

# **Western Michigan University**

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**Federal Awards  
Supplemental Information  
June 30, 2004**

# Western Michigan University

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## Independent Auditor's Report

To the Board of Trustees  
Western Michigan University

We have audited the basic financial statements of Western Michigan University for the year ended June 30, 2004 and have issued our report thereon dated August 24, 2004. 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 the purpose 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 24, 2004



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

To the 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, 2004 and have issued our report thereon dated August 24, 2004. 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.

To the Board of Trustees  
Western Michigan University

This report is intended solely for the information and use of the 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 24, 2004

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

To the 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, 2004. 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, 2004.

To the Board of Trustees  
Western Michigan University

### **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 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 11, 2004

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2004

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	P038A032105	\$ 73,545	\$ 2,048,557
Federal Work Study Program (Note 4)	84.033	P033A032105	946,727	929,316
Federal Supplemental Educational Opportunity Grant (Note 4)	84.007	P007A032105	789,943	775,295
Federal Pell Grant Program	84.063	P063P030883	11,795,195	11,795,195
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	44,716,431
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	29,792,917
Federal Plus Loans	84.268	N/A	N/A	27,394,086
Total Federal Direct Loan Program				<u>101,903,434</u>
<b>Total Student Financial Aid Cluster</b>				<b>117,451,797</b>
<b>Research and Development Cluster:</b>				
<b>U.S. Department of Agriculture:</b>				
Agricultural Marketing Service - Federal-State Marketing Improvement Program (Passed through Michigan Department of Agriculture)				
Agricultural Destinations & MI	10.156	791N20001028	59,500	56,331
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	3,401
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	14,580
Washington WIC Expansion	10.557	N12324	19,000	11,733
Forest Service - Forestry Research				
Hydrogen Prod From Biomass	10.652	02CA1111123091	30,000	<u>8,600</u>
<b>Total U.S. Department of Agriculture</b>				<b>94,645</b>



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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	\$ 2,329
<b>Total U.S. Department of Commerce</b>				<b>2,329</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	35,227
Department of The Army, Office of The Chief of Engineers - Beach Erosion Control Projects				
Monitoring Allegan Shore 2003	12.101	DACW35-03-P-0079	161,628	161,628
LMPDS Land Use Registry 2000	12.114	DACW35-00P-0074	70,524	53,084
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	4,371
Loan Sequence Effects	12.300	N00014-01-1-0952	119,540	58,004
Simulations of Flow Transition	12.300	N00014-03-1-0106	79,901	43,481
Military Medical Research and Development				
Prostate Cancer Research	12.420	W81XWH-04-1-0250	102,451	55,656
U.S. Army Material Command - Basic Scientific Research (passed through University of Michigan)				
2D & 3D Photonic Crystals	12.431	F005175	77,000	27,308
Other Programs:				
CFDA Not Identified (Passed through The Boeing Company)				
Environment & Sensors	12.999	Z40191	71,065	35,609
Predicate Language	12.999	Z40191	107,179	75,167
CFDA Not Identified (Passed through Third Wave Systems, Inc.)				
Machining of Ceramics	12.999	TDM132	195,002	28,785
CFDA Not Identified (Passed through University of Connecticut)				
UCONNI	12.999	FRS523283	14,979	13,020
<b>Total U.S. Department of Defense</b>				<b>591,340</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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 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	\$ 2,246
<b>Total U.S. Department of Interior</b>				<b>2,246</b>
<b>U.S. Department of Transportation:</b>				
Federal Railroad Administration-Railroad Research and Development				
Evaluation Rules/BBS	20.313	EGG/CSC-02-LH-001	108,425	22,370
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	152,000	11,269
<b>Total U.S. Department of Transportation</b>				<b>33,639</b>
<b>National Aeronautics and Space Administration:</b>				
Aerospace Education Services Program				
Astrophysical Plasmas	43.001	NNG04GB58G	145,000	43,261
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
MSGC Operations	43.001	1897	1,200	3,221
Aerospace Education Services Program (passed through Oklahoma State University)				
Evaluation NASA AESP	43.001	Agmt dtd 11/09/01	302,851	78,668
Aerospace Education Services Program (passed through The Trustees of Columbia University in the City of New York)				
Solar Atmosphere Study	43.001	PO#515255	114,180	42,002
Technology Transfer				
Astrophysical Plasma Modeling	43.002	NAG5-10448	230,000	21,233
DSMC Sim of Laminar Flow	43.002	NAG-1-01023	152,000	73,412
Monitoring Global Change	43.002	NCC 2-1246	316,979	125,790
Technology Transfer (Passed through Michigan Small Aircraft Transportation System, Inc.)				
AFTS Training Model	43.002	6.1.5	21,386	6,422
Technology Transfer (Passed through Space Telescope Science Institute)				
AGN Intrinsic Absorbers	43.002	HST-AR-09536-03-A	64,229	29,490
Infrared Spectroscopy	43.002	HST-GO-09413.02-A	2,001	1,454
<b>Total National Aeronautics and Space</b>				<b>424,953</b>

See Notes to Schedule of Expenditures of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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	\$ 83,149
Mathematical and Physical Sciences				
Allosteric Tuning 99/02	47.049	CHE-9876142	380,000	35,549
Layer of Neutron Detector	47.049	PHY-0132438	94,227	5,578
Manufacturing Ceramics	47.049	DMR-0403650	572,031	183,795
Nuclear & Hypernuclear Theory	47.049	PHY-0099452	31,500	10,482
Smooth Manifolds	47.049	DMS-0102496	240,000	88,730
Upgrade Equipment	47.049	PHY-0320582	115,086	114,154
Vortex Phase Diagram	47.049	DMR-0072880	269,998	22,792
Geosciences				
Atmospheric Nitrogen Flux	47.050	ATM-0227488	188,614	67,259
The Cretaceous Transect	47.050	EAR-0307101	19,146	12,508
Meteorology Lab Computer Upgrade (Passed through Unidata Program Center)	47.050	S03-38816	6,800	6,800
Computer and Information Science and Engineering				
Creating Pathways to IT	47.070	EIA-0306092	749,520	96,551
Imaging/INF Visual/Egmt	47.070	EIA-0215356	243,130	203,555
Multivariate Integration	47.070	ACI-0203776	348,495	62,241
Numerical Integration	47.070	ACI-0000442	316,343	12,304
Biological Sciences				
Expressed Nuclear Genes	47.074	DEB-0344496	223,477	24,536
LTREB Trout Stream Foodwebs	47.074	DEB-0089736	149,996	20,915
Oxidative Stress & G6PDH	47.074	MCB-0136127	290,630	63,884
Social, Behavioral, and Economic Sciences				
Double Core Excitation	47.075	INT-0104303	14,820	6,751
Extending U.S. Court of Appeals	47.075	SES-0318359	76,167	33,319
Southern Grassroots 00/02	47.075	SES-9986523	54,072	239
Teaching Research Ethics	47.075	SES-0115480	225,000	34,912
College Financing & Completion (Passed through The Association for Institutional Research)	47.075	3174	20,606	5,352
PACE Evaluation (Passed through University of Montana)	47.075	PG-5637-01	75,000	24,564

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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	\$ 1,566,766	\$ 606,939
Bldg Cpcty for People w/Disab	47.076	HRD-0099229	448,853	73,992
Core Plus 97/01	47.076	ESI-9618193	5,195,302	17,465
Core Plus Revision	47.076	ESI-0137718	1,749,898	697,439
Dev Eng Statistics Course	47.076	DUE-0126815	52,319	1,205
Dev Public Policy Prg/AEA	47.076	REC-0130605	69,720	7,418
M3RP 99/03	47.076	ESI-9819466	3,944,225	623,545
Nuts & Volts/CCLI	47.076	DUE-0088361	139,045	11,806
Project MTS 2001-2004	47.076	REC-0101842	1,245,655	360,565
Robots/CCLI	47.076	DUE-0088158	99,918	19,600
Rural Systemic Init YR 03	47.076	REC-9819347	453,566	124,520
TRUMPET	47.076	DUE-9952309	284,997	955
Education and Human Resources (passed through American Association for the Advancement of Science)				
Prelim Plan/Eval AAAS Prjt2061	47.076	ESI-0103678	119,917	45,192
Education and Human Resources (passed through Charles Stewart Mott Community College)				
Eval of Simulation Curric	47.076	9950052	30,000	9,977
Education and Human Resources (passed through Ithaca College)				
COMPASS	47.076	1176	200,000	192,590
IMP Phase II	47.076	5-29603	404,000	4,285
Education and Human Resources (passed through University of Michigan)				
BART 99/02	47.076	F002467	2,637,866	723,690
Education and Human Resources (passed through University of Missouri)				
Center of Study of Math Curr	47.076	C00001550-2	1,081,582	154,234
Education and Human Resources (passed through Utah State University)				
TERC Website	47.076	C030263	8,817	<u>8,817</u>
<b>Total National Science Foundation</b>				<b>4,904,153</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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 Research and Development -				
Environmental Protection: Consolidated Research				
Environmental Health Risks	66.500	R-83023501	\$ 3,114,050	\$ 1,004,055
Sorption/Desorption Kinetics	66.500	R825219-01-0-01	461,024	44,981
Value Added Site Monitoring	66.500	R-82644102-0	114,894	64,719
Office of Research and Development -				
Environmental Protection: Consolidated Research (passed through University of Michigan)				
Microbial Community Structure	66.500	F005985	235,777	(9,813)
<b>Total Environmental Protection Agency</b>				<b>1,103,942</b>
<b>U.S. Department of Energy:</b>				
Office of Science Financial Assistance Program				
Atoms to Clusters	81.049	DE-FG02-03ER46082	260,000	51,324
Excitations-Metal Ammonia Comp	81.049	DE-FG02-99ER45772	170,687	74,843
Inelastic X-ray Scattering	81.049	DE-FG01-02ER45969	3,000,000	412,339
Ion-Atom Collisions 2	81.049	DE-FG02-87ER13778	170,000	30,194
Nanosensors	81.049	DE-FG02-03ER63578	913,000	362,425
Probing Dynamics & Structure	81.049	DE-FG02-92ER14299	536,829	137,638
Conservation Research and Development				
Use of Borate Autocausticizing	81.086	DE-FC36-01GO10623	200,000	17,851
Conservation Research and Development (Passed through G.R. International)				
High Ash Paper	81.086	TPO-EPO-02-115	23,288	23,288
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance				
High-level Waste Solutions	81.117	8899	60,000	(1,296)
Other Programs: CFDA Not Identified				
Graduate Research Experience	81.999	PO 2A-1417	5,040	5,040
Graduate Research Experience	81.999	1B-00461	68,338	24,338
<b>Total U.S. Department of Energy</b>				<b>1,137,984</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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:</b>				
Special Education: Grants to States (Passed through BETA, Inc.)				
Design & Analysis of Mi-Access	84.027	1321	\$ 108,978	\$ 4,419
National Institute on Disability and Rehabilitation Research (passed through Sendero Group, LLC)				
Wayfindings Technologies	84.133	HI33A011903	527,018	57,213
Fund for the Improvement of Education				
Wireless Tech in Education	84.215	R21K020362	500,000	130,454
Eisenhower Professional Development State Grants (passed through State of Michigan Department of Education)				
Mathematics Teacher Education	84.281	020290-105	104,127	632
Charter Schools				
Success/American Charter Schools	84.282	S282F010044	402,508	110,872
Charter Schools (passed through Pennsylvania State Department of Education)				
Pennsylvania Charter Schools Study	84.282	Sp1601500001	300,000	20,684
Comprehensive Regional Assistance Centers (passed through Appalachia Educational Laboratory, Inc)				
Appalachia Educ Lab Eval	84.283	S-64300-04-006	30,000	5,458
Evaluation of AEL3	84.283	64300-03-001	30,000	23,063
U.S. Department of Education Twenty-First Century Learning Centers (Passed through Kalamazoo Public Schools)				
KPS 21st CLC Eval	84.287	3213	25,999	15,571
Regional Technology in Education Consortia (Passed through University of North Carolina at Greensboro)				
SERVE - SEIR*TEC	84.302	SINC03-688	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	139,250
Technology Literacy Challenge Fund Grants (passed through Detroit Public Television)				
Evaluate TEC Project 2	84.318	1531	40,000	2,375
Evaluation of TEC Project	84.318	PO#18-5784	40,000	82

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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>				
Eisenhower Regional Mathematics and Science Education Consortia (passed through the University of North Carolina at Greensboro)				
UNC Eisenhower	84.319	SRV03FXM-1321	\$ 5,000	\$ 5,000
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities				
Career Connections for Disable	84.324	H324C030014	377,993	116,693
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	56,184
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities (Passed through University of Michigan)				
Project ACSESS	84.324	F007980	17,776	9,651
Gaining Early Awareness and Readiness for Undergraduate Programs				
GEAR UP Partnership 01/05	84.334	P334A000121	9,944,588	3,288,921
Preparing Tomorrow's Teachers to Use Technology Collaborative Learning and Teaching				
	84.342	P342A000116	713,685	124,741
School Leadership (Passed through National Center for Community Education)				
Principal Academy	84.363	1933	20,000	10,000
Improving Teacher Quality State Grants (Passed through Michigan Department of Education)				
MTEC	84.367	030290-103	100,000	46,907
Project SEALS 02/03	84.367	030290-202	100,000	81,311
Other Programs: CFDA Not Identified (Passed through University of North Carolina at Greensboro)				
SERVE Eval & Quality Control	84.999	SRV03FXL-1320	20,000	20,000
SERVE Eval Unit	84.999	SRV04FXL-1439	20,000	41
<b>Total U.S. Department of Education</b>				<b>4,274,522</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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:</b>				
National Institutes of Health - Biological Response to Environmental Health Hazards				
Antagonistic Effect of Metals	93.113	1 R15 ES09936-01	\$ 107,343	\$ 19,810
National Institutes of Health - Research Related to Deafness and Communication Disorders				
Communicative Competence	93.173	1 R01 DC3670	780,594	205,152
Neuromotor Basis of Stuttering	93.173	7 R01 DC03659	458,234	172,216
Olfactory Afferent Innervation	93.173	1 R15 DC04262	143,225	18,400
Phonetic Perception	93.173	2 R01 DC001661	920,974	419,045
Health Resources and Services Administration - Community Access Program (passed through Healthy Futures/MedRan)				
Evaluate of CAP 2003	93.252	1945	20,000	8,732
Evaluation of CAP 2002	93.252	1540	41,000	21,973
National Institutes of Health - Drug Abuse Research Programs				
Discriminative Stimulus Prop	93.279	5 R01 DA14904-03	478,890	194,585
NIDA Summer Research	93.279	3R01 DA014904-02SI	26,006	14,309
National Institutes of Health - Academic Research Enhancement Award				
Phenanthroline Derivatives	93.390	1 R15 GM067670	136,218	57,368
Health Care Financing Administration - Medical Assistance Program (Passed through Michigan Department of Community Health)				
Med Elig Screening Tool	93.778	20031664	238,399	37
National Institutes of Health - Heart and Vascular Diseases Research				
Microvascular Function 02/06	93.837	5 ROI HL32469	620,625	167,417
National Institutes of Health - Diabetes, Endocrinology and Metabolism Research				
Insulin Regulation of G6PDN	93.847	1 R15 DK52568-01AI	107,400	(238)
National Institutes of Health - Extramural Research Programs in the Neurosciences and Neurological Disorders				
Neural Development	93.853	1 R15 NS046449-01	145,500	57,443



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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>				
U.S. Department of Health and Human Services National Institutes of Health - Center for Research for Mothers and Children (Passed through San Diego State University Foundation)				
Mexican Migrants	93.865	53395A P2676 7800 21	\$ 24,000	\$ 997
National Institutes of Health - Vision Research Blind Pedestrian Access 00/01	93.867	I R24 EY 12894	4,090,062	746,586
Other Programs : CFDA Not Identified (passed through Iowa State University)				
NMDA Modulates	93.999	I R15 EY014861-01	145,500	63,510
Axon Fascicle Proteins	93.999	430-21-75	124,000	<u>23,115</u>
<b>Total U.S. Department of Health and Human Services</b>				<b>2,190,457</b>
<b>USAID Foreign Assistance for Programs Overseas Other Programs:</b>				
CFDA Not Identified (Passed through International Food Policy Research Institute)				
Functional Biosafety Systems	98.999	EEM-A-00-03-00001-00	997,588	<u>98,818</u>
<b>Total USAID Foreign Assistance for Programs Overseas Other Programs</b>				<b><u>98,818</u></b>
<b>Total Research and Development Cluster</b>				<b>14,859,028</b>
<b>Trio Cluster:</b>				
U.S. Department of Education - Direct Program:				
TRIO: Student Support Services				
Student Support Services Prog	84.042	P042A010491	778,260	276,480
TRIO: Upward Bound				
Upward Bound 01/02	84.047	P047A990736-00A	1,422,281	476,539
Upward Bound Math & Sci 00/01	84.047	P047M990134-00	646,725	122,653
TRIO: McNair Post-Baccalaureate Achievement				
McNair Grant 00/01	84.217	P217A990115	719,781	<u>50,500</u>
<b>Total Trio Cluster</b>				<b>926,172</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards:</b>				
<b>U.S. Department of Agriculture:</b>				
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	\$ 7,433	\$ 8,012
CFDA Not Identified (Passed through Michigan Department of Community Health)				
Internet-Based Nutrition	10.999	2041768	56,010	54,552
WIC CD ROM for Self Instruction	10.999	20041767	48,000	<u>11,113</u>
<b>Total U.S. Department of Agriculture</b>				<b>73,677</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	(155)
SWMTAC Federal 03	12.002	SP4800-02-2-0254	150,000	60,425
SWMTAC Federal 2004	12.002	SP4800-04-2-0359	109,404	<u>79,479</u>
<b>Total U.S. Department of Defense</b>				<b>139,749</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>94,532</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<b>94,532</b>
<b>U.S. Department of Justice:</b>				
State Domestic Preparedness Equipment Support Program (Passed through Michigan Department of State Police)				
Homeland Security Training	16.007	3180	6,500	6,443
Office of Juvenile Justice and Delinquency Prevention - Juvenile Justice and Delinquency Prevention: Allocation to States (Passed through County of Kalamazoo)				
Build Restorative Communities	16.540	1815	13,951	13,339
Delinquency Prevention	16.540	1814	7,248	<u>7,053</u>
<b>Total U.S. Department of Justice</b>				<b>26,835</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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 State</b>				
Professional Exchanges: Annual Open Grant				
Hydrogeology Coalition	19.415	S-ECAPE-02-GR-126CS	\$ 221,116	\$ 90,172
<b>Total U.S. Department of State</b>				<b>90,172</b>
<b>National Aeronautics and Space Administration:</b>				
Aerospace Education Services Program (passed through the University of Michigan's Michigan Space Grant Consortium)				
Engineering Goes to School	43.001	1621	5,000	1,114
MSGC Fellowship Program 2	43.001	1779	2,500	1,500
MSGC Fellowship Program 3	43.001	1780	2,500	1,500
MSGC Fellowship Program 4	43.001	1781	2,500	1,500
MSGC Operations Account	43.001	A01795	12,325	4,661
<b>Total National Aeronautics and Space Administration</b>				<b>10,275</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 03	45.025	03PP0127ZZ	22,900	(300)
Inland Seas Poetry & Fiction	45.025	04PP0050ZZ	17,400	1,566
Inland Seas Poetry Books III	45.025	03PP0046ZZ	22,900	990
National Endowment for The Humanities - Promotion of the Humanities: Seminars and Institutes				
Anglo-Saxon England	45.163	EH-50018-03	183,272	148,720
<b>Total National Foundation of Arts and Humanities</b>				<b>150,976</b>
<b>National Science Foundation:</b>				
Engineering				
Design Ctr Math & Sci	47.041	EEC-0315695	106,985	49,977
Design Ctr REU	47.041	EEC-0315695	15,095	6,833
REU in CMD	47.041	EEC-0240661	156,760	31,532
Reu Site in Mae	47.041	EEC-0243608	150,000	86,368
WMU Collaborative Efforts	47.041	EEC-0230654	99,793	66,042
Mathematical and Physical Sciences (passed through The American Physical Society)				
The PhysTEC Project	47.049	PHY-0108787	309,923	94,354
External Eval Detroit Public	47.049	DGE-0231883	84,000	27,753

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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>				
Computer and Information Science and Engineering Cluster Computing Environment	47.070	EIA-0130857	\$ 195,247	\$ 14,546
Biological Sciences Signal Transduction REU	47.074	DBI-0139204	237,819	61,386
Education and Human Resources Globalization & Change Latin A	47.076	SES-0353969	60,600	42,707
In Math 99/01	47.076	ESI-9819364	1,064,963	13,677
Middle School Science EX3	47.076	DUE-0202923	899,294	277,285
NSF Scholarship (CS,E,M,)	47.076	DUE-9987250	206,248	109,654
REU's in DSP	47.076	DUE-9952512	10,000	1,001
STEM Learning Communities	47.076	DUE-0336581	245,681	10,659
Undergrad Instr DSP Lab	47.076	DUE-9952512	40,970	11,390
Education and Human Resources (passed through Education Development Center, Inc.) Impact Study of Math Workshop	47.076	3194	75,985	13,348
Education and Human Resources (passed through Ohio State University Research Foundation) CAUSEweb Evaluation	47.076	RF00976048	40,928	1,676
Education and Human Resources (passed through The San Diego State University Foundation) CIPS	47.076	SDSU #522596-8509	489,067	13,330
CIPS 2002/2005	47.076	52489A PI623 7804 2	218,926	149,834
Physics Among Elem Teachers	47.076	52270API6237807211CS	146,258	31,191
Education and Human Resources (passed through Math Curriculum for Preservice	47.076	F009673	24,970	4,971
Other Programs: CFDA Not Identified Thompson NSF IPA	47.999	HRD-0237200	1,055,033	<u>254,190</u>
<b>Total National Science Foundation</b>				<b>1,373,704</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	(102)
Other Programs: CFDA Not Identified (passed through The Kalamazoo River Watershed Council) Technical Assistance to KRWC	66.999	90700	37,500	<u>2,170</u>
<b>Total Environmental Protection Agency</b>				<b>2,068</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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 Energy:</b>				
State Energy Program (Passed through Michigan Department of Consumer and Industry Services)				
EEK Project	81.041	PLA-03-50	\$ 24,940	\$ 18,588
Other Programs: CFDA Not Identified (passed through Petroleum Technology Transfer Council)				
PTTC Satellite Facility	81.999	DE-AC22-94PC91008	191,911	<u>28,150</u>
<b>Total U.S. Department of Energy</b>				<b>46,738</b>
<b>U.S. Department of Education:</b>				
Undergraduate International Studies and Foreign Language Programs				
Japanese Language and Culture	84.016	P016A010033	125,000	56,111
International: Overseas - Group Projects Abroad				
Trad. & Transition in Senegal	84.021	P021A030068	66,000	15,369
Vocational Education: Basic Grants to States (Passed through Kalamazoo Regional Educational Service Agency)				
Summer Inst Det 03	84.048	1547	54,000	52,355
Summer Institute 2003	84.048	1590	21,250	25,149
Vocational Education: Basic Grants to States (Passed through Michigan Department of Career Development)				
CTE 02/03	84.048	6208-6	9,452	3,449
CTE 03/04	84.048	4018-6	7,000	3,910
CTE Improvement 02/03	84.048	6209	5,000	3,483
Rehabilitation Long-Term Training				
Blind Rehab Counseling 2001/02	84.129	H129B990015	300,000	88,522
Indep Travel Instr 2000/01	84.129	H129L980011	298,748	69,178
O & M Working-Age Blind	84.129	H129P030009	99,935	60,407
Rehab Working-Age Blind 00/01	84.129	H129P980004	300,000	34,581
Rehab Working-Age Blind	84.129	H129P030011	99,734	60,557
Fund for the Improvement of Education (Passed through Delta-Schoolcraft Intermediate School District)				
Supporting Social Studies Tech	84.215	1944	152,578	15,418
Fund for the Improvement of Education (Passed through Kalamazoo Regional Educational Service Agency)				
SW Michigan Consortium on TAH	84.215	U215X030094	78,533	78,372

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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>				
Rehabilitation Services Demonstration and Training: Special Demonstration Programs (Passed through Ionia Intermediate School District)				
Transition Serv Proj/Tech Supp	84.235	1795	\$ 7,989	\$ 7,862
Rehabilitation Training: Experimental and Innovative Training				
RC Immersion Training	84.263	H263A030016	96,825	2,195
Eisenhower Professional Development State Grants (passed through Kalamazoo Regional Educational Service Agency)				
Michigan Eisenhower Prof Development	84.281	020300-07	83,125	7,859
Eisenhower Professional Development State Grants (passed through the State of Michigan Department of Education)				
CPU-MEST II	84.281	020290-220	74,926	3,435
Project SEALS 01/02	84.281	020290-207	75,000	5,682
Classroom Techniques for Observing Science and Math	84.281	020290-801	50,000	3,401
Twenty-First Century Community Learning Centers (Passed through Boys & Girls Club of Benton Harbor)				
Parent Academy	84.287	1791	3,318	3,318
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities				
Sports Camp for Blind 2000/01	84.324	H324R000074	441,000	81,317
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities				
IRPR Program	84.325	H325H020024	551,700	246,558
Speech-Language Pathologist Training	84.325	H325H010023	729,209	164,548
TCVI/O&M Certification 2000/01	84.325	H325A000033	1,465,932	288,714
Train School Psychologists	84.325	H325H000054	526,221	81,994
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	1,000	468
Personnel Training	84.325	5-54270	769	2
Child Care Access Means Parents in School				
Low-Income Student Parents	84.335	P335A010051	229,183	80,147

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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	\$ 787
School Leadership (Passed through Kalamazoo Regional Educational Service Agency)				
Southwest Michigan Ed Leadership Con	84.363	1745	405,568	267,394
Improving Teacher Quality State Grants (Passed through Michigan Department of Education)				
CSU-EMFS	84.367	030290-210	98,956	54,418
Mentoring Classroom Practices	84.367	030290-209	100,000	63,882
Other Programs: CFDA Not Identified				
Dual Program Special Education/Blind 99/00	84.999	H029A970032	325,983	29,280
Other Programs: CFDA Not Identified (passed through National Writing Project Corporation)				
New Teacher Initiative	84.999	94-MI06 Amend 12	10,000	175
New Teacher Initiative II	84.999	Amendment 14 94-MI06	10,000	9,843
Third Coast Writing Project 2	84.999	Amendment 13 94-MI06	38,000	36,626
Third Coast Writing Project 3	84.999	94-MI06 Amendment 15	43,000	500
Third Coast Writing Project	84.999	Amendment 11 94-MI06	28,000	(43)
<b>Total U.S. Department of Education</b>				<b>2,007,223</b>
<b>U.S. Department of Health and Human Services:</b>				
Health Resources and Services Administration - Allied Health Special Projects				
Virtual AGE	93.191	5 D37 HP 00853-03	326,033	132,848
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	15,666
Substance Abuse and Mental Health Services: Projects of Regional and National Significance				
Traumatized Children	93.243	I U79 SM56207-01	379,547	162,170
National Institutes of Health - Research Infrastructure				
CHHS Facilities Construction	93.389	I C06 RRI7533	1,204,662	729,470
Administration for Children and Families - Child Welfare Services: State Grants (Passed through Family Independence Agency)				
MSW/Child Welfare Specialty	93.645	FLDSU-03-39001-1	11,025	8,820

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2004

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 - Social Services Research and Demonstration (Passed through Northside Ministerial Alliance)				
Training Institute SLP	93.647	3179	\$ 63,000	\$ 3,257
Health Resources and Services Administration - Physician Assistant Training in Primary Care				
Physician Assistant Training	93.886	5 D21 HP 10146	330,302	123,939
National Institutes of Health - Special Minority Initiatives				
Bridges - Biomedical Research Careers	93.960	1 R25 GM60181-01	527,090	5,675
Bridges-Bac Degree	93.960	2 R25 GM060181	431,998	<u>170,521</u>
<b>Total U.S. Department of Health and Human Services</b>				<b>1,352,366</b>
<b>Corporation for National Community Service</b>				
Learn and Serve America: Higher Education				
Service Learning Design Center	94.005	03LHHMI001	75,447	12,600
Learn and Service America - Higher Education (passed through Eastern Michigan University)				
Learn and Serve America	94.005	00LHEMI062	74,992	<u>7,064</u>
<b>Total Corporation for National Community Service</b>				<b>19,664</b>
<b>U.S. Department of Homeland Security</b>				
Public Assistance Grants (Passed through Michigan Department of State Police)				
Power Outage 2003	97.036	3281	2,649	<u>2,649</u>
<b>Total Other Federal Awards</b>				<b><u>5,390,628</u></b>
<b>Total Expenditures of Federal Awards</b>				<b><u>\$ 138,627,625</u></b>



# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2004

### Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Western Michigan University (the "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 University had the following loan balances outstanding at June 30, 2004. These loan balances are not included in the federal expenditures presented in the schedule of expenditures of federal awards.

Cluster/Program Title	CFDA Number	Amount Outstanding
Federal Perkins Loan Program	84.038	\$ 8,860,181

Perkins loan expenditures at June 30, 2004 consist of new loans advanced to students. These expenditures were paid from current year federal capital contributions of \$73,545, matching institutional capital contributions of \$24,515, 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 expended \$20 of the 2002-2003 Supplemental Education Opportunity Grant Program (84.007) award carried forward to 2003-2004 award year and carried forward \$14,668 of the 2003-2004 award to the 2004-2005 award year. In addition, the University expended \$32,763 of the 2002-2003 Federal Work Study Program (84.033) award carried forward to the 2003-2004 award year and carried forward \$50,174 of the 2003-2004 award to the 2004-2005 award year.

# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2004

### Note 5 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Research and Development Cluster:		
Machining of Ceramics	12.999	\$ 11,784
Monitoring Global Change	43.002	57,702
Manufacturing Ceramics	47.049	163,956
Multivariate Integration	47.070	14,954
Numerical Integration	47.070	1,414
ATE 02/05	47.076	64,255
Core Plus 97/01	47.076	19,761
Core Plus Revision	47.076	325,793
Environmental Health Risks	66.500	252,477
Nanosensors	81.049	110,929
Wireless Tech in Education	84.215	60,960
GEAR UP Partnership 01/05	84.334	2,496,161
Communicative Competence	93.173	139,771
Neuromotor Basis of Stuttering	93.173	37,080
Blind Pedestrian Access 00/01	93.867	557,181
Other federal awards:		
SWMTAC Federal 03	12.002	55,793
The PhysTEC Project	47.049	10,335
Middle School Science EX3	47.076	45,074
Sports Camp for Blind 2000/01	84.324	29,727
Virtual AGE	93.191	4,582
Bridges - Bac Degree	93.960	17,805
Total		<b>\$ 4,477,494</b>

# Western Michigan University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2004

### 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 Numbers	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

Dollar threshold used to distinguish between type A and type B programs: \$1,102,000

Auditee qualified as low-risk auditee?  Yes  No

# **Western Michigan University**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2004**

### **Section II - Financial Statement Audit Findings**

None

### **Section III - Federal Program Audit Findings**

None