

OREGON STATE UNIVERSITY
Corvallis, Oregon

OMB CIRCULAR A-133
SINGLE AUDIT REPORT
June 30, 2015

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**Independent Auditors' 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***

Members of the Board
Oregon State University
Corvallis, Oregon

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 Oregon State University (the University), as of and for the years ended June 30, 2015 and 2014, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated November 24, 2015. Our report includes a reference to other auditors who audited the financial statements of the Oregon State University Foundation (the Foundation), a discretely presented component unit, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Foundation 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".**CliftonLarsonAllen LLP**

Greenwood Village, Colorado
November 24, 2015

**Independent Auditors' Report on Compliance with Requirements
That Could Have a Direct and Material Effect on Each Major Federal Program,
On Internal Control Over Compliance, and on the Schedule of Expenditures
of Federal Awards in Accordance with OMB Circular A-133**

Members of the Board
Oregon State University
Corvallis, Oregon

Report on Compliance for Each Major Federal Program

We have audited Oregon State University's (the 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 auditors' 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.

Auditors' 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002 and 2015-003. Our opinion on each major federal program is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 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 deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-001 through 2015-004, which we consider to be significant deficiencies.

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

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities and aggregate discretely presented component units of the Oregon State 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 have issued our report thereon dated November 24, 2015, which contained an unmodified opinion on those financial statements that collectively comprise the basic financial statements. Our audit was conducted for the purpose of forming an opinion on 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 basic 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 financial statements as a whole.



CliftonLarsonAllen LLP

Greenwood Village, Colorado
March 8, 2016

**Oregon State University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Pass Through Identifying Number</i>	<i>CDFA</i>	<i>Direct Awards</i>	<i>Indirect Awards</i>	<i>Cluster</i>
<u>Department of Agriculture</u>					
Department of Agriculture		10.000	\$ 6,647,753		R&D
Consortium for Research on Renewable Industrial Materials	802			23,232	R&D
National 4-H Council	2013-2768			199	R&D
Northwest Center for Alternatives to Pesticides	01-12-OSU			9,790	R&D
Oregon Dept of Forestry	Not Available			17,322	R&D
Organic Seed Alliance	ODA-3359-GR / PCA 20335			10,479	R&D
Organic Seed Alliance	WSDA K1269			3,500	R&D
Pheasants Forever	Not Available			202,374	R&D
Portland State University	204ALL442			3,527	R&D
Utah State University	Not Available			1,703	R&D
Agricultural Research Basic and Applied Research		10.001	2,599,162		R&D
Columbia University	2 (GG006033) / PO G02812			49,159	R&D
University of Nebraska	25-6235-0205-005			267	R&D
Plant and Animal Disease, Pest Control, and Animal Care		10.025			R&D
Virginia Tech	422368-19201			4,205	R&D
Federal-State Marketing Improvement Program		10.156	44,094		R&D
Specialty Crop Block Grant Program - Farm Bill		10.170			R&D
Oregon Dept of Agriculture	ODA-3357-GR / PCA 20333			33,435	R&D
Oregon Dept of Agriculture	ODA 3515 GR			18,677	R&D
Oregon Dept of Agriculture	ODA 3516 GR			9,595	R&D
Oregon Dept of Agriculture	ODA 3518 GR			27,778	R&D
Oregon Dept of Agriculture	ODA 3519 GR			209	R&D
Oregon Dept of Agriculture	ODA 3517 GR			15,561	R&D
Oregon Dept of Agriculture	ODA 3593 GR			4,409	R&D
University of Nebraska	26-6553-0052-002			11,820	R&D
Grants for Agricultural Research, Special Research Grants		10.200	535,625		R&D
Montana State University	G158-15-W4250			50,848	R&D
University of California, Davis	201223372-02-OSU-DFrncsc-FoodU			(5)	R&D
University of California, Davis	201223372-12-OSU-Santamaria-OH			(3)	R&D
University of California, Davis	201223372-16-OSU-Peachey-ECS			3	R&D
University of California, Davis	201223372-10-OSU-DeFrancisco-OH				R&D
University of California, Davis	201302570-17-OSU-Pscheidt-OHort			(2)	R&D
University of California, Davis	201302570-16-OSU-Peachey-OHort			1,066	R&D
University of California, Davis	201302570-18-OSU-Santamaria-OH			8	R&D
University of California, Davis	201302570-06-OSU-DeFmnc-FoodU			102,569	R&D
University of California, Davis	201302570-15-OSU-DeFmnc-OHORT			5,339	R&D
University of California, Davis	201302570-21-OSU-DeFrancso-ECS			(41)	R&D
University of California, Davis	201402878-09-OSU-DeFranc-FoodU			33,714	R&D
University of California, Davis	2014025878-16-OSU-DeFran-OHort			18,041	R&D
University of California, Davis	201402878-21-OSU-DeFrances-ECS			7,987	R&D
University of California, Davis	201402878-17-OSU-Pscheid-OHort			19,996	R&D
University of Idaho	BAK307-SB-001 / PO P0037258			2,650	R&D
University of Idaho	BAK308-SB-003 / PO P0040851			714	R&D
University of Washington	734595			13,579	R&D
Washington State University	105577_G003125			40,110	R&D
Washington State University	105577_G003395			131,636	R&D
Cooperative Forestry Research		10.202	1,418,639		R&D
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	3,968,262		R&D
Grants for Agricultural Research_Competitive Research Grants		10.206	-		R&D
University of Arizona	PO Y452465			-	R&D
Animal Health and Disease Research		10.207	71,437		R&D
Higher Education Graduate Fellowships Grant Program		10.210	159,284		R&D
Small Business Innovation Research		10.212			R&D
Alpha Scents Inc.	2014-00343			10,000	R&D
mAbDx, Inc.	2015-839			31,385	R&D
Sustainable Agriculture Research and Education		10.215			R&D
Utah State University	100893033			2,350	R&D
Utah State University	110892013			67,612	R&D
Utah State University	100893039			21,586	R&D
Utah State University	120833005			4,629	R&D
Utah State University	120833022			91,415	R&D
Utah State University	14044901			10,895	R&D
Utah State University	120833034 / GW15-018			6,384	R&D
Utah State University	120833039 / GW15-034			8,918	R&D
Utah State University	140867025			2,656	R&D
Biotechnology Risk Assessment Research		10.219	138,310		R&D
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		10.250	31,605		R&D
Consumer Data and Nutrition Research		10.253	26,587		R&D
Agricultural Market and Economic Research		10.290	97,272		R&D
Integrated Programs		10.303	80,309		R&D
University of California, Davis	SA7733			34,666	R&D

**Oregon State University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Pass Through Identifying Number</i>	<i>CDFA</i>	<i>Direct Awards</i>	<i>Indirect Awards</i>	<i>Cluster</i>
University of California, Davis	SA7761			44,362	R&D
University of Minnesota	H003693401			5,413	R&D
Washington State University	119274 G003236			15,702	R&D
Homeland Security_Agricultural		10.304			R&D
University of California, Davis	201303063-03			11,958	R&D
Organic Agriculture Research and Extension Initiative		10.307	903,630		R&D
Cornell University	67385-9952			21,289	R&D
Purdue University	8000064231-AG			8,502	R&D
Rutgers, The State University of New Jersey	4832 / PO S1769900			8,907	R&D
Washington State University	119028 G003171			33,126	R&D
Specialty Crop Research Initiative		10.309	1,474,204		R&D
Citrus Research & Development Foundation, Inc	13-011NU-790			14,525	R&D
Clemson University	1766-207-2020386			131,587	R&D
Cornell University	61314-9365			47,162	R&D
Cornell University	73999-10418			1,271	R&D
Michigan State University	RC100888OSU			11,235	R&D
Michigan State University	RC102039B			191,160	R&D
University of California, Davis	201013048-01			12,901	R&D
University of Florida	UF09152 / Proj 00080376			37,691	R&D
University of Georgia	RR722-418/5054556			25,861	R&D
University of Wisconsin	350K862			(6,937)	R&D
Virginia Tech	422171-19201			79,829	R&D
Washington State University	123535_G003385			109,897	R&D
Agriculture and Food Research Initiative (AFRI)		10.310	4,554,236		R&D
Colorado State University	G-91600-7			86,198	R&D
Oregon Health & Sciences University	1002187_OSU			120,357	R&D
Portland State University	203SCH373			30,088	R&D
Purdue University	8000047951-AG			39,478	R&D
Rutgers, The State University of New Jersey	5489 / PO S2119064			70,771	R&D
University of Arizona	PO 185016			101,636	R&D
University of California Riverside	S000617			16,538	R&D
University of California, Davis	201015718-19			116,945	R&D
University of California, Davis	200912493-02			23,977	R&D
University of Delaware	25866			37,001	R&D
University of Idaho	BJKL03-SB-001 / PO PA031110			987,884	R&D
University of Idaho	BDK640-SB-001 / PO P0045056			983	R&D
University of Oregon	238371B			1,122	R&D
University of Vermont	28069 SUB51557 Oregon			23,957	R&D
University of Washington	729759			819,637	R&D
University of Wisconsin	583K284			6,193	R&D
Virginia Tech	422262-19201			521,538	R&D
Washington State University	115320 G002932			21,349	R&D
Washington State University	115808 G002981			1,180,200	R&D
Washington State University	122925 G003378			42,614	R&D
Biomass Research and Development Initiative Competitive Grants Program (BRDI)		10.312			R&D
University of Hawaii	MA120041			109,793	R&D
Sun Grant Program		10.320	267,866		R&D
South Dakota State University	3TB640			22,857	R&D
Crop Protection and Pest Management Competitive Grants Program		10.329	47,225		R&D
University of California Agriculture & Natural Resources	SA14-2309-03			17,064	R&D
University of California Agriculture & Natural Resources	SA14-2309-12			22,986	R&D
University of California, Davis	SA14-2309-01			31,452	R&D
Crop Insurance		10.450	2,167,019		R&D
Cooperative Extension Service		10.500	84,752		R&D
Montana State University	G178-15-W4251			17,618	R&D
Forestry Research		10.652	(55)		R&D
U.S. Endowment for Forestry & Communities, Inc.	12-CA-11330126-090			56,761	R&D
Cooperative Forestry Assistance		10.664	60,496		R&D
Oregon Dept of Forestry	2015-1128			2,570	R&D
U.S. Endowment for Forestry & Communities, Inc.	P3-4			1,243	R&D
Forest Health Protection		10.680	106,674		R&D
University of Massachusetts - Amherst	14 007769 B 00			48,518	R&D
Recovery Act of 2009: Wildland Fire Management		10.688	32,490		R&D
Soil and Water Conservation		10.902	398,375		R&D
Soil Survey		10.903	27,562		R&D
Snow Survey and Water Supply Forecasting		10.907	(344)		R&D
Environmental Quality Incentives Program		10.912	14,541		R&D
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		10.561			SNAP
Oregon Department of Human Services	143706			14,107	SNAP
Oregon Department of Human Services	146694			54,157	SNAP
Department of Agriculture		10.000	483,373		Non-Clustered
High Desert Museum	OSU-2			5,249	Non-Clustered

**Oregon State University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Pass Through Identifying Number</i>	<i>CDFA</i>	<i>Direct Awards</i>	<i>Indirect Awards</i>	<i>Cluster</i>
Mercy Corps	2013-1498			29,689	Non-Clustered
Oregon Department of Forestry	Not Available			5,646	Non-Clustered
Oregon Dept of Agriculture	ODA-3468-IG / PCA 20950			25,094	Non-Clustered
Oregon Dept of Agriculture	ODA-3468-IG / PCA 20950			12,906	Non-Clustered
Oregon Dept of Forestry	2014-1503			30,266	Non-Clustered
Oregon Dept of Forestry	2015-916			42,622	Non-Clustered
Washington State University	20718			28,201	Non-Clustered
Washington State University	Not Available			2,191	Non-Clustered
Agricultural Research_Basic and Applied Research		10.001	103,594		Non-Clustered
Farmers' Market and Local Food Promotion Program		10.168			Non-Clustered
Ecological Farming Association	2015-2471			333	Non-Clustered
Specialty Crop Block Grant Program - Farm Bill		10.170			Non-Clustered
Oregon Dept of Agriculture	ODA-3248-IA / PCA 20307			14,720	Non-Clustered
Oregon Dept of Agriculture	ODA-3249-IA PCA# 20308			5,786	Non-Clustered
Oregon Dept of Agriculture	ODA-3256-IG / PCA 20295			(20)	Non-Clustered
Oregon Dept of Agriculture	ODA 3514 GR			5,056	Non-Clustered
Grants for Agricultural Research, Special Research Grants		10.200	96,921		Non-Clustered
Sustainable Agriculture Research and Education		10.215			Non-Clustered
Benton Soil and Water Conservation District	2012-492			2,591	Non-Clustered
University of Wyoming	1002627			4,946	Non-Clustered
Utah State University	140867006 / EW14-031			20,644	Non-Clustered
Higher Education - Institution Challenge Grants Program		10.217			Non-Clustered
University of Missouri	C00041710-2			44,760	Non-Clustered
Higher Education - Multicultural Scholars Grant Program		10.220	126,101		Non-Clustered
Integrated Programs		10.303			Non-Clustered
Montana State University	G193-12-W3778			1,567	Non-Clustered
North Dakota State University	FAR0021476			28,251	Non-Clustered
University of California, Davis	SA7764			24,079	Non-Clustered
Homeland Security_Agricultural		10.304	69,456		Non-Clustered
University of California, Davis	201303063-03			10,140	Non-Clustered
International Science and Education Grants		10.305			Non-Clustered
Organic Agriculture Research and Extension Initiative		10.307			Non-Clustered
Auburn University	12-EPP-373011-OSU			1,231	Non-Clustered
Cornell University	64325-9780			41,188	Non-Clustered
Ohio State University	600030380 / PO RF01307878			3,164	Non-Clustered
Pennsylvania State University	4736-OSU-USDA-0638			464	Non-Clustered
University of California at Santa Cruz	S0183654			35,966	Non-Clustered
Specialty Crop Research Initiative		10.309	18,190		Non-Clustered
Agriculture and Food Research Initiative (AFRI)		10.310	10,000		Non-Clustered
University of California Riverside	S-000477			(26)	Non-Clustered
Beginning Farmer and Rancher Development Program		10.311	45,795		Non-Clustered
Crop Protection and Pest Management Competitive Grants Program		10.329	156,008		Non-Clustered
Cooperative Extension Service		10.500	5,195,822		Non-Clustered
Kansas State University	S14132			4,411	Non-Clustered
Kansas State University	S15084			651	Non-Clustered
Pennsylvania State University	5189-OSU-USDA-2628			4,992	Non-Clustered
University of Idaho	BJKL79-SB-002			1,522	Non-Clustered
University of Wyoming	1002139			12,172	Non-Clustered
Utah State University	110897008			10,973	Non-Clustered
Washington State University	108815 G003341			23,564	Non-Clustered
Child and Adult Care Food Program		10.558			Non-Clustered
Oregon Department of Education	02-15002			45,794	Non-Clustered
Cooperative Forestry Assistance		10.664	133,923		Non-Clustered
Environmental Quality Incentives Program		10.912	8,857		Non-Clustered
Total Research & Development Cluster			25,957,010	6,552,715	
Total SNAP Cluster			-	68,264	
Total Non-Clustered			6,448,040	530,783	
Total Department of Agriculture			32,405,050	7,151,762	
Department of Commerce					
Department of Commerce		11.000	17,734		R&D
Cascadia Research Collective	469-1			14,504	R&D
North Pacific Research Board	Not Available			14,302	R&D
Oregon Watershed Enhancement Board	212-920-10292			58,324	R&D
Rutgers, The State University of New Jersey	5524 / PO S2147894 / 4-35626 /			20,101	R&D
Integrated Ocean Observing System (IOOS)		11.012			R&D
Monterey Bay Aquarium Research Institute	1411209			24,998	R&D
Southeastern Universities Research Association	2013-011			80,279	R&D
University of Washington	730279			1,147,245	R&D
University of Washington	762841			49,152	R&D
Education Quality Award Ambassadorship		11.013	35,814		R&D
Economic Adjustment Assistance		11.307			R&D

**Oregon State University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Pass Through Identifying Number</i>	<i>CDFA</i>	<i>Direct Awards</i>	<i>Indirect Awards</i>	<i>Cluster</i>
Built Environment and Sustainable Technologies	CG-SOW-2015-OSU-EcoPro Polymer			28,384	R&D
Columbia River Economic Development Council	2013-308			40,000	R&D
Portland Development Commission	2013-2459			9,894	R&D
Portland Development Commission	2014-1705			5,177	R&D
Portland Development Commission	2014-1856			27,861	R&D
Portland Development Commission	2014-1585			37,239	R&D
Sea Grant Support		11.417	1,381,952		R&D
Coastal Zone Management Administration Awards		11.419			R&D
Oregon Dept of Fish & Wildlife	231-14			16,478	R&D
PRBO Conservation Science	Not Available			6,632	R&D
Coastal Zone Management Estuarine Research Reserves		11.420	(220)		R&D
Climate and Atmospheric Research		11.431	1,738,301		R&D
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		11.432	2,409,758		R&D
University of Maryland	18171-Z7813007			64,042	R&D
University of Washington	763663			49,439	R&D
Columbia River Fisheries Development Program		11.436			R&D
Oregon Department of Fish and Wildlife	020-11172-IAA-FISH			43,403	R&D
Oregon Watershed Enhancement Board	212-920-11790			8,509	R&D
Marine Mammal Data Program		11.439	90,096		R&D
Environmental Sciences, Applications, Data, and Education		11.440			R&D
University of Maryland	Z763707 / Part I			(109)	R&D
University of Maryland	Z763707 / Part II			40,694	R&D
University of Maryland	Z763707 / Part III			31,606	R&D
Special Oceanic and Atmospheric Projects		11.460	37,044		R&D
Habitat Conservation		11.463			R&D
Oregon Dept of Parks & Recreation	6757			(16)	R&D
Unallied Science Program		11.472	12,522		R&D
North Pacific Research Board	1105 / F4015-01			(204)	R&D
North Pacific Research Board	1205 / F5205-00			74,181	R&D
North Pacific Research Board	1228 / F5228-01			38,277	R&D
North Pacific Research Board	1310			151,782	R&D
North Pacific Research Board	1418			30,254	R&D
North Pacific Research Board	1405			19,379	R&D
North Pacific Research Board	1403			16,812	R&D
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program		11.478	17,582		R&D
University of Miami	S1503			40,166	R&D
Educational Partnership Program		11.481			R&D
University of Maryland Eastern Shore	PO U156442 / year 3			96,367	R&D
University of Maryland Eastern Shore	PO 17716 / year 4			157,853	R&D
Coral Reef Conservation Program		11.482	69,975		R&D
Measurement and Engineering Research and Standards		11.609	22,193		R&D
Arrangements for Interdisciplinary Research Infrastructure		11.619			R&D
Colorado State University	G-00745-8			13,473	R&D
Department of Commerce		11.000	821,454		Non-Clustered
National Marine Sanctuary Foundation	Not Available			4,725	Non-Clustered
Northern Taiga Ventures, Inc.	2014-835 / PO-CIE-13-Samp			24,130	Non-Clustered
NTVI Communications, Inc.	SA-14-NOAA-02 Task Order 01			1,766	Non-Clustered
NOAA Mission-Related Education Awards		11.008	31,065		Non-Clustered
Sea Grant Support		11.417	1,502,073		Non-Clustered
University of Delaware	33698			18,553	Non-Clustered
Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program		11.438			Non-Clustered
Oregon Watershed Enhancement Board	214-902			120,991	Non-Clustered
Unallied Industry Projects		11.452	47,236		Non-Clustered
Habitat Conservation		11.463	19,118		Non-Clustered
Office for Coastal Management		11.473			Non-Clustered
Oregon Dept of Land Conservation & Development	PS11034			14,200	Non-Clustered
Total Research & Development Cluster			5,832,751	2,456,478	
Total Non-Clustered			2,420,946	184,365	
Total Dept of Commerce			8,253,697	2,640,843	
Department of Defense					
Department of Defense		12.000	3,291,365		R&D
Adams Engineering & Communication Technology Inc	SA-ICEII-OSU-03			143,589	R&D
Adventium Labs	1029-001-001-005			31,115	R&D
AECOM	14S-16529-GV01			15,814	R&D
Alion Science and Technology	SUB1131607-001			121,455	R&D
Computational Physics Inc.	5185-007-50-000/N000173-11-C-			42,949	R&D
Duke University	15-SERDP-1070			11,260	R&D
Haley Aldrich, Inc.	39730-001 through 39730-007			53,398	R&D
HDR One Company	119254			1	R&D
HDR One Company	2797			452,649	R&D

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HDR One Company	2914			422,801	R&D
HDR One Company	12206			557,768	R&D
HDR One Company	13320			2,371	R&D
HDR One Company	19450			22,110	R&D
InfoBeyond Technology LLC	IB1303-A			26,694	R&D
InfoBeyond Technology LLC	2015-1399			4,890	R&D
Intel Corporation	CW1935437			3,488	R&D
Johns Hopkins University	116984			43,042	R&D
Johns Hopkins University	123919			84,238	R&D
Natureserve	ACEOR004			26,619	R&D
Near Earth Autonomy	2015-2243			2,080	R&D
North Carolina State University	2012-2039-01			147,046	R&D
Quantum Engineering Design Inc	2014-2640			19,411	R&D
Real Time Research	11462006-00460390 4			162,231	R&D
Real Time Research	2015-2437			25,155	R&D
Science Applications International Corporation	P010083638			363,240	R&D
Smithsonian Institute	14-SUBC-440-0000300419			42,217	R&D
Smithsonian Institution	13-SUBC-440-0000277815			400	R&D
SRI International	123-000022			183,376	R&D
Torc Robotics	AFR 03-101/OS-02			144,650	R&D
TRSX Technologies	PO 2049 141114-3263-01			26,421	R&D
UI Labs	Not Available			12,345	R&D
Universal Technology Corporation	15-7900-0005-03-C2			15,404	R&D
University of Michigan	3002962241			86,457	R&D
University of Washington	691994			21,639	R&D
Vanderbilt University	1723-S4			(257)	R&D
Voxtel, Inc	2014-2775			39,713	R&D
Navigation Projects		12.107			R&D
Washington Department of Ecology	C1300095			11,000	R&D
Collaborative Research and Development		12.114	(1,167)		R&D
Basic and Applied Scientific Research		12.300	3,444,200		R&D
Cascadia Research Collective	411-1			6,244	R&D
Cascadia Research Collective	411-2			19,892	R&D
Monterey Bay Aquarium Research Institute	1410457			138,371	R&D
Portland State University	Not Available			(554)	R&D
Portland State University	Not Available			(332)	R&D
Portland State University	203SID410			31,292	R&D
University of California / San Diego	51331428 / PO S9000697			78,316	R&D
University of California, San Diego	38513698 / PO S9000246			8,775	R&D
University of Illinois, Urbana-Champaign	2013-05335-02			14,121	R&D
University of Washington	710505			596,572	R&D
University of Washington	740898			4,226	R&D
University of Washington	760313			26,966	R&D
Woods Hole Oceanographic Institution	A100908			55,594	R&D
Basic Scientific Research - Combating Weapons of Mass Destruction		12.351			R&D
University of Michigan	3002907474			61,330	R&D
Military Medical Research and Development		12.420	279,991		R&D
University of Illinois, Urbana-Champaign	2009-02748-01, A2435			47,470	R&D
Basic Scientific Research		12.431	2,740		R&D
University of Connecticut	UCHC6-45993783			14,184	R&D
Basic, Applied, and Advanced Research in Science and Engineering		12.630	20,661		R&D
Clarkson University	032150-1			52,473	R&D
Air Force Defense Research Sciences Program		12.800			R&D
University Politecnico di Milano	2013-1400			38,787	R&D
Research and Technology Development		12.910	585,521		R&D
Galois Inc.	2014-1451			257,804	R&D
University of California, Los Angeles	1015 G PA090			51,658	R&D
Department of Defense		12.000	105,231		Non-Clustered
Collaborative Research and Development		12.114	21,631		Non-Clustered
Mathematical Sciences Grants Program		12.901	25,000		Non-Clustered
Total Research & Development Cluster			7,623,311	4,871,968	
Total Non-Clustered			151,862	-	
Total Department of Defense			7,775,173	4,871,968	
Department of the Interior					
Department of the Interior		15.000	1,627,821		R&D
Ducks Unlimited	US-WA-122-4			7,644	R&D
Oregon Department of Fish and Wildlife	077-13			143,676	R&D
Pheasants Forever Inc	PF-2014-13_Oregon SSA			54,537	R&D
Cultural Resource Management		15.224	6,628		R&D
National Fire Plan - Wildland Urban Interface Community Fire Assistance		15.228	3,296		R&D
Fish, Wildlife and Plant Conservation Resource Management		15.231	163,792		R&D

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Wildland Fire Research and Studies Program		15.232	237,982		R&D
Portland State University	204JET450			367	R&D
Forests and Woodlands Resource Management		15.233	68,364		R&D
Environmental Quality and Protection Resource Management		15.236	23,873		R&D
Challenge Cost Share		15.238	19,378		R&D
Alaska Coastal Marine Institute		15.421			R&D
University of Alaska	PO FP40112 / UAF 14-0023			7,394	R&D
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)		15.423	281,025		R&D
University of Santa Cruz	S0184257			20,901	R&D
University of Texas at Austin	UTA13-000307			4,545	R&D
Safety and Environmental Enforcement Research and Data Collection for Offshore Energy and Mineral Activities		15.441			R&D
University of California / San Diego	56345679			5,425	R&D
Fish and Wildlife Coordination Act		15.517	(314)		R&D
Fish and Wildlife Management Assistance		15.608	51,676		R&D
Wildlife Restoration and Basic Hunter Education		15.611			R&D
Oregon Dept of Fish & Wildlife	267-13			59,533	R&D
Oregon Dept of Fish & Wildlife	479-13			44,749	R&D
Oregon Dept of Fish & Wildlife	497-14			42,322	R&D
State Wildlife Grants		15.634			R&D
Oregon Department of Fish and Wildlife	027-12				R&D
Tribal Wildlife Grants Program		15.639			R&D
Native Village of Eyak	2015-1448			23	R&D
Research Grants (Generic)		15.650	83,150		R&D
Undesirable/Noxious Plant Species		15.652	14,155		R&D
Migratory Bird Monitoring, Assessment and Conservation		15.655	6,402		R&D
Endangered Species Conservation Recovery Implementation Funds		15.657	29,174		R&D
National Fish and Wildlife Foundation		15.663			R&D
National Fish and Wildlife Foundation	0103.14.045477			1,545	R&D
Cooperative Landscape Conservation		15.669	20,839		R&D
Assistance to State Water Resources Research Institutes		15.805	181,844		R&D
Earthquake Hazards Research Grants		15.807	113,384		R&D
U.S. Geological Survey_ Research and Data Collection		15.808	501,888		R&D
Cooperative Research Units Program		15.812	581,592		R&D
National Climate Change and Wildlife Science Center		15.820	971,298		R&D
Cooperative Research and Training Programs Resources of the National Park System		15.945	386,332		R&D
University of California, Davis	201120800-05			131	R&D
Department of the Interior		15.000	21,515		Non-Clustered
Oregon State Marine Board	2015-17			111	Non-Clustered
Cultural Resource Management		15.224	88,249		Non-Clustered
Invasive and Noxious Plant Management		15.230	102		Non-Clustered
Fish, Wildlife and Plant Conservation Resource Management		15.231	10,000		Non-Clustered
Secure Rural Schools and Community Self-Determination		15.234	10,400		Non-Clustered
Oregon Dept of Forestry	471291-15			8,369	Non-Clustered
Environmental Quality and Protection Resource Management		15.236	7,473		Non-Clustered
Providing Water to At-Risk Natural Desert Terminal Lakes		15.508	115,593		Non-Clustered
Fish and Wildlife Management Assistance		15.608	3,825		Non-Clustered
Sportfishing and Boating Safety Act		15.622			Non-Clustered
Oregon State Marine Board	1113-100			43,788	Non-Clustered
Service Training and Technical Assistance (Generic Training)		15.649	2,379		Non-Clustered
Youth Engagement, Education, and Employment Programs		15.676	4,071		Non-Clustered
Total Research & Development Cluster			5,373,579	392,792	
Total Non-Clustered			263,607	52,268	
Total Department of the Interior			5,637,186	445,060	
Department of Justice					
Juvenile Mentoring Program		16.726			Non-Clustered
National 4-H Council	2013-1548			84,655	Non-Clustered
National 4-H Council	2013-14 NMP4			64,964	Non-Clustered
National 4-H Council	2015-1665-NMP5			86,591	Non-Clustered
National 4-H Council	2015-1858			23,579	Non-Clustered
Total Non-Clustered			-	259,789	
Total Department of Justice			-	259,789	

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<u>Department of Transportation</u>					
Highway Planning and Construction		20.205			Highway Planning and Construction Cluster
Oregon Department of Transportation	26828-5			158,355	Highway Planning and Construction Cluster
Oregon Dept of Transportation	RS-15-77-01			134,961	Highway Planning and Construction Cluster
State and Community Highway Safety		20.600			Highway Safety Cluster
Oregon Dept of Transportation	SC-14-35-05 TMO			10,018	Highway Safety Cluster
Department of Transportation		20.000	139,765		R&D
California Department of Transportation	65A0497			83,061	R&D
ICF International	13KJSK0014			68,177	R&D
National Academy of Sciences	HR-03-99			2,896	R&D
National Academy of Sciences	HR 15-44			19,587	R&D
National Academy of Sciences	SUB0000413 HR 14-29			216,858	R&D
National Academy of Sciences	NCHRP-180/POSUB0000581			135,578	R&D
National Academy of Sciences	TCRP A-40/SUB0000436			126,094	R&D
Oil Spill Recovery Institute	39426			49,486	R&D
Oil Spill Recovery Institute	14-10-07			29,771	R&D
Oregon Department of Transportation	17384-11-08			60,572	R&D
Oregon Department of Transportation	17384-12-05			172,828	R&D
Oregon Department of Transportation	17384-13-02			10,622	R&D
Oregon Department of Transportation	17384-13-07			14,756	R&D
Oregon Department of Transportation	17384-13-11			1	R&D
Oregon Dept of Transportation	17384/WO 14-01			29,353	R&D
Oregon Dept of Transportation	17384-14-02			99,037	R&D
Oregon Dept of Transportation	17384-14-07			129,011	R&D
Oregon Dept of Transportation	17384-14-08			31,550	R&D
Oregon Dept of Transportation	17384-14-09			40,040	R&D
Oregon Dept of Transportation	17384-15-02			59,140	R&D
Oregon Dept of Transportation	17384-15-03			212,565	R&D
Oregon Dept of Transportation	17384-15-06			958	R&D
Oregon Dept of Transportation	17384-15-07			34,012	R&D
Air Transportation Centers of Excellence		20.109	79,399		R&D
Highway Research and Development Program		20.200			R&D
Portland State University	203BER411			14,490	R&D
University of Nevada - Reno	IMR-15-37			151,865	R&D
Highway Planning and Construction		20.205			R&D
Cal Poly Corporation	2015-9-53391			8,190	R&D
Oregon Department of Transportation	17384-13-09			81,325	R&D
Oregon Dept of Transportation	17384-15-04			70,120	R&D
Highway Training and Education		20.215	5,000		R&D
Formula Grants for Rural Areas		20.509			R&D
Oregon Dept of Transportation	17384-15-08			60,033	R&D
University Transportation Centers Program		20.701			R&D
University of Alaska	UAF-14-0080 (PO FP42422)			12,218	R&D
University of Washington	739437-1			126,470	R&D
University of Washington	739437-3			4,154	R&D
University of Washington	739437-10			14,173	R&D
University of Washington	739437-4			28,601	R&D
University of Washington	739437-2			73	R&D
University of Washington	BPO#002600/UWSC8230			31,110	R&D
Biobased Transportation Research		20.761	813,651		R&D
Department of Transportation		20.000			Non-Clustered
Oregon Dept of Transportation	RS-14-77-01			109,266	Non-Clustered
Oregon Dept of Transportation	29906			13,758	Non-Clustered
National Priority Safety Programs		20.616			Non-Clustered
Oregon Dept of Transportation	M9MT-15-50-02			73,088	Non-Clustered
University Transportation Centers Program		20.701			Non-Clustered
University of Washington	739437-1			6,500	Non-Clustered
Total Research & Development Cluster			1,037,815	2,228,775	
Total Highway Planning and Construction Cluster				293,316	
Total Highway Safety Cluster				10,018	
Total Non-Clustered				202,612	
Total Department of Transportation			1,037,815	2,734,721	

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<u>Office of Personnel Management</u>					
Intergovernmental Personnel Act (IPA) Mobility Program		27.011	2,747		Non-Clustered
Total Non-Clustered			2,747	-	
Total Office of Personnel Management			2,747	-	
<u>NASA</u>					
National Aeronautics and Space Administration		43.000	2,125,572		R&D
Ball Aerospace	PO 14KR000045			43,464	R&D
Jet Propulsion Lab	1453508			2,920	R&D
Jet Propulsion Lab	1469950			30,057	R&D
Jet Propulsion Lab	RSA 1492265			7,500	R&D
Jet Propulsion Lab	1495237			95,546	R&D
Jet Propulsion Lab	1512906			98,057	R&D
Jet Propulsion Lab	1531731			1,364	R&D
Los Gatos Research, Inc.	2013-2691			10,578	R&D
University of Southern California	Y88256			72,436	R&D
University of Washington	702013			15,950	R&D
Science		43.001	3,318,155		R&D
Harvard University	130785-5086565			61,695	R&D
Resources for the Future	RFF #1611			3,728	R&D
Southwest Research Institute	F99004AU			29,779	R&D
University of Maryland	6836-Z6814001			6,098	R&D
University of Texas at Austin	UTA12-001012			56,998	R&D
University of Washington	732969			51,246	R&D
Woods Hole Oceanographic Institution	A101009			38,445	R&D
Woods Hole Oceanographic Institution	A101010			46,958	R&D
Woods Hole Oceanographic Institution	A101163			28,847	R&D
Aeronautics		43.002			R&D
Jet Propulsion Lab	1249878			37,318	R&D
Jet Propulsion Lab	1450091			146,390	R&D
Space Operations		43.007	147,293		R&D
Cross Agency Support		43.009	137,979		R&D
National Aeronautics and Space Administration		43.000	19,466		Non-Clustered
Education		43.008	72,852		Non-Clustered
Total Research & Development Cluster			5,728,999	885,374	
Total Non-Clustered			92,318	-	
Total NASA			5,821,317	885,374	
<u>Institute for Museum and Library Science</u>					
Grants to States		45.310			R&D
Oregon State Library	14-07-2A/LS-00-14-0038			55,463	R&D
National Leadership Grants		45.312	34,044		R&D
Total Research & Development Cluster			34,044	55,463	
Total Institute for Museum and Library Science			34,044	55,463	
<u>National Endowment for the Humanities</u>					
Promotion of the Humanities_Professional Development		45.163	108,544		Non-Clustered
Total Non-Clustered			108,544	-	
Total National Endowment for the Humanities			108,544	-	
<u>National Science Foundation</u>					
National Science Foundation		47.000	46,016		R&D
Consortium for Ocean Leadership	T334A11				R&D
Consortium for Ocean Leadership	T337B11			10,221	R&D
Consortium for Ocean Leadership	T344A11			4,389	R&D
Consortium for Ocean Leadership	T344B11			(2)	R&D
Consortium for Ocean Leadership	T341B11			2,560	R&D
Consortium for Ocean Leadership	T341A11			3,984	R&D
Consortium for Ocean Leadership	PO T349A11			3,634	R&D
Consortium for Ocean Leadership	PO T349B11			14,739	R&D
Consortium for Ocean Leadership	PO T351A11			37,074	R&D
Consortium for Ocean Leadership	PO T350A11			3,000	R&D
Consortium for Ocean Leadership	PO T352A11			16,281	R&D
Consortium for Ocean Leadership	T354A11			9,772	R&D
Earth and Space Research	PO 2011-173 OSU			35,972	R&D
Oregon Nanoscience and Microtechnologies Institute	2013-2648			2,500	R&D
University of Colorado	PO1000289303			11,483	R&D
Wayne State University	PO 704764			14	R&D
Engineering Grants		47.041	3,618,175		R&D

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Agricultural & Environmental Geographic Information Sys Ltd	2014-1669			98,839	R&D
Boise State University	5020-A			17,868	R&D
Carnegie Mellon University	1121711-277808			23,485	R&D
Carnegie Mellon University	1121858-295904			10,186	R&D
CSD-Nano	2013-1389			45,373	R&D
OnTo Technology LLC	2015-2247			17,036	R&D
Texas A & M University	B8163/32525			49,846	R&D
Trillium FiberFuels, Inc.	2013-1199			22,718	R&D
University of Colorado	PO1000281999/1550947			44,793	R&D
University of Hawaii	MA110005			3,024	R&D
University of Idaho	GNK698-SB-001 / PO P0044264			7,490	R&D
Virginia Tech	478714-19201			2,529	R&D
Washington State University	10353 G002834			2,539	R&D
Washington State University	116505 G002970			990	R&D
Mathematical and Physical Sciences		47.049	6,728,417		R&D
Missouri University of Science and Technology	00037161-01			19,785	R&D
University of Delaware	27187			36,203	R&D
University of Oregon	208671B			17,780	R&D
Geosciences		47.050	17,858,278		R&D
Columbia University	7(GG008855) / PO G05335			72,167	R&D
Consortium for Ocean Leadership	T340B11			553	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.3.3			449,240	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.1.3.1			12,227	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.1.3.2			27,911	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.2.1			4,285	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.1.2			782,943	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.1.3			(77)	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.1.5			90,271	R&D
Consortium for Ocean Leadership	SA12-11 WBS 1.8.4			315,923	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.1			1,052,350	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.1.6			30,997	R&D
Consortium for Ocean Leadership	SA12-11/WBS1.8.4.2.2			91,220	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.5			114,462	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.1.5 PY5			54,604	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.2.5			27,792	R&D
Consortium for Ocean Leadership	SA12-11 WBS 1.8.7.3			(5)	R&D
Consortium for Ocean Leadership	SA 12-11/WBS 1.8.4.2.3			197,681	R&D
Consortium for Ocean Leadership	SA 12-11 WBS 1.8.4.2			23,427	R&D
Consortium for Ocean Leadership	SA12-11 WBS 1.8.1			134,166	R&D
Consortium for Ocean Leadership	SA 12-11 WBS 1.8.2			65,587	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.9			101,806	R&D
Consortium for Ocean Leadership	SA 12-11/WBS 1.8.4.1.4			779,253	R&D
Consortium for Ocean Leadership	SA12-11/WBS 1.8.4.4			707,414	R&D
Consortium for Ocean Leadership	SA12-11/WBS 2.8.1.4			204,890	R&D
Consortium for Ocean Leadership	SA 12-11/WBS 6.1.0			150,591	R&D
Consortium for Ocean Leadership	SA12-11/WBS 6.3.7			57,043	R&D
Consortium for Ocean Leadership	SA12-11/WBS 6.3.9.1.8			3,001	R&D
Consortium for Ocean Leadership	SA12-11/WBS 6.3.7.2.8			727	R&D
Consortium for Ocean Leadership	SA12-11/WBS 6.3.7.3.8			9,885	R&D
Consortium for Ocean Leadership	SA 12-11/WBS 6.3.10.2.8			3,154	R&D
Consortium for Ocean Leadership	SA 12-11/WBS 5.7.5.6.2			48,252	R&D
Florida International University	800001121-01			-	R&D
Incorporated Research Institutions for Seismology	05-OSU-SAGE			497,517	R&D
Oregon Health & Sciences University	GSTCN0108S8			644,928	R&D
Pennsylvania State University	4929-OSU-NSF-1726			7,162	R&D
SRI International	119-000243			125,850	R&D
University of Colorado	1550972 / PO 1000294288			65,345	R&D
University of Hawaii	MA130035 / PO Z10048082			40,744	R&D
University of Oregon	208991E			70,338	R&D
University of Southern California	33897890/PO 10043427			5,394	R&D
University of Southern California	59209190			21,693	R&D
Woods Hole Oceanographic Institution	A101018			28,733	R&D
Computer and Information Science and Engineering		47.070	4,571,204		R&D
Computing Research Association	CIF-E-003			1,596	R&D
Computing Research Association	1246649-SA2			44,821	R&D
University of Southern California	43854715			83,987	R&D
Biological Sciences		47.074	4,715,497		R&D
Carnegie Institution of Washington	6-10548-02			188,586	R&D
American Museum of Natural History	40634			12,262	R&D
Cold Spring Harbor Lab	52930113/213/313 /PO 920802-SV			635,684	R&D
Portland State University	204EST471			39,832	R&D
Portland State University	Not Available			34,100	R&D
University of Hawaii	PO Z795332/Z925587			141,892	R&D

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University of Pittsburgh	0005463(011312-01)			40,935	R&D
University of Washington	754769			4,366	R&D
University of Wisconsin - Madison	471K424			33,407	R&D
Virginia Tech	478784-19201			56,773	R&D
Yale University	C13D11578 (D01820)			85,605	R&D
Social, Behavioral, and Economic Sciences		47.075	185,897		R&D
Education and Human Resources		47.076	2,963,531		R&D
Dartmouth College	751			7,032	R&D
Denver Museum of Nature and Science	2015-784			7,392	R&D
Harvard University	5069094-118114			13,443	R&D
Oregon Museum of Science and Industry	ICA Dierking PO#98634			11,164	R&D
Oregon Museum of Science and Industry	E13-39			9,117	R&D
University of Washington	756251			35,628	R&D
University of Wisconsin	563K614			118,105	R&D
University of Wisconsin - Madison	446K434			35,989	R&D
Winona State University	PO 277654			12,905	R&D
Polar Programs		47.078	960,602		R&D
HT Harvey and Associates	Project # 3426-01			165	R&D
University of Nebraska	25-0505-0010-002			21,919	R&D
Office of International Science and Engineering		47.079	831,641		R&D
Trans-NSF Recovery Act Reasearch Support		47.082	404,730		R&D
National Science Foundation		47.000			Non-Clustered
Consortium for Ocean Leadership	SAF-13-03			4,780	Non-Clustered
Consortium for Ocean Leadership	SAF-13-04			35	Non-Clustered
Monterey Peninsula College	Not Available			1,000	Non-Clustered
Monterey Peninsula College	2015-FP-2278			2,260	Non-Clustered
Suitland Technology Education Engagement Resource Ctr Inc.	Not Available			(1)	Non-Clustered
Engineering Grants		47.041		-	Non-Clustered
Purdue University	NEES-4101-31879			366,960	Non-Clustered
Purdue University	NEES-4101-39854			17,678	Non-Clustered
University of Colorado	1549503			2,023	Non-Clustered
Mathematical and Physical Sciences		47.049	55,400		Non-Clustered
Willamette University	WU-NSFRCN-04-2013			6,998	Non-Clustered
Geosciences		47.050	55,847		Non-Clustered
University of Oregon	207391G			2,497	Non-Clustered
Biological Sciences		47.074	78,739		Non-Clustered
Social, Behavioral, and Economic Sciences		47.075	3,965		Non-Clustered
Education and Human Resources		47.076	884,211		Non-Clustered
Denver Museum of Nature and Science	2015-784			10,672	Non-Clustered
Oregon Museum of Science and Industry	2014-1675			10,392	Non-Clustered
University of Washington	763677			82,237	Non-Clustered
Total Research & Development Cluster			42,883,988	9,374,254	
Total Non-Clustered			1,078,162	507,531	
Total National Science Foundation			43,962,150	9,881,785	
<u>Department of Veteran Affairs</u>					
Department of Veterans Affairs		64.000	24,354		Non-Clustered
Total Non-Clustered			24,354	-	
Total Department of Veteran Affairs			24,354	-	
<u>Environmental Protection Agency</u>					
Environmental Protection Agency		66.000	12,070		R&D
Health Effects Institute	4783-RFA09-1/09-4			20,612	R&D
Nonpoint Source Implementation Grants		66.460			R&D
Oregon Dept of Environmental Quality	005-14			16,177	R&D
Oregon Dept of Environmental Quality	035-14				R&D
Oregon Dept of Environmental Quality	109-14			36,275	R&D
Regional Wetland Program Development Grants		66.461			R&D
Portland State University	203KAG402			8,200	R&D
Great Lakes Program		66.469			R&D
Central Michigan University	2011-1086			77,948	R&D
Science To Achieve Results (STAR) Research Program		66.509	739,977		R&D
Arizona State University	14-498			93,683	R&D
Science To Achieve Results (STAR) Fellowship Program		66.514	58,768		R&D
P3 Award: National Student Design Competition for Sustainabilit		66.516	23,877		R&D
Environmental Protection Agency		66.000	90,409		Non-Clustered
Environmental Protection Agency Office of Air and Radiatio		66.041			Non-Clustered
City of Corvallis	2011-1734			1,219	Non-Clustered
Nonpoint Source Implementation Grants		66.460			Non-Clustered
Oregon Dept of Environmental Quality	066-13			21,826	Non-Clustered
Oregon Dept of Environmental Quality	044-14			27,058	Non-Clustered

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Pollution Prevention Grants Program		66.708	46,552		Non-Clustered
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		66.716	984,543		Non-Clustered
IPM Institute of North America, Inc	Not Available			1	Non-Clustered
Texas A & M University	07-S140740			37,527	Non-Clustered
Washington State University	117644 G003088			4,489	Non-Clustered
Total Research & Development Cluster			834,692	252,895	
Total Non-Clustered			1,121,504	92,120	
Total Environmental Protection Agency			1,956,196	345,015	
<u>Nuclear Regulatory Commission</u>					
Nuclear Regulatory Commission		77.000	89,402		R&D
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		77.006	51,179		R&D
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		77.008	91,390		R&D
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		77.008	84,240		Non-Clustered
Total Research & Development Cluster			231,971	-	
Total Non-Clustered			84,240	-	
Total Nuclear Regulatory Commission			316,211	-	
<u>Department of Energy</u>					
Department of Energy		81.000	1,249,322		R&D
Built Environment and Sustainable Technologies	2013-2877			2,002	R&D
Columbia River Inter-Tribal Fish Commission	C13-11 / PO C1301130			(866)	R&D
Columbia River Inter-Tribal Fish Commission	C14-07 / PO C01400730			178,635	R&D
Columbia River Inter-Tribal Fish Commission	Not Available			45,835	R&D
Idaho National Laboratory	00044868-00021			148,604	R&D
Idaho National Laboratory	00044868-00023			36,441	R&D
Idaho National Laboratory	00044868-00029			196,773	R&D
Idaho National Laboratory	128748			428,735	R&D
Idaho National Laboratory	00044868-00030			438	R&D
Idaho National Laboratory	00044868-00031			5,952	R&D
Idaho National Laboratory	138995			219,682	R&D
Idaho National Laboratory	00044868-00034			2,940	R&D
Idaho National Laboratory	00044868-00037			255,477	R&D
Idaho National Laboratory	00044868-00038			14,688	R&D
Idaho National Laboratory	00145660-00001			40,669	R&D
Idaho National Laboratory	00145660-00002			23,445	R&D
Idaho National Laboratory	00145660-00003			67,989	R&D
Idaho National Laboratory	00145660-00004			14,485	R&D
Idaho National Laboratory	00145660-00005			27,261	R&D
Idaho National Laboratory	00145660-00006			30,992	R&D
Idaho National Laboratory	145660-007			79,863	R&D
Idaho National Laboratory	0145660-008			55,109	R&D
Idaho State University	12-308C			(4,158)	R&D
Lawrence Berkeley National Lab	7033440			123,247	R&D
Lawrence Berkeley National Lab	7117975			158,475	R&D
Lawrence Livermore National Laboratory	B605762			(161)	R&D
Lawrence Livermore National Laboratory	NO. B607377			120,593	R&D
Lawrence Livermore National Laboratory	B608961			68,050	R&D
Lawrence Livermore National Laboratory	B611208			62,146	R&D
National Renewable Energy Lab	XCI-0-40426-01			407,023	R&D
National Renewable Energy Lab	XGJ-4-42247-01			129,592	R&D
Pacific Northwest National Lab	182174			5,546	R&D
Pacific Northwest National Lab	199062-204923			45,710	R&D
Pacific Northwest National Lab	199062 Task# 210570			18,994	R&D
Pacific Northwest National Lab	199062-229222			75,450	R&D
Pacific Northwest National Lab	199062-245102			38,449	R&D
Pacific Northwest National Lab	199062 Task # 249135			8,509	R&D
Sandia National Laboratories	PO 1256445			12,653	R&D
Sandia National Laboratories	PO 1276073			24,377	R&D
Sandia National Laboratories	PO 1475498			102,884	R&D
Sandia National Laboratories	PO 1528877			14,994	R&D
South Dakota State University	3TY676			7,803	R&D
University of Florida	Not Available			44,999	R&D
University of Washington	UWSC7391 / PO764398			49,526	R&D
University of Wisconsin - Madison	347K771			51,824	R&D
URS Corporation	RES1100426 / 004			168,808	R&D
URS Corporation	RES1100426/018			35,847	R&D
URS Corporation	RES1100426/015			32,673	R&D
URS Corporation	RES1100426/017			106,288	R&D
URS Corporation	RES1100426 / 019			68,072	R&D

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URS Corporation	RES1100426/012			57,191	R&D
URS Corporation	RES1100426/016			46,062	R&D
URS Corporation	RES1100426/20			55,823	R&D
URS Corporation	RES1100426/22			63,834	R&D
URS Corporation	RES1100426/21			17,737	R&D
URS Corporation	RES1100426/014			86,948	R&D
URS Corporation	RES1100426 / 013			84,885	R&D
URS Corporation	RES1100426 / 023			75,746	R&D
URS Corporation	RES1100426 / 024			28,858	R&D
Office of Science Financial Assistance Program		81.049	1,083,928		R&D
Forest Concepts LLC	2014-2869			59,583	R&D
Los Gatos Research, Inc.	2014-799			21,013	R&D
OnTo Technology LLC	2012-DE-SC0006336			25,756	R&D
Stanford University	60404141-109779-A			80,339	R&D
University of Notre Dame	202373			68,347	R&D
University Coal Research		81.057	136,650		R&D
Regional Biomass Energy Programs		81.079			R&D
South Dakota State University	3TA160			105,164	R&D
South Dakota State University	3TB160			8,964	R&D
Conservation Research and Development		81.086			R&D
University of Illinois, Urbana-Champaign	2013-05585-01			39,079	R&D
Renewable Energy Research and Development		81.087	3,956,115		R&D
Dehlsen Associates LLC	PO 00529/2014-1697			72,870	R&D
Humboldt State University Sponsored Programs Foundatio	7101423			2,300	R&D
South Dakota State University	3TC160			12,863	R&D
University of Utah	10035375-OSU			43,531	R&D
Fossil Energy Research and Development		81.089	733,700		R&D
Purdue University	4105-58200			5,025	R&D
Southern Methodist University	G001244-7500			128,314	R&D
Environmental Remediation and Waste Processing and Disposal		81.104			R&D
Vanderbilt University	19067-S2			134,541	R&D
Defense Nuclear Nonproliferation Research		81.113			R&D
University of Michigan	3003222385			107,819	R&D
Nuclear Energy Research, Development and Demonstration		81.121	687,033		R&D
George Washington University	14-S10			8,480	R&D
Idaho National Laboratory	00044868-00036			304,278	R&D
Missouri University of Science and Technology	00043043-01			2,455	R&D
Advanced Research Projects Agency - Energy		81.135	1,013,312		R&D
Power Partners Inc	2015-2084			13,976	R&D
Sharp Laboratories of America	2013-2150			135,346	R&D
University of California Santa Barbara	KK1335			149,916	R&D
University of Illinois, Urbana-Champaign	2013-00286-05			39,650	R&D
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency					
Response Research, Outreach, Technical Analysis		81.214			R&D
Oregon Dept of Energy	12-022			13,595	R&D
Oregon Dept of Energy	14-025			74,540	R&D
Department of Energy		81.000			Non-Clustered
American Society for Engineering Education	Not Available			9,148	Non-Clustered
Idaho National Laboratory	68396-02			47,169	Non-Clustered
University of Idaho	CAK644-SB-001			3,138	Non-Clustered
Energy Efficiency and Renewable Energy Information Dissemination, Outreach,					
Training and Technical Analysis/Assistance		81.117	262,858		Non-Clustered
Nuclear Energy Research, Development and Demonstrator		81.121	94,339		Non-Clustered
Total Research & Development Cluster			8,860,060	6,028,190	
Total Non-Clustered			357,197	59,455	
Total Department of Energy			9,217,257	6,087,645	
Department of Education					
Department of Education		84.000			R&D
George Mason University	2013-1297			809,117	R&D
National Institute on Disability and Rehabilitation Research		84.133	54,132		R&D
Education Research, Development and Dissemination		84.305	306,646		R&D
Special Education - Personnel Development to Improve Services and Results for					
Children with Disabilities		84.325	215,099		R&D
Mathematics and Science Partnerships		84.366			R&D
Lincoln County School District	2015-0725 PO#150230151			10,555	R&D
Improving Teacher Quality State Grants		84.367			R&D
Western Oregon University	TRSUB14.07			47,200	R&D
Federal Supplemental Educational Opportunity Grants		84.007	969,580		SFA
Federal Work-Study Program		84.033	852,658		SFA
Federal Pell Grant Program		84.063	32,252,370		SFA
Federal Direct Student Loans		84.268	147,865,455		SFA

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Federal Perkins Loans		84.038	25,229,694		SFA
Special Education_Grants to States		84.027			Special Education Cluster
Lebanon Community School District	2014-890				Special Education Cluster
Lebanon Community School District	2015-1090			30,408	Special Education Cluster
TRIO_Student Support Services		84.042	283,503		TRIO Cluster
Department of Education		84.000			Non-Clustered
Forest Grove School District	7			10,000	Non-Clustered
Forest Grove School District	9			88	Non-Clustered
Oregon Dept of Education	10126			115,203	Non-Clustered
Oregon Dept of Education	35447			10,070	Non-Clustered
Migrant Education_State Grant Program		84.011			Non-Clustered
Oregon Dept of Education	10355			2,634	Non-Clustered
Migrant Education_College Assistance Migrant Program		84.149	395,342		Non-Clustered
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		84.325	213,758		Non-Clustered
Gaining Early Awareness and Readiness for Undergraduate Programs		84.334	882,864		Non-Clustered
Oregon University System	SG-2014-01			(9,436)	Non-Clustered
Oregon University System	#SG-2014-02			8,022	Non-Clustered
Improving Teacher Quality State Grants		84.367			Non-Clustered
Western Oregon University	TRSUB14.21			61,146	Non-Clustered
Total Research & Development Cluster			575,877	866,872	
Total SFA Cluster			207,169,757	-	
Total Special Education Cluster			-	30,408	
Total TRIO Cluster			283,503	-	
Total Non-Clustered			1,491,964	197,727	
Total Department of Education			209,521,101	1,095,007	
<u>Vietnam Education Foundation</u>					
Fellowship Program		85.802	80,492		Non-Clustered
Total Non-Clustered			80,492	-	
Total Vietnam Education Foudnation			80,492	-	
<u>Health and Human Services</u>					
Department of Health and Human Services		93.000	30,510		R&D
Confederated Tribes of Siletz Indians of Oregon	2014-1415			19,064	R&D
Coordinated Program Development, LLC	2013-1596			133,792	R&D
National Jewish Health	HHSN27220100020C			29,870	R&D
Oregon Department of Human Services	145267			14,984	R&D
Oregon Health Authority	142081			53	R&D
Spectral MD Inc	2014-2417			54,767	R&D
Food and Drug Administration_Research		93.103			R&D
University of California, Davis	08002947-CPS-02			1,911	R&D
Maternal and Child Health Federal Consolidated Programs		93.110	69,749		R&D
Environmental Health		93.113	1,640,787		R&D
Dahl Natural, LLC	2013-792			91,708	R&D
Omega Optics, Inc	OSU2014-996			84,434	R&D
Pennsylvania State University	4597-OSU-DHHS-9964			96,298	R&D
University of Miami	663962			4,188	R&D
Applied Toxicological Research and Testing		93.114	1,145,395		R&D
Oral Diseases and Disorders Research		93.121	68,049		R&D
Mayo Clinic	PO 63677480 / 64159615			47,526	R&D
Oregon Health & Sciences University	AB10M0046 OSU			28,310	R&D
Centers for Research and Demonstration for Health Promotion and Disease Prevention		93.135	256,205		R&D
Injury Prevention and Control Research and State and Community Based Programs		93.136	138,023		R&D
University of Rochester	416619-G			5,558	R&D
NIEHS Superfund Hazardous Substances_Basic Research and Educator		93.143	3,130,060		R&D
Human Genome Research		93.172			R&D
University of North Carolina at Chapel Hill	5-31042			22,285	R&D
Research Related to Deafness and Communication Disorders		93.173	306,741		R&D
State University of New York	R879441			36,391	R&D
Research and Training in Complementary and Integrative Health		93.213	(689)		R&D
Oregon Health & Sciences University	100333_OSU			51,707	R&D
University of Illinois, Chicago	2010-02881-03			59,169	R&D
Research on Healthcare Costs, Quality and Outcomes		93.226	179,188		R&D
Mental Health Research Grants		93.242	4,965		R&D
Dartmouth College	909			26,233	R&D

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Substance Abuse and Mental Health Services_Projects of Regional and National Significance		93.243	31,322		R&D
Occupational Safety and Health Program		93.262	124,235		R&D
Center for Construction Research and Training	13-2-PS			4	R&D
Center for Construction Research and Training	13-10-PS			22,990	R&D
Eastern Washington University	2015-1279 / EWU# SR0008429			34,827	R&D
Oregon Health & Sciences University	1005580_ORSU_KINCL /GCROE0200B			13,986	R&D
University of Washington	763160			5,355	R&D
Alcohol Research Programs		93.273	25,920		R&D
Discovery and Applied Research for Technological Innovations to Improve Human Health		93.286	153,690		R&D
Georgia Regents University	28717-2			14,549	R&D
State Partnership Grant Program to Improve Minority Health		93.296			R&D
Willamette Neighborhood Housing Services	2014-1083			4,560	R&D
Minority Health and Health Disparities Research		93.307			R&D
Bauer Labs	2013-2233			16,635	R&D
Trans-NIH Research Support		93.310	69,215		R&D
Research Infrastructure Programs		93.351	378,531		R&D
Oregon Health & Sciences University	1002942_OSU			149,422	R&D
University of Oregon	215450A			32,075	R&D
Nursing Research		93.361			R&D
Duke University	203-8768			11,761	R&D
National Center for Research Resources		93.389	121,549		R&D
Cancer Cause and Prevention Research		93.393	39,547		R&D
Brown University	630			55,425	R&D
Texas A & M University	23-S152303			(29,862)	R&D
Texas A & M University	23-S152317			437,670	R&D
University of Oregon	215370A			42,274	R&D
Cancer Treatment Research		93.395			R&D
Fred Hutchinson Cancer Research Center	764831			(4,692)	R&D
Fred Hutchinson Cancer Research Center	791030			9,280	R&D
Cancer Research Manpower		93.398			R&D
Oregon Health & Sciences University	9004125-OSU			5,953	R&D
Improving the Capability of Indian Tribal Governments to Regulate Environmental Quality		93.581			R&D
Confederated Tribes of Siletz Indians of Oregon	2015-1842			60,295	R&D
Medical Assistance Program		93.778			R&D
Oregon Department of Human Services	145948			101,617	R&D
Cardiovascular Diseases Research		93.837	74,362		R&D
University of Oregon	215270A			13,875	R&D
Arthritis, Musculoskeletal and Skin Diseases Research		93.846	285,078		R&D
Diabetes, Digestive, and Kidney Diseases Extramural Research		93.847	504,915		R&D
Pacific Diabetes Technologies, Inc.	2013-1459			7,697	R&D
Extramural Research Programs in the Neurosciences and Neurological Disorders		93.853	2,398		R&D
Allergy and Infectious Diseases Research		93.855	1,354,242		R&D
Aradigm Corporation	2014-1030			15,509	R&D
J David Gladstone Institutes	R2352-A			16,536	R&D
Mount Sinai School of Medicine	0254-3242-4609			232,676	R&D
University of Chicago	FP053989			18,336	R&D
University of Texas Southwestern	120606			(516)	R&D
University of Texas Southwestern	150401 PO 0000000619			28,430	R&D
University of Texas Southwestern	141405			68,613	R&D
University of Texas Southwestern	PO# RGC000000494 Sub# 140607			134,018	R&D
University of Washington	755607			113,133	R&D
Biomedical Research and Research Training		93.859	1,718,125		R&D
University of California Santa Barbara	KK1406			18,913	R&D
University of New Mexico	04809W-2RX67C/04809W-70C1			(1,135)	R&D
University of Pennsylvania	555217			5,493	R&D
Virginia Tech	431698-19201			13,324	R&D
Wake Forest University	WFUHS13114			71,502	R&D
Child Health and Human Development Extramural Research		93.865	39,905		R&D
Oregon Health & Sciences University	1002131-OSU2			54,845	R&D
University of Delaware	37472 / 39825			22,113	R&D
Ageing Research		93.866	978,757		R&D
Boston University	4418-5/9500227912/4500000183			61,286	R&D
Northern California Institute for Research and Education	PER1868 - 094604			47,221	R&D
PPHF Geriatric Education Centers		93.969			R&D
Oregon Health & Sciences University	ASONO0303-OSU/9006177_OSU			88,545	R&D
International Research and Research Training		93.989			R&D
National Institute of Health of Peru	2014-1444			26,639	R&D
Smithsonian Institution	09-SUBC-440-0000172121			(157)	R&D
Medical Assistance Program		93.778			Medicaid Cluster

**Oregon State University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Pass Through Identifying Number</i>	<i>CDFA</i>	<i>Direct Awards</i>	<i>Indirect Awards</i>	<i>Cluster</i>
Oregon Department of Human Services	134681 / 146147			953,750	Medicaid Cluster
Department of Health and Human Services		93.000			Non-Clustered
Oregon Health Authority	139596			(7,754)	Non-Clustered
Oregon Health Authority	P0329144			3,500	Non-Clustered
Food and Drug Administration_Research		93.103	13,061		Non-Clustered
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		93.243			Non-Clustered
Oregon Health & Sciences University	1003942_OSU-Cascades			8,197	Non-Clustered
Oregon Health Authority	136852			48,795	Non-Clustered
Centers for Disease Control and Prevention_Investigations and Technical Assistance		93.283			Non-Clustered
Oregon Health Authority	144722			906	Non-Clustered
State Partnership Grant Program to Improve Minority Health		93.296			Non-Clustered
Willamette Neighborhood Housing Services	2015-580			16,474	Non-Clustered
Willamette Neighborhood Housing Services	2015-802			5,615	Non-Clustered
Nurse Education, Practice Quality and Retention Grants		93.359			Non-Clustered
Oregon Health & Sciences University	9009002_CP/9009002_CP2			8,815	Non-Clustered
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance		93.624			Non-Clustered
Oregon Health Authority	147933			5,544	Non-Clustered
Assistance Programs for Chronic Disease Prevention and Control		93.945			Non-Clustered
Oregon Health Authority	146299			64,734	Non-Clustered
Block Grants for Prevention and Treatment of Substance Abuse		93.959			Non-Clustered
Oregon Health Authority	146485			33,381	Non-Clustered
Total Research & Development Cluster			12,870,774	2,849,268	
Total Medicaid Cluster			-	953,750	
Total Non-Clustered			13,061	188,207	
Total Health and Human Services			12,883,835	3,991,225	
Department of Homeland Security					
Cooperating Technical Partners		97.045			R&D
Oregon Dept of Geology & Mineral Industries	61590-04122011			6,476	R&D
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection		97.077	102,627		R&D
National Nuclear Forensics Expertise Development Program		97.130			R&D
University of South Carolina	MUSC14-012			84,480	R&D
Total Research & Development Cluster			102,627	90,956	
Total Department of Homeland Security			102,627	90,956	
Agency for International Development					
Agency for International Development		98.000	2,988,512		R&D
USAID Foreign Assistance for Programs Overseas		98.001	332,687		R&D
Cooperative Development Program (CDP)		98.002			R&D
Arizona State University	15-652			9,725	R&D
Agency for International Development		98.000	292,172		Non-Clustered
USAID Development Partnerships for University Cooperation and Development		98.012			Non-Clustered
American Council on Education	Not Available			(2,755)	Non-Clustered
Total Research & Development Cluster			3,321,199	9,725	
Total Non-Clustered			292,172	(2,755)	
Total Agency for International Development			3,613,371	6,970	
Subtotals	Subtotals		342,753,167	40,543,583	
Total Research & Development Cluster					
Total SNAP Cluster			121,268,697	36,915,725	
Total Non-Clustered			-	68,264	
Total Highway Planning and Construction Cluster			14,031,210	2,272,102	
Total Highway Safety Cluster			-	293,316	
Total SFA Cluster			-	10,018	
Total Special Education Cluster			207,169,757	-	
Total TRIO Cluster			-	30,408	
Total Medicaid Cluster			283,503	-	
Subtotals			342,753,167	40,543,583	

Total Federal Expenditures

\$ 383,296,750

OREGON STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the University for the year ended June 30, 2015.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of 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 Federal Perkins Loans amount of \$25,229,694 represents total student Perkins loans outstanding as of June 30, 2015.

Payments to Subrecipients

During the year ended June 30, 2015, the University made the following payments to subrecipients:

CFDA	Subrecipient	Amount Provided to Subrecipient	Sponsor ID (Prime Award)
10.200	Regents of University of California-Davis	\$ 46,573	2010-39558-21885
10.200	Regents of University of California-Davis	160,127	2012-70002-19388
10.215	Washington State University	5,254	120833022
10.303	Regents of University of California-Davis	8,559	2014-51106-22079
10.303	Tillamook County Estuaries Partnership	1,680	2012-51130-20330
10.303	Washington State University	27,918	2014-51106-22079
10.303	Washington State University	11,126	SA7761
10.307	Board of Regents of the University of Wisconsin System	7,910	2009-51300-05585
10.307	Cornell University	24,419	2014-51300-22223
10.307	North Carolina State University	198,297	2010-51300-21264
10.307	Organic Seed Alliance	1,947	2009-51300-05585
10.307	Organic Seed Alliance	56,083	2014-51300-22223
10.307	Regents of University of California-Davis	13,586	2011-51300-30770
10.307	US Department of Agriculture	12,770	2009-51300-05585
10.307	Washington State University	20,249	2011-51300-30770
10.309	Peerbolt Inc dba Peerbolt Crop Management	19,450	2010-51181-21167
10.309	Regents of University of California-Davis	116,342	2010-51181-21167
10.309	Regents of University of California-Davis	22,402	2010-51181-21167
10.309	UC Regents dba Univ of Ca	112,879	2010-51181-21167
10.309	US Department of Agriculture	140,542	2010-51181-21167
10.309	Washington State University	336,709	2010-51181-21167
10.310	Chancellor Masters & Scholars of the University of Oxford	61,378	2013-67003-20652
10.310	Cornell University	75,679	2014-67013-21661
10.310	Duquesne University	3,819	2010-65504-20345
10.310	GreenWood Resources Inc	6,549	2013-67009-21008
10.310	Met Office	54,479	2013-67003-20652
10.310	Okanogan Conservation District	12,341	BJKL03-SB-001 / PO PA031110

OREGON STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

10.310	Portland State University	5,411	2013-67009-21008
10.310	Regents of the University of Idaho	74,844	2013-67003-20652
10.310	Regents of the University of Idaho	935	BJKL03-SB-001 / PO PA031110
10.310	Regents of the University of Idaho	5,343	BJKL03-SB-001 / PO PA031110
10.310	Regents of the University of Idaho	5,699	BJKL03-SB-001 / PO PA031110
10.310	Regents of the University of Idaho	13,521	BJKL03-SB-001 / PO PA031110
10.310	Regents of The University of Minnesota	8,009	2015-68006-22906
10.310	Regents of University of California-Davis	(63)	2010-85605-20544
10.310	Regents of University of California-Davis	5,151	2015-68006-22906
10.310	San Diego State University Foundation	44,544	2013-67001-20418
10.310	UC Regents dba Univ of Ca	2,361	2014-67013-21661
10.310	Univ of Arkansas at Fayetteville	2,910	2011-67015-20035
10.310	Washington State University	19,511	BJKL03-SB-001 / PO PA031110
10.310	West Virginia University Research Corporation	44,132	2013-67009-21008
10.311	Oregon Tilth Inc	11,838	2015-70017-22884
10.320	Board of Regents of Nevada System of Higher Ed	174,367	2010-38502-21839
10.320	Univ of Hawaii	40,140	2010-38502-21839
10.320	Washington State University	6,126	2010-38502-21839
10.329	Washington State University	1,503	2014-70006-22631
10.500	Regents of the University of Idaho	596	110897008
10.500	Washington State University	1,500	110897008
10.680	Regents of University of California-Davis	11,610	12-CA-11060600-014
10.902	Kansas State University	162,230	68-7482-12-505
10.902	Kansas State University	83,261	68-7482-14-521
10.902	Oklahoma State Univ	35,233	68-7482-12-505
10.902	Texas Tech University	103,150	68-7482-12-505
10.000	Central Oregon Intergovernmental Council	1,120	Not Available
10.000	Grant County	1,649	144766-FY14/145990
10.000	The University of Texas at Austin	12,513	11-CR-11060600-021
10.000	US Department of Agriculture	807	12-JV-11261979-047
11.307	EcoPro Polymers Inc	28,000	CG-SOW-2015-OSU-EcoPro Polymer
11.417	Institute for Sustainable Communities	4,829	NA10OAR4170059
11.417	Linfield College	10,666	NA15OAR4170224
11.417	OR State Dept of Geology & Mineral Industries	2,705	NA15OAR4170224
11.417	Oregon Health & Science University	20,247	NA10OAR4170059
11.417	Portland State University	22,460	NA10OAR4170059
11.417	Regents of the Univ of California-San Diego	19,536	NA10OAR4170059
11.417	University of Oregon	5,426	NA15OAR4170224
11.417	University of Oregon	67,277	NA15OAR4170224
11.417	University of Oregon	37,605	NA15OAR4170224
11.417	University of Southern California	42,689	NA10OAR4170059
11.417	University of Washington	19,987	NA10OAR4170059
11.431	Indiana Univ	1,872	NA14OAR4310253
11.431	Regents of the University of Colorado	46,422	NA15OAR4310244
11.431	Regents of the University of Idaho	47,955	NA10OAR4310218
11.431	University of Oregon	131,432	NA10OAR4310218
11.431	University of Washington	23,465	NA10OAR4310218
11.431	US Department of Agriculture	92,853	NA12OAR4310134
11.432	Oregon Salmon Commission	40,593	NA11OAR4320091A
11.432	San Diego State University Foundation	21,730	NA11OAR4320091A
11.482	Florida International University Board of Trustees	917	NA14NOS4820090
12.300	Research Foundation of State University of New York	96,455	N00014-11-1-0146

OREGON STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

12.300	Teledyne Instruments Inc	91,534	N00014-13-1-0602
12.910	Carnegie Mellon University	88,413	W91CRB-11-1-0002
12.000	Arizona State University	66,214	W912HQ-12-C-0004
12.000	Eric A Bergman	6,750	FA9453-13-C-0274
12.000	Real Time Research Inc	87,606	W912HZ-13-2-0001
12.000	Real Time Research Inc	119,477	W912HZ-13-2-0001
12.000	Real Time Research Inc	112,672	W912EF-14-C-0003
12.000	Southall Environmental Assoc Inc	52,120	W912HQ-11-C-0049
12.000	UC Regents dba Univ of Ca	125,855	W912HQ-11-C-0006
12.000	University of Delaware	55,869	W912HQ-11-C-0049
12.000	University of South Florida	42,840	FA9453-13-C-0274
12.000	University of Washington	22,219	W912HQ-12-C-0004
12.000	University of Washington	257,715	2797
12.000	University of Washington	77,556	2797
15.232	University of Oregon	9,626	L14AC00158
15.236	Regents of the University of Idaho	2,108	L10AC20319
15.657	Proteus Research & Consulting Ltd	11,000	F14AP00660 / 10170-BJ-001
15.808	Conservation Biology Inst Inc	5,818	G12AC20241
15.808	University of Oregon	21,245	G09AC00453
15.808	University of Oregon	3,205	G12AC20283
15.820	Boise State University	28,115	G14AP00097
15.820	Conservation Biology Inst Inc	9,977	G12AC20495
15.820	EcoAdapt	16,679	G14AP00192
15.820	Portland State University	19,982	G12AC20453
15.820	Regents of the University of Idaho	43,812	G12AC20495
15.820	Regents of the University of Idaho	56,945	G14AP00153
15.820	Regents of the University of Idaho	9,169	G14AP00177
15.820	University of Washington	124,368	G12AC20483
15.820	University of Washington	86,703	G12AC20482
15.820	University of Washington	51,878	G12AC20495
15.820	University of Washington	94,246	G14AP00096
15.820	University of Washington	71,841	G14AP00174
15.820	University of Washington	28,236	G14AP00175
15.000	Regents of the University of Idaho	212,747	G10AC00702
15.000	University of Washington	236,034	G10AC00702
20.761	The University of Arizona	18,145	DTOS59-07-G-00055
20.761	Univ of Hawaii	36,668	DTOS59-07-G-00055
20.761	Utah State University	254,322	DTOS59-07-G-00055
20.761	Washington State University	198,404	DTOS59-07-G-00055
20.000	Advanced Infrastructure Design Inc	15,360	SUB0000413 HR 14-29
20.000	HDR Engineering Inc	14,950	TCRP A-40/SUB0000436
20.000	Kittelson & Associates Inc	2,896	HR-03-99
20.000	Kittelson & Associates Inc	3,592	17384-15-02
20.000	Martha Hales dba Martha Hales Design	1,760	HR 15-44
20.000	Merrimack College	10,155	SUB0000413 HR 14-29
20.000	MPN Components Inc	5,300	HR 15-44
20.000	MPN Components Inc	15,169	SUB0000413 HR 14-29
20.000	NatureServe	7,422	13KJSK0014
20.000	Rutenberg Design Inc	48,501	TCRP A-40/SUB0000436
20.000	The Curators of the University of Missouri	14,765	SUB0000413 HR 14-29
20.000	Willamette Partnership	46,825	13KJSK0014
43.001	Regents University of California Los Angeles	65,162	NNX12AF67G
43.001	Remote Sensing Solutions Inc	73,411	NNX14AD79G

OREGON STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

43.001	San Francisco State Univ	145,995	NNX14AD79G
43.001	Trustees of Boston University	1,198	NNX12AK59G
43.001	Univ of Calif Regents-Santa Barbara	36,762	NNX14AL88G
43.001	Univ of Maine System	40,588	NNX14AD79G
43.008	Lane Community College	21,242	NNX14AR50A
43.008	Portland Community College	22,450	NNX14AR50A
43.009	Auburn Univ	98,066	NNX13AC90G
43.000	Johns Hopkins Univ Applied Physics	4,719	NNX10AP79G
43.000	Museum at Warm Springs	1,200	NNX10AK68H
43.000	Oregon Institute of Technology	68,500	NNX10AK68H
43.000	The Captain Michael King Smith	2,324	NNX10AK68H
43.000	Univ of Louisville Research Foundation Inc	60,517	NNX10AT70G
43.000	Univ of Portland	10,000	NNX10AK68H
43.000	University of Rhode Island	476,756	NNX10AT70G
43.000	Woods Hole Oceanographci Institution	21,270	NNX10AO93G
45.312	Georgia Tech Research Corp	4,884	LG-07-13-0328-13
45.312	University of Oregon	6,311	LG-07-13-0328-13
47.041	University of Florida	52,271	1128715-ECCS
47.041	University of Oregon	70,994	1310657-ECCS
47.049	Oregon Museum of Science & Industry	6,078	1102637-CHE
47.049	Oregon Museum of Science & Industry	23,135	1102637-CHE
47.049	Regents of University of California-Davis	116,027	1102637-CHE
47.049	Rutgers University	234,157	1102637-CHE
47.049	UC Regents dba Univ of Ca	228,394	1102637-CHE
47.049	University of Florida	1,507	1411853-DMS
47.049	University of Oregon	2,195,496	1102637-CHE
47.049	University of Oregon	28,974	1102637-CHE
47.049	Washington Univ	224,020	1102637-CHE
47.050	Arizona State University	14,508	1140207-OCE
47.050	Colorado State University	1,552	1140207-OCE
47.050	Duke University	3,584	7(GG008855) / PO G05335
47.050	Empower Results LLC	4,991	1332385-EAR
47.050	Glosten Associates Inc	703,673	1262188-OCE / Glosten
47.050	Green Geophysics Inc	1,515	05-OSU-SAGE
47.050	Indiana Univ	17,877	1332385-EAR
47.050	Leidos Inc	211	1262188-OCE / SAIC
47.050	MacArtney Inc	166,300	SA12-11/WBS 1.8.3.3
47.050	Univ of Calif Regents-Santa Barbara	32,829	1059055-OCE
47.050	University of Miami	75,178	1419987-OCE
47.050	University of Washington	5,218	1335282-OCE
47.050	US Dept of Commerce Natl Oceanic & Atmospheric Admin	60,704	1243760-OCE
47.050	USDA Forest Service	4,585	1013296-GEO
47.050	Wstrn Environmental Technology Laboratories AKA WET Labs Inc	108,254	SA12-11/WBS 1.8.3.3
47.050	Wstrn Environmental Technology Laboratories AKA WET Labs Inc	10,820	SA12-11/WBS 1.8.4.2.2
47.050	Zonge International Inc	201,070	05-OSU-SAGE
47.050	Zonge International Inc	19,500	119-000243
47.070	Board of Trustees of University of Illinois	257,713	1439957-CCF
47.070	Oregon Health & Science University	1,464	1118017-IIS
47.070	Univ of Massachusetts	40,401	1125228-IIS
47.074	Bd of Trustees of Leland Stanford Jr Univ dba Stanford Univ	186,918	1330832-MCB
47.074	Colorado Seminary dba University of Denver	22,173	1241953-EF

OREGON STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

47.074	Duke University	27,952	1050954-DEB
47.074	Harvard University	254	1208272-DEB
47.074	Smithsonian Institution	56,128	1257898-DEB
47.074	Univ of Iowa	54,410	1238246
47.074	University of Washington	3,224	1458108
47.074	US Department of Agriculture	7,660	1146751-IOS
47.074	Virginia Polytechnic Inst & State Univ	28,566	1449122-IOS
47.076	MediaMacros Inc	88,726	1114741-DRL
47.076	RMC Research Corp	24,268	1347817-DUE
47.076	University of Washington	8,237	1432810-DUE
47.078	Woods Hole Oceanographic Institution	21,798	0944358-ANT
47.079	Board of Regents of Nevada System of Higher Ed	84,424	0968391-OISE
47.079	Pennsylvania State University	33,090	0968391-OISE
47.079	Regents of the Univ of California-San Diego	152,526	0968391-OISE
47.079	Regents of the University of Colorado	68,350	0968391-OISE
47.079	The Trustees of Columbia University in the City of New York	96,367	0968391-OISE
47.079	Trustees of Dartmouth College dba Dartmouth College	26,055	0968391-OISE
47.079	University of Washington	96,588	0968391-OISE
47.082	Teachers Development Group	103,696	0934953-DUE
66.708	Charlie Martin dba Manufacturing Matters	5,562	NP-00J79401-0
66.716	American Association of Poison Control Centers	12,250	X8-835601-01
66.716	Oregon Health & Science University	10,000	X8-835601-01
81.049	Kansas State University	27,670	DE-SC0004953
81.049	Virginia Polytechnic Inst & State Univ	36,373	DE-SC0008570
81.087	Alaska Biological Research Inc	142	DE-EE0005363
81.087	Oregon Wave Energy Trust	676	DE-FG36-08GO18179
81.087	Oregon Wave Energy Trust	10,000	DE-EE0006518
81.087	Pacific Energy Ventures LLC	324,811	DE-FG36-08GO18179
81.087	Pacific Energy Ventures LLC	75,835	DE-EE0006518
81.087	SRI International	58,850	DE-EE0006789
81.087	Triple HS Inc	31,262	DE-EE0005363
81.087	University College Cork	80,028	DE-EE0006518
81.087	University of Alaska	43,922	DE-EE0006816
81.087	University of Southern California	1,919	DE-EE0006789
81.087	University of Washington	188,891	DE-FG36-08GO18179
81.087	University of Washington	178,727	DE-FG36-08GO18179
81.087	University of Washington	38,274	DE-EE0006518
81.087	University of Washington	71,557	DE-EE0006816
81.089	Carnegie Mellon University	16,891	DE-FE0024064
81.121	Trustees of Purdue University	134,143	DE-NE0000722
81.121	University of Tennessee	46,819	DE-NE0008292
81.135	Colorado State University	1,734	DE-AR0000259
81.000	Board of Regents of the University of Wisconsin System	77,367	128748
81.000	Canberra Indust Inc	49,445	138995
81.000	Real Time Research Inc	128,364	60846 / 1997-024-00
84.133	WGBH Educational Foundation	6,887	H133G090242
84.305	Michigan State University	7,534	R305AI00566
84.305	Rector & Visitors of University of Virginia	12,441	R305AI00566
84.334	Administrative School District No 1	12,492	P334S140033
84.334	Coos County School District 54	23,932	P334S140033
84.334	County of Lane School 68	30,131	P334S140033
84.334	Culver School District	34,578	P334S140033

OREGON STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

84.334	Douglas County School District 19	1,179	P334S140033
84.334	Klamath County School District	32,503	P334S140033
84.334	Lane County School District 45J3	6,584	P334S140033
84.334	Lane County School District 76	14,353	P334S140033
84.334	Lincoln County School District	9,869	P334S140033
84.334	Three Rivers/Josephine County Unit Joint School District	8,507	P334S140033
84.334	Umatilla School District 6R	26,122	P334S140033
84.334	Union County School District 23	40,000	P334S140033
84.367	Culver School District	37,683	TRSUB14.07
84.367	High Desert Education Service District	5,037	TRSUB14.07
84.000	Rector & Visitors of University of Virginia	657,490	2013-1297
93.113	Dhaka Community Hospital	42,500	R01ED023441
93.135	Oregon Health Authority	55,000	UDP004783A
93.136	Oregon Health & Science University	17,149	002500CE14
93.136	State of Oklahoma dba Univ of Oklahoma	9,935	002500CE14
93.143	Pennsylvania State University	75,179	PES016465B/PES016465C
93.143	Pennsylvania State University	9,215	PES016465C
93.143	San Diego State University Foundation	9,662	PES016465B/PES016465C
93.213	Oregon Health & Science University	(528)	PAT002034B
93.213	Oregon Health & Science University	(162)	RAT005294A
93.226	OCHIN Inc	25,356	RHS022706A
93.226	Oregon Health & Science University	8,151	RHS022706A
93.351	Research Foundation of State University of New York	109,115	ROD010998C
93.853	Southern Methodist University	2,359	R21NS075500
93.859	Louisiana State University Baton Rouge	1,564	RGM112068A
93.859	Portland State University	64,776	RGM087628A
93.866	Boston Univ	29,544	RAG032037A
93.866	Oregon Health & Science University	46,200	RAG045830A
93.866	Regents University of California Los Angeles	46,894	KAG033122B
93.866	Southern Methodist University	81,639	RAG045830A
93.866	University of Victoria	59,647	RAG045575A
97.077	Sutton	13,144	2014-DN-077-ARI081
98.000	Auburn Univ	247,489	EPP-A-00-06-00012
98.000	North Carolina State University	183,541	EPP-A-00-06-00012
98.000	Regents of the University of Michigan	201,229	EPP-A-00-06-00012
98.000	Trustees of Purdue University	428,528	EPP-A-00-06-00012
98.000	Trustees of Purdue University	46,858	AID-OAA-LA-10-00006
98.000	University of Connecticut	369,024	EPP-A-00-06-00012
98.000	Virginia Polytechnic Inst & State Univ	14,916	AID-OAA-LA-10-00006
	Total Passed to Subrecipients		<u>\$ 18,351,470</u>

**OREGON STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015**

PART I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes √ no

Significant deficiency(ies) identified that are
not considered to be material weaknesses? _____ yes √ no

Noncompliance material to financial statements
noted? _____ yes √ no

Federal Awards

Internal control over major program:

Material weakness(es) identified? _____ yes √ no

Significant deficiency(ies) identified that are
not considered to be material weaknesses? √ yes _____ no

Type of auditor’s report issued on compliance
for major program: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with section
510(a) of OMB Circular A-133? √ yes _____ no

Identification of major programs:

Name of Federal Program or Cluster	CFDA Number(s)
Student Financial Assistance Programs Cluster	Various
Research and Development Cluster	Various
Cooperative Extension Services	10.500
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	_____ yes <u> √ </u> no

**OREGON STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015**

PART II – FINDINGS RELATED TO FINANCIAL STATEMENTS

None

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2015-001

**Student Financial Assistance Cluster
Department of Education
Program Title: Federal Direct Student Loans
CFDA: 84.268
Eligibility
*Noncompliance, Significant Deficiency***

- Criteria: Per 34 CFR section 668, and as outlined in the OMB A-133 Compliance Supplement, Part 5, the institution must submit data corrections for verified students to the central processor. In addition, as outlined in the Federal Student Aid Handbook, any errors reported on the original Free Application for Federal Student Aid (FAFSA), must be corrected and submitted for processing should those corrections change the student's Estimated Family Contribution (EFC).
- Condition: One student's Institutional Student Information Record (ISIR), noted an EFC of \$12,166 but the EFC used by the University to package student's awards was \$11,727. Per discussions with the University's Associate Director for Financial Aid, there was a change made to the student's ISIR at the University level due to educational tax credits taken by the student's parent, which reduced the student's EFC. However, the changes were never uploaded to the central processor. The change in EFC did not affect the student's eligibility to obtain federal awards, nor did the change affect the amount of awards the student could obtain.
- Context: Out of 40 students tested for this requirement, one student was noted to have conflicting data between the University's information system and the information maintained with the central processor.
- Cause: Per discussions with the University's Associate Director Financial Aid and Scholarships, records show that the correction to the ISIR was transmitted to CPS, but was not reflected in the CPS' records due to certain identifying characteristics not matching from the University's records to the CPS' records. Due to these items not matching, the information needed to be manually updated with the central processor, and, as of the time of the audit procedures, this was not performed.
- Questioned Costs: None
- Recommendation: We recommend that the University establish controls to ensure that any changes made to students' ISIRs are reported back to the central processor in a timely manner.

**OREGON STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015**

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

Views of responsible officials and planned corrective actions:

Oregon State University agrees with the finding.

Our current review process for handling CPS errors consists of our Office Manager receiving an email with the output of a CORExxop file. Review of the error is performed and we make the necessary changes, which then triggers the process to resend the correction to CPS. The measures we will take to improve this process is adding a secondary review by the Associate Director of Financial Aid. After the correction has been resubmitted, the Office Manager will email the Associate Director so that he/she will review and both will track the changes for the next day. Documentation of this review will be housed in a spreadsheet displaying the student, date, the error, the correction, the resending date, and who completed the review and secondary review.

Anticipated Completion Date: April 2016

Contact Information: Brian Hultgren, Associate Director Financial Aid and Scholarships
brian.hultgren@oregonstate.edu 541-737-2241

Finding 2015-002

Student Financial Assistance Cluster

Department of Education

Program Titles: Federal Work-Study Program, Federal Pell Grant Program,

Federal Direct Student Loans

CFDAs: 84.033, 84.063, 84.268

Special Tests and Provisions – Verification

Significant Deficiency

Criteria: Per OMB Circular A-110, non-Federal entities receiving Federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations and program compliance requirements.

Condition: During our testing of the verification requirement, we did not find any noncompliance. However, we were unable to identify a specific control in place to ensure that any errors would be prevented or detected in a timely matter.

Context: We tested a sample of 40 students for the verification requirement. While all students selected for verification were appropriately handled, we noted no control over the process to prevent or detect errors.

Cause: Financial Aid has extensive training and monitoring of the verification process, but did not create a control system to prevent and detect errors during this process.

Questioned Costs: None

**OREGON STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015**

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

Recommendation: We recommend that the University implement controls over the process of obtaining student verification data and uploading to CPS.

Views of responsible officials and planned corrective actions:

Oregon State University agrees with this finding.

Financial Aid will institute a policy where a sample of all verified student files will have a review performed by an employee who did not perform the original verification. Financial Aid will have this indicated in a user defined field.

Anticipated Completion Date: April 2016

Contact Information: Brian Hultgren, Associate Director Financial Aid and Scholarships
brian.hultgren@oregonstate.edu 541-737-2241

Finding 2015-003

**Student Financial Assistance Cluster
Department of Education
Program Title: Federal Direct Student Loans
CFDA: 84.268
Special Tests and Provisions – Enrollment Reporting
*Noncompliance, Significant Deficiency***

Criteria: Per 34 CFRs 685 and 690, and as outlined in the OMB A-133 Compliance Supplement, Part 5, institutions are required to update all information included in the enrollment report from the National Student Loan Data System (NSLDS) and return the report within the prescribed timeframe (30 days). Schools are also required to make necessary corrections, and return, within the prescribed timeframe (ten days) for any report errors subsequently noted by NSLDS. In addition, enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days.

Condition: Review of enrollment reporting data from the University showed that errors were not corrected and returned to NSLDS within the prescribed timeframe. In addition, per a sample of 40 students whose underlying enrollment reporting data was tested for accuracy of status and timeliness of reporting, two students' statuses were not uploaded accurately or within the prescribed timeframes noted above.

Context: The University utilizes the National Student Clearinghouse (NSC) to report student information to NSLDS. After uploading batch roster updates to NSLDS within the required timeframe, the University's error/acknowledgment file from NSLDS is available to them via their NSC services. In an attempt to correct the errors, NSC resubmitted the files within the required 10 days but unfortunately, some of those records continued to not pass the NSLDS enrollment reporting edits and we noted no additional uploads by NSC to correct these errors until the next enrollment roster request from NSLDS.

**OREGON STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015**

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

Cause: There has been an error in the National Student Clearinghouse (NSC) process and they have made institutions aware of it, providing letters to the institutions for submission to any audits if necessary. There was not a descriptive cause provided but the NSC did let us know that it was a technical error and many months were spent working on a solution, which they say has been successfully delivered now.

Questioned Costs: None

Recommendation: We recommend that the University implement a process to ensure that all rosters are accurately uploaded, or corrected, in a timely manner to NSLDS.

Views of responsible officials and planned corrective actions:

Oregon State University agrees with this finding.

Oregon State was able to demonstrate that accurate information was sent to the National Student Clearinghouse but somehow, the National Student Clearinghouse updated (incorrectly) the information before submitting to NSLDS. The institution will do a routine follow-up with the NSC to ensure there have been no delays or errors in uploading. If the institution finds any documentation of continued errors, OSU may consider reporting directly to NSLDS in the future. This is a last resort but an option if it cannot be corrected in a reasonable way by NSC.

Anticipated Completion Date: April 2016

Contact Information: Rebecca Mathern, University Registrar, rebecca.mathern@oregonstate.edu.
541-737-4048

Finding 2015-004

Research and Development Cluster

Department of Agriculture

Program Title: Water Availability in Western Oregon Headwaters:

Effects of Density Management and Riparian Buffers

CFDA: 10.000

Allowable Costs/Activities

Significant Deficiency

Criteria: OMB Circular A-110, non-Federal entities receiving Federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations and program compliance requirements.

Condition: Per review of supporting documentation for the federal expenditures selected for testing, one invoice in excess of \$1,000 was approved by an individual who did not have the authority to authorize invoices in excess of \$1,000.

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

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

Context: Out of a sample of 40 federal expenditures selected for testing, one item, which was for an allowable cost, was noted to have been approved by an individual without proper authority.

Cause: The responsible Business Center Accountant did not follow established procedures to verify the budget authorization dollar threshold for the individual who approved the payment.

Questioned Costs: None

Recommendation: We recommend that the University ensure that payment approval thresholds be followed and documented in all situations.

Views of responsible officials and planned corrective actions:

Oregon State University agrees with this finding.

The Business Center has procedures for obtaining delegated budget authority from Principle Investigators (PI). The Business Center has a written invoice approval process that requires the accountant to check the spreadsheet and confirm that the person who made the purchase has both the authority and an assigned dollar limit that equals or exceeds the amount of the invoice. In this transaction, the person with delegated budget authority had a dollar threshold that was below the actual invoice amount. The accountant processing the invoice recognized the purchaser as a person with budget authority for the assigned grant index; however, in a hurry to move the paperwork the accountant failed to check the spreadsheet and confirm the purchaser's level of authority.

As a result of this finding, the Business Center reexamined the purchase authority review and approval practices and have added clarifying language to the purchase authority process document to more clearly address this requirement. All accountants involved with purchases and invoice processing were also required to attend training sessions to clearly delineate their responsibilities in validating that employees making purchases have the appropriate budget authority. Additionally, the Finance and Accounting Manager will periodically conduct random sampling to verify that purchase authority is being accurately reflected on invoices and supporting documentation.

Anticipated Completion Date:

Quarterly monitoring will be implemented in March 2016. All other improvements were implemented in October 2015.

Contact Information: Mark Fryman, Assistant Director of Financial Accounting
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