

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

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

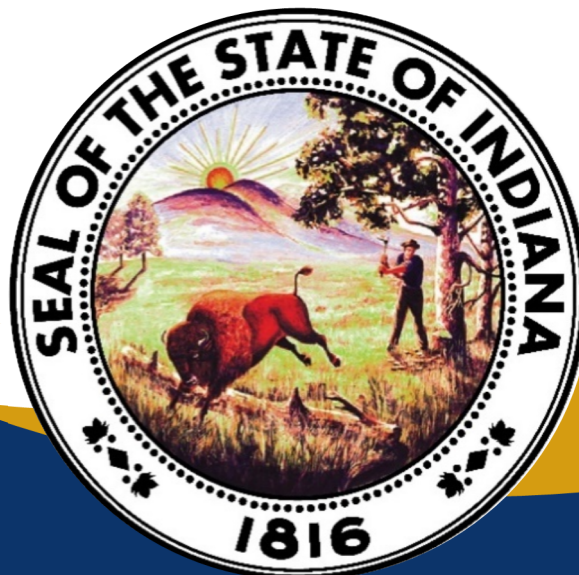
FEDERAL COMPLIANCE AUDIT REPORT

OF

BALL STATE UNIVERSITY

DELAWARE COUNTY, INDIANA

July 1, 2023 to June 30, 2024



**FILED**

03/25/2025



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#### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Dr. Geoffrey S. Mearns	07-01-23 to 06-30-25
Vice President for Business Affairs and Treasurer	Alan T. Finn Scott M. Stachler (interim) Sue Hodges-Moore	07-01-23 to 02-14-25 02-15-25 to 03-02-25 03-03-25 to 06-30-25
Chair of the Board of Trustees	E. Renae Conley Richard Hall	07-01-23 to 12-31-24 01-01-25 to 12-31-25



Paul D. Joyce, CPA  
State Examiner

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302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

### INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, DELAWARE COUNTY, INDIANA

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units, and the aggregate remaining fund information of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 31, 2024, which contained unmodified opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 31, 2024. Our report includes a reference to other auditors who audited the financial statements of Ball State University Foundation, Inc., and the Muncie Community School Corporation as described in our report on the University's financial statements.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Beth Kelley, CPA, CFE  
Deputy State Examiner

February 25, 2025



Paul D. Joyce, CPA  
State Examiner

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, DELAWARE COUNTY, INDIANA

We have audited, in accordance with 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, the aggregate discretely presented component units, and the aggregate remaining fund information of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 31, 2024. Our report includes a reference to other auditors who audited the financial statements of Ball State University Foundation, Inc., and the Muncie Community School Corporation, 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 the auditors of the Muncie Community School Corporation. The financial statements of Ball State University Foundation, Inc., were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Ball State University Foundation, Inc., or that are reported on separately by those auditors who audited the financial statements of Ball State University Foundation, Inc.

### ***Report on 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) as a basis for designing 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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 or significant deficiencies may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

October 31, 2024, except for the Schedule of Expenditures  
of Federal Awards, for which the date is February 25, 2025



Paul D. Joyce, CPA  
State Examiner

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

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, DELAWARE COUNTY, INDIANA

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Ball State University's (University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024. The University's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs.

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, 2024.

##### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

##### ***Other Matter - Federal Expenditures Not Included in the Compliance Audit***

The University's basic financial statements include the operations of Ball State University Foundation, Inc. and the Muncie Community School Corporation, which are component units of the University. Expenditures of federal awards for these component units, if any, are not included in the University's Schedule of Expenditures of Federal Awards during the year ended June 30, 2024. Our compliance audit, described in the *Opinion on Each Major Federal Program*, did not include the operations of Ball State University Foundation, Inc. and the Muncie Community School Corporation as component units are legally separate entities of the University and are subject to separate audits, as applicable in accordance with Indiana state statutes or regulations, and the audit requirements of the Uniform Guidance.



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

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the University's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

**Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Beth Kelley, CPA, CFE  
Deputy State Examiner

February 25, 2025

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the University. The schedule and notes are presented as intended by the University.

BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<b>Student Financial Assistance Cluster</b>					
<u>Department of Education</u>					
Federal Supplemental Educational Opportunity Grants	Direct	84.007		\$ -	\$ 950,257
Federal Work-Study Program	Direct	84.033		-	909,613
Federal Perkins Loan Program	Direct	84.038		-	3,050,781
Federal Pell Grant Program	Direct	84.063		-	29,235,264
Federal Direct Student Loans	Direct	84.268		-	106,629,475
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	Direct	84.379		-	14,146
Total Department of Education				-	140,789,536
Total Student Financial Assistance Cluster				-	140,789,536
<b>Research and Development Cluster</b>					
<u>Department of Agriculture</u>					
Agriculture and Food Research Initiative (AFRI)	Direct	10.310	20196800629639	111,882	129,284
Agriculture and Food Research Initiative (AFRI)	Direct	10.310	20226702336431	66,412	158,178
Total - Agriculture and Food Research Initiative (AFRI)				178,294	287,463
Total Department of Agriculture				178,294	287,463
<u>Department of Commerce</u>					
Sea Grant Support	Trustees Of Purdue University	11.417	NA24OARX417C0031-T1-01	-	657
Sea Grant Support	Trustees Of Purdue University	11.417	NA22OAR4170100	-	1,149
Total - Sea Grant Support				-	1,806
Total Department of Commerce				-	1,806
<u>Department of Defense</u>					
Department of Defense	TayCo Brace LLC	12.RD	FA865923P0938	-	22,500
Department of Defense	TayCo Brace LLC	12.RD	FA864924P0080	-	25,339
Department of Defense	TayCo Brace LLC	12.RD	FA864922P0890	-	47,295
Total - Department of Defense				-	95,134
Total Department of Defense				-	95,134
<u>Department of the Interior</u>					
Sport Fish Restoration	Indiana Department of Natural Resources	15.605	F21AF03838	-	37,206
Sport Fish Restoration	Indiana Department of Natural Resources	15.605	F23AF03249	-	14,033
Total - Sport Fish Restoration				-	51,239
Wildlife Restoration and Basic Hunter Education and Safety	Indiana Department of Natural Resources	15.611	F19AF00053	33,081	42,131
Endangered Species Recovery Implementation	Rutgers University	15.657	F20AC00276	-	9,724
Great Lakes Restoration	Great Lakes Commission	15.662	F21AP00368-00	-	13,826
Assistance to State Water Resources Research Institutes	Trustees Of Purdue University	15.805	G21AP10571-01	-	24,679
Assistance to State Water Resources Research Institutes	Trustees of Purdue University	15.805	G23AP00030	43,802	92,702
Total - Assistance to State Water Resources Research Institutes				43,802	117,381

BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
National Land Remote Sensing Education Outreach and Research	Trustees of Purdue University	15.815	G18AP00077	-	182
Historic Preservation Fund Grants-In-Aid	Indiana Department of Natural Resources	15.904	P21AF11019	-	646
Historic Preservation Fund Grants-In-Aid	Indiana Department of Natural Resources	15.904	P23AF01074	-	56,515
Total - Historic Preservation Fund Grants-In-Aid				-	57,161
American Battlefield Protection	National Park Service	15.926	P20AP00207	-	(1,468)
Total Department of the Interior				76,883	290,175
<u>Department of the Treasury</u>					
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	Pink-4-Ever, Inc.	21.027	NONE	-	6,327
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	Indiana State Department of Health	21.027	NONE	-	82,109
Total - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				-	88,437
Total Department of the Treasury				-	88,437
<u>National Aeronautics and Space Administration</u>					
Office of Stem Engagement (OSTEM)	Trustees of Purdue University	43.008	80NSSC20M0121	-	16,663
Total National Aeronautics and Space Administration				-	16,663
<u>National Science Foundation</u>					
Engineering	Direct	47.041	2147098	-	82,238
Mathematical and Physical Sciences	Direct	47.049	1808468	-	2,127
Mathematical and Physical Sciences	Direct	47.049	2152792	-	22,224
Mathematical and Physical Sciences	Direct	47.049	2054004	-	38,762
Mathematical and Physical Sciences	Direct	47.049	2003603	-	49,716
Mathematical and Physical Sciences	Direct	47.049	2304814	-	79,030
Mathematical and Physical Sciences	Direct	47.049	2404011	-	2,664
Mathematical and Physical Sciences	University of Florida	47.049	1912618	-	11,318
Total - Mathematical and Physical Sciences				-	205,841
Geosciences	The Trustees of Columbia University of the City of New York	47.050	1450528	-	5,777
Computer and Information Science and Engineering	Direct	47.070	1835602	-	(2)
Computer and Information Science and Engineering	Direct	47.070	2209834	-	12,283
Total - Computer and Information Science and Engineering				-	12,281
Biological Sciences	Direct	47.074	2011286	-	7,702
Biological Sciences	Direct	47.074	2152668	-	152,961
Biological Sciences	Direct	47.074	2141285	-	71,479
Biological Sciences	Direct	47.074	2153767	-	78,277
Biological Sciences	Direct	47.074	2232510	-	216,093
Biological Sciences	George Mason University	47.074	2109647; E2055361	-	38,641
Total - Biological Sciences				-	565,153

BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Social, Behavioral, and Economic Sciences	Direct	47.075	2148610	-	65,786
Social, Behavioral, and Economic Sciences	Direct	47.075	1917631	-	37,933
Total - Social, Behavioral, and Economic Sciences				-	103,719
STEM Education (formerly Education and Human Resources)	Indiana University	47.076	1618408	-	(11)
STEM Education (formerly Education and Human Resources)	Indiana University	47.076	2308500	-	64,856
STEM Education (formerly Education and Human Resources)	Direct	47.076	2221149	-	95,975
Total - STEM Education (formerly Education and Human Resources)				-	160,820
Total National Science Foundation				-	1,135,830
<u>Department of Veterans Affairs</u>					
Federal Contract	Direct	64.RD	NONE	-	189,039
Total Department of Veterans Affairs				-	189,039
<u>Environmental Protection Agency</u>					
P3 Award: National Student Design Competition for Sustainability	Direct	66.516	84040601	-	15,983
Total Environmental Protection Agency				-	15,983
<u>Department of Education</u>					
Javits Gifted and Talented Students Education	Direct	84.206	S206A220014	152,734	405,420
Research in Special Education	Direct	84.324A	R324A230008	-	241,019
Research in Special Education	Direct	84.324A	R324A200232	-	29,982
Total - Research in Special Education				-	271,001
Total Department of Education				152,734	676,421
<u>Department of Health and Human Services</u>					
Mental Health Research Grants	Regents of the University of Michigan	93.242	1RF1MH123402-01	-	112,046
Discovery and Applied Research for Technological Innovations to Improve Human Health	National Institutes of Health	93.286	R15EB031388	50,502	170,955
Trans-NIH Research Support	National Institutes of Health	93.310	U01AR071133	1,338,624	1,656,713
Cancer Cause and Prevention Research	National Institutes of Health	93.393	R15CA252996	-	114,016
Cardiovascular Diseases Research	University of Texas Southwestern Medical Center	93.837	1R01HL166272-01A1	-	26,806
Cardiovascular Diseases Research	National Institutes of Health	93.837	R15HL159660	-	120,572
Total - Cardiovascular Diseases Research				-	147,378

BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
Arthritis, Musculoskeletal and Skin Diseases Research	National Institutes of Health	93.846	2U01AR071133-07	506,591	1,247,284
Extramural Research Programs in the Neurosciences and Neurological Disorders	National Institutes of Health	93.853	R15NS128837	-	134,217
Allergy and Infectious Diseases Research	Trustees Of Purdue University	93.855	1R01AI177604-01	-	29,093
Allergy and Infectious Diseases Research	National Institutes of Health	93.855	R15AI130950	-	125,403
Total - Allergy and Infectious Diseases Research				-	154,496
Biomedical Research and Research Training	National Institutes of Health	93.859	R15GM116032	-	137,762
Biomedical Research and Research Training	National Institutes of Health	93.859	2R15GM111713	-	236,549
Total - Biomedical Research and Research Training				-	374,311
Aging Research	National Institutes of Health	93.866	1R15AG067291-01	-	16,128
Total Department Health and Human Services				1,895,717	4,127,545
Total Research And Development Cluster				2,303,628	6,924,494
<b>Child Nutrition Cluster</b>					
<u>Department of Agriculture</u>					
School Breakfast Program	Indiana Department of Education	10.553	None	-	4,482
National School Lunch Program	Indiana Department of Education	10.555	None	-	99,261
Total Department of Agriculture				-	103,743
Total Child Nutrition Cluster				-	103,743
<b>CDBG - Entitlement Grants Cluster</b>					
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants	City of Indianapolis	14.218	NONE	-	10,000
Total Department Of Housing and Urban Development				-	10,000
Total CDBG - Entitlement Grants Cluster				-	10,000
<b>Special Education Cluster (IDEA)</b>					
<u>Department of Education</u>					
Special Education Grants to States	Indiana Department of Education	84.027	H027X210084	-	35,832
Special Education Grants to States	Muncie School Corporation	84.027	NONE	-	6,384
Special Education Grants to States	East Central Indiana Special Services	84.027	NONE	-	1,867
Special Education Grants to States	Blackford County Schools	84.027	NONE	-	19,907
Special Education Grants to States	East Central Indiana Special Services	84.027A	NONE	-	22,576
Special Education Grants to States	Muncie School Corporation	84.027A	NONE	-	15,639
Special Education Grants to States	Muncie School Corporation	84.027A	NONE	-	15,862
Special Education Grants to States	Muncie School Corporation	84.027A	NONE	-	12,696
Special Education Grants to States	Indiana Department of Education	84.027A	H027A190084	-	40,043
Special Education Grants to States	U.S. Department of Education	84.027A	H027A220084	-	130,214
Total - Special Education Grants to States				-	301,019
Special Education Preschool Grants	Muncie School Corporation	84.173	NONE	-	1,104
Total Department of Education				-	302,123
Total Special Education Cluster (IDEA)				-	302,123

BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<b>Other Programs</b>					
<u>Department of Agriculture</u>					
US Department of Agriculture	U.S. Forest Service	10.OP	23-CS-11091200-014	-	4,947
Healthy Food Financing Initiative	Reinvestment Fund, Inc.	10.872	RO10125971496	-	48,211
Total Department of Agriculture				-	53,158
<u>Department of Commerce</u>					
Cluster Grants	Elevate Ventures, Inc.	11.020	NONE	-	1,197
Total Department of Commerce				-	1,197
<u>Department of Defense</u>					
Language Grant Program	National Security Agency	12.900	H98230-23-1-0050	-	44,372
Language Grant Program	Direct	12.900	H98230-22-1-0054	-	62,505
Total - Language Grant Program				-	106,877
Total Department of Defense				-	106,877
<u>Department of Interior</u>					
Historic Preservation Fund Grants-In-Aid	In Dept Of Natural Resources	15.904	P22AF00869	-	699
Native American Graves Protection and Repatriation Act	National Park Service	15.922	P23AP01732	-	5,451
Total Department of Interior				-	6,150
<u>Department of State</u>					
Public Diplomacy Programs	Direct	19.040	SCM80023GR0074	-	23,936
Professional and Cultural Exchange Programs - Citizen Exchanges	Institute of International Education Inc	19.415	SECAGD18CA0070	-	4
Public Diplomacy Programs for Afghanistan and Pakistan	Institute of International Education Inc	19.501	SAF20021GR3011	-	26,409
AEECA/ESF PD Programs	Direct	19.900	SUZ80022CA0097	-	101,087
Total Department of State				-	151,437



BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Department of Transportation</u>					
Highway Planning and Construction	Madison County Council of Governments	20.205	NONE	-	17,000
Highway Planning and Construction	Lawhon & Associates, Inc	20.205	E100098	-	3,339
Total - Highway Planning and Construction				-	20,339
Total Department of Transportation				-	20,339
<u>Department of the Treasury</u>					
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	East Central Indiana Regional Partnership	21.027	NONE	-	245,059
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	Indiana University	21.027	NONE	-	11,029
Total - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				-	256,088
Total Department of the Treasury				-	256,088
<u>National Endowment for the Humanities</u>					
Promotion of the Humanities Federal/State Partnership	Indiana Humanities Council	45.129	SO-289872-23	-	2,145
Promotion of the Humanities Professional Development	Direct	45.163	BH-288025-22	5,000	89,600
Promotion of the Humanities Public Programs	Direct	45.164	GI-280460-21	4,610	133,609
Total National Endowment for the Humanities				9,610	225,354
<u>The Institute of Museum and Library Services</u>					
Museums for America	Institute of Museum and Library Services	45.301	IGSM-251427-OMS-22	-	2,176
Total The Institute of Museum and Library Services				-	2,176
<u>Small Business Administration</u>					
Small Business Development Centers	Indiana Economic Development Corporation	59.037	SBAOEDSB240106	-	131,320
Small Business Development Centers	Indiana Economic Development Corporation	59.037	SBAHQ22B0046	-	114,177
Small Business Development Centers	Indiana Office of Small Business and Entrepreneurship	59.037	A69-16-SBDC-2010	-	637
Total - Small Business Development Centers				-	246,135
Total Small Business Administration				-	246,135

BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Department of Education</u>					
Title I Grants to Local Educational Agencies	Muncie Community School Corporation	84.010	NONE	-	22,262
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	S010A220014	-	39,637
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	S010A230014	-	65,396
Total - Title I Grants to Local Educational Agencies				-	127,295
Career and Technical Education -- Basic Grants to States	Governor's Workforce Cabinet	84.048A	NONE	4,800	16,312
Career and Technical Education -- Basic Grants to States	Career Preparation Network	84.048	684-00-0465	-	3,492
Career and Technical Education -- Basic Grants to States	Indiana Commission for Higher Education	84.048	NONE	28,000	174,771
Total - Career and Technical Education -- Basic Grants to States				32,800	194,575
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287	S287C230014	-	246,204
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287C	S287C220014	-	39,508
Total - Twenty-First Century Community Learning Centers				-	285,712
Ready-To-Learn Television	Corporation for Public Broadcasting	84.295	35232-EDU; S295A200004	-	60,951
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367	S367A220013	-	737
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367	S367A210013	-	20,541
Total - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				-	21,278
American History and Civics Education	Direct	84.422	S422B220004-23	-	435,195
Student Support and Academic Enrichment Program	Indiana Arts Commission	84.424A	7050S424A220015	-	7,552
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424A	S424A220015	-	10,000
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424A	S424A210015	-	5,477
Total - Student Support and Academic Enrichment Program				-	23,029
COVID-19 - Education Stabilization Fund	Indiana Department of Education	84.425D	S425D210013	-	122,768
COVID-19 - Education Stabilization Fund	Indiana Department of Education	84.425D	S425D200013	-	435
COVID-19 - Education Stabilization Fund	Indiana Department of Education	84.425U	S425U200013	-	502,834
COVID-19 - Education Stabilization Fund	Muncie Community School Corporation	84.425U	S425U210013	-	23,825
COVID-19 - Education Stabilization Fund	Indiana Department of Education	84.425U	S425U210013	-	726,406
COVID-19 - Education Stabilization Fund	Muncie Community School Corporation	84.425U	S425U210013	-	18,451
Total - Education Stabilization Fund				-	1,394,719
Total Department of Education				32,800	2,542,754

BALL STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

Cluster Title/Federal Grantor Agency/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through to Subrecipients	Total Federal Awards Expended
<u>Department of Health and Human Services</u>					
Area Health Education Centers	Indiana University	93.107	5 U77HP23068-13-00	-	115,153
Area Health Education Centers	Indiana University	93.107	U77HP23068	-	29,611
Total - Area Health Education Centers				-	144,765
National Center for Advancing Translational Sciences	Indiana University	93.350	UL1TR002529	-	4,429
Services to Victims of a Severe Form of Trafficking	Muncie Community School Corporation	93.598	NONE	-	11,200
Block Grants for Prevention and Treatment of Substance Abuse	Indiana Family and Social Services Administration	93.959	3B8TI010019	-	4,348
Block Grants for Prevention and Treatment of Substance Abuse	Indiana Family and Social Services Administration	93.959	B08TI083532	-	2,625
Block Grants for Prevention and Treatment of Substance Abuse	Indiana Family and Social Services Administration	93.959	B08TI083447	-	27,340
Total - Block Grants for Prevention and Treatment of Substance Abuse				-	34,313
Maternal and Child Health Services Block Grant to the States	Indiana State Department of Health	93.994	NONE	-	2,290
Total Department of Health and Human Services				-	196,996
<u>Corporation for National and Community Service</u>					
AmeriCorps State and National 94.006	Arizona Board of Regents on behalf of Arizona State University	94.006	22NDDAZ001	-	23,282
Total - Corporation for National and Community Service				-	23,282
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	NONE	-	1,297,878
Total Department of Homeland Security				-	1,297,878
Total Other Programs				42,410	5,129,821
<b>Total Federal Awards</b>				<b>\$ 2,346,038</b>	<b>\$ 153,259,717</b>

The accompanying notes are an integral part of the Schedule of Federal Awards.

BALL STATE UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of Ball State University (University) under programs of the federal government for the year ended June 30, 2024. The information in the SEFA is presented in accordance with the requirements of Uniform Guidance. Because the SEFA presents only a select portion of the operations of the University, it is not intended to and does not present the financial position of the University.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The University has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

**Note 3. Other Programs Student Loans**

The University participates in the Federal Perkins Loan Program. Amounts loaned to students are recorded as notes receivable. Gross student notes receivable outstanding at June 30, 2024:

Program Title	Federal ALN	2024
Federal Perkins Loan Program – Notes Receivable	84.038	\$2,173,470

BALL STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued:

Name of Opinion Unit	Opinion Issued
Business-Type Activities Aggregate Discretely Presented Component Units	Unmodified
Aggregate Remaining Fund	Unmodified
Internal control over financial reporting: Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs: Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
	Student Financial Assistance Cluster	Unmodified
	Research and Development Cluster	Unmodified
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs: \$750,000		
Auditee qualified as low-risk auditee?		yes

**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

## OTHER REPORTS

In addition to this report, other reports may have been issued for the University. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.