

UNIVERSITY OF LOUISVILLE
Louisville, Kentucky

**SINGLE AUDIT REPORTS AND THE
SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**
Year Ended June 30, 2015

UNIVERSITY OF LOUISVILLE

Louisville, Kentucky

**SINGLE AUDIT REPORTS AND THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended June 30, 2015

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UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
STUDENT FINANCIAL AID CLUSTER			
UNITED STATES DEPARTMENT OF EDUCATION			
Federal Supplemental Educational Opportunity Grants	84.007		\$ 710,939
Federal Work Study Program	84.033		735,987
Federal Perkins Loan Program	84.038		9,533,051
Federal Pell Grant Program	84.063		19,153,843
William D. Ford Federal Direct Loan Program	84.268		139,827,053
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		<u>170,786</u>
TOTAL UNITED STATES DEPARTMENT OF EDUCATION			<u>170,131,659</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		8,831,647
Nursing Student Loans	93.364		<u>129,275</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>8,960,922</u>
TOTAL STUDENT FINANCIAL AID CLUSTER			<u>179,092,581</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
RESEARCH AND DEVELOPMENT CLUSTER			
DEPARTMENT OF AGRICULTURE			
Agricultural Research_Basic and Applied Research	10.001		\$ 144,360
Agriculture and Food Research Initiative (AFRI)	10.310		<u>12,819</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>157,179</u>
DEPARTMENT OF COMMERCE			
ARRA - Measurements and Engineering Research and Standards	11.609		187,804
Through National Center for Defense Manufacturing and Machining	11.609	0140098	<u>642,475</u>
TOTAL DEPARTMENT OF COMMERCE			<u>830,279</u>
DEPARTMENT OF DEFENSE			
Department of Defense Contracts	12.000		(3,291)
Through Ceramics Composites and Coatings Company	12.000	1501	11,206
Through Confidential	12.000	Federal Contractor	51,456
Through Metabiota, Inc.	12.000	COLLABORATIVE BIOLOG	(638)
Through Mound Laser & Photonics Center, Inc.	12.000	FA8650-13-C-5021	61,679
Through Spectral Sciences, Inc.	12.000	TOPIC N13A-TO11	20,997
Through Spectral Sciences, Inc.	12.000	Optical Vibrations	83,658

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Through Spectral Sciences, Inc.	12.000	N131-013, SBIR	\$ 7,435
Through Spectral Sciences, Inc.	12.000	N68335-15-C-0016	8,138
Through Texas Research Institute Austin, Inc.	12.000	N112-153	139,061
Basic and Applied Scientific Research	12.300		109,665
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		86,583
Through Omm Scientific, Inc.	12.351	HDTRA1-14-1-0043	180,292
Through Southern Research Institute	12.351	S13-XXXX	(1,300)
Military Medical Research and Development	12.420		1,576,751
Through Christine Kleinert Institute	12.420	W81XWH-13-2-0057	130,592
Through Christopher & Dana Reeve Foundation	12.420	CTN1-2013	54,301
Through Jewish Hospital	12.420	SVF CELLS	110,420
Through Owensboro Medical Health System	12.420	W81XWH-10-2-0082	191,755
Through University of Florida	12.420	UF11142	686
Through University of Florida Research Foundation	12.420	UFDSP00010202	12,819
Through University of Pittsburgh	12.420	0027150 (408007-2)	62,319
Basic Scientific Research	12.431		380,351
Basic, Applied, and Advanced Research in Science and Engineering			
Through Academy of Applied Science	12.630	W911NF-10-2-0076	2,920
Air Force Defense Research Sciences Program			
Through Case Western Reserve University	12.800	RES508102	94,245
Through UES, Inc.	12.800	FA8650-09-D-5037 001	21,290
Mathematical Sciences Grants Program	12.901		8,225
Research and Technology Development	12.910		86,944
Through Scientific Systems Company, Inc.	12.910	DARPA-BAA-12-38	68,763
 TOTAL DEPARTMENT OF DEFENSE			 <u>3,557,322</u>

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
DEPARTMENT OF INTERIOR			
Department of Interior Contracts	15.000		\$ 13,561
Conservation Grants Private Stewardship for Imperiled Species	15.632		56,014
Assistance to State Water Resources Research Institutes Through Kentucky Water Resources Research Institute	15.805	348108119-14-152	<u>4,998</u>
TOTAL DEPARTMENT OF INTERIOR			<u>74,573</u>
DEPARTMENT OF JUSTICE			
Legal Assistance for Victims through Legal Aid Society, Inc. Juvenile Justice and Delinquency Prevention - Allocation to States Through State of Kentucky	16.524	OVW LAV 2010, 2014-2017	21,495
National Institute of Justice Research, Evaluation, and Development Project Grants Through University of Kentucky Research Foundation	16.540	2009-JF-FX-0044	17,098
	16.560		66,475
	16.560	3048109943-13-154	<u>27,980</u>
TOTAL DEPARTMENT OF JUSTICE			<u>133,048</u>
DEPARTMENT OF TRANSPORTATION			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Through University of Kentucky Research Foundation	20.505	3048110296-13-192	44,031

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
University Transportation Centers Program through Marshall University	20.701	RC-P1300354	\$ 169,268
TOTAL DEPARTMENT OF TRANSPORTATION			<u>213,299</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
NASA Contracts			
Through Oregon State University	43.000	NS224A-A	59,021
Through University of Kentucky Research Foundation	43.000	3048110296-13-192	175,313
Through University of Kentucky Research Foundation	43.000	3049024102-13-142	(1,153)
Through University of Kentucky Research Foundation	43.000	3048109993-13-189	41,732
Science			
Through University of Kentucky Research Foundation	43.001	3049024102-15-119	4,270
Through Western Kentucky University	43.001	WKURF516171-09-114	1
Education through University of Kentucky Research Foundation	43.008	3048111831-15-029	264,570
Cross Agency Support	43.009		<u>9,419</u>
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			<u>553,173</u>
NATIONAL ENDOWMENT FOR THE ARTS			
Promotion of the Arts_Grants to Organizations and Individuals	45.024		<u>1,245</u>

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
NATIONAL SCIENCE FOUNDATION			
Engineering Grants	47.041		\$ 400,438
Through Bert Thin Films, LLC	47.041	1448883	31,120
Through Pyrochem Catalyst Corporation	47.041	IIP-1417144	32,566
Mathematical and Physical Sciences	47.049		865,250
Through University of California, Riverside	47.049	S000717	13,372
Through Wayne State University	47.049	DMS-1312603	10,885
Geosciences	47.050		68,464
Biological Sciences	47.074		365,928
Social, Behavioral, and Economic Sciences	47.075		70,152
Education and Human Resources	47.076		1,070,005
Through Cleveland State University	47.076	DELAT37B	(4)
Through University of Kentucky Research Foundation	47.076	3048111054-14-127	24,453
Office of International Science and Engineering			
Through University of Kentucky Research Foundation	47.079	3048111570	637,555
Office of Experimental Program to Stimulate Competitive Research			
Through University of Kentucky Research Foundation	47.081	3048108525-12-380	59,089
ARRA - Trans-NSF Recovery Act Research Support	47.082		37,764
			<u>3,687,037</u>
TOTAL NATIONAL SCIENCE FOUNDATION			<u>3,687,037</u>

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
DEPARTMENT OF VETERANS AFFAIRS			
Sharing Specialized Medical Resources	64.018		\$ 465,548
Through National Academy of Sciences	64.018	2000004348	<u>36,629</u>
TOTAL DEPARTMENT OF VETERANS AFFAIRS			<u>502,177</u>
ENVIRONMENTAL PROTECTION AGENCY			
Nonpoint Source Implementation Grants			
Through Cumberland Valley Resource Conservation	66.460	Sinking Creek Water	75,784
Through State of Kentucky	66.460	PON2129 1200002095 1	186,014
Regional Wetland Program Development Grants	66.461		160,733
Source Reduction Assistance	66.717		2,577
Through State of Kentucky	66.717	P02 129 1500003585 1	<u>624</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>425,732</u>
DEPARTMENT OF ENERGY			
Basic Energy Sciences	81.049		21,378
Through University of Kentucky Research Foundation	81.049	3048103802-12-391	(2,447)
Renewable Energy Research and Development	81.087		<u>179,081</u>
TOTAL DEPARTMENT OF ENERGY			<u>198,012</u>

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
DEPARTMENT OF EDUCATION			
National Institute on Disability and Rehabilitation Research	84.133		\$ 598,498
Education Research, Development and Dissemination	84.305		248,122
Through Development Services Group, Inc.	84.305	Sub#DSG UL 2012-13	<u>165,328</u>
TOTAL DEPARTMENT OF EDUCATION			<u>1,011,948</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Department of Health and Human Services Contracts	93.000		852,631
Through Abt Associates, Inc.	93.000	41353 TO 200-2010-F-33396	2,550
Through Children's Hospital of Philadelphia	93.000	09-007253	1
Through Corixa Corporation	93.000	HHSN272200900008,36C	365,600
Through Duke Clinical Research Institute	93.000	RSN-C PTN POPS	110,952
Through Duke Clinical Research Institute	93.000	NICHD-2012	96,653
Through Duke University	93.000	203-8816	3,415
Through Naprogenix, Inc.	93.000	NOVEL PHARMA	73,619
Through Noveratech, LLC	93.000	1R43DK104625-01	29,088
Through University of Michigan	93.000	REVIVE-IT	801
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		849,838
Through National American Heart Association	93.077	FX-ATRAC-UL1-01	842,287
Through National American Heart Association	93.077	FX-ATRAC-UL1-02	2,094,023
Through National American Heart Association	93.077	36875	9,051
Through National American Heart Association	93.077	34326-M-56787-A01	48,131

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases	93.083		\$ 121,930
Biological Response to Environmental Health Hazards	93.113		2,579,054
Through University of Kentucky Research Foundation	93.113	3048111486-14-173	105,827
Through University of Kentucky Research Foundation	93.113	3049025688-15-105	46,852
Oral Disease and Disorders Research	93.121		3,212,873
Through University of Bristol	93.121	ORCA41265	(82)
Through University of Bristol	93.121	FMDY1324440	54,418
Through University of Bristol	93.121	Orca 55745	53,054
Through University of Texas at Austin	93.121	UTA13-000775	110,155
Health Program for Toxic Substances and Disease Registry	93.161		148,868
Human Genome Research	93.172		131,605
Through HudsonAlpha Institute for Biotechnology	93.172	1UM1HG0007301	156,235
Research Related to Deafness and Communication Disorders	93.173		407,978
Through University of Virginia	93.173	GC11990-136407	258,176
Disabilities Prevention			
Through Christopher & Dana Reeve Foundation	93.184	IU59DD000838	3,077
Through Christopher & Dana Reeve Foundation	93.184	NRN YEAR 10	809,201
Immunization Research, Demonstration, Public Information and Education			
Training and Clinical Skills Improvement Projects	93.185		(7,563)
Research and Training in Complementary and Alternative Medicine	93.213		149,562
Through University of South Florida	93.213	TN01 TYPE 1 DIABETES	71,498
Through Massachusetts General Hospital	93.213	5U01AT00061308	6,257
National Center on Sleep Disorders Research	93.233		306,625
Mental Health Research Grants	93.242		365,108
Through Boston University	93.242	4500001597	1,831
Through University of California, San Francisco	93.242	8491SC	4,807

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Occupational Safety and Health Research Grants	93.262		\$ 270,540
Alcohol Research Programs	93.273		2,377,726
Through Cleveland Clinic Lerner College of Medicine	93.273	508-SUB	162,192
Through University of California, San Diego	93.273	156449095/S9000837	115,982
Drug Abuse Research Programs	93.279		232,692
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		14,291
Through University of California, Los Angeles	93.286	1R01EB00761501A1	223,104
National Center for Health Workforce Analysis Through Christopher & Dana Reeve Foundation	93.300	NRN (YEAR 11)	435,631
Minority Health and Health Disparities Research through Case Western Reserve	93.307	RES507037	20
Trans-NIH Research Support	93.310		482,367
Through University of Kansas Medical Center	93.310	QU8669410	148,164
Through Vanderbilt University	93.310	VUMC41925	1,853
Through Vanderbilt University	93.310	VUMC 42921	10,531
Nursing Research	93.361		218,752
Through Cedar Grove Institute for Sustainable Communities	93.361	1R21DC013347-01A1	12,921
Through University of Kentucky Research Foundation	93.361	3048109238-13-196	1,163
Research Infrastructure	93.389		96,606

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Cancer Cause and Prevention Research	93.393		\$ 1,052,495
Through University of Kansas Medical Center	93.393	QU8669410	11,176
Cancer Detection and Diagnosis Research	93.394		275,694
Through Kentucky Imaging Technologies, LLC	93.394	5R43CA179911-02	24,455
Cancer Treatment Research	93.395		1,422,399
Through Alliance for Clinical Trials in Oncology	93.395	Z11102	952
Through American College of Radiology	93.395	RTOG C225	2,535
Through American College of Radiology	93.395	RTOG0538	6,608
Through American College of Radiology	93.395	RTOG0920	267
Through American College of Radiology	93.395	RTOG 1216 RADIATION	51
Through American College of Radiology	93.395	RTOG 1304	26
Through Children's Hospital of Philadelphia	93.395	NIH COG CHAIRPERCASE	60,658
Through Children's Hospital of Philadelphia	93.395	U10C095861	2,697
Through Children's Hospital of Philadelphia	93.395	U10CA180886	489
Through Children's Hospital of Philadelphia	93.395	NIH COG CHAIR WK INT	34,621
Through Children's Oncology Group	93.395	CTSU PHASE II	1,547
Through CureSearch National Childhood Cancer Foundation	93.395	COG	2,105
Through Duke Clinical Research Institute	93.395	ACOSOG Z4051	4,103
Through John Wayne Cancer Institute	93.395	MMAITFOLLOW-0606	1,273
Through Radiation Therapy Oncology Group	93.395	RTOG 0929	2,550
Through Radiation Therapy Oncology Group	93.395	RTOG 1016	1,699
Through Southwest Oncology Group	93.395	NSABP PROTOCOL B-49	7
Through Southwest Oncology Group	93.395	N063D ALLTO STUDY	1

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Through Southwest Oncology Group	93.395	ECOG 1505	\$ 198
Through Southwest Oncology Group	93.395	ECOG E5103	116
Through Southwest Oncology Group	93.395	NSABP B-47	541
Through 3P Biotechnologies, Inc.	93.395	1R41CA189517-01	27,737
Through 3P Biotechnologies, Inc.	93.395	1R43CA162417-01A1	28,498
Cancer Biology Research	93.396		748,372
Through University of Kentucky Research Foundation	93.396	3049025772-15-059	333,950
Through University of Nebraska Medical Center	93.396	35-5140-2063-001	850
Through University of Southern California	93.396	45390120	4,808
Cancer Centers Support Grants			
Through Methodist Hospital Research Institute	93.397	18020002-0042,071	14,962
Through University of Southern California	93.397	44732690	44,486
ARRA - TRANS-NIH Recovery Act Research Support			
Through Emmes Corporation, EPP (NCI) - ARRA	93.701	1U01NS026835-01A1	378
ARRA - National Center for Research Resources, Recovery Act			
Construction SupportCenters for Medicare and Medicaid Services (CMS)	93.702		1,240,239
Research, Demonstrations and Evaluations	93.779		89,779
Heart and Vascular Diseases Research	93.837		8,119,578
Through Angiomics, Inc.	93.837	1R41HL115849-01A1	22,012
Through APK Advanced Medical Technologies Inc.	93.837	1R44HL117426-01	323,799
Through Cincinnati Children's Hospital Medical Center	93.837	109317	5,629
Through Children's Hospital of Philadelphia	93.837	FP11498-A1_16_01	38
Through Heartware, Inc.	93.837	2R44HL103014-02	472,509
Through Indiana University	93.837	IN4688149ULRF	25,370

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Through National Marrow Donor Program	93.837	1R01HL085707	\$ 893
Through New York University Medical School	93.837	PO2 095 1300003512 1	(137)
Through S.C.R., Inc.	93.837	1R44HL123120-01	60,567
Through S.C.R., Inc.	93.837	2R44HL088760-02	2
Through S.C.R., Inc.	93.837	2R44HL102981-02A1	108,267
Through University of Michigan	93.837	U01HL094345	556
Through University of South Florida	93.837	6382-1000-00-A	19,053
Through University of Texas at Houston	93.837	0008802Q	68,902
Lung Diseases Research	93.838		495,583
Through Children's Hospital Boston	93.838	1U01HL107681-02	3,502
Through Duke University	93.838	ACE, PANTHER-IPF	(10,169)
Through University of Maryland	93.838	1400032	47,642
Blood Diseases and Resources Research	93.839		586,645
Through Noveratech	93.839	1R43HL114235-01 -SUB	72,509
Through Pharmacogenetics Diagnostic Lab. (PGx)	93.839	1 R43 HL090055-01	2,980
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		303,612
Through Cincinnati Children's Hospital Medical Center	93.846	105514	733
Through Oklahoma Medical Research Foundation	93.846	0246-04LOU/PG1600426	78,820
Through University of Michigan	93.846	5P01AG010821	(691)
Through Washington University	93.846	1 R01 AR055176-01A2	3,906
Diabetes, Endocrinology, and Metabolism Research	93.847		2,730,557
Through Indiana University	93.847	IN-4686897-UJRF	1,762
Through Johns Hopkins University	93.847	JHU PO 2001774057	101
Through Medical College of Georgia	93.847	5U24DK076169-08 #25034-32	24,094
Through Nationwide Children's Hospital	93.847	952614	15,345
Through Noveratech, LLC	93.847	DIABETIC FOOT ULCERS	14,979
Through Ohio State University	93.847	60040365	203,102
Through Ohio State University	93.847	60037373	59,787

See notes to the schedule of expenditures of federal awards.

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Through Ohio State University	93.847	60046816	\$ 116,037
Through Regenerex, Inc.	93.847	2R42DK074331-03A2	(1)
Through Rush University Medical Center	93.847	1R01DK101350-01	39,972
Through Techshot	93.847	2R44DK072647-04A1	119,805
Through University of North Carolina at Chapel Hill	93.847	5-32729	7,542
Through University of South Florida	93.847	TYPE 1 TN-16, 07	1,660
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		1,844,575
Through Cincinnati Children's Hospital Medical Center	93.853	SUBAWARD 109540	11,878
Through New Jersey Medical School	93.853	CREST TRIAL 99-705	(523)
Through University of Washington	93.853	PENUT TRIAL	19,310
Allergy, Immunology and Transplantation Research	93.855		3,981,564
Through Johns Hopkins University	93.855	2002486957	2,378
Through Massachusetts General Hospital	93.855	SUBAWARD 219473 YR 3	1,349
Through Medigen, Inc.	93.855	15R43AI094863-02	27,373
Through NeoStem, Inc.	93.855	1R43AI098325-01	70,194
Through Regenerex, Inc.	93.855	1R41AI098336-01	(2,534)
Through University of Wisconsin	93.855	N003747801	9,096
Through Washington University St. Louis Medical School	93.855	WU-12-70, 13-104	147,753
Microbiology and Infectious Diseases Research	93.856		84,170
Pharmacology, Physiology, and Biological Chemistry Research	93.859		8,268,762
Through Noveratech	93.859	REDUCING LAPAROTOMY	87,152
Center for Research for Mothers and Children	93.865		966,605
Through Ann & Robert Lurie Children's Memorial Hospital	93.865	1R01HD060997-04	30,144
Through Oregon Research Institute	93.865	First Step: Home/Sch	39,094
Aging Research	93.866		667,169
Through University of Cincinnati	93.866	7002	148

See notes to the schedule of expenditures of federal awards.

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Through University of Kentucky	93.866	3048110704-11-174	\$ 19,282
Through University of Utah	93.866	10020166-01/149870/Amend4	5,036
Through University of Virginia	93.866	GB10087 147150	31,976
Vision Research - Retinal and Choroidal Diseases Research	93.867		2,504,900
Through Children's Hospital of Philadelphia	93.867	320886-11-04	(2,099)
Through Children's Hospital of Philadelphia	93.867	320886-11-03	2,050
Through Children's Hospital of Philadelphia	93.867	3209850813	(8,080)
Through Children's Hospital of Philadelphia	93.867	3209850814	(267)
Through Children's Hospital of Philadelphia	93.867	E-ROP YR 4	5,660
Through University of Pennsylvania	93.867	CATT Follow Up Study	4,255
Through Yale University	93.867	M14A11797(A09123)	99,179
Medical Library Assistance	93.879		31,994
Health Care and Other Facilities	93.887		<u>227,480</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>58,047,718</u>
 DEPARTMENT OF HOMELAND SECURITY			
Department of Homeland Security Contracts			
Through National Institute for Hometown Security, Inc.	97.000	05-09, 03-14-UL	325,195
Through Western Kentucky University	97.000	556102-13-002	<u>1,603</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>326,798</u>
 TOTAL RESEARCH AND DEVELOPMENT CLUSTER			 <u>69,719,540</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
ECONOMIC DEVELOPMENT CLUSTER			
DEPARTMENT OF COMMERCE			
Economic Adjustment Assistance			
Through National Association of Development Organization	11.307	NADO Kerr-Ta Technic	\$ 19,898
Through State of Kentucky	11.307	PON2 112 11000028651	<u>5,106</u>
TOTAL DEPARTMENT OF COMMERCE			<u>25,004</u>
TOTAL ECONOMIC DEVELOPMENT CLUSTER			<u>25,004</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			
DEPARTMENT OF TRANSPORTATION			
Highway Training and Construction			
Through State of Kentucky	20.205	PO2-628-0700011187	\$ (61,772)
Through State of Kentucky	20.205	PO2-628-1100004100	<u>197,310</u>
TOTAL DEPARTMENT OF TRANSPORTATION			<u>135,538</u>
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			<u>135,538</u>
SPECIAL EDUCATION (IDEA) CLUSTER			
DEPARTMENT OF EDUCATION			
Special Education			
Through State of Kentucky	84.027	PON254013000025841	89,191
Through State of Kentucky	84.027	PON254013000002886	36,914

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Through State of Kentucky	84.027	PON254014000028821	\$ 711,591
Through State of Kentucky	84.027	PON254014000029121	<u>244,083</u>
TOTAL DEPARTMENT OF EDUCATION			<u>1,081,779</u>
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			<u>1,081,779</u>
 TRIO CLUSTER			
DEPARTMENT OF EDUCATION			
TRIO - Student Support Services	84.042		222,383
TRIO - Talent Search	84.044		239,902
TRIO - Upward Bound	84.047		<u>617,642</u>
TOTAL DEPARTMENT OF EDUCATION			<u>1,079,927</u>
TOTAL TRIO CLUSTER			<u>1,079,927</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
SCHOOL IMPROVEMENTS GRANTS CLUSTER			
DEPARTMENT OF EDUCATION			
School Improvement Grants through State of Kentucky	84.377	PON254012000029051	\$ <u>30,906</u>
TOTAL SCHOOL IMPROVEMENTS GRANTS CLUSTER			<u>30,906</u>
TANF CLUSTER			
DEPARTMENT OF EDUCATION			
Temporary Assistance for Needy Families through Eastern Kentucky University	93.558	452660-14-157	<u>766</u>
TOTAL TANF CLUSTER			<u>766</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
MEDICAID CLUSTER			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medical Assistance Program			
Through State of Kentucky	93.778	PO2 746 1500002767 1	\$ 8,616
Through State of Kentucky	93.778	PON2 1400002206 1	<u>111,999</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>120,615</u>
TOTAL MEDICAID CLUSTER			<u>120,615</u>
TOTAL SPECIAL CLUSTERS			<u>2,474,535</u>
OTHER PROGRAMS			
DEPARTMENT OF AGRICULTURE			
Farmers' Market and Local Food Promotion Program			
Through Louisville/Jefferson County Metro Government	10.168	14-FMPPX-KY-0073	574
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Through State of Kentucky	10.557	PO2 728 1400004451	279,631

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program through Eastern Kentucky University	10.561	452830-15-137	\$ 44,188
TOTAL DEPARTMENT OF AGRICULTURE			<u>324,393</u>
DEPARTMENT OF DEFENSE			
Department of Defense Contracts	12.000		19,427
ROTC Language and Culture Training Grants	12.357		240,568
ARRA - Basic, Applied, and Advanced Research in Science and Engineering	12.630		<u>6,977</u>
TOTAL DEPARTMENT OF DEFENSE			<u>266,972</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grants - Small Cities Program			
Through State of Kentucky	14.219	PON2 112 11000023171	25,669
Through Louisville Metro Human Relations Commission	14.219	PO#306756	32,715
Capacity Building for Sustainable Communities	14.705		(6,059)
Through Institute for Sustainable Communities	14.705	Capacity Building	<u>245,504</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>297,829</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
DEPARTMENT OF JUSTICE			
Project Safe Neighborhoods through Louisville Metro Government	16.609	Violent Gang And Gun	\$ 13,564
Public Safety Partnership and Community Policing Grants	16.710		<u>23,032</u>
TOTAL DEPARTMENT OF JUSTICE			<u>36,596</u>
DEPARTMENT OF STATE			
Academic Exchange Programs - Scholars	19.401		<u>284,371</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
Science through University of Kentucky Research Foundation	43.001	3048107336-15-174	<u>4,776</u>
ENVIRONMENTAL PROTECTION AGENCY			
Environmental Finance Center Grants	66.203		164,883
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act Through State of Kentucky	66.436	PON2660 0800009927 1	22,316
Pollution Prevention Grants Program Through State of Kentucky	66.708		90,031
	66.708	PO2 129 1500002655, 2656	43,484
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements through Louisville Metro Government	66.814	TF-00D10513-0	54,519

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Brownfield Assessment and Cleanup Cooperative Agreements Through Louisville Metro Government	66.818	BF-95482511-0	\$ 1,567
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>376,800</u>
DEPARTMENT OF ENERGY			
State Energy Program Through State of Kentucky ARRA	81.041	PO2 127 1000001034 1	(6)
Through State of Kentucky	81.041	PON2 127 400002755 1	24,549
State Energy Program Special Projects through State of Kentucky	81.119	PON2 127 14000016831	<u>46,608</u>
TOTAL DEPARTMENT OF ENERGY			<u>71,151</u>
DEPARTMENT OF EDUCATION			
Department of Education Contract through State of Kentucky Career and Technical Education - Basic Grants to States	84.000	PON254013000025141	21,491
Through State of Kentucky	84.048	PO2 183 0900025133 1	2,777
Through State of Kentucky	84.048	PON2 54014000034361	11,292
Career and Technical Education - National Programs	84.051		(12,990)
Fund for the Improvement of Postsecondary Education	84.116		64,931
Safe and Drug-Free Schools and Communities - State Grants Through Jefferson County Public Schools	84.186	P01407295	207
Through Jefferson County Public Schools	84.186	RM 10-30-14	36,651

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Javits Gifted and Talented Students Education through University of Connecticut Fund for the Improvement of Education	84.206	RSA# 68614 KFS# 5631600	\$ 27,771
Through Ohio Valley Education Cooperative	84.215	BALANCE 2014	38
Special Education - State Program Improvement Grants for Children with Disabilities			
Through State of Kentucky	84.323	PON2 540 1400000557	49,873
Through State of Kentucky	84.323	PON254014000005441	196,152
Through State of Kentucky	84.323	PON2 54015000004751	346,553
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		341,849
Gaining Early Awareness and Readiness for Undergraduate Programs			
Through State of Kentucky	84.334	PO241515000041531	11,618
Child Care Access Means Parents in School	84.335		14,910
Mathematics and Science Partnerships			
Through Jefferson County Public Schools	84.366	RM 10-27-14, RM 3-8-13	32,425
Through State of Arizona	84.366	ADED 14-000011	4,406
Improving Teacher Quality State Grants			
Through National Writing Project	84.367	92KY03 SEED2012 Amd3	17,694
ARRA - Investing in Innovation (i3) Fund			
Through Council for Opportunity in Education	84.411	ARRA: College Access	<u>530,715</u>
 TOTAL DEPARTMENT OF EDUCATION			 <u>1,698,363</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Special Programs for the Aging_ Title III, Part C_ Nutrition Services Through Kentuckiana Regional Planning & Development Agency	93.045	KIPDA-FY2015-1033-1	\$ 37,212
Enhance Safety of Children Affected by Substance Abuse Through Eastern Kentucky University	93.087	EKU 452537-13-218	2,044
Through Eastern Kentucky University	93.087	452668-14-160	56,962
Model State Supported Area Health Education Centers	93.107		814,928
Maternal and Child Health Federal Consolidated Programs Through Hemophilia of Georgia, Inc.	93.110	6 H30MC24046-02-02	11,874
Through Michigan Public Health Institute	93.110	K-38827-115-504200	17,605
Emergency Medical Services for Children	93.127		313,613
Coordinated Services and Access to Research to Women, Infants, Children & Youth	93.153		443,912
Grants to States to Support Oral Health Workforce Activities through State of Kentucky	93.236	PO2772811000049391	(120)
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		442,807
Through Volunteers of America	93.243	VOAKY	12,611
Advanced Nursing Education Grant Program	93.247		370,536
Centers for Disease Control & Prevention: Investigations and Technical Assistance Through Catholic Charities	93.283	261-10-8080-2014, 2015	45,454
Through Kentuckiana Regional Planning & Development Agency	93.283	CDC5U58DP002815-04,05	143,557
Through State of Kentucky	93.283	PO2 728 14000046641	59,520
Through State of Kentucky	93.283	PON2 728 14000016151	49,813
Through State of Kentucky	93.283	PON2 728 1200001989	44
Through State of Kentucky	93.283	PON2 728 1200002077	(24)
Through State of Kentucky	93.283	PO272814000038531	8,129
Through State of Kentucky	93.283	PO2 728 1400005808 1	96,633
Through State of Kentucky	93.283	PO2 728-14000046631	55,243

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Through University of Kentucky Research Foundation	93.283	3049025198-14-058	\$ 1,020
Through University of Kentucky Research Foundation	93.283	3049025563-15-062	36,693
Through University of Kentucky Research Foundation	93.283	3048110569-14-010	460
Teenage Pregnancy Prevention Program	93.297		759,246
Advanced Education Nursing Traineeships	93.358		291,874
Cancer Research Manpower	93.398		612,377
Affordable Care Act (ACA) Public Health Training Centers Program Through Emory University	93.516	T282331	10,409
Community Transformation Grants and National Dissemination and Support for Community Transformation Grants Through Louisville/Jefferson Co Metro Government	93.531	1U58DP003724	16,831
The Coordinated Chronic Disease Prevention and Health Promotion Program Through State of Kentucky	93.544	PON27281200002131 1	69
Refugee and Entrant Assistance Through Catholic Charities	93.576	252-108080-2015, 2013	35,017
Family Violence Prevention and Services	93.592		166,416
Head Start through Ohio Valley Education Cooperative	93.600	OVEC	790
Assistance for Torture Victims	93.604		377,095
Children's Justice Grants to States through State of Kentucky	93.643	14000041271, 12000044741	187,326
Adoption Opportunities	93.652		489,314
Foster Care Title IV-E Through Eastern Kentucky University	93.658	EKU 452127-11-169	15
Through Eastern Kentucky University	93.658	452650-14-156	2,447
Through Eastern Kentucky University	93.658	452652-14-153	327
Through Eastern Kentucky University	93.658	452653-14-158	273
Through Eastern Kentucky University	93.658	452655-14-159	486
Through Eastern Kentucky University	93.658	452820-15-135	148,669
Through Eastern Kentucky University	93.658	452823-15-134	164,518

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
Through Eastern Kentucky University	93.658	452825-15-138	\$ 8,006
Through Eastern Kentucky University	93.658	453822-15-139	173,215
Through Seven Counties Services	93.658	1H79T024158-01	2,988
National Bioterrorism Hospital Preparedness Program			
Through State of Kentucky	93.889	PO272813000044521	5,036
Through University of Kentucky Research Foundation	93.889	UKRF304810953513018	(362)
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		620,900
Ryan White HIV/AIDS Dental Reimbursements	93.924		443,703
HIV Prevention Activities_Health Department Based			
Through State of Kentucky	93.940	PON2 72815000004181	378,538
Through State of Kentucky	93.940	PO2 728 1500002365 1	322,314
Through State of Kentucky	93.940	PO2 728-14000037501	32,545
Geriatric Education Centers			
Through University of Kentucky Research Foundation	93.969	UKRF 304810959413015	(162)
Through University of Kentucky Research Foundation	93.969	UKRF304811081414-072	523
Through University of Kentucky Research Foundation	93.969	UKRF 3048111909-15-068	94,881
Maternal and Child Health Services Block Grant			
Through State of Kentucky	93.994	PO2 728 1400003975 1	21,923
Through State of Kentucky	93.994	PO2 728 1200005248 1	(34)
Through State of Kentucky	93.994	PO2 728 1400003770 1	73,081
Through State of Kentucky	93.994	PO2 728 100004087	331,358
Through State of Kentucky	93.994	PO2 72814000039731	313,330
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>9,105,808</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2015 Expenditures
DEPARTMENT OF HOMELAND SECURITY			
Department of Homeland Security Contracts			
Through National Institute of Homeland Security	97.000	02-14-UL	\$ 116,167
Non-Profit Security Program through State of Kentucky	97.008	PO2 725 1300003928 1	22,878
Flood Mitigation Assistance through University of Kentucky Research Foundation	97.029	3048112073-15-080	27,216
Hazard Mitigation			
Through Louisville/Jefferson County Metro Government	97.039	PO 284859	12,001
Through State of Kentucky	97.039	PON2 095 11000015691	(193)
Through State of Kentucky	97.039	PON2 095 11000015692	(33)
Through State of Kentucky	97.039	PO2 095 1300003512 1	(138)
Assistance to Firefighters Grant	97.044		80,672
Pre-Disaster Mitigation through University of Kentucky Research Foundation	97.047	PO2 725 1300003928 1	47,255
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>305,825</u>
TOTAL OTHER PROGRAMS			<u>12,772,884</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 264,059,540</u>

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30, 2015

Subtotals of Multiple Awards

<u>Program Name</u>	<u>CFDA</u>	<u>Subtotal</u>
Community Development Block Grants - Small Cities Program	14.219	\$ 58,384
Capacity Building for Sustainable Communities	14.705	239,445
Pollution Prevention Grants Program	66.708	133,515
Mathematics and Science Partnerships	84.366	36,831
Maternal and Child Health Federal Consolidated Programs	93.110	29,479
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	455,418
Centers for Disease Control & Prevention: Investigations and Technical Assistance	93.283	496,541
Foster Care Title IV-E	93.658	500,945
National Bioterrorism Hospital Preparedness Program	93.889	4,674
Hazard Mitigation	97.039	11,638

See notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) of the University of Louisville (University) has been prepared in the format as set forth in U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The purpose of the Schedule is to present a consolidated summary of those expenditures of the University for the year ended June 30, 2015, which has been financed by the U.S. Government (Federal awards). For purposes of the Schedule, Federal awards include all Federal assistance and procurement relationships entered into directly and indirectly between the University and the Federal government and sub-awards from non-federal organizations made under federally sponsored agreements.

The accounting principles followed by the University and used in preparing the Schedule are as follows:

The schedule of expenditures of federal awards includes amounts expended by the University and its affiliated corporation, the University of Louisville Research Foundation, Inc.

Deductions (expenditures) for direct costs are recognized as incurred using the cash method of accounting and the cost accounting principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Moreover, expenditures include a portion of costs associated with general University activities (facilities and administrative costs) which are allocated to awards under negotiated formulas commonly referred to as indirect cost rates.

(Continued)

UNIVERSITY OF LOUISVILLE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

NOTE 2 – SUBRECIPIENTS

Of the federal expenditures presented in the schedule, the University provided federal awards to subrecipients as follows:

	<u>CFDA #</u>	<u>Fiscal 2015 Expenditures</u>
Agricultural Research Basic and Applied Research	10.001	\$ 110,758
ARRA – Measurements and Engineering		
Research and Standards	11.609	266,479
Military Medical Research and Development	12.420	103,027
Research and Technology Development	12.910	124,448
Community Development Block Grants/ Discretionary Grants	14.219	26,677
Capacity Building for Sustainable Communities	14.705	132,847
Conservation Grants Private Stewardship for Imperiled Species	15.632	35,659
NASA Contracts	43.000	14,590
Education	43.008	25,624
Mathematical and Physical Sciences	47.049	107,960
Biological Sciences	47.074	25,886
Education and Human Resources	47.076	215,776
Regional Wetland Program Development Grants	66.461	24,736
Renewable Energy Research and Development	81.087	75,000
Department of Education Contract	84.000	13,000
Special Education Grants to States	84.027	398,534
Fund for the Improvement of Postsecondary Education	84.116	26,254
Education Research, Development and Dissemination	84.305	46,643
Special Education – State Personnel Development	84.323	144,134
Heart and Vascular Diseases Research	84.377	21,100
Model State Supported Area Health Education Centers	93.107	628,862
Maternal and Child Health Federal Consolidated Programs	93.110	10,995
Biological Response to Environmental Health Hazards	93.113	226,735
Oral Disease and Disorders Research	93.121	12,610
Emergency Medical Services for Children	93.127	18,540
Research Related to Deafness and Communication Disorders	93.173	122,683
Disabilities Prevention through Christopher and Dana Reeve Foundation	93.184	567,852

(Continued)

UNIVERSITY OF LOUISVILLE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

NOTE 2 – SUBRECIPIENTS (Continued)

	<u>CFDA #</u>	<u>Fiscal 2015 Expenditures</u>
Mental Health Research Grants	93.242	\$ 43,062
Substance Abuse and Mental Health Services – Projects of Regional and National Significance	93.243	143,329
Occupational Safety and Health Research Grants	93.262	203,677
Drug Abuse and Addiction Research Programs	93.279	16,031
National Center for Health Workforce Analysis	93.300	206,409
Trans-NIH Research Support	93.310	121,851
Nursing Research	93.361	18,600
Cancer Detection and Diagnosis Research	93.394	15,509
Cancer Treatment Research	93.395	88,718
Cancer Research Manpower	93.398	13,868
Family Violence Prevention and Services	93.592	93,339
Adoption Opportunities	93.652	147,187
Heart and Vascular Diseases Research	93.837	1,021,914
Blood Diseases and Resources Research	93.839	40,985
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	23,600
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	411,751
Clinical Research Related to Neurological Disorders	93.853	231,964
Allergy, Immunology, and Transplantation Research	93.855	1,033,261
Microbiology and Infectious Diseases Research	93.856	10,739
Biomedical Research and Research Training	93.859	1,710,433
Child Health and Human Development Extramural Research	93.865	3,039
Retinal and Choroidal Diseases Research	93.867	6,689
National Bioterrorism Hospital Preparedness Program	93.889	4,663
U. S. Dept. of Homeland Security	97.000	304,497
Non-Profit Security Program	97.008	<u>19,659</u>
 TOTAL FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS		 <u>\$ 9,462,183</u>

(Continued)

UNIVERSITY OF LOUISVILLE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

NOTE 3 - NON-CASH FINANCIAL ASSISTANCE

Outstanding loan balances at June 30, 2015 were as follows:

	<u>CFDA #</u>	<u>Total</u>
Federal Perkins Loan Program	84.038	\$ 8,080,924
Health Professions Student - Medical	93.342	(34)
Health Professions Primary Care - Medical	93.342	4,171,111
Health Professions Student Loans - Dental	93.342	3,443,331
Nursing Student Loans	93.364	88,131
Loans to Disadvantaged Students - Medical	93.342	184,399
Loans to Disadvantaged Students - Dental	93.342	<u>41,785</u>
 Total student loans outstanding		 <u>\$ 16,009,647</u>

Loans received by students for the period ending June 30, 2015 were as follows:

	<u>CFDA #</u>	<u>Total</u>
Federal Perkins Loan Program	84.038	\$ 1,007,516
William D. Ford Federal Direct Loan Program	84.268	139,827,053
Health Professions Primary Care - Medical	93.342	857,880
Health Professions Student Loans - Dental	93.342	589,536
Loans to Disadvantaged Students - Medical	93.342	<u>21,000</u>
 Total non-cash financial assistance		 <u>\$ 142,302,985</u>

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*

Board of Trustees
University of Louisville
Louisville, Kentucky

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 aggregate discretely presented component units of the University of Louisville and affiliated corporations ("University") as of and for the year ended June 30, 2015, 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, 2015. Our report includes a reference to other auditors who audited the financial statements of the University of Louisville Physicians, Inc. and University of Louisville Foundation, Inc. and Affiliates, as described in our report on the University's financial statements. The financial statements of the University of Louisville Physician's, Inc. and University of Louisville Foundation, Inc. and Affiliates were not audited in accordance with *Government Auditing Standards*.

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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

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

Crowe Horwath LLP

Crowe Horwath LLP

Louisville, Kentucky
October 26, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Board of Trustees
University of Louisville
Louisville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited University of Louisville and Affiliated Corporations ("University") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2015. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about

whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2015.

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 OMB Circular A-133, 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 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University as of and for the year ended June 30, 2015, 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, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Crowe Horwath LLP

Crowe Horwath LLP

Indianapolis, Indiana
October 26, 2015

UNIVERSITY OF LOUISVILLE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

Section I: Summary of Auditor's Results

1. The opinion(s) expressed in the independent accountants' report was:
Unmodified

2. The independent accountants' report on internal control over financial reporting described:

Significant deficiency(ies)? Yes None reported

Material weakness(es)? Yes No

3. Noncompliance considered material to the financial statements was disclosed by the audit? Yes No

4. The independent accountants' report on internal control over compliance with requirements that could have a direct and material effect on major federal awards programs disclosed:

Significant deficiency(ies)? Yes None reported

Material weakness(es)? Yes No

5. The opinion(s) expressed in the independent accountants' report on compliance with requirements that could have a direct and material effect on major federal awards was (were):
Unmodified

6. The audit disclosed findings required to be reported by OMB Circular A-133? Yes No

7. The University's major programs were:

Cluster/Program	CFDA Number
Student Financial Aid Cluster	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 84.375, 84.376, 84.379, 93.342, and 93.364

(Continued)

UNIVERSITY OF LOUISVILLE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

Cluster/Program	CFDA Number
Research and Development Cluster	10.001, 10.310, 11.609, 12.000, 12.300, 12.351, 12.420, 12.431, 12.630, 12.800, 12.901, 12.910, 15.632, 15.805, 20.701, 43.000, 43.001, 43.008, 43.009, 45.024, 47.041, 47.049, 47.050, 47.074, 47.075, 47.076, 47.079, 47.081, 47.082, 64.018, 66.460, 66.461, 66.717, 81.049, 81.087, 84.133, 84.305, 93.000, 93.077, 93.083, 93.113, 93.121, 93.161, 93.172, 93.173, 93.184, 93.185, 93.213, 93.233, 93.242, 93.262, 93.273, 93.279, 93.286, 93.300, 93.307, 93.310, 93.361, 93.389, 93.393, 93.394, 93.395, 93.396, 93.397, 93.701, 93.702, 93.779, 93.837, 93.838, 93.839, 93.846, 93.847, 93.853, 93.855, 93.856, 93.859, 93.865, 93.866, 93.867, 93.879, 93.887, 97.000, 15.000, 16.524, 16.540, 16.560, and 20.505

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OBM Circular A-133 was \$3,000,000
9. The University qualified as a low-risk auditee as that term is defined in OBM Circular A-133? Yes No

Section II: Findings Required to be Reported by Government Auditing Standards

There were no findings for the year ended June 30, 2015.

Section III: Findings and Questioned Costs for Federal Awards Required to be Reported by OMB Circular A-133

There were no findings for the year ended June 30, 2015.

(Continued)

UNIVERSITY OF LOUISVILLE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2015

Section IV: Schedule of Prior Year Audit Findings and Questioned Costs

2014-001

Criteria: Management is responsible for establishing and maintaining effective internal controls over financial reporting.

Condition: During the 2014 audit, material adjustments were discovered and recorded by management resulting in a prior year restatement of the University's financial statements.

Context: Management is responsible for the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

Effect: Potentially material misstatements in the financial statements and disclosures could occur.

Cause: Management obtained additional information on various policies and procedures regarding capitalizing assets and recording of certain Medicaid revenue and related receivables.

Recommendation: Management should continue to review policies and procedures throughout the University and continue to provide training and updates to unit business managers

Views of responsible officials and planned corrective actions: Management agrees with the recommendation. Communication is essential to an organization as decentralized and complex as the University and its Affiliates. As of May 2014, the associate vice president for finance and her staff have regular meetings with the financial administration of the Health Science Campus, including their new chief financial officer. Discussions concerning capital asset accounting have been held with the senior business managers involved in the adjustment. Additional training is in development for the library department, as well as senior business managers in all areas. Through the re-organization of the business managers into shared business service units, management can more effectively communicate and educate unit business managers on proper accounting treatment.

Status: Corrected.

(Continued)

UNIVERSITY OF LOUISVILLE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2015

2014-002

U.S. Department of Education - Student Financial Aid Cluster
CFDA No. 84.268, Federal Direct Student Loan Program
CFDA No. 84.063, Federal Pell Grant Program
Program Year 2013 -2014

Criteria: Special tests and provisions related to notifying the National Student Loan Data System (NSLDS) of student enrollment changes within required time frames.

Condition: The University is required to submit to the Department of Education via NSLDS enrollment status changes for students that received a loan or Pell grant and did not enroll or ceased to be enrolled on at least a half-time basis within required time frames.

Context: Out of a population of 2,241 enrollment status changes, a sample of 25 status changes were selected for testing. For four students tested, the University did not notify the NSLDS within required time frames.

Effect: The University did not notify the Department of Education regarding student enrollment changes within required time frames.

Cause: Personnel responsible for notification overlooked these students and did not report to the NSLDS within the required time frame.

Recommendation: The University should ensure that personnel handling such submissions report enrollment changes to the NSLDS within the required time frames and batch files are complete.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and Members of the Registrar's Office, the Office of Institutional Research and Planning and the Office of Student Financial Aid have met to discuss needed changes to ensure enrollment data is reported in a means to help ensure federal requirements are met. Management determined the schedule of enrollment reporting to the Clearinghouse will be revised to ensure students who drop to less than half-time, graduate or withdraw are reported in time to be processed by the Clearinghouse and reported to NSLDS within 30 days and more communication between the various departments has been established to ensure accurate, timely and complete information is provided.

Status: Corrected.
