

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
Louisville, Kentucky

**SINGLE AUDIT REPORTS AND THE
SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**
Year Ended June 30, 2017

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
Louisville, Kentucky

**SINGLE AUDIT REPORTS AND THE
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Year Ended June 30, 2017

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UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
STUDENT FINANCIAL AID CLUSTER				
UNITED STATES DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grants	84.007		\$ 777,206	\$ -
Federal Work Study Program	84.033		788,587	-
Federal Perkins Loan Program	84.038		8,761,505	-
Federal Pell Grant Program	84.063		17,947,377	-
William D. Ford Federal Direct Loan Program	84.268		139,981,318	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		88,368	-
SUBTOTAL UNITED STATES DEPARTMENT OF EDUCATION			168,344,361	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		9,705,756	-
Nursing Student Loans	93.364		52,886	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			9,758,642	-
TOTAL STUDENT FINANCIAL AID CLUSTER			178,103,003	-
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Agricultural Research-Basic and Applied Research	10.001		84,236	7,228
Agriculture and Food Research Initiative (AFRI)	10.310		66,442	-
Wood Education and Resource Center (WERK)	10.681		108,008	-
SUBTOTAL DEPARTMENT OF AGRICULTURE			258,686	7,228

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DEPARTMENT OF COMMERCE				
ARRA - Measurements and Engineering Research and Standards	11.609		\$ 33,466	\$ -
Through National Center for Defense Manufacturing and Machining	11.609	20140098	39,000	39,000
Through National Center for Defense Manufacturing and Machining	11.609	20140262	15,328	-
			<u>87,794</u>	<u>39,000</u>
SUBTOTAL DEPARTMENT OF COMMERCE				
DEPARTMENT OF DEFENSE				
Department of Defense Contracts				
Through 3DSIM, LLC	12.000	FA8650-15-M-5025	(22)	-
Through InfoBeyond Technology LLC	12.000	Estreaming: Dynamic	26,590	-
Through Mound Laser & Photonics Center, Inc.	12.000	FA8650-13-C-5021	(189)	-
Through QuesTek Innovations LLC	12.000	PO 1400	34,499	-
Through Raytheon Company	12.000	PO 4201376716	23,222	-
Through Spectral Sciences, Inc.	12.000	3368-001-47	417	-
Through Spectral Sciences, Inc.	12.000	SVIBRATION DETECTION	20,310	-
Through Spectral Sciences, Inc.	12.000	3442-001-47 COMPOSITEBOND	111,390	-
Through Spectral Sciences, Inc.	12.000	3392-012-47	24,610	-
Basic and Applied Scientific Research	12.300		181,565	-
Through Texas Research Institute Austin, Inc.	12.300	A7301-300-SC1651	66,290	-
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		289,787	92,200
Through Omm Scientific, Inc.	12.351	HDTRA1-14-1-0043	(142)	-
Military Medical Research and Development	12.420		1,729,768	3,664
Through Christine Kleinert Institute	12.420	W81XWH-13-2-0057	114,754	-
Through Christopher & Dana Reeve Foundation	12.420	CTN1,8,9,10	128,350	-
Through Feinstein Institute of Medical Research	12.420	500717UL	88,029	-
Through Jewish Hospital	12.420	CTA-09	135,107	-
Through Kessler Med Rehab Research and Edu Corp	12.420	435-01	23,648	-
Through Kessler Med Rehab Research and Edu Corp	12.420	W81XWH-14-2-0190	3,359	-
Through Owensboro Medical Health System	12.420	W81XWH-10-2-0082	26,678	-
Through University of Pittsburgh	12.420	0027150 (408007-2)	69,789	-
Through University of Pittsburgh	12.420	9010895(410257)	13,590	-

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DEPARTMENT OF DEFENSE (Continued)				
Through University of Pittsburgh	12.420	9010895(410257)	\$ 13,590	\$ -
Basic Scientific Research	12.431		285,905	-
Through Ceramics Composites and Coatings Company	12.431	PORCELAIN COATINGS	34,165	-
Through University of Kentucky	12.431	3200000546-16-226	24,701	-
Basic, Applied, and Advanced Research in Science and Engineering				
Through Academy of Applied Science	12.630	FY17 KY Jr. Science & Hum	6,881	-
Mathematical Sciences Grants Program	12.901		12,424	-
			<u>3,475,475</u>	<u>95,864</u>
SUBTOTAL DEPARTMENT OF DEFENSE				
DEPARTMENT OF INTERIOR				
Research Grants	15.650		2,200	-
Department of the Interior Fish and Wildlife Service Coastal Impact				
Through North Slope Borough	15.668	20171209-000 OP	6,232	-
Assistance to State Water Resources Research Institutes				
Through University of Kentucky	15.805	3200000437-16-193	4,502	-
			<u>12,934</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF INTERIOR				
DEPARTMENT OF JUSTICE				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		371,661	44,041
Through University of Maryland	16.560	0000018580	55,183	-
Through Vanderbilt University	16.560	UNIV59385	4,900	-
Criminal Justice Research and Development Graduate Research Fellowships	16.562		30,185	-
			<u>461,929</u>	<u>44,041</u>
SUBTOTAL DEPARTMENT OF JUSTICE				

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DEPARTMENT OF TRANSPORTATION				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Through University of Kentucky Research Foundation	20.505	3049025467-15-041	\$ 83,716	\$ -
DEPARTMENT OF TREASURY				
Department of Treasury Contract	21.000		(3,124)	-
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
NASA Contracts	43.000		18,377	1,393
Through CFD Research Corporation	43.000	20160362	78,513	-
Through Kentucky EPScor	43.000	3048112736-16-199	5,059	-
Through Techshot	43.000	Sintered Inductive Metal	26,613	-
Through University of Kentucky Research Foundation	43.000	3210000183-16-119	1,556	-
Through University of Kentucky Research Foundation	43.000	3048107708-11-351	(586)	-
Through University of Kentucky Research Foundation	43.000	3048110296-13-192	106,770	7,909
Through University of Kentucky Research Foundation	43.000	304109993-13-189	(246)	-
Through University of Kentucky Research Foundation	43.000	3048110213-15-251	3,495	-
Aerospace Education Services Program	43.001		158,836	29,549
Through Aetos Systems, Inc.	43.001	SC-2019-003	(3,143)	-
Through Aetos Systems, Inc.	43.001	SC-2019-004	1,761	-
Education				
Through University of Kentucky Research Foundation	43.008	3210000183-16-120	4,119	-
Through University of Kentucky Research Foundation	43.008	3048111831-15-029	98,481	40,009
Through University of Kentucky Research Foundation	43.008	3200000161-16-112	13,512	-
Through University of Kentucky Research Foundation	43.008	320000161-16-230	16,244	3,318
Through University of Kentucky Research Foundation	43.008	3210000163-17-139	6,977	-
Through University of Kentucky Research Foundation	43.008	3210000183-17-138	17,418	-
Cross Agency Support	43.009		9,905	-
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			563,661	82,178

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NATIONAL ENDOWMENT FOR THE ARTS				
Promotion of the Arts-Grants to Organizations and Individuals	45.024		\$ 8,722	\$ -
NATIONAL SCIENCE FOUNDATION				
National Science Foundation Contract	47.000		107,765	-
Engineering Grants	47.041		1,767,829	170,583
Through Bert Thin Films, LLC	47.041	1448883	2,200	-
Through Spirituality Network, Inc.	47.041	NSF 12-548	189,628	-
Mathematical and Physical Sciences	47.049		811,848	163,112
Through Eastern Illinois University	47.049		49,336	-
Through University of California, Riverside	47.049	FY2017-02	786	-
Geosciences	47.050	S000717	85,037	-
Computer and Information Science and Engineering	47.070		187,336	18,994
Through Oak Ridge Associated Universities	47.070	Transforming Math	642	-
Through Rutgers University	47.070	5894	(536)	-
Biological Sciences	47.074		635,251	-
Social, Behavioral, and Economic Sciences	47.075		120,735	18,244
Education and Human Resources	47.076		516,053	-
Through Biological Sciences Curriculum Study	47.076	1503280	44,815	-
Through Tennessee Tech University	47.076	5-31289	23,842	-
Through University of Kentucky Research Foundation	47.076	3048111054-14-127	34,419	-
Office of International Science and Engineering through University of Kentucky Research Foundation	47.079		(13,105)	-
Office of Integrative Activities				
Through Kentucky EPScoR	47.083	3200000271-17-025	8,217	-
Through University of Kentucky Research Foundation	47.083	3200000271-16-155	426,728	-
Through University of Kentucky Research Foundation	47.083	3200000271-16-071	73,744	-
Through University of Kentucky Research Foundation	47.083	3200000271-16-074	138,327	-
Through University of Kentucky Research Foundation	47.083	3200000271-16-070	381,327	-
SUBTOTAL NATIONAL SCIENCE FOUNDATION			5,592,224	370,933

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DEPARTMENT OF VETERANS AFFAIRS				
Department of Veterans Affairs Contracts	64.000		\$ 44,038	\$ -
Sharing Specialized Medical Resources	64.018		283,282	-
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS			327,320	-
ENVIRONMENTAL PROTECTION AGENCY				
Regional Wetland Program Development Grants	66.461		178,519	12,597
Source Reduction Assistance through State of Kentucky	66.717	P02 129 1600002017 1	788	-
Brownfields Training	66.814		98,815	18,160
Through Virginia Polytech Institute	66.814	451357-19111	(1,802)	-
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			276,320	30,757
DEPARTMENT OF ENERGY				
U.S. Department of Energy Contract through Los Alamos National Laboratory	81.000	420099	29,496	-
Inventions and Innovations through Technova Corporation	81.036	Fusion Energy	(28)	-
Basic Energy Sciences	81.049		(48)	-
Regional Biomass Energy Programs through University of Kentucky				-
Research Foundation	81.079	3046991100-07-218	(2,272)	-
Renewable Energy Research and Development	81.087		1,596	-
SUBTOTAL DEPARTMENT OF ENERGY			28,744	-
DEPARTMENT OF EDUCATION				
National Institute on Disability and Rehabilitation Research	84.133		(11,105)	-
Education Research				
Through State of Kentucky	84.206	PON2 540 1600000996 1	25,680	-
Through State of Kentucky	84.206	PON2 540 1700000254 1	83,413	-
Through University of Connecticut	84.206	RSA# 68614 KFS# 5631600	57,731	-

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DEPARTMENT OF EDUCATION (Continued)				
Education Research, Development and Dissemination	84.305		\$ 77,215	\$ 26,110
Through Development Services Group, Inc.	84.305	ED-IES-12-C-0084	23,450	-
Through Development Services Group, Inc.	84.305	2015-01 ED-IES-15-D-0003	39,056	-
Through Virginia Commonwealth University	84.305	FP00002959_SA002	20,126	-
Research in Special Education	84.324	708778.490	708,778	265,664
Through Oregon Research Institute	84.324	R324A150221	244,014	-
			<u>1,268,358</u>	<u>291,774</u>
SUBTOTAL DEPARTMENT OF EDUCATION				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts	93.000		66,095	-
Through AtoxBio Ltd.	93.000	ATB-202	985	-
Through Duke Clinical Research Institute	93.000	CE 01-120	6,087	-
Through Duke Clinical Research Institute	93.000	NICHD-2011-POPS	43	-
Through Duke Clinical Research Institute	93.000	203-8012	23,191	-
Through Duke Clinical Research Institute	93.000	203-8391	10,409	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Through Duke Clinical Research Institute	93.000	NICHD-2012-01-SIL01	315	-
Through Duke University	93.000	203-8816	(1,190)	-
Through Espira, Inc.	93.000	Exosome and Oncosome	45,400	-
Through NRG Oncology Foundation, Inc.	93.000	NRG HN002	109	-
Through NRG Oncology Foundation, Inc.	93.000	EAY131 MATCH	6,117	-
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		1,652,193	-
Through Cleveland Clinic Lerner College of Medicine	93.077	668-SUB	29,489	-
Through National American Heart Association	93.077	FX-ATRAC-UL1	2,038,825	-
Blood Disorder Program: Prevention, Surveillance, and Research				
Through University of North Carolina	93.080	5103566	3	-
Healthy Marriage Promotion and Responsible Fatherhood Grants				
Through Fatherhood Research & Practice Network	93.086	GB170637	11,874	-

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse				
Through Eastern Kentucky University	93.087	453058-16-137	\$ (117)	\$ -
Through Eastern Kentucky University	93.087	453243-17-130	61,570	-
Food and Drug Administration Research				
Through Duke University	93.103	CTTI-001	82,589	-
Adolescent Family Life Research Grants through Texas Health Institute	93.111	THI-2016-01	36,223	-
Biological Response to Environmental Health Hazards	93.113		2,352,592	256,112
Through University of Kentucky Research Foundation	93.113	3048111486-14-173	100,005	-
Through University of Kentucky Research Foundation	93.113	3049025688-15-105	22,489	-
Oral Disease and Disorders Research	93.121		4,596,913	357,781
Through University of Bristol	93.121	ORCA 61045	140,134	-
Through University of Texas at Austin	93.121	UTA13-000775	123,446	-
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,251,521	587,001
NIEHS Hazardous Waste Worker Health and Safety Training				
Through Duke University	93.142	2035506	11,760	-
Through Emory University	93.142	T657459	51,943	-
Human Genome Research	93.172		277,594	172,562
Through HudsonAlpha Institute for Biotechnology	93.172	1UM1HG0007301	18,631	-
Through Vanderbilt University	93.172	VUMC59997	1,475	-
Research Related to Deafness and Communication Disorders	93.173		807,429	133,475
Through University of Virginia	93.173	GC11990-136407	(3,663)	-
Research and Training in Complementary and Alternative Medicine	93.213		292,783	-
Research on Healthcare Costs	93.226		315,316	30,688
Mental Health Research Grants				
Through Biomedical Development Corporation	93.242	R42MH091997	41,507	-
Through Boston University	93.242	4500001597	842	-
Through University of California, San Francisco	93.242	8491SC	6,534	-
Occupational Safety and Health Research Grants	93.262		165,250	102,588
Alcohol Research Programs	93.273		3,927,117	-
Through Cleveland Clinic Lerner College of Medicine	93.273	589, 728-SUB	211,421	-
Through EndoProtech Inc.	93.273	LIVER DIS R44AA021331	124,100	-
Through University of California, San Diego	93.273	156449095/S9000837	94,241	-

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Drug Abuse Research Programs				
Through University of North Carolina	93.279	20150048.1	\$ 59,129	\$ -
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		347,003	50,175
Through University of California, Los Angeles	93.286	0845 G SB763	127,556	-
Trans-NIH Research Support	93.310		1,010,020	218,464
Through Massachusetts General Hospital	93.310	229365	50,655	-
Through University of Florida	93.310	UFDSP00011499	30,874	-
Through Vanderbilt University	93.310	VUMC 42921	106	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				
Through State of Kentucky	93.314	PO2 767 17000048521	6,534	-
Paralysis Resource Center B - Cooperative Agreements (Discretionary Grants)				
Through Christopher and Dana Reeve Foundation	93.325	NRN-2015,2016(SH)	1,419,754	899,913
Research Infrastructure Programs through Noveratech, LLC	93.351	UNI CHRONIC CARE MOD	17,002	-
Nursing Research	93.361		346	-
Research Infrastructure	93.389		110,721	-
Cancer Cause and Prevention Research	93.393		583,155	74,189
Through Georgia Regents Augusta State University	93.393	Educational Program	7,761	-
Through University of Kansas Medical Center	93.393	QU866910	24,261	-
Cancer Detection and Diagnosis Research	93.394		118,605	5,293
Through University of Massachusetts	93.394	WA00397957/OSP121615	18,584	-
Through University of Massachusetts	93.394	OSP2016157 / WA00522492	20,414	-
Through Wake Forest University	93.394	WUHS 113201	2,656	-
Cancer Treatment Research	93.395		1,284,846	109,329
Through Alliance for Clinical Trials in Oncology	93.395	Z11102	73	-
Through 3P Biotechnologies, Inc.	93.395	1R41CA189517-01	(470)	-
Through Brigham & Women's Hospital	93.395	Alliance A151216	247	-
Through Children's Hospital of Philadelphia	93.395	U10C095861	(695)	-
Through Children's Hospital of Philadelphia	93.395	U10CA180886	46,344	-
Through Children's Oncology Group	93.395	CTSU PHASE II	30	-
Through Duke Clinical Research Institute	93.395	ACOSOG Z4051	(1,906)	-
Through FasCure Therapeutics LLC	93.395	NOVEL ADJUVANT SYSTE	56,900	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG0920	35	-

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Through NRG Oncology Foundation, Inc.	93.395	NSABP PROTOCOL B-49	\$ 1	\$ -
Through NRG Oncology Foundation, Inc.	93.395	RTOG 1106	299	-
Through Southwest Oncology Group	93.395	ECOG 1505	70	-
Through Southwest Oncology Group	93.395	ECOG E5103	91	-
Cancer Biology Research	93.396		1,636,863	121,869
Through University of Kentucky Research Foundation	93.396	3049025772-15-059	438,499	-
Through University of Nebraska Medical Center	93.396	34-5140-2063-001	84,608	-
Cancer Research Manpower	93.398		261,677	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		91,484	-
Refugee and Entrant Assistance_Discretionary Grants				
Through Catholic Charities, Inc.	93.576	252-10-8080-2016_2017	42,689	-
Child Welfare Services Training Grants	93.648	24-0520-0227-004	81,539	-
ARRA Trans-NIH Recovery Act Research Support Trans-NIH Recovery Act Research				
Through Emmes Corporation, EPP (NCI) - ARRA	93.701	1U01NS026835-01A1	756	-
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.733		513	-
Medical Assistance Program through State of Kentucky Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.778	PO2 746 1600005254 1	348,995	-
Through State of Kentucky	93.779	P02 723 1500002217 2	(149)	-
Heart and Vascular Diseases Research	93.837		4,673,695	116,202
Through APK Advanced Medical Technologies Inc.	93.837	1R44HL117426-01	26,501	-
Through Children's Hospital of Philadelphia	93.837	FP11498A1-SUB16-07	25	-
Through Cincinnati Children's Hospital Medical Center	93.837	109317	387	-
Through EndoProtech, Inc.	93.837	A NOVEL LIPOTHERAPY	70,607	-
Through Ension, Inc.	93.837	PED LIFE SUPPORT	9,474	-
Through HeartWare, Inc.	93.837	5R44HL103014-03	100,934	-
Through Massachusetts General Hospital	93.837	5U01HL123336-02	22,065	-
Through National Marrow Donor Program	93.837	1R01HL085707	22	-
Through New York University Medical School	93.837	PV-10-EA-02	1,853	-
Through University of Florida	93.837	UFDSP00011610	3,554	-
Through University of South Florida	93.837	6382-1000-00-A	13,507	-
Through University of Texas at Houston	93.837	CONCERT-HF	13,877	-

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Through University of Texas at Houston	93.837	5UM1HL087318-09	\$ 6,848	\$ -
Through University of Texas at Houston	93.837	0008802Q	300	-
Through University of Utah	93.837	10041797 - LOUISVILLE	126,839	-
Through Yale University	93.837	EXERCISE IN GENETIC	61	-
Lung Diseases Research	93.838		610,223	-
Through Children's Hospital of Boston	93.838	5U01HL107681-04	8	-
Through Johns Hopkins Medical Center	93.838	2003043501	27,462	-
Through University of Maryland	93.838	1400032	76,565	-
Blood Diseases and Resources Research	93.839		313,026	-
Through Noveratech, LLC	93.839	1R43HL114235-01 -SUB	(15,002)	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,388,415	-
Through Cincinnati Children's Hospital Medical Center	93.846	105514	624	-
Through Oklahoma Medical Research Foundation	93.846	0246-05LOUI/S1610478	45,689	-
Through University of Chicago	93.846	FP050821	48,749	-
Through Washington University	93.846	1 R01 AR055176-01A2	(2,669)	-
Diabetes, Endocrinology, and Metabolism Research	93.847		1,991,870	131,693
Through Johns Hopkins University	93.847	JHU 2003172574	151	-
Through Johns Hopkins University	93.847	5U01DK062431142001774057	3,024	-
Through Nationwide Children's Hospital	93.847	952616/WX00277790	15,074	-
Through Nationwide Children's Hospital	93.847	82137416	70,572	-
Through Noveratech, LLC	93.847	DIABETIC FOOT ULCERS	22,597	-
Through Noveratech, LLC	93.847	2R44DK105692-02	51,561	-
Through Ohio State University	93.847	60051721/PO RF01424134	51,016	-
Through Ohio State University	93.847	60056720 / RF01466576	63,012	-
Through Rush University Medical Center	93.847	13032902-Sub3	27,792	-
Through Techshot	93.847	2R44DK072647-04A1	29,665	-
Through University of South Florida	93.847	TN-18	110	-
Through University of South Florida	93.847	TN-20	4,199	-
Through University of South Florida	93.847	TN01 TYPE 1 UDK097835A	55,240	-
Through University of South Florida	93.847	TN-07, ORAL INSULIN	11,358	-
Through University of South Florida	93.847	nbvgv TYPE 1 TN-16	11,846	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		1,344,655	48,275
Through Johns Hopkins Medical Center	93.853	PO 2002201516 U01NS080824	3,097	-
Through Massachusetts General Hospital	93.853	INO-PD-P3-2014	16,796	-
Through Mayo Clinic	93.853	5U01NS080168-03	632	-

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Through University of Minnesota	93.853	ATACH-II SubawdN000936941	\$ 8,926	\$ -
Through University of Washington	93.853	UWSC7771	3,155	-
Allergy, Immunology and Transplantation Research	93.855		5,760,596	2,084,302
Through FasCure Therapeutics, LLC	93.855	VACC PLAGUE R41A120353	29,699	-
Through Indiana University	93.855	BL-4624260-ULRF	7,032	-
Through Massachusetts General Hospital	93.855	Subaward # 219473	697	-
Through Massachusetts General Hospital	93.855	225488	3,024	-
Through Massachusetts General Hospital	93.855	229712	4,093	-
Through Medigen, Inc.	93.855	2R44A1094863-03A1	90,175	-
Through Rosalind Franklin University of Medicine	93.855	212221UL	53,907	-
Through University of California-Berkley	93.855	00009352	14,376	-
Through University of Minnesota	93.855	UMN CON#52525 /N004761501	6,815	-
Microbiology and Infectious Diseases Research	93.856		565,397	-
Pharmacology, Physiology, and Biological Chemistry Research	93.859		9,228,988	1,964,999
Through Research Foundation for SUNY at Buffalo	93.859	R1059229	65,088	-
Through University of Kentucky Research Foundation	93.859	3200000086-16-014	37,885	-
Through University of Utah	93.859	10030565-LOU	22,041	-
Center for Research for Mothers and Children	93.865		639,856	-
Through Ann & Robert Lurie Children's Memorial Hospital	93.865	901461-Louisville	9,474	-
Through Ann & Robert Lurie Children's Memorial Hospital	93.865	5R01HD060997-02	(5,013)	-
Through Stanford University	93.865	61281978-105015	278	-
Aging Research	93.866		973,244	98,084
Through University of California - Davis	93.866	201121619-05	36,710	-
Through University of Kentucky Research Foundation	93.866	320000011-14-174	25,136	-
Through University of Virginia	93.866	GB10087 147150	20,809	-
Vision Research - Retinal and Choroidal Diseases Research	93.867		3,105,203	224,873
Through Children's Hospital of Philadelphia	93.867	3209850813,15	10,976	-
Through Ohio State University	93.867	60047172	24,927	-
Through Washington University St. Louis School of Medicine	93.867	WU-16-123	36,618	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		63,415	-
Maternal and Child Health Services Block Grant to the States				
Through State of Kentucky	93.994	PO2 728 1600004752 1	354,816	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>59,866,314</u>	<u>7,787,867</u>

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
DEPARTMENT OF HOMELAND SECURITY				
Homeland Security Advanced Research Projects Agency Through EWA Government Systems, Inc.	97.065	HSHQDC-11-C-00001	\$ (836)	\$ -
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				
United States Agency for International Development Contract Through National Academy of Sciences	98.000	2000007145	17,554	-
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>72,325,791</u>	<u>8,749,642</u>
SPECIAL EDUCATION (IDEA) CLUSTER				
DEPARTMENT OF EDUCATION				
Special Education Grants to States Through State of Kentucky	84.027	PON2 54015000019851	3,369	-
Through State of Kentucky	84.027	PON2 540 1500002368 1	11,799	-
Through State of Kentucky	84.027	PON2 540 1600002173 1	76,942	-
Through State of Kentucky	84.027	PON2 540 16000026151	676,787	258,972
Through State of Kentucky	84.027	PON2 540 16000002548 1	366,155	186,393
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,135,052</u>	<u>445,365</u>
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			<u>1,135,052</u>	<u>445,365</u>

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
TRIO - Student Support Services	84.042		\$ 221,136	\$ -
TRIO - Talent Search	84.044		230,549	-
TRIO - Upward Bound	84.047		<u>690,617</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,142,302</u>	<u>-</u>
TOTAL TRIO CLUSTER			<u>1,142,302</u>	<u>-</u>
MEDICAID CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medical Assistance Program Through Eastern Kentucky University	93.778	453237-17-123	97,779	-
Through State of Kentucky	93.778	PO2 746 1600000464 1	12,333	-
Through State of Kentucky	93.778	PON2 746 1600003893 1	75,720	-
Through State of Kentucky	93.778	PON2 1400002206 1	<u>(17,200)</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>168,632</u>	<u>-</u>
TOTAL MEDICAID CLUSTER			<u>168,632</u>	<u>-</u>
TOTAL SPECIAL CLUSTERS			<u>2,445,986</u>	<u>445,365</u>

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</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	\$ 7,548	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Through State of Kentucky	10.557	PO2 728 1600004675 1	<u>298,474</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF AGRICULTURE			<u>306,022</u>	<u>-</u>
DEPARTMENT OF DEFENSE				
Department of Defense Contracts Through Techshot	12.000 12.000	TISSUE ENG VASCULAR	55,349 101,772	- -
ROTC Language and Culture Training Grants	12.357		<u>473,796</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF DEFENSE			<u>630,917</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Legal Assistance for Victims Through Legal Aid Society, Inc.	16.524	2010-wl-ax-0050	635	-
Through Legal Aid Society, Inc.	16.524	OWW LAV 2014-2017	39,754	-
Public Safety Partnership and Community Policing Grants	16.710		<u>90,068</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF JUSTICE			<u>130,457</u>	<u>-</u>
DEPARTMENT OF STATE				
Academic Exchange Programs - Scholars	19.401		112,324	-
Criminal Justice Systems	19.703		<u>155,068</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF STATE			<u>267,392</u>	<u>-</u>

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
NATIONAL AERONAUTICAL AND SPACE AGENCY				
Education through University of Kentucky Research Foundation	43.008	3200000722-17-004	\$ 39,969	\$ -
ENVIRONMENTAL PROTECTION AGENCY				
Surveys through University of North Carolina at Chapel Hill	66.424	5102460	9,126	-
Pollution Prevention Grants Program	66.708		105,408	-
Through State of Kentucky	66.708	PO2 129 1400002256 1	(274)	-
Through State of Kentucky	66.708	PO2 129 1500002655 1	3,780	3,000
Through State of Kentucky	66.708	PON2 129 1600002019 1	4,195	-
Through State of Kentucky	66.708	PO2 129 1600002546 1	96	-
Through State of Kentucky	66.708	PON2 129 1600001930 1	12,538	-
Through State of Kentucky	66.708	PON2 129 1700001134 1	17,310	-
Source Reduction Assistance	66.717		33,753	-
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>185,932</u>	<u>3,000</u>
DEPARTMENT OF ENERGY				
State Energy Program				
Through State of Kentucky	81.041	PON2 127 1500002364 1	(22)	-
Through State of Kentucky	81.041	PON212716000003830	88,587	-
Through State of Kentucky	81.041	M-03280346	25	-
SUBTOTAL DEPARTMENT OF ENERGY			<u>88,590</u>	<u>-</u>
DEPARTMENT OF EDUCATION				
Department of Education contract through University of Florida	84.000	1700517025	6,854	-
Career and Technical Education-Basic Grants to States				
Through State of Kentucky	84.048	PON2 540 1500002517 1	2,697	-
Through State of Kentucky	84.048	PON2 540 1500002674 1	173	-
Through State of Kentucky	84.048	PON2 540 1600002696 1	11,966	-

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
DEPARTMENT OF EDUCATION (Continued)				
Special Education_Grants for Infants and Families with Disabilities Through State of Kentucky	84.181	PO2 748 1600005840 1	\$ 71,677	\$ -
Safe and Drug-Free Schools and Communities_State Grants Through Jefferson County Public Schools	84.186	FEDERAL JCPS	11,909	-
Special Education - State Program Improvement Grants for Children with Disabilities				
Through State of Kentucky	84.323	PON2 540 1600000488 1	150,242	-
Through State of Kentucky	84.323	PON2 540 1700000388 1	270,161	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		462,963	-
Gaining Early Awareness and Readiness for Undergraduate Programs				
Through State of Kentucky	84.334	PO2 415 16000034151	103,446	-
Through State of Kentucky	84.334	PO2 41517000037391	1,304	-
Mathematics and Science Partnerships				
Through Carroll County Schools	84.366	PON2 540 1600000520 1	42,242	-
Through Jefferson County Public Schools	84.366	PO 1703244	24,643	-
Through State of Arizona	84.366	ADED14-000011	1,865	-
Through State of Kentucky	84.366	PON2 540 160000519 1	31,601	-
Through State of Kentucky	84.366	PON2 540 1700000622 1	126,403	-
Through State of Kentucky	84.366	PON2 540 1700000620 1	124,715	52,242
Improving Teacher Quality State Grants				
Through National Writing Project	84.367	92-KY03-SEED2012	1,376	-
Through National Writing Project	84.367	92-KY03-SEED2016	50,397	950
ARRA - Investing in Innovation (i3) Fund				
Through Council for Opportunity in Education	84.411	AN04	2,814	-
Through National Writing Project	84.411	92-KY03-2017i3AI	485	-
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,499,933</u>	<u>53,192</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts				
Through National Fragile X Foundation	93.000	FORWARD REGISTRY	4	-
Public Health Emergency Preparedness through State of Kentucky	93.069	PO2 728 160000050531	118,753	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		1,112,843	-

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse				
Through University of Maine	93.087	UMS-1091	\$ 8,567	\$ -
Through University of Maine	93.087	UM-S1033	3,086	-
Model State Supported Area Health Education Centers	93.107		870,771	655,913
Maternal and Child Health Federal Consolidated Programs				
Through Michigan Public Health Institute	93.110	K-38829-115-504200	22,679	-
Emergency Medical Services for Children	93.127		76,089	13,641
Coordinated Services and Access to Research to Women, Infants, Children & Youth	93.153		382,018	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		436,461	67,174
Through Volunteers of America	93.243	1H79TI025542-01	49,683	-
Centers for Disease Control & Prevention: Investigations and Technical Assistance				
Through Catholic Charities	93.283	261-10-8080-2016	15,475	-
Through State of Kentucky	93.283	PO2 728 1400004663 2	4,476	3,798
Through State of Kentucky	93.283	PO2 728 1600005012 1	65,437	-
Through State of Kentucky	93.283	PON272814000010722	1,581	-
Through State of Kentucky	93.283	PON2 728 1600002294 1	51,703	-
Through State of Kentucky	93.283	PO2 728 16000050111	106,649	-
Through State of Kentucky	93.283	PO2 728 1400005808 1	490	-
Through State of Kentucky	93.283	PO272814000038531	(20)	-
Through University of Kentucky Research Foundation	93.283	32100000027-16-101	53	-
Through University of Kentucky Research Foundation	93.283	3210000398-17-062	39,350	-
Through University of Kentucky Research Foundation	93.283	3200000469-16-245	7,581	-
Through University of Kentucky Research Foundation	93.283	3200001003-17-126	5,435	-
Teenage Pregnancy Prevention Program	93.297		(1,846)	-
National State Based Tobacco Control Programs through State of Kentucky	93.305	PON2 7281600002074 1	37,612	-
Advanced Education Nursing Traineeships	93.358		6,011	-
Support				
Affordable Care Act (ACA) Public Health Training Centers Program				
Through Emory University	93.516	T460585	23,777	-
Through Emory University	93.516	T657440	35,818	-
Family Violence Prevention and Services	93.592		177,247	89,541

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Head Start through Ohio Valley Education Cooperative	93.600	UofL OVEC MOA	\$ 5,293	\$ -
Assistance for Torture Victims	93.604		300,637	-
Children's Justice Grants to States through State of Kentucky	93.643	PO2 736 1600004590 1	199,389	-
Adoption Opportunities	93.652		486,969	123,177
Foster Care Title IV-E				
Through Eastern Kentucky University	93.658	4530408-16-135	(150)	-
Through Eastern Kentucky University	93.658	453224-17-122	163,776	-
Through Eastern Kentucky University	93.658	453227-17-121	157,620	-
Through Eastern Kentucky University	93.658	453226-17-131	212,953	-
Through Eastern Kentucky University	93.658	453229-17-129	8,658	-
Through Eastern Kentucky University	93.658	453234-17-128	137,558	-
Surveillance for Diseases Among Immigrants and Refugees				
Financed in Part by Prevention and Public Health Funds (PPHF) through				
Catholic Charities	93.755	268-108080-2016	11,949	-
Organized Approaches to Increase Colorectal Cancer Screening				
Through State of Kentucky	93.800	KCP Small Media for West	(7,954)	-
Through State of Kentucky	93.800	PO2 728 160005050 1	26,216	-
Through State of Kentucky	93.800	PO2 72814000038431-4	8,424	-
for Infectious Diseases (ELC).				
Through State of Kentucky	93.815	PO2 728 1600006176 1	96,182	-
HIV Care Formula Grants				
Through State of Kentucky	93.917	PON2 728 1600002326 1	748,436	-
Through State of Kentucky	93.917	PO2 728 1600005009 1	1,051,191	-
Disease	93.918		517,314	-
Ryan White HIV/AIDS Dental Reimbursements	93.924		413,017	-
HIV Prevention Activities_Health Department Based				
Through State of Kentucky	93.940	PON2 72815000004181	(5,652)	-
Through State of Kentucky	93.940	PO2 728 1500002365 1	(113,770)	-

(Continued)

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

<u>Federal Grant or Program Title</u>	<u>CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Fiscal Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Geriatric Education Centers	93.969		\$ 1,001,371	\$ 134,458
Maternal and Child Health Services Block Grant				
Through State of Kentucky	93.994	PO2 728 1600004795 1	291,642	-
Through State of Kentucky	93.994	PO2 728 100004087	356	-
Through State of Kentucky	93.994	PO2 7281600004432 1	22,896	-
Through State of Kentucky	93.994	PO2 728 1600004738 1	44,577	-
Through State of Kentucky	93.994	P02 767 1600005577 1	10,544	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			9,447,225	1,087,703
TOTAL OTHER PROGRAMS			12,596,437	1,143,895
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 265,471,217	\$ 10,338,901

See accompanying notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

Subtotals of Multiple Awards

The subtotals below represent expenditures by CFDA number that are not otherwise part of a cluster:

<u>Program Name</u>	<u>CFDA</u>	<u>Subtotal</u>
Department of Defense Contracts	12.000	\$ 157,121
Legal Assistance for Victims	16.524	40,389
Pollution Prevention Grants Program	66.708	143,053
Career and Technical Education-Basic Grants to States	84.048	14,836
Special Education - State Personnel Development	84.323	420,403
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	104,750
Mathematics and Science Partnerships	84.366	351,469
Improving Teacher Quality State Grants	84.367	51,773
Education Innovation and Research	84.411	3,299
Enhance Safety of Children Affected by Substance Abuse	93.087	11,653
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	486,144
Centers for Disease Control & Prevention: Investigations and Technical Assistance	93.283	298,210
Affordable Care Act (ACA) Public Health Training Centers Program through Emory University	93.516	59,595
Foster Care Title IV-E	93.658	680,415
Organized Approaches to Increase Colorectal Cancer Screening	93.800	26,686
HIV Care Formula Grants	93.917	1,799,627
HIV Prevention Activities-Health Department Based	93.940	(119,422)
Maternal and Child Health Services Block Grant	93.994	370,015

See accompanying notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The purpose of the Schedule is to present a consolidated summary of those expenditures of the University for the year ended June 30, 2017, 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 Uniform Guidance. 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. The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 2 - NON-CASH FINANCIAL ASSISTANCE

Outstanding loan balances at June 30, 2017 were as follows:

	<u>CFDA #</u>	<u>Total</u>
Federal Perkins Loan Program	84.038	\$ 7,545,409
Health Professions Student - Medical	93.342	(34)
Health Professions Primary Care - Medical	93.342	4,153,430
Health Professions Student Loans - Dental	93.342	3,949,916
Nursing Student Loans	93.364	37,834
Loans to Disadvantaged Students - Medical	93.342	495,844
Loans to Disadvantaged Students - Dental	93.342	<u>41,615</u>
Total student loans outstanding		<u>\$ 16,224,014</u>

See accompanying notes to the schedule of expenditures of federal awards.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2017

NOTE 2 - NON-CASH FINANCIAL ASSISTANCE (Continued)

Loans received by students for the period ending June 30, 2017 were as follows:

	<u>CFDA #</u>	<u>Total</u>
Federal Perkins Loan Program	84.038	\$ 1,271,539
William D. Ford Federal Direct Loan Program	84.268	139,981,318
Health Professions Primary Care - Medical	93.342	838,643
Health Professions Student Loans - Dental	93.342	772,500
Loans to Disadvantaged Students - Medical	93.342	<u>225,627</u>
 Total non-cash financial assistance		 <u>\$ 143,089,627</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, 2017, 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 19, 2017. Our report includes a reference to other auditors who audited the financial statements of the University of Louisville Physicians, Inc., the University of Louisville Real Estate Foundation, 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., the University of Louisville Real Estate Foundation, 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 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 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 19, 2017

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 THE UNIFORM GUIDANCE

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 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, 2017. 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 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, 2017.

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 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2017-001 that we consider to be a significant deficiency.

The University's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

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, 2017, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 19, 2017, 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 Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

Crowe Horwath LLP

Crowe Horwath LLP

Louisville, Kentucky
October 19, 2017

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

Section I: Summary of Auditor's Results

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

2. The independent auditors' 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 auditors' 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 auditors' 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 2 CFR 200.516(a)? Yes No

7. The University's major programs were:

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

The threshold used to distinguish between Type A and Type B programs as those terms are defined in the Uniform Guidance was \$3,000,000

8. The University qualified as a low-risk auditee as that term is defined in the Uniform Guidance? Yes No

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

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

There were no findings for the year ended June 30, 2017.

Section III: Findings and Questioned Costs for Federal Awards Required to be Reported by Uniform Guidance

FINDING 2017-001 – Perkins Exit Counseling (Significant Deficiency/No questioned costs)

Federal Program: CFDA No. 84.038 Department of Education Federal Perkins Loan Program

Criteria: 34 CFR 674.42(b) - Exit counseling - An institution must ensure that exit counseling is conducted with each borrower either in person, by audiovisual presentation, or by interactive electronic means. The institution must ensure that exit counseling is conducted shortly before the borrower ceases at least half-time study at the institution. As an alternative, in the case of a student enrolled in a correspondence program or a study-abroad program that the institution approves for credit, the borrower may be provided with written counseling material by mail within 30 days after the borrower completes the program. If a borrower withdraws from the institution without the institution's prior knowledge or fails to complete an exit counseling session as required, the institution must ensure that exit counseling is provided through either interactive electronic means or by mailing counseling materials to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from the institution or failed to complete exit counseling as required.

Condition: 24 of the 25 students who entered repayment during the fiscal year selected for testing did not receive exit counseling communications within the 30 day timeframe required.

Effect: Exit counseling communications with students entering Perkins repayment were not conducted timely.

Cause: University management has indicated that staff turnover in the Bursar's office contributed to the noncompliance.

Questioned Costs: \$0

Recommendation: We recommend that the Bursar's office implement internal control improvements in order to ensure compliance with this requirement. Separation dates must be updated in a timely manner to allow for communication to occur with the students within 30 days.

Views of Responsible Officials: University management has indicated that staff turnover in the Bursar's office contributed to the noncompliance.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

Schedule of Prior Year Auditing Findings and Questioned Costs

There were no findings for the year ended June 30, 2016.

A-133 Audit Report: Corrective Action Plan

Year ended June 30, 2017

Federal Perkins Loan

Requirement: *Federal Perkins Loan*. 34 CFR 674.42 - Contact with the borrower states that an institution must ensure that exit counseling is conducted with each borrower either in person, by audiovisual presentation, or by interactive electronic means. The institution must ensure that exit counseling is conducted shortly before the borrower ceases at least half-time study at the institution. As an alternative, in the case of a student enrolled in a correspondence program or a study-abroad program that the institution approves for credit, the borrower may be provided with written counseling material by mail within 30 days after the borrower completes the program. If a borrower withdraws from the institution without the institution's prior knowledge or fails to complete an exit counseling session as required, the institution must ensure that exit counseling is provided through either interactive electronic means or by mailing counseling materials to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from the institution or failed to complete exit counseling as required.

Finding: The University could not provide documented evidence of supplying the exit counseling documents to the selected individuals within 30 days of exit the University.

Corrective Action Plan

The University of Louisville Bursar's Office identified that lack of staffing created an undue hardship in the Loan unit. Immediately upon identifying that issues existed within the area, we adjusted our organizational chart. The changes included moving a full-time staff member to the position of "Loan Collections" on a temporary basis until we can fill the position. We have conducted an internal review to ensure we are up to date with the most recent regulations. We have also conducted an audit of the separation dates on our Federal Perkins Loan borrower. The previous written procedure for processing the exit interviews was reviewed and updated for efficiency.