Through National Park Service				
American Battlefield Protection	15.926	P18AP00516	29,682	-
Total Department Of Interior			29,682	-
DEPARTMENT OF STATE				
Direct				
Public Diplomacy Programs	19.040	SIN65018GR0018	56,074	3,060
Public Diplomacy Programs for Afghanistan and Pakistan	19.501	SAF20018CA0041	252,909	31,642
AEECA/ESF PD Programs	19.900	SKZ10018CA0010	58,555	
Pass-Through Council for International Research and Exchange Board				
Investing in People in The Middle East and North Africa	19.021	SIZ-100-15-GR025	60,242	-
Pass-Through American -Mideast Educational and Training Services, Inc.				
Investing in People in The Middle East and North Africa	19.021	SIZ-100-18-GR0014	31,571	-
Total for CFDA 19.021			91,813	-
Pass-Through American Education Research Association				
Academic Exchange Programs - Graduate Students	19.400	S-ECAGD-19-CA-0034	43,289	-
Pass-Through Meridian International Center				
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	S-ECAGD-16-CA-1096	93,305	-
Pass-Through The Aspen Institute				
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	S-ECAGD-16-CA-1126	276,107	111,091
Total for CFDA 19.415			369,412	111,091
Total Department Of State			872,052	145,793

Federal Grantor Agency/ Pass-Through Entity/ Cluster Title/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Pass-Through Indiana Space Grant Consortium				
Education	43.008	NNX15A107H	1,500	-
Education	43.008	NONE	7,500	-
Total for CFDA 43.008			9,000	-
Total National Aeronautics and Space Administration			9,000	-
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	914	-
Pass-Through United States Conference of Mayors				
Promotion of the Arts Partnership Agreements	45.025	NONE	2,600	-
Total National Endowment for the Arts			3,514	-
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Pass-Through Indiana State Library				
Promotion of the Humanities Public Programs	45.164	GE-261126-18	14,765	-
Pass-Through Fort Recovery Historical Society				
Promotion of the Humanities Federal/State Partnership	45.129	SO-226596-15	2,736	-
Pass-Through Indiana Humanities Council				
Promotion of the Humanities Federal/State Partnership	45.129	NONE	5,000	
Promotion of the Humanities Federal/State Partnership	45.129	SO-253145-17	2,500	-
Total for CFDA 45.129			10,236	-
Total National Endowment for the Humanities			25,001	-
SMALL BUSINESS ADMINISTRATION				
Pass-Through Indiana Office of Small Business and Entrepreneurship				
Small Business Development Centers	59.037	A69-16-SBDC-2010	756	-
Small Business Development Centers	59.037	SBAHQ-19-B-0051	99,511	-
Pass-Through State of Indiana Small Business Development				
Small Business Development Centers	59.037	NONE	87,980	-
Total for CFDA 59.037			188,247	-
Total Small Business Administration			188,247	-
DEPARTMENT OF EDUCATION				
Pass-Through Indiana Commission for Higher Education				
Supporting Effective Instruction State Grants	84.367B	J22-17-C0658	43,072	-
Pass-Through Indiana Department of Education				
Title I Grants to Local Educational Agencies	84.010	SO10A180014	65,333	
Title I Grants to Local Educational Agencies	84.010	S010A150014	40,134	-
Pass-Through Indiana Department of Education				
Career and Technical Education -- Basic Grants to States	84.048	A58-5-15CI-2762	5,141	-
Career and Technical Education -- Basic Grants to States	84.048	21525	123,583	34,799
Total for CFDA 84.048			128,724	34,799
Pass-Through Indiana Department of Education				
Special Education Preschool Grants	84.173A	18619-514-PN01	2,197	-
Pass-Through Indiana Department of Education				
Charter Schools	84.282A	U282A170017	19,000	-
Pass-Through Indiana Department of Education				
Twenty-First Century Community Learning Centers	84.287	S287C170014	132,521	65,410
Twenty-First Century Community Learning Centers	84.287C	A58-7-17DL-0026	(2,349)	-
Pass-Through Indiana Department of Education				
Supporting Effective Instruction State Grants	84.367A	S367A170013	12,515	-
Pass-Through Indiana Department of Education				
Supporting Effective Instruction State Grants	84.367	S367A160013	1,575	-
Total for CFDA 84.367			1,575	-
Pass-Through Corporation for Public Broadcasting				
Ready-To-Learn Television	84.295	U295A150003-17	(838)	-
Ready-To-Learn Television	84.295	U295A150003	33,430	

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Grantor Agency/ Pass-Through Entity/ Cluster Title/ Program Title/ Project Title	Federal CFDA Number	Federal Identifier	Total Federal Awards Expended	Amounts Passed-Through To Subrecipients
Pass-Through FHI Development 360, LLC				
Federal Contract	84.U01	NONE	(600)	-
Total Department Of Education			474,714	100,209
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Indiana University				
Area Health Education Centers	93.107	HRSA U77HP23068	89,202	-
Foster Care Title IV-E	93.658	3A93-7-17-TC-WO-3627	72,419	-
Pass-Through Indiana State Department of Health				
PPHF 2018: Office of Smoking and Health-National State- Based Tobacco Control Programs- F	93.305	NONE	166,115	-
Total Department of Health and Human Services			327,736	
Total Other Programs			2,047,813	246,002
Total Federal Awards			$ 175,337,729	$ 612,946

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 Ball State University (University) under programs of the federal government for the year ended June 30, 2019. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirement, Cost Principles, and Audit Requirement for Federal Awards (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, 2019:

Program Title	Federal CFDA Number	2019
Federal Perkins Loan Program – Notes Receivable	84.038	$ 9,948,524

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 weakness identified?	no
Significant deficiency 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:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Student Financial Assistance Cluster	Unmodified
19.501	Public Diplomacy Programs for Afghanistan and Pakistan	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/.