
Western Michigan University

Federal Awards Supplemental Information
June 30, 2019

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Trustees
Western Michigan University

We have audited the financial statements of Western Michigan University (the "University") and its discretely presented component units as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 30, 2019, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming 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 September 30, 2019.

The accompanying schedule of expenditures of federal awards is presented for the purpose 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

March 5, 2020

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*

Independent Auditor's Report

To Management and the Board of Trustees
Western Michigan University

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 Western Michigan University, a component unit of the State of Michigan, and its aggregate discretely presented component units (the "University") as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 30, 2019. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

To Management and the Board of Trustees
Western Michigan University

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.

Plante & Moran, PLLC

September 30, 2019

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Trustees
Western Michigan University

Report on Compliance for Each Major Federal Program

We have audited Western Michigan University's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the University's major federal program for the year ended June 30, 2019. The University's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2019.

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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

To the Board of Trustees
Western Michigan University

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 a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Plante & Moran, PLLC

March 5, 2020

Federal Agency	Direct/ Pass-through	CFDA	Award Number/ Pass-through Entity Identifying Number	Grantor Name	Total Expenditures	Subaward Payments
Student Financial Assistance Cluster:						
U.S. Department of Education	Direct	84.007	P007A172105	U.S. Department of Education	\$ 931,735	\$ -
U.S. Department of Education	Direct	84.033	P033A172105	U.S. Department of Education	958,054	-
U.S. Department of Education	Direct	84.038	P038A062105	U.S. Department of Education	8,611,466	-
U.S. Department of Education	Direct	84.063	P063P170246	U.S. Department of Education	25,947,081	-
U.S. Department of Education	Direct	84.268	FED DIRECT LOAN PROG	U.S. Department of Education	130,786,508	-
Student Financial Assistance Cluster Total					167,234,844	-
Research and Development Cluster:						
U.S. Department of Agriculture	Pass-through	10.310	RC107153WMU	Michigan State University	6,217	-
U.S. Department of Agriculture	Pass-through	10.683	0406.17.057768	National Fish and Wildlife Foundation	40,103	9,221
U.S. Department of Agriculture Total					46,320	9,221
U.S. Department of Commerce	Pass-through	11.417	3004932530	Michigan Sea Grant	72,279	-
U.S. Department of Commerce Total					72,279	-
U.S. Department of Defense	Direct	12.300	FA8750-19-2-0007	U.S. Department of Defense	83,376	-
U.S. Department of Defense	Direct	12.800	FA9550-17-1-0453	U.S. Department of Defense	20,826	-
U.S. Department of Defense	Direct	12.800	FA9550-18-1-0442	U.S. Department of Defense	97,381	-
U.S. Department of Defense	Direct	12.RD	W912HZ-17-2-0006	U.S. Department of Defense	30,708	-
U.S. Department of Defense	Pass-through	12.RD	FA8650-18-P-5070	Texas Biochemicals Inc	16,358	-
U.S. Department of Defense Total					248,649	-
U.S. Department of the Interior	Direct	15.808	G18AC00262	U.S. Department of the Interior	27,983	-
U.S. Department of the Interior	Direct	15.808	G17AC00278	U.S. Department of the Interior	39,679	-
U.S. Department of the Interior	Direct	15.810	G17AC00308	U.S. Department of the Interior	45,626	-
U.S. Department of the Interior	Direct	15.810	G18AC00296	U.S. Department of the Interior	71,248	-
U.S. Department of the Interior	Direct	15.814	G17AP00113	U.S. Department of the Interior	10,645	-
U.S. Department of the Interior	Direct	15.814	gJ18AP00080	U.S. Department of the Interior	44,382	-
U.S. Department of the Interior	Pass-through	15.657	0406.17.057768	National Fish and Wildlife Foundation	112,735	25,921
U.S. Department of the Interior	Pass-through	15.663	0406.17.057768	National Fish and Wildlife Foundation	13,597	3,126
U.S. Department of the Interior Total					365,895	29,047
U.S. Department of Justice	Direct	16.820	2015-DY-BX-K008	U.S. Department of Justice	60,857	49,660
U.S. Department of Justice	Pass-through	16.582	21983	City of Grand Rapids	45,297	-
U.S. Department of Justice Total					106,154	49,660
U.S. Department of State	Pass-through	19.900	SKZ10017GR218	American Councils for International Education	1,307	-
U.S. Department of State Total					1,307	-
U.S. Department of Transportation	Direct	20.109	16-C-TTHP-WMU-001	U.S. Department of Transportation	3,850	-
U.S. Department of Transportation	Direct	20.701	DTRT13-G-UTC60	U.S. Department of Transportation	752,471	276,263
U.S. Department of Transportation	Pass-through	20.109	4108-66685	Purdue University	107,911	-
U.S. Department of Transportation	Pass-through	20.505	2016-0069 26	Michigan Department of Transportation	104,360	-
U.S. Department of Transportation	Pass-through	20.505	2016-0069 29	Michigan Department of Transportation	313	-
U.S. Department of Transportation	Pass-through	20.505	18052 2016-0070-25 370427	Wayne State University	74,717	-
U.S. Department of Transportation Total					1,043,622	276,263
National Aeronautics and Space Administration	Direct	43.001	80NSSC18K0763	National Aeronautics and Space Administration	11,238	-
National Aeronautics and Space Administration	Direct	43.001	80NSSC18K1681	National Aeronautics and Space Administration	19,068	-
National Aeronautics and Space Administration	Direct	43.001	1599262	National Aeronautics and Space Administration	11,331	-
National Aeronautics and Space Administration	Direct	43.001	NNX17AD41G	National Aeronautics and Space Administration	65,498	-
National Aeronautics and Space Administration	Pass-through	43.001	S374908	California Institute of Technology	117,394	-
National Aeronautics and Space Administration	Pass-through	43.008	PO# 119205	Delaware State University	658	-
National Aeronautics and Space Administration	Pass-through	43.008	PO125478	Delaware State University	11,203	-
National Aeronautics and Space Administration Total					236,390	-
National Science Foundation	Direct	47.041	CBET-1723550	National Science Foundation	66,983	-
National Science Foundation	Direct	47.041	CMMI-1537379	National Science Foundation	50,168	25,299
National Science Foundation	Direct	47.041	CMMI-1745378	National Science Foundation	7,646	-
National Science Foundation	Direct	47.041	IIP-1701157	National Science Foundation	135,134	-
National Science Foundation	Direct	47.041	EEC-1542336	National Science Foundation	5,136	-
National Science Foundation	Direct	47.041	1914957	National Science Foundation	12,415	-
National Science Foundation	Direct	47.041	1644384	National Science Foundation	1,240	-
National Science Foundation	Direct	47.049	CHE-1808554	National Science Foundation	81,382	-
National Science Foundation	Direct	47.049	PHY1654379	National Science Foundation	85,310	-
National Science Foundation	Direct	47.049	1855680	National Science Foundation	11,400	-
National Science Foundation	Direct	47.049	DMR-1828387	National Science Foundation	621,618	-
National Science Foundation	Direct	47.049	PHY1712832	National Science Foundation	115,692	-
National Science Foundation	Direct	47.049	CHE-1508626	National Science Foundation	14,881	-
National Science Foundation	Direct	47.049	1707467	National Science Foundation	43,193	-
National Science Foundation	Direct	47.049	PHY-1404343	National Science Foundation	4,791	-
National Science Foundation	Direct	47.050	1701007	National Science Foundation	140,400	-
National Science Foundation	Direct	47.050	EAR-1828880	National Science Foundation	38,918	-
National Science Foundation	Direct	47.050	EAR-1636441	National Science Foundation	5,068	-
National Science Foundation	Direct	47.070	1651724	National Science Foundation	39,415	-
National Science Foundation	Direct	47.070	CNS-1821691	National Science Foundation	42,717	-
National Science Foundation	Direct	47.070	1821691	National Science Foundation	1,516	-
National Science Foundation	Direct	47.070	CNS-1421643	National Science Foundation	6,087	-
National Science Foundation	Direct	47.074	DEB-1754627	National Science Foundation	58,961	-
National Science Foundation	Direct	47.074	1550748	National Science Foundation	6,769	-
National Science Foundation	Direct	47.074	MCB-1244008	National Science Foundation	26,028	26,028
National Science Foundation	Direct	47.074	1652312	National Science Foundation	147,155	-
National Science Foundation	Direct	47.075	1560730	National Science Foundation	35,813	-
National Science Foundation	Direct	47.075	SES-1317798	National Science Foundation	9,704	-
National Science Foundation	Direct	47.075	BCS-1728743	National Science Foundation	258,097	24,000
National Science Foundation	Direct	47.075	BCS-1330399	National Science Foundation	2,606	-
National Science Foundation	Direct	47.075	BCS-1430860	National Science Foundation	1,801	-
National Science Foundation	Direct	47.076	DUE-1323011	National Science Foundation	82,023	-
National Science Foundation	Direct	47.076	HRD-1309055	National Science Foundation	161,835	1,145
National Science Foundation	Direct	47.076	DRL 1720613	National Science Foundation	278,591	-
National Science Foundation	Direct	47.076	1561155	National Science Foundation	27,401	-
National Science Foundation	Direct	47.076	1841783	National Science Foundation	83,181	6,191
National Science Foundation	Direct	47.076	1600992	National Science Foundation	459,956	-
National Science Foundation	Direct	47.076	1726315	National Science Foundation	233,895	-
National Science Foundation	Direct	47.076	1726328	National Science Foundation	280,813	-
National Science Foundation	Direct	47.076	1712065	National Science Foundation	106,357	-
National Science Foundation	Direct	47.076	HRD-1305996	National Science Foundation	3,379	-
National Science Foundation	Direct	47.076	DGE-1437692	National Science Foundation	29,050	-
National Science Foundation	Direct	47.076	1544236	National Science Foundation	72,292	22,483
National Science Foundation	Direct	47.076	DGE-1522883	National Science Foundation	1,200	-
National Science Foundation	Direct	47.076	DUE 1501794	National Science Foundation	13,936	-
National Science Foundation	Direct	47.076	DUE-1525393	National Science Foundation	115,917	-

Federal Agency	Direct/ Pass-through	CFDA (Note 5)	Award Number/ Pass-through Entity Identifying Number	Grantor Name	Total Expenditures	Subaward Payments
Research and Development Cluster (continued):						
National Science Foundation	Pass-through	47.041	4101-83481	Purdue University	\$ 64,315	\$ -
National Science Foundation	Pass-through	47.041	479183-19881	Virginia Polytechnic Institute and State University	3,048	-
National Science Foundation	Pass-through	47.076	10025	Calvin College	25,451	-
National Science Foundation	Pass-through	47.076	F63028	Central Michigan University	8,699	-
National Science Foundation	Pass-through	47.076	12-005JNA	Delaware State University	(5,145)	-
National Science Foundation	Pass-through	47.076	268579	University of Arizona	13,558	-
National Science Foundation	Pass-through	47.076	67475707	University of California, San Diego	30,102	-
National Science Foundation	Pass-through	47.076	1554430	University of Colorado, Boulder	26,910	-
National Science Foundation	Pass-through	47.076	3004280410	University of Michigan	25,846	-
National Science Foundation	Pass-through	47.076	3004280410	University of Michigan	15,424	-
National Science Foundation	Pass-through	47.076	415907-G	University of Rochester	676	-
National Science Foundation Total					4,236,754	105,146
Environmental Protection Agency	Pass-through	66.454	2017-0104	Michigan Department of Environmental Quality	795	-
Environmental Protection Agency Total					795	-
U.S. Department of Energy	Direct	81.RD	+8F-30214	U.S. Department of Energy	23,344	-
U.S. Department of Energy	Direct	81.RD	7F-30203	U.S. Department of Energy	15,775	-
U.S. Department of Energy	Pass-through	81.RD	387497	Los Alamos National Laboratory, LLC	6,160	-
U.S. Department of Energy	Pass-through	81.086	G-02417-01	Colorado State University	40,660	-
U.S. Department of Energy	Pass-through	81.089	344142	Battelle Memorial Institute	72,261	-
U.S. Department of Energy Total					158,200	-
U.S. Department of Education	Direct	84.116	P116F140353	U.S. Department of Education	935,057	-
U.S. Department of Education	Direct	84.363	U363A130108	U.S. Department of Education	649,629	-
U.S. Department of Education	Pass-through	84.031	17-108-1	Indiana State University	14,697	-
U.S. Department of Education	Pass-through	84.116	14-180	Indiana State University	84,063	-
U.S. Department of Education	Pass-through	84.305	9421	Teachers College Columbia University	5,584	-
U.S. Department of Education Total					1,689,030	-
U.S. Department of Health and Human Services	Direct	93.173	1R21DC017589-01	U.S. Department of Health and Human Services	44,781	-
U.S. Department of Health and Human Services	Direct	93.173	1R21DC017560-01	U.S. Department of Health and Human Services	27,514	-
U.S. Department of Health and Human Services	Direct	93.279	1R01DA042036-02	U.S. Department of Health and Human Services	621,094	203,985
U.S. Department of Health and Human Services	Direct	93.279	R15DA038295	U.S. Department of Health and Human Services	29,110	-
U.S. Department of Health and Human Services	Direct	93.279	R34DA037130	U.S. Department of Health and Human Services	(279)	-
U.S. Department of Health and Human Services	Direct	93.433	90F0127-01-00	U.S. Department of Health and Human Services	176,221	86,776
U.S. Department of Health and Human Services	Direct	93.837	1R15HL121770-01A1	U.S. Department of Health and Human Services	20,818	-
U.S. Department of Health and Human Services	Direct	93.859	1R15GM120820-01A1	U.S. Department of Health and Human Services	148,371	-
U.S. Department of Health and Human Services	Direct	93.859	7R01GM057483-18	U.S. Department of Health and Human Services	148,707	-
U.S. Department of Health and Human Services	Direct	93.867	1R15EY027970-01A1	U.S. Department of Health and Human Services	105,128	-
U.S. Department of Health and Human Services	Direct	93.867	2R15EY024149-02A1	U.S. Department of Health and Human Services	47,464	-
U.S. Department of Health and Human Services	Direct	93.RD	#18IPA1812454	U.S. Department of Health and Human Services	20,567	-
U.S. Department of Health and Human Services Total					1,389,496	290,761
U.S. Agency for International Development	Pass-through	98.001	2000007141	The National Academy of Sciences	45,449	-
U.S. Agency for International Development Total					45,449	-
Research and Development Cluster Total					9,640,340	760,098
TRIO Cluster:						
U.S. Department of Education	Direct	84.042	P042A151231	U.S. Department of Education	236,957	-
U.S. Department of Education	Direct	84.042	P042A150408	U.S. Department of Education	291,230	-
U.S. Department of Education	Direct	84.047	P047A171213	U.S. Department of Education	280,016	-
U.S. Department of Education	Direct	84.047	P047A171464	U.S. Department of Education	279,101	-
TRIO Cluster Total					1,087,304	-
Economic Development Cluster:						
U.S. Department of Commerce	Direct	11.300	06-01-06040	U.S. Department of Commerce	402,463	-
Economic Development Cluster Total					402,463	-
Other Federal Awards:						
U.S. Department of Agriculture	Pass-through	10.557	E20182537-001	Michigan Department of Health and Human Services	97,439	-
U.S. Department of Agriculture	Pass-through	10.558	6889	Michigan Department of Education	11,279	-
U.S. Department of Agriculture Total					108,718	-
U.S. Department of Defense	Direct	12.900	H98230-18-1-0170	U.S. Department of Defense	95,535	-
U.S. Department of Defense Total					95,535	-
National Aeronautics and Space Administration	Direct	43.001	NNX16AP44H	National Aeronautics and Space Administration	43,428	-
National Aeronautics and Space Administration	Direct	43.012	NNX16AM96H	National Aeronautics and Space Administration	72,817	-
National Aeronautics and Space Administration	Pass-through	43.008	PO300500809 SUBK00009436	Michigan Space Grant Consortium	5,000	-
National Aeronautics and Space Administration	Pass-through	43.008	300500809 SUBK00009436	Michigan Space Grant Consortium	3,607	-
National Aeronautics and Space Administration	Pass-through	43.008	PO300500809 SUBK00009436	University of Michigan	15,426	-
National Aeronautics and Space Administration	Pass-through	43.008	PO300500809 SUBK00009436	University of Michigan	1,500	-
National Aeronautics and Space Administration	Pass-through	43.008	SUBK00011215	University of Michigan	298	-
National Aeronautics and Space Administration Total					142,076	-
National Endowment for the Arts and the Humanities	Direct	45.130	ZH-252947-17	National Endowment for the Arts and the Humanities	9,091	-
National Endowment for the Arts and the Humanities	Pass-through	45.025	00022311	Arts Midwest	3,800	-
National Endowment for the Arts and the Humanities Total					12,891	-
Small Business Administration	Pass-through	59.037	P0079385	Grand Valley State University	269,200	-
Small Business Administration	Pass-through	59.037	S8AHQ1980059	Grand Valley State University	117,243	-
Small Business Administration Total					386,443	-
U.S. Department of Education	Direct	84.016	00000000P016A160054 - 18	U.S. Department of Education	77,910	13,309
U.S. Department of Education	Direct	84.129	H129P140002-18	U.S. Department of Education	146,617	-
U.S. Department of Education	Direct	84.129	H129B140075	U.S. Department of Education	191,620	-
U.S. Department of Education	Direct	84.129	H129P140005 - 18	U.S. Department of Education	190,862	-
U.S. Department of Education	Direct	84.149	S149A170017	U.S. Department of Education	445,571	-
U.S. Department of Education	Direct	84.325	H325K170155-18	U.S. Department of Education	241,124	-
U.S. Department of Education	Direct	84.325	H325K140204 - 17	U.S. Department of Education	213,961	-
U.S. Department of Education	Direct	84.335	P335A170135-18A	U.S. Department of Education	173,883	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Federal Agency	Direct/ Pass-through	CFDA (Note 5)	Award Number/ Pass-through Entity Identifying Number	Grantor Name	Total Expenditures	Passed Through to Subrecipients
Other Federal Awards (continued):						
U.S. Department of Education	Direct	84.365	T3652170217-18	U.S. Department of Education	\$ 471,334	\$ -
U.S. Department of Education	Direct	84.377	S377B140051	U.S. Department of Education	31,015	21,830
U.S. Department of Education	Direct	84.423	U423A170077	U.S. Department of Education	4,365,130	135,857
U.S. Department of Education	Pass-through	84.326	14108006	University of Central Florida	206,984	-
U.S. Department of Education	Pass-through	84.334	16-00-15	Michigan Department of Talent and Economic Development	21,464	-
U.S. Department of Education	Pass-through	84.334	10213	Michigan Department of Talent and Economic Development	21,129	-
U.S. Department of Education	Pass-through	84.366	8712	EUP Mathematics and Science Center	53,550	-
U.S. Department of Education	Pass-through	84.366	8717	Manistee-Wexford-Missaukee Regional Math and Science Center	3,124	-
U.S. Department of Education	Pass-through	84.366	7022560	Muskegon Area ISD	15,331	-
U.S. Department of Education	Pass-through	84.366	8713	Saginaw Valley State University Regional Math & Science Center	15,365	-
U.S. Department of Education	Pass-through	84.367	170291-2018	Michigan Department of Education	20,872	-
U.S. Department of Education	Pass-through	84.367	94-MI06-SEED2017-ILI	National Writing Project Corporation	2,285	-
U.S. Department of Education	Pass-through	84.367	94-MI06-SEED2019-C3WPAI	National Writing Project Corporation	2,131	-
U.S. Department of Education	Pass-through	84.407	BQ00558519	University of Massachusetts Boston	3,278	-
U.S. Department of Education Total					6,914,540	170,996
U.S. Department of Health and Human Services	Direct	93.178	D19HP30866-01-00	U.S. Department of Health and Human Services	452,900	-
U.S. Department of Health and Human Services	Direct	93.243	1H79TI025960-01	U.S. Department of Health and Human Services	45,795	-
U.S. Department of Health and Human Services	Direct	93.652	90CO1098-05-06	U.S. Department of Health and Human Services	83,825	-
U.S. Department of Health and Human Services	Direct	93.732	MO1HP31394-01-00	U.S. Department of Health and Human Services	404,943	-
U.S. Department of Health and Human Services	Pass-through	93.107	WSU19033	Wayne State University	16,182	-
U.S. Department of Health and Human Services	Pass-through	93.107	WSU17118	Wayne State University	38,722	-
U.S. Department of Health and Human Services	Pass-through	93.107	WSU18077	Wayne State University	160,401	-
U.S. Department of Health and Human Services	Pass-through	93.110	WSU19040, INDEX #340317	Wayne State University	14,559	-
U.S. Department of Health and Human Services	Pass-through	93.110	WSU17104	Wayne State University	3,477	-
U.S. Department of Health and Human Services	Pass-through	93.110	WSU19035	Wayne State University	9,693	-
U.S. Department of Health and Human Services	Pass-through	93.251	WSU17099	Wayne State University	297	-
U.S. Department of Health and Human Services	Pass-through	93.994	E20192544-00	Michigan Department of Health and Human Services	16,492	-
U.S. Department of Health and Human Services	Pass-through	93.994	E20182693-00	Michigan Department of Health and Human Services	13,337	-
U.S. Department of Health and Human Services Total					1,260,623	-
Total other federal awards					8,920,826	170,996
Total federal expenditures					\$ 187,285,777	\$ 931,094

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Western Michigan University (the "University") under programs of the federal government for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The University has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Adjustments and Transfers

During the year ended June 30, 2019, transfers of grant overpayments were as follows:

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, Western Michigan University carried forward \$29,250 of Federal Work Study (84.033) funds from the year ended June 30, 2019 to the year ending June 30, 2020 and carried forward and expended \$65,946 from the year ended June 30, 2018 to the year ended June 30, 2019. The University transferred \$73,462 of Federal Work Study (84.033) funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2019.

Note 4 - Loans Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of expenditures of federal awards. The balances of loans outstanding at June 30, 2019 include certain administrative cost allowances. These expenditures were paid from funds available from the repayment of prior loans. There were no loans advanced to students during the current year, and the balance outstanding at June 30, 2019 was \$6,840,957.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

Section 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 X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.063 and 84.268	Student Financial Assistance Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None