

# **Western Michigan University**

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**Federal Awards  
Supplemental Information  
June 30, 2003**

# Western Michigan University

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**Plante & Moran, PLLC**

Suite 700

107 W. Michigan Ave.

Kalamazoo, MI 49007

Tel: 269.385.1858

Fax: 269.385.2936

plantemoran.com

## Independent Auditor's Report

Board of Trustees  
Western Michigan University

We have audited the basic financial statements of Western Michigan University for the year ended June 30, 2003, and have issued our report thereon dated August 27, 2003. Those basic financial statements are the responsibility of the management of Western Michigan University. Our responsibility was to express an opinion on those basic financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Western Michigan University taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Plante & Moran, PLLC*

August 27, 2003

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## Report Letter on Compliance with Laws and Regulations and Internal Control - Basic Financial Statements

Board of Trustees  
Western Michigan University

We have audited the financial statements of Western Michigan University as of and for the year ended June 30, 2003, and have issued our report thereon dated August 27, 2003. We conducted our audit 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.

### **Compliance**

As part of obtaining reasonable assurance about whether Western Michigan University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Western Michigan University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Board of Trustees  
Western Michigan University

This report is intended solely for the information and use of the Budget and Finance Committee, Board of Trustees, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

August 27, 2003

Report Letter on Compliance with Laws and Regulations and  
Internal Control - Major Federal Awards

Board of Trustees  
Western Michigan University

### Compliance

We have audited the compliance of Western Michigan University with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2003. The major federal programs of Western Michigan University are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Western Michigan University's management. Our responsibility is to express an opinion on Western Michigan University's compliance based on our audit.

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 Western Michigan 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. Our audit does not provide a legal determination on Western Michigan University's compliance with those requirements.

In our opinion, Western Michigan University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

## **Internal Control Over Compliance**

The management of Western Michigan University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Western Michigan University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Budget and Finance Committee, Board of Trustees, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

October 2, 2003

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters:</b>				
<b>Student Financial Aid Cluster - Direct Program:</b>				
<b>U.S. Department of Education:</b>				
Federal Perkins Loan Program (Note 2)	84.038	P038A022105	\$ 67,840	\$ 1,852,497
Federal Work Study Program (Note 4)	84.033	P033A022105	920,519	857,821
Federal Supplemental Educational Opportunity Grant (Note 4)	84.007	P007A022105	789,943	789,923
Federal Pell Grant Program	84.063	P063P010883	11,017,777	11,017,777
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	40,663,631
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	27,948,286
Federal Plus Loans	84.268	N/A	N/A	<u>21,128,728</u>
Total Federal Direct Loan Program				<u>89,740,645</u>
<b>Total Student Financial Aid Cluster</b>				<b>104,258,663</b>
<b>Research and Development Cluster:</b>				
<b>U.S. Department of Agriculture:</b>				
Agricultural Research Service - Agricultural Research: Basic and Applied Research Populations of Cucurbita pepo	10.001	58-3655-0-102	130,800	3,739
Agricultural Marketing Service - Federal-State Marketing Improvement Program (Passed through Michigan Department of Agriculture) Agricultural Destinations & MI	10.156	791N20001028	59,500	3,162
Cooperative State Research, Education, and Extension Service - Grants for Agricultural Research: Competitive Research Grants (Passed through University of Michigan) Elevated Atmospheric CO2	10.206	F002489	88,268	26,352
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Community Health) Healthy Child Eating Education	10.557	03-4W1006	48,000	33,420
Forest Service - Forestry Research Hydrogen Prod From Biomass	10.652	02CA11111123091	30,000	<u>17,228</u>
<b>Total U.S. Department of Agriculture</b>				<b>83,901</b>



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>U.S. Department of Commerce:</b>				
National Oceanic and Atmospheric Administration - Special Oceanic and Atmospheric Projects				
Oxidized Nitrogen	11.460	RA1330-02-SE-0140	\$ 43,996	<u>\$ 13,132</u>
<b>Total U.S. Department of Commerce</b>				<b>13,132</b>
<b>U.S. Department of Defense:</b>				
Defense Logistics Agency - Procurement Technical Assistance for Business Firms				
Customer Satisfaction Survey '99	12.002	SP4410-99-D-2006	338,000	70,009
Department of the Army, Office of the Chief of Engineers - Beach Erosion Control Projects				
Allegan County Shoreline	12.101	DACW35-01-P-0108	110,000	52,772
Allegan County Shoreline	12.101	DACW35-02-P-0141	125,000	125,000
Department of Navy, Office of the Chief of Naval Research -				
Basic and Applied Scientific Research				
Bioirrigation Models	12.300	N00014-01-1-0599	109,961	36,663
Loan Sequence Effects	12.300	N00014-01-1-0952	100,000	25,877
Simulations of Flow Transition	12.300	N00014-03-1-0106	79,901	36,393
U.S. Army Material Command - Basic Scientific Research (passed through University of Michigan)				
2D & 3D Photonic Crystals	12.431	F005175	65,333	<u>18,914</u>
<b>Total U.S. Department of Defense</b>				<b>365,628</b>
<b>U.S. Department of Interior</b>				
Geological Survey - National Cooperative Geological Mapping Program (passed through State of Michigan Department of Environmental Quality)				
Geologic Mapping of Allegan	15.810	02HQAG0030	41,125	<u>38,879</u>
<b>Total U.S. Department of Interior</b>				<b>38,879</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>U.S. Department of Transportation:</b>				
Federal Railroad Administration-Railroad Research and Development				
Eval Rules Consideration Effts	20.313	EGG-01-LH-050	\$ 91,873	\$ 28,880
Evaluation Rules/BBS	20.313	EGG/CSC-02-LH-001	108,425	44,124
Federal Transit Administration-Transit Planning and Research (passed through the National Easter Seal Society /Project Action)				
Accessible Pedestrian Signals	20.514	452-6115-01-103	100,000	<u>73,290</u>
<b>Total U.S. Department of Transportation</b>				<b>146,294</b>
<b>National Aeronautics and Space Administration:</b>				
Aerospace Education Services Program (passed through the Michigan Space Grant Consortium)				
Dev Instrm/Icing/Pederson	43.001	Ck 655982	5,000	5,000
GPS Receiver/Petrino	43.001	Ck 655982	2,500	1,000
Aerospace Education Services Program (passed through Oklahoma State University)				
Evaluation NASA AESP	43.001	Agmt dtd 11/09/01	302,851	88,175
Aerospace Education Services Program (passed through The Trustees of Columbia University in the City of New York)				
Solar Atmosphere Study	43.001	PO#515253	62,299	1,197
Technology Transfer				
Astrophysical Plasma Modeling	43.002	NAG5-10448	230,000	122,243
DSMC Sim of Laminar Flow	43.002	NAG-1-01023	152,000	35,547
Monitoring Global Change	43.002	NCC 2-1246	316,979	138,351
AGN Intrinsic Absorbers	43.002	HST-AR-09536-03-A	64,229	<u>1,306</u>
<b>Total National Aeronautics and Space</b>				<b>392,819</b>
<b>National Endowment for the Arts and the Humanities:</b>				
National Endowment for The Humanities - Promotion of the Humanities: Federal/State Partnership (Passed through Alaska Humanities Forum)				
Through Noble Eyes	45.129	27-02	3,000	<u>3,000</u>
<b>Total National Endowment for the Arts and the Humanities</b>				<b>3,000</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>National Science Foundation:</b>				
Engineering				
Integrated Smart Sensors	47.041	ECS-0225427	\$ 150,000	\$ 41,555
REU/Construction Eng and Mgmt	47.041	EEC-9820310	231,750	38,427
Mathematical and Physical Sciences				
Allosteric Tuning 99/02	47.049	CHE-9876142	380,000	48,452
Control Theory	47.049	DMS-0245279	8,000	7,506
Layer of Neutron Detector	47.049	PHY-0132438	94,227	57,726
Nuclear & Hypernuclear Theory	47.049	PHY-0099452	31,500	7,563
Smooth Manifolds	47.049	DMS-0102496	240,000	54,780
Vortex Phase Diagram	47.049	DMR-0072880	269,998	58,697
Geosciences				
Atmospheric Nitrogen Flux	47.050	ATM-0227488	92,103	56,921
Biogeochemical influences	47.050	EAR-0087795	50,000	3,055
Eustasy: New Jersey Coast	47.050	EAR-9814025	88,226	7,812
Computer and Information Science and Engineering				
Imaging/INF Visual/Egmt	47.070	EIA-0215356	243,130	20,817
Multivariate Integration	47.070	ACI-0203776	348,495	195,552
Numerical Integration	47.070	ACI-0000442	316,343	34,944
Biological Sciences				
LTREB Trout Stream Foodwebs	47.074	DEB-0089736	149,996	16,693
Oxidative Stress & G6PDH	47.074	MCB-0136127	189,815	66,236
Oxidative Stress REU Supp	47.074	MCB-0136127	3,750	3,750
Social, Behavioral, and Economic Sciences				
Double Core Excitation	47.075	INT-0104303	14,820	6,701
International Research Geog	47.075	INT-0118452	25,100	4,000
Southern Grassroots 00/02	47.075	SES-9986523	54,072	8,814
Teaching Research Ethics	47.075	SES-0115480	225,000	130,062

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>National Science Foundation (continued):</b>				
Education and Human Resources				
ATE 02/05	47.076	REC-0135385	\$ 1,069,221	\$ 385,319
ATE YR 03	47.076	REC-9900698	414,725	132,197
Bldg Cpcty for People w/Disab	47.076	HRD-0099229	448,853	102,229
CORE Plus 97/01	47.076	ESI-9618193	5,195,302	714,725
Core-Plus Revision	47.076	ESI-0137718	874,987	228,179
Dev Eng Statistics Course	47.076	DUE-0126815	52,319	36,296
Dev Public Policy Prg/AEA	47.076	REC-0130605	69,720	1,203
ECLC 98/01	47.076	ESI-9810667	265,100	9,123
M3RP 99/03	47.076	ESI-9819466	3,944,225	880,865
Nuts & Volts/CCLI	47.076	DUE-0088361	139,045	42,254
Project MTS 2001-2004	47.076	REC-0101842	1,245,655	358,020
RMTC 97/99	47.076	ESI-96-18896	1,186,885	14,659
Robots/CCLI	47.076	DUE-0088158	99,918	13,302
Rural Systemic Init YR 03	47.076	REC-9819347	453,566	172,512
TRUMPET	47.076	DUE-9952309	284,997	58,230
Education and Human Resources (passed through American Association for the Advancement of Science)				
Prelim Plan/Eval AAAS Prjt2061	47.076	ESI-0103678	204,647	74,184
Education and Human Resources (passed through Charles Stewart Mott Community College)				
Eval of Simulation Curric	47.076	9950052	30,000	13,609
Education and Human Resources (passed through Ithaca College)				
COMPASS	47.076	1176	200,000	43,234
IMP 97/00	47.076	529126	630,000	1,206
IMP Phase II	47.076	5-29603	400,000	87,323
Education and Human Resources (passed through University of Michigan)				
BART 99/02	47.076	F002467	1,502,258	<u>554,177</u>
<b>Total National Science Foundation</b>				<b>4,792,909</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>Environmental Protection Agency:</b>				
Office of Water - Nonpoint Source Implementation Grants (passed through Calhoun Soil Conservation District)				
Nottawa Creek Watershed Project 00/02	66.460	40100	\$ 20,000	\$ 4,741
Office of Research and Development - Environmental Protection: Consolidated Research				
Environmental Health Risks	66.500	R-83023501	2,678,050	1,380,150
Shoreline Residences	66.500	R 827584-01-0	104,073	7,700
Sorption/Desorption Kinetics	66.500	R825219-01-0-01	461,024	37,449
Office of Research and Development - Environmental Protection: Consolidated Research (passed through Cass County Conservation District)				
Dowagiac River Watershed	66.500	Agmt 10/01/99	79,000	15,659
Office of Research and Development - Environmental Protection: Consolidated Research (passed through University of Michigan)				
Microbial Community Structure	66.500	F005985	235,777	40,259
Office of Administration - Surveys, Studies, Investigations and Special Purpose Grants				
Kalamazoo River Watershed Initiative	66.606	XP-97528301-0	950,200	<u>20,132</u>
<b>Total Environmental Protection Agency</b>				<b>1,506,090</b>
<b>U.S. Department of Energy:</b>				
Office of Science Financial Assistance Program				
Comp Turbulent Boundary Layers	81.049	Doc. #14335-Rev#6	90,000	27,208
Electron Gas Excitations	81.049	DE-FG02-99ER45772	164,516	36,680
Excitations-Metal Ammonia Comp	81.049	DE-FG02-99ER45772	86,868	64,895
Inelastic X-ray Scattering	81.049	DE-FG01-02ER45969	2,000,000	1,041,979
Ion-Atom Collisions 2	81.049	DE-FG02-87ER13778	170,000	97,331
Metal Ion Recognition 01/02	81.049	DE-FG03-00ER15039	240,000	99,912
Probing Dynamics & Structure	81.049	DE-FG02-92ER14299	361,829	179,106
Office of Science Financial Assistance Program (passed through Michigan Technological University)				
Michigan Basin Architecture	81.049	970820Z	98,000	12,485
Conservation Research and Development				
Use of Borate Autocauticizing	81.086	DE-FC36-01GO10623	200,000	34,023
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance				
High-level Waste Solutions	81.117	8899	60,000	54,276

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>U.S. Department of Energy (continued):</b>				
Other Programs: CFDA Not Identified				
Eval NSRPP at ANL	81.999	Of-01884	\$ 40,000	\$ (36)
Graduate Research Experience	81.999	1B-00461	66,000	22,000
Other Programs: CFDA Not Identified (passed through Michigan Technological University)				
Shallow-shelf Carbonate Field	81.999	990520Z2	82,903	(4)
<b>Total U.S. Department of Energy</b>				<b>1,669,855</b>
<b>U.S. Department of Education:</b>				
International: Overseas - Faculty Research Abroad				
Managing Natural Resources	84.019	P019A010012	27,000	10,740
Special Education: Grants to States (Passed through BETA, Inc.)				
Design & Analysis of Mi-Access	84.027	1321	108,978	100,570
National Institute on Disability and Rehabilitation Research (passed through Sendero Group, LLC)				
Wayfindings Technologies	84.133	H133A011903	527,018	126,936
Fund for the Improvement of Education				
Wireless Tech in Education	84.215	R21K020362	500,000	338,245
Goals 2000 - State and Local Education Systemic Improvement Grants (Passed through Genesee Intermediate School District)				
GOALS 2000 #2	84.276	1257	24,992	902
Eisenhower Professional Development State Grants (passed through State of Michigan Department of Education)				
Mathematics Teacher Education	84.281	020290-105	104,127	102,801
Project SEALS	84.281	010290-208	74,000	4,644
Eisenhower Professional Development State Grants (passed through Michigan State University)				
Content Prep Elem Teachers	84.281	61-7030/04{002-05}	10,722	6,401
Charter Schools				
Success/American Charter Schools	84.282	S282F010044	402,508	148,273
Charter Schools (passed through Connecticut State Department of Education)				
Connecticut Charter Schools Yr 3 of 5	84.282	98-405-1	110,113	4,271
Charter Schools (passed through Pennsylvania State Department of Education)				
Pennsylvania Charter Schools Study	84.282	Sp1601500001	300,000	80,341

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>U.S. Department of Education (continued):</b>				
Comprehensive Regional Assistance Centers (passed through Appalachia Educational Laboratory, Inc)				
AEL2	84.283	64300-02-003	\$ 30,000	\$ 22,761
Evaluation of AEL3	84.283	64300-03-001	30,000	6,937
Regional Technology in Education Consortia (Passed through University of North Carolina at Greensboro)				
SERVE - SEIR*TEC	84.302	SINC02-644	5,000	5,000
Technology Innovation Challenge Grants (Passed through Delta-Schoolcraft Intermediate School District)				
TLL 99/04	84.303	Agmt 12/23/99	689,099	104,106
Technology Innovation Challenge Grants (passed through Newaygo County Intermediate School District)				
NCATS	84.303	R303A50200	140,649	(588)
Technology Literacy Challenge Fund Grants (passed through Detroit Public Television)				
Evaluate TEC Project 2	84.318	1531	40,000	37,625
Evaluation of TEC Project	84.318	PO#18-5784	40,000	17,307
Technology Literacy Challenge Fund Grants (passed through Hamtramck School District)				
Eval Prf REAL/Hamtramck	84.318	Agmt Eff 10/15/01	31,227	3,176
Eisenhower Regional Mathematics and Science Education Consortia (passed through the University of North Carolina at Greensboro)				
UNC Eisenhower	84.319	SRV02FXM-1148	5,000	5,000
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities				
School to Work Connections 00/01	84.324	H324C990090-00	179,923	103,876
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities (Passed through University of Michigan)				
Project ACSESS	84.324	F007980	8,691	6,755
Gaining Early Awareness and Readiness for Undergraduate Programs				
GEAR UP Partnership 01/05	84.334	P334A000121	6,153,613	1,774,569
Preparing Tomorrow's Teachers to Use Technology				
Collaborative Learning and Teaching	84.342	P342A000116	713,685	295,135

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>U.S. Department of Education (continued):</b>				
Improving Teacher Quality State Grants (Passed through Michigan Department of Education)				
MTEC	84.367	030290-103	\$ 100,000	\$ 37,362
Project SEALS 02/03	84.367	030290-202	100,000	8,743
Other Programs: CFDA Not Identified (Passed through University of North Carolina at Greensboro)				
UNC Quality Control Unit	84.999	SRV02FXL-1147	20,000	20,000
<b>Total U.S. Department of Education</b>				<b>3,371,888</b>
<b>U.S. Department of Health and Human Services:</b>				
National Institutes of Health - Biological Response to Environmental Health Hazards				
Antagonistic Effect of Metals	93.113	1 R15 ES09936-01	107,343	21,762
National Institutes of Health - Research Related to Deafness and Communication Disorders				
Communicative Competence	93.173	1 R01 DC3670	780,594	171,222
Neuromotor Basis of Stuttering	93.173	7 R01 DC03659	458,234	198,994
Olfactory Afferent Innervation	93.173	1 R15 DC04262	143,225	52,697
Phonetic Perception	93.173	2 R01 DC001661	461,697	178,984
Phonetic Perception 96/98	93.173	5 R01 DC01661	930,473	51,404
Health Resources and Services Administration - Community Access Program (passed through Healthy Futures/MedRan)				
Evaluate CAP	93.252	1 G92 OA 00070-01	45,000	15,135
Evaluation of CAP 2002	93.252	1540	41,000	19,027
National Institutes of Health - Drug Abuse Research Programs				
Discriminative Stimulus Prop	93.279	1 R01 DA14904-01	333,390	137,802
National Institutes of Health - Academic Research Enhancement Award				
Neurotrophic Factor Expression	93.390	1 R15 HL60240	108,750	(419)
Phenanthroline Derivatives	93.390	1 R15 GM067670	136,218	10,616
Administration for Children and Families - Child Welfare Services (passed through Michigan Foster and Adoptive Parents Association)				
Foster Home Exit Survey 01	93.645	122001	23,081	11,346
New Foster Home Survey 2001	93.645	122101	23,152	11,441
Peer to Peer Foster Parent 01	93.645	122201	20,314	12,128



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>U.S. Department of Health and Human Services (continued):</b>				
Health Care Financing Administration - Medical Assistance Program (Passed through Michigan Department of Community Health) Med Elig Screening Tool	93.778	20031664	\$ 238,399	\$ 51,726
Health Care Financing Administration - Medical Assistance Program (Medicaid) (passed through Michigan State University/Kalamazoo Center for Medical Studies) Evaluate Health Initiative	93.778	1231	15,000	1,748
National Institutes of Health - Heart and Vascular Diseases Research Microvascular Function 02/06	93.837	5 RO1 HL32469	438,750	155,943
National Institutes of Health - Diabetes, Endocrinology and Metabolism Research Insulin Regulation of G6PDN	93.847	1 R15 DK52568-01A1	107,400	29,995
National Institutes of Health - Extramural Research Programs in the Neurosciences and Neurological Disorders Neural Development	93.853	1 R15 NS046449-01	145,500	20,251
National Institutes of Health - Vision Research Blind Pedestrian Access 00/01	93.867	1 R24 EY 12894	3,251,624	787,686
Health Resources and Services Administration - Grants for Geriatric Education Centers (passed through Michigan State University) Geriatric Education Center	93.969	660543	2,851	858
Other Programs : CFDA Not Identified (passed through Iowa State University) Axon Fascicle Proteins	93.999	430-21-75	93,000	25,991
<b>Total U.S. Department of Health and Human Services</b>				<b>1,966,337</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Research and Development Cluster (continued):</b>				
<b>Corporation for National and Community Services:</b>				
Planning and Program Development (Passed through Association for Gerontology in Higher Education)				
Service Learning and Mentors	94.007	1,076	\$ 8,013	\$ <u>395</u>
<b>Total Corporation for National and Community Services</b>				<b><u>395</u></b>
<b>Total Research and Development Cluster</b>				<b>14,351,127</b>
<b>Trio Cluster:</b>				
U.S. Department of Education - Direct Program:				
TRIO: Student Support Services				
Spec Serv Disadv 00/01	84.042	P042A970565	200,903	124
Student Support Services Prog	84.042	P042A010491	515,081	245,077
TRIO: Upward Bound				
Upward Bound 01/02	84.047	P047A990736-00A	1,422,281	597,164
Upward Bound Math & Sci 00/01	84.047	P047M990134-00	646,725	212,539
TRIO: McNair Post-Baccalaureate Achievement				
McNair Grant 00/01	84.217	P217A990115	719,781	<u>265,012</u>
<b>Total Trio Cluster</b>				<b>1,319,916</b>
<b>Other Federal Awards:</b>				
U.S. Department of Agriculture:				
Food and Nutrition Service - Child and Adult Care Food Program (Passed through State of Michigan Department of Education)				
Children's Place State Aid	10.558	1420	5,268	<u>5,268</u>
<b>Total U.S. Department of Agriculture</b>				<b>5,268</b>
<b>U.S. Department of Commerce</b>				
National Oceanic and Atmospheric Administration - Sea Grant Support (Passed through University of Michigan)				
Ownership & Stewardship	11.417	NA16RG1145	5,000	<u>5,000</u>
<b>Total U.S. Department of Commerce</b>				<b>5,000</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (continued):</b>				
<b>U.S. Department of Defense</b>				
Defense Logistics Agency - Procurement Technical Assistance for Business Firms				
SWMTAC 01/02	12.002	SP4800-01-2-0162	\$ 150,000	\$ 63,652
SWMTAC 2000 - FED	12.002	SP4800-99-2-0028	150,000	716
SWMTAC Federal 03	12.002	SP4800-02-2-0254	150,000	<u>89,575</u>
<b>Total U.S. Department of Defense</b>				<b>153,943</b>
<b>U.S. Department of Housing and Urban Development</b>				
Office of University Partnerships - Community Outreach Partnership Center Program				
COPC Program	14.511	COPCMI00029	399,996	<u>135,625</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<b>135,625</b>
<b>U.S. Department of Justice:</b>				
Bureau of Justice Assistance - Byrne Formula Grant Program (passed through State of Michigan Department of Community Health)				
Benton Harbor Boys' & Girls' Club 01/02	16.579	70948-2K01	337,429	105,770
Office of Community Oriented Policing Services - Public Safety Partnership and Community Policing Grants				
Universal Hiring Program 99/02	16.710	97MWX0404	225,000	(38,345)
Office of Juvenile Justice and Delinquency Prevention - Enforcing Underage Drinking Laws Program (passed through Prevention Network)				
Students Socializing Sober 02	16.727	1401	30,000	<u>19,851</u>
<b>Total U.S. Department of Justice</b>				<b>87,276</b>
<b>U.S. Department of State</b>				
Professional Exchanges: Annual Open Grant Hydrogeology Coalition				
	19.415	S-ECAPE-02-GR-126CS	221,116	<u>4,789</u>
<b>Total U.S. Department of State</b>				<b>4,789</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (continued):</b>				
<b>National Aeronautics and Space Administration:</b>				
Aerospace Education Services Program (passed through the University of Michigan's Michigan Space Grant Consortium)				
MSGC Fellowship Program 1	43.001	1778	\$ 2,500	\$ 1,000
MSGC Fellowship Program 2	43.001	1779	2,500	1,000
MSGC Fellowship Program 3	43.001	1780	2,500	1,000
MSGC Fellowship Program 4	43.001	1781	2,500	1,000
MSGC Operations Account	43.001	A01795	12,325	4,138
MSGP Gender Equity	43.001	SI02	10,000	<u>6,503</u>
<b>Total National Aeronautics and Space Administration</b>				<b>14,641</b>
<b>National Foundation of Arts and the Humanities:</b>				
National Endowment for the Arts - Promotion of the Arts: Partnership Agreements (passed through Michigan Council for Arts and Cultural Affairs)				
Community Outreach	45.025	02 PP 124 ZZ	21,500	21,500
Community Outreach 03	45.025	03PP0127ZZ	22,900	22,900
Inland Seas Poetry Books III	45.025	03PP0046ZZ	22,900	201
Inland Seas Poetry Books	45.025	02 PP 56 ZZ	23,250	555
National Endowment for The Humanities - Promotion of the Humanities: Federal/State Partnership (Passed through Arts Council of Greater Kalamazoo)				
Francophone Film Festival	45.129	03-MCA-2-15	3,000	<u>3,000</u>
<b>Total National Foundation of Arts and Humanities</b>				<b>48,156</b>
<b>National Science Foundation:</b>				
Engineering				
REU in CMD	47.041	EEC-0240661	78,380	78,380
Reu Site in Mae	47.041	EEC-0243608	75,000	40,762
WMU Collaborative Efforts	47.041	EEC-0230654	99,793	16,035
Mathematical and Physical Sciences (passed through The American Physical Society)				
The PhysTEC Project	47.049	PHY-0108787	183,299	78,948
Computer and Information Science and Engineering Cluster Computing Environment				
	47.070	EIA-0130857	195,247	56,926
Biological Sciences				
Signal Transduction REU	47.074	DBI-0139204	155,905	77,709

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (continued):</b>				
<b>National Science Foundation (continued):</b>				
Education and Human Resources				
CSEMS	47.076	DUE-9987250	\$ 220,000	\$ 86,152
In Math 99/01	47.076	ESI-9819364	1,064,963	106,156
Laser & Optical Physics Lab	47.076	DUE-9950802	57,736	(744)
Middle School Science EX3	47.076	DUE-0202923	589,017	214,911
NSF Scholarship (CS,E,M,)	47.076	DUE-9987250	206,248	22,785
Research Lab in Intro Biology	47.076	DUE-9851215	56,000	6,548
REU's in DSP	47.076	DUE-9952512	10,000	1,452
Undergrad Instr DSP Lab	47.076	DUE-9952512	40,970	(11,390)
Education and Human Resources (passed through Louisiana State University)				
Operations PPS 2001	47.076	R126500	27,200	1,821
Education and Human Resources (passed through The New Jersey Statewide Systemic Initiative)				
New Jersey SSI 3	47.076	01EVAL07	95,801	59,797
Education and Human Resources (passed through The San Diego State University Foundation)				
CIPS	47.076	SDSU #522596-8509	489,067	47,349
Physics Among Elem Teachers	47.076	52270AP16237807211CS	54,421	26,589
Other Programs: CFDA Not Identified				
Thompson NSF IPA	47.999	HRD-0237200	522,133	<u>223,720</u>
<b>Total National Science Foundation</b>				<b>1,133,906</b>
<b>Environmental Protection Agency:</b>				
Office of Water - Great Lakes Program (Passed through Great Lakes Commission)				
Great Lakes Commission FotSJR	66.469	10101	10,000	2,160
Other Programs: CFDA Not Identified (passed through The Kalamazoo River Watershed Council)				
Technical Assistance to KRWC	66.999	90700	37,500	<u>15,008</u>
<b>Total Environmental Protection Agency</b>				<b>17,168</b>
<b>U.S. Department of Energy:</b>				
Other Programs: CFDA Not Identified (passed through Petroleum Technology Transfer Council)				
PTTC Satellite Facility	81.999	DE-AC22-94PC91008	161,911	<u>26,306</u>
<b>Total U.S. Department of Energy</b>				<b>26,306</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (continued):</b>				
<b>U.S. Department of Education:</b>				
Undergraduate International Studies and Foreign Language Programs				
Japanese Language and Culture	84.016	P016A010033	\$ 125,000	\$ 26,659
International: Overseas - Group Projects Abroad				
Trad. & Transition in Senegal	84.021	P021A030068	66,000	49,025
International: Overseas Doctoral Dissertation				
Fulbright-Hays Doctoral Dissertation	84.022	P022A010062	29,635	100
Vocational Education: Basic Grants to States (Passed through Kalamazoo Regional Educational Service Agency)				
Sum Inst-Det	84.048	Agmt dtd 4/15/02	54,000	53,413
Sum Inst-Robot	84.048	Agmt dtd 4/15/02	21,250	20,415
Summer Inst Det 03	84.048	1547	54,000	603
Summer Institute 2003	84.048	1590	21,250	45
Vocational Education: Basic Grants to States (Passed through Michigan Department of Career Development)				
CTE 01/02	84.048	6217	10,000	3,324
CTE 02/03	84.048	6208-6	9,452	6,003
CTE Improvement 02/03	84.048	6209	5,000	1,260
Vocational Education: Basic Grants to States (Passed through Michigan Department of Education)				
Career/Technical Teacher ED	84.048	6826	12,578	(123)
Rehabilitation Long-Term Training				
Blind Rehab Counseling 2001/02	84.129	H129B990015	300,000	105,410
Indep Travel Instr 2000/01	84.129	H129L980011	298,748	63,131
Rehab Working Age Blind 00/01	84.129	H129P980004	300,000	100,919
Graduate Assistance in Areas of National Need				
GAANN Fellows	84.200	P200A980612	380,485	7,266
Goals 2000: State and Local Education Systemic Improvement Grants (passed through Benton Harbor Public Schools)				
Middle School Math	84.276	14220	20,500	7,630
Goals 2000: State and Local Education Systemic Improvement Grants (passed through Croswell - Lexington School District)				
Goals 2000 Development	84.276	14220	38,714	14,820
Goals 2000 Evaluation	84.276	14220	15,000	7,368

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (continued):</b>				
<b>U.S. Department of Education (continued):</b>				
Eisenhower Professional Development State Grants (passed through Kalamazoo Regional Educational Service Agency)				
Michigan Eisenhower Prof Development	84.281	020300-07	\$ 83,125	\$ 46,398
Eisenhower Professional Development State Grants (passed through the State of Michigan Department of Education)				
CPU-MEST	84.281	010290-221	75,000	15,729
CPU-MEST II	84.281	020290-220	74,926	54,909
M3RP 2	84.281	020300-03	202,000	130,563
Project SEALS 01/02	84.281	020290-207	75,000	51,517
Schoolyard Ecology & Science	84.281	020290-208	61,314	57,078
Classroom Techniques for Observing Science and Math	84.281	020290-801	50,000	26,853
Technology Innovation Challenge Grants (passed through Decision Catalyst, Inc.)				
Evaluate Project TIME	84.303	1094	21,190	11,087
Project TIME	84.303	R303A990109	21,315	(1,733)
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities				
Improve Class Intervention 00/01 Yr 3	84.324	H324N980017-99	72,723	43
Sports Camp for Blind 2000/01	84.324	H324R000074	441,000	139,730
Writing Lab Outreach	84.324	H324R980120	442,207	2,129
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities (passed through Ottawa Area Intermediate School District)				
Behavior & Reading Intervention Model	84.324	1159	88,288	25,888
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities				
IRPR Program	84.325	H325H020024	176,409	63,571
Speech-Language Pathologist Training	84.325	H325H010023	537,882	183,587
TCVI/O&M Certification 2000/01	84.325	H325A000033	1,166,000	308,795
Train School Psychologists	84.325	H325H000054	526,221	146,508
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities (Passed through University of North Carolina at Chapel Hill)				
Personnel Training	84.325	5-54270	769	769
Child Care Access Means Parents in School				
Low-Income Student Parents	84.335	P335A010051	155,803	94,720

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (continued):</b>				
<b>U.S. Department of Education (continued):</b>				
Community Technology Centers (Passed through City of Kalamazoo)				
Community Technology Centers	84.341	PO 060631	\$ 16,750	\$ 9,069
School Leadership (Passed through Kalamazoo Regional Educational Service Agency)				
Southwest Michigan Ed Leadership Con	84.363	1745	215,639	16,337
Improving Teacher Quality State Grants (Passed through Michigan Department of Education)				
CSU-EMFS	84.367	030290-210	98,956	15,809
Mentoring Classroom Practices	84.367	030290-209	100,000	6,347
Other Programs: CFDA Not Identified				
Dual Program Special Education/Blind 99/00	84.999	H029A970032	325,983	65,049
Other Programs: CFDA Not Identified (passed through National Writing Project Corporation)				
National Writing Project 01/02	84.999	Amendment 10 94-MI06	28,000	2,126
New Teacher Initiative	84.999	94-MI06 Amend 12	10,000	7,219
NWP Assistance	84.999	1576	15,253	15,253
Third Coast Writing Project 2	84.999	Amendment 13 94-MI06	38,000	207
Third Coast Writing Project	84.999	Amendment 11 94-MI06	28,000	26,954
<b>Total U.S. Department of Education</b>				<b>1,989,779</b>
<b>U.S. Department of Health and Human Services:</b>				
National Family Caregiver Support (Passed through Area Agency on Aging of Western Michigan)				
Technical Support Grandparents	93.052	1350	9,000	8,700
Health Resources and Services Administration - Allied Health Special Projects				
Project Age 2000/2001	93.191	5 D37 HP 00649	141,056	5,112
Virtual AGE	93.191	5 D37 HP 00853-03	326,033	100,261
Health Resources and Services Administration - Quentin N. Burdick Programs for Rural Interdisciplinary Training				
Rural Health Care Training 01/02	93.192	5 D36 HP 10044	591,794	271,773
National Institute of Health - Drug Abuse National Research Service Awards for Research Training				
Drug Discrimination NRSA	93.278	1 F31 DA06071	53,160	(3,897)



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2003

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (continued):</b>				
<b>U.S. Department of Health and Human Services (continued):</b>				
Administration for Children and Families - Foster Care: Title IV-E (passed through Michigan Foster and Adoptive Parent Association)				
Home Mentoring Program 2001	93.658	35801	\$ 8,516	\$ 5,315
Health Resources and Services Administration - Physician Assistant Training in Primary Care				
Physician Assistant Training	93.886	5 D21 HP 10146	330,302	137,778
Physician Assistant Training 01/02	93.886	5 D21 HP 10134	123,696	19,749
National Institutes of Health - Special Minority Initiatives				
Bridges - Biomedical Research Careers	93.960	1 R25 GM60181-01	527,090	130,746
Bridges-Bac Degree	93.960	2 R25 GM060181	215,999	<u>26,086</u>
<b>Total U.S. Department of Health and Human Services</b>				<b>701,623</b>
<b>Corporation for National Community Service</b>				
Learn and Service America - Higher Education (passed through Eastern Michigan University)				
Learn and Serve America	94.005	00LHEM1062	74,992	<u>21,894</u>
<b>Total Corporation for National Community Service</b>				<b><u>21,894</u></b>
<b>Total Other Federal Awards</b>				<b><u>4,345,374</u></b>
<b>Total Expenditures of Federal Awards</b>				<b><u>\$ 124,275,080</u></b>
<b>Stub Period for July 1, 2001 through June 30, 2002:</b>				
Other Federal Awards				
U.S. Department of Justice				
Bureau of Justice Assistance - Bryne Formula Grant Program (passed through State of Michigan Department of Community Health)				
Benton Harbor Boys & Girls Club	16.579	70948-1K00	\$ 503,100	<b><u>\$ 78,000</u></b>

# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2003

### Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Western Michigan University and is presented on the same basis of accounting as the basic 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.

### Note 2 - Loans Outstanding

The institution had the following loan balances outstanding at June 30, 2003. These loan balances are not included in the federal expenditures presented in the schedule.

Cluster/Program Title	CFDA Number	Amount Outstanding
Federal Perkins Loan Program	84.038	\$ 8,691,421

Perkins loan expenditures at June 30, 2003, consist of new loans advanced to students. These expenditures were paid from current year federal capital contributions of \$67,840, matching institutional capital contributions of \$22,651, and funds available from repayment of prior loans.

### Note 3 - Grant Section Auditor's Report

Management has utilized Form R-7120 in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

### Note 4 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, the University carried forward \$20 of the 2002-2003 Supplemental Education Opportunity Grant Program (84.007) Award to the 2003-2004 award year and carried back \$29,935 of the 2002-2003 Federal Work Study Program (84.033) award and spent it in the 2001-2002 award year. In addition, the University carried forward \$32,763 of 2002-2003 Federal Work Study Program (84.033) award funds to the 2003-2004 award year.

# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2003

### Note 5 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Research & Development Cluster:		
Monitoring Global Change	43.002	\$ 63,061
Numerical Integration	47.070	30,521
Multivariate Integration	47.070	15,337
ATE YR 03	47.076	29,800
Building Capacity for People with Disabilities	47.076	19,652
CORE Plus 97/01	47.076	189,069
ATE 02/05	47.076	20,925
CORE-Plus Revision	47.076	62,086
Environmental Health Risks	66.500	526,833
GEAR UP Partnership 01/05	84.334	889,995
Communicative Competence	93.173	50,483
Neuromotor Basis of Stuttering	93.173	42,689
Blind Pedestrian Access 00/01	93.867	583,964
Other Federal Awards:		
SWMTAC 01/02	12.002	57,169
SWMTAC Federal 03	12.002	19,207
The PhysTEC Project	47.049	35,098
Middle School Science EX3	47.076	56,353
Constructing Ideas in Physical Science (CIPS)	47.076	(234)
Sports Camp for Blind 2000/01	84.324	22,337
Bridges - Biomedical Research Careers	93.960	25,718

# Western Michigan University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2003

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

#### Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Reportable condition(s) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

Internal control over major program(s):

- Material weakness(es) identified?  Yes  No
- Reportable condition(s) identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  No

Identification of major program(s):

CFDA Number(s)	Name of Federal Program or Cluster
84.007,84.033,84.038, 84.063 and 84.268	Student Financial Aid Cluster
Various	Research and Development Cluster
84.042, 84.047, 84.217	TRIO Cluster

Dollar threshold used to distinguish between type A and type B programs: \$1,036,000

Auditee qualified as low risk auditee?  Yes  No

See Notes to Schedule of Expenditures of Federal Awards. 26

# Western Michigan University

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## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2003

### Section II - Financial Statement Audit Findings

Reference Number	Findings
	None

### Section III - Federal Program Audit Findings

Reference Number	Findings
	None