

Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2005**

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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, 2005 and have issued our report thereon dated August 22, 2005. 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 conducted 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 22, 2005

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Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

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, 2005 and have issued our report thereon dated August 22, 2005. 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.

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 an opinion 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 reportable 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 caused by error or fraud 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.

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To 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 22, 2005

Report on Compliance with Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in Accordance with OMB Circular A-133

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, 2005. 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, 2005.

To the 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 reportable 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 caused by error or fraud 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

August 22, 2005

Western Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters:				
Student Financial Aid Cluster - Direct Program:				
U.S. Department of Education:				
Federal Perkins Loan Program (Note 2)	84.038	P038A022105	\$ 76,355	\$ 1,920,943
Federal Work Study Program (Note 4)	84.033	P033A022105	934,068	756,351
Federal Supplemental Educational Opportunity Grant (Note 4)	84.007	P007A022105	789,943	948,197
Federal Pell Grant Program	84.063	P063P010883	11,562,037	11,562,037
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	44,686,355
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	31,146,818
Federal Plus Loans	84.268	N/A	N/A	<u>30,583,451</u>
Total Federal Direct Loan Program				<u>106,416,624</u>
Total Student Financial Aid Cluster				121,604,152
Research and Development Cluster:				
U.S. Department of Agriculture:				
Agricultural Marketing Service - Federal-State Marketing Improvement Program (Passed through Michigan Department of Agriculture)				
Agricultural Destinations & MI	10.156	791N20001028	59,500	7
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	3,086
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Washington State Department of Health)				
Washington WIC Expansion	10.557	N12324	19,000	6,866
Washington WIC Expansion Year	10.557	N13249	15,000	10,882
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Community Health)				
WIC Special Project Year I	10.558	20052154	152,069	85,764
Forest Service - Forestry Research				
Hydrogen Prod From Biomass	10.652	02CA1111123091	30,000	3,873
Foreign Agricultural Service - Scientific Cooperation and Research				
Transgenic Crops	10.961	58-3148-4-025	128,297	<u>48,002</u>
Total U.S. Department of Agriculture				158,480

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration - Hydrologic Research (Passed through State University of New York) Monitoring Cyanobacteria Year	11.462	NA 160P2788	\$ 63,094	\$ 22,651
National Oceanic and Atmospheric Administration - Coastal Services Center (Passed through Michigan Department of Environmental Quality) Huron Coastal Heritage Water	11.473	05D-7.01	24,000	207
National Institute for Standards and Technology - Advanced Technology Program Optical Instrument Development	11.612	SB134104W1492	66,873	57,618
Total U.S. Department of Commerce				80,476
U.S. Department of Defense:				
Defense Logistics Agency - Procurement Technical Assistance for Business Firms Customer Satisfaction Survey '99	12.002	SP4410-99-D-2006	338,000	46,857
Department of the Army, Office of the Chief of Engineers - Beach Erosion Control Projects Monitoring Allegan Shore 2004	12.101	DACW35-03-P-0079	188,576	188,576
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research Loan Sequence Effects	12.300	N00014-01-I-0952	119,540	17,305
Loan Sequence Effects 04/07	12.300	N00014-04-I-0718	130,000	20,318
Rough Wall Layer Modeling	12.300	N00014-05-I-0307	74,000	27,559
Military Medical Research and Development Prostate Cancer Research	12.420	W81XWH-04-I-0250	102,451	12,561
Basic, Applied, and Advanced Research in Science and Engineering (Passed through Third Wave Systems, Inc.) ABL Conformal Window Fab	12.630	TDM272	33,000	9,353
Other Programs: CFDA Not Identified (Passed through The Boeing Company) Environment & Sensors	12.999	Z40191	71,065	35,456
Predicate Language	12.999	Z40191	132,178	57,011

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Defense (Continued):				
Other Programs: CFDA Not Identified (Passed through Third Wave Systems, Inc.)				
Machining of Ceramics	12.999	TDM132 & TDM284	\$ 205,002	\$ 93,579
Total U.S. Department of Defense				508,575
U.S. Department of Interior				
Geological Survey - National Cooperative Geologic Mapping Program (Passed through Michigan Department of Environmental Quality)				
Allegan Mapping Year 3	15.810	04HQAG0065	25,423	8,810
Total U.S. Department of Interior				8,810
U.S. Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention - Juvenile Justice and Delinquency Prevention: Allocation to States (Passed through County of Kalamazoo)				
Co-Occurring Disorders 04/05	16.540	5043	28,512	9,494
Bureau of Justice Assistance - Byrne Formula Grant Program (Passed through County of Kalamazoo)				
Evaluation Mens Drug Treatment Court	16.579	5121	11,378	255
Total U.S. Department of Justice				9,749
U.S. Department of Labor				
Office of The Assistance Secretary For Veterans' Employment and Training - Transition Assistance Program				
GPS Data Loggers	17.807	508-D36041	4,400	4,400
Total U.S. Department of Labor				4,400
U.S. Department of State				
Professional Exchanges: Annual Open Grant				
Hydrogeology Coalition	19.415	S-ECAPE-02-GR-126CS	221,116	41,583
Total U.S. Department of State				41,583
U.S. Department of Transportation:				
Federal Highway Administration - Highway Training and Education (Passed through PB Farradyne)				
Work Zone Traffic	20.215	5006	9,459	9,455
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	40,731
Total U.S. Department of Transportation				50,186

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Aeronautics and Space Administration:				
Aerospace Education Services Program				
Astrophysical Plasmas	43.001	NNG04GB58G	\$ 290,000	\$ 154,243
Calculations of High Temp	43.001	NNG05GD41G	153,637	52,950
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
MSGC Fellowships	43.001	5312	17,500	4,500
MSGC Operations	43.001	1897	2,800	2,433
New Physics Curriculum	43.001	3121	5,000	3,500
Unmanned Aerial Vehicle	43.001	3125	4,995	4,546
Aerospace Education Services Program (Passed through Oklahoma State University)				
Evaluation NASA AESP	43.001	Agmt dtd 11/09/01	302,851	104,159
Aerospace Education Services Program (Passed through State University of New York at Buffalo)				
Changes in Land Use and Cover	43.001	R328317	37,381	29,311
Technology Transfer				
Monitoring Global Change	43.002	NCC 2-1246	376,623	40,382
Technology Transfer (Passed through Space Telescope Science Institute)				
AGN Intrinsic Absorbers	43.002	HST-AR-09536-03-A	64,229	16,270
Total National Aeronautics and Space Administration				412,294
National Science Foundation:				
Engineering				
Integrated Smart Sensors	47.041	ECS-0225427	150,000	21,979
REU in CMD	47.041	EEC-0240661	235,140	119,750
REU Site in MAE	47.041	EEC-0243608	225,000	44,365
Tribometer	47.041	DMI-0420482	180,940	180,940
Engineering Grants (Passed through Touch Graphics, Inc.)				
Museum Accessibility	47.041	5034	36,500	17,123
Mathematical and Physical Sciences				
Manufacturing Ceramics	47.049	DMR-0403650	740,028	275,835
Nuclear & Hypernuclear Theory	47.049	PHY-0099452	31,500	13,139
Smooth Manifolds	47.049	DMS-0102496	240,000	13,282
Upgrade Equipment	47.049	PHY-0320582	115,086	932
Vortex Phase Diagram	47.049	DMR-0072880	269,998	20,836

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued):				
Mathematical and Physical Sciences (Passed through American Physical Society)				
The PhysTEC Project	47.049	PHY-0108787	\$ 423,111	\$ 93,800
Mathematical and Physical Sciences (Passed through Wayne State University)				
External Evaluation Detroit Public	47.049	DGE-0231883	126,000	20,955
Geosciences				
Atmospheric Nitrogen Flux	47.050	ATM-0227488	295,712	115,992
Ridgevolumns I	47.050	EAR-0418076	119,561	37,865
Sediment Heterogeneity	47.050	EAR-0348435	86,643	72,501
Tethys Database	47.050	EAR-0455892	62,350	19,284
The Cretaceous Transect	47.050	EAR-0307101	43,094	23,653
Computer and Information Science and Engineering				
Creating Pathways to IT	47.070	EIA-0306092	749,520	196,741
Imaging/INF Visual/Egmt	47.070	EIA-0215356	243,130	13,897
Large Relational Data	47.070	IIS-0414857	175,000	64,714
Multivariate Integration	47.070	ACI-0203776	348,495	76,419
Biological Sciences				
Collaborative Research	47.074	OCE-0433869	129,267	22,513
Expressed Nuclear Genes	47.074	DEB-0344496	223,477	77,026
LTREB Trout Stream Foodwebs	47.074	DEB-0089736	149,996	22,101
Oxidative Stress & G6PDH	47.074	MCB-0136127	290,630	84,038
Signal Transduction REU	47.074	DBI-0139204	322,682	71,001
Social, Behavioral, and Economic Sciences				
Double Core Excitation	47.075	INT-0104303	14,820	591
Extending US Court of Appeals	47.075	SES-0318359	76,167	42,848
Gender Politics I	47.075	BCS-0413431	101,974	84,505
Geologic Database for Egypt	47.075	OISE-0455899	22,769	14,919
Groundwater Flow for Egypt	47.075	OISE-0455890	34,531	9,082
International Research Geog	47.075	INT-0118452	25,100	6,663
Mesopotamia Database	47.075	OISE-0455896	31,478	497
Teaching Research Ethics	47.075	SES-0115480	225,000	8,080
Social, Behavioral, and Economic Sciences (Passed through The Association for Institutional Research)				
College Financing & Completion	47.075	3175	20,606	15,230
Social, Behavioral, and Economic Sciences (Passed through University of Montana)				
PACE Evaluation	47.075	PG-5637-01	125,000	60,784

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued)				
Education and Human Resources				
Assess Media Influences	47.076	HRD-0429005	\$ 291,010	\$ 113,842
ATE 02/05	47.076	REC-0135385	1,766,741	441,682
Bldg Cpcty for People w/Disab	47.076	HRD-0099229	448,853	105,641
Core-Plus Revision	47.076	ESI-0137718	2,732,481	967,117
Dev Public Policy Prg/AEA	47.076	REC-0130605	69,720	22,903
Globalization & Change Latin America	47.076	SES-0353969	125,540	66,362
M3RP 99/03	47.076	ESI-9819466	3,944,225	38,826
Middle School Science EX3	47.076	DUE-0202923	899,294	244,078
Project MTS 2001-2004	47.076	REC-0101842	1,245,655	240,646
Robots/CCLI	47.076	DUE-0088158	99,918	6,464
Rural Systemic Init YR 03	47.076	REC-9819347	453,566	29,890
Science Achievement in 8th Gd	47.076	REC-0437655	1,871,525	158,225
STEM Learning Communities	47.076	DUE-0336581	245,681	72,565
Education and Human Resources (passed through American Association for the Advancement of Science)				
Prelim Plan/Eval AAAS Prjt2061	47.076	Project 2061	342,646	117,084
Education and Human Resources (passed through Charles Stewart Mott Community College)				
Eval of Simulation Curric	47.076	9950052	30,000	6,039
Education and Human Resources (Passed through Education Development Center, Inc.)				
Impact Study of Math Workshop	47.076	3194	194,276	33,053
Education and Human Resources (passed through Ithaca College)				
COMPASS	47.076	1176	400,000	139,921
Education and Human Resources (Passed through Michigan State University)				
MSU Science & Math Evaluation	47.076	612232WM	111,426	7,673
Education and Human Resources (Passed through Ohio State University Research Foundation)				
CAUSEweb Evaluation	47.076	RF00976048	40,928	8,912
Education and Human Resources (Passed through San Diego State University Foundation)				
Physics Among Elem Teachers	47.076	52270API623780721ICS	215,265	52,474
Education and Human Resources (Passed through University of Michigan)				
BART 99/02	47.076	F002467	2,810,666	822,985
Education and Human Resources (Passed through University of Michigan-Dearborn)				
Math Curriculum for Preservice	47.076	F009673	26,644	7,492

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued)				
Education and Human Resources (Passed through University of Missouri)				
Center for Study of Math Curr	47.076	C00001550-2	\$ 1,081,582	\$ 314,867
Education and Human Resources (Passed through University of Wisconsin-Milwaukee)				
External Eval of MSP Project	47.076	MC05413	5,370	4,749
Education and Human Resources (Passed through Wayne State University)				
Evaluate WSU Technical Support	47.076	3-31902	144,999	13,906
Education and Human Resources (Passed through WESTAT)				
Casebook of Eval Examples	47.076	s7310	41,450	1,993
International Science and Engineering (OISE)				
UNC 82 Protein Kinase	47.079	MCB-0454737	162,000	<u>47,536</u>
Total National Science Foundation				6,050,805
Environmental Protection Agency:				
Office of Research and Development - Environmental Protection Consolidated Research				
Environmental Health Risks	66.500	R-83023501	3,114,050	507,054
Value Added ste Monitoring	66.500	R-82644102-0	114,894	<u>49,558</u>
Total Environmental Protection Agency				556,612
U.S. Department of Energy:				
Office of Science Financial Assistance Program				
Atoms to Clusters	81.049	DE-FG02-03ER46082	400,000	194,573
Excitations-Metal Ammonia Comp	81.049	DE-FG02-99ER45772	254,295	66,240
Experimental Research	81.049	4F-02341	24,800	17,181
Inelastic X-ray Scattering	81.049	DE-FG01-02ER45969	4,000,000	1,440,775
Ion-Atom Collisions 2	81.049	DE-FG02-87ER13778	170,000	1,940
Nanosensors	81.049	DE-FG02-03ER63578	2,845,000	1,636,841
Probing Complexity Using ALS	81.049	DE-FG02-92ER14299	384,000	71,832
Probing Dynamics & Structure	81.049	DE-FG02-92ER14299	536,829	150,996
Conservation Research and Development				
Use of Borate Autocauticizing	81.086	DE-FC36-01GO10623	200,000	13,544
Fossil Energy Research and Development				
Dolomite Formation Study	81.089	DE-FC26-04NT15513	296,760	112,837
Fossil Energy Research and Development (Passed through Battelle Memorial Institute)				
MW Region Carbon Sequestration	81.089	187109	100,245	80,530

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Energy (Continued):				
National Industrial Competitiveness through Energy, Environment, and Economics				
Exotic Light Nuclei	81.105	DE-FG03-04ER41320	\$ 144,000	\$ 64,063
Total U.S. Department of Energy				3,851,352
U.S. Department of Education:				
Fund for the Improvement of Postsecondary Education (Passed through Miami University)				
Develop Faculty Learn Communit	84.116	5196	25,238	11,323
National Institute on Disability and Rehabilitation Research (passed through Sendero Group, LLC)				
Wayfindings Technologies	84.133	H133A011903	527,018	55,671
Charter Schools				
Success/American Charter Schools	84.282	S282F010044	402,508	83,439
Comprehensive Regional Assistance Centers (passed through Appalachia Educational Laboratory, Inc)				
Appalachia Educ Lab Eval	84.283	S-64300-04-006	30,000	24,542
Appalachia Educ Lab Eval 5	84.283	S-64300-05-003	30,000	10,256
Twenty-First Century Community Learning Centers (Passed through Kalamazoo Public Schools)				
KPS 21st CLC Eval	84.287	3213	25,999	7,406
KPS 21st CLC Eval 2	84.287	5133	48,333	14,376
Technology Innovation Challenge Grants (Passed through Delta-Schoolcraft Intermediate School District)				
TLL 99/04	84.303	Agmt 12/23/99	689,099	124,114
Eisenhower Regional Mathematics and Science Education Consortia (passed through the University of North Carolina at Greensboro)				
SERVE Eisenhower Cons	84.319	SRV04FXM-1440	5,000	5,000
SERVE Eval Unit 2	84.319	SRV05FXL-1547	20,000	110
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities				
Career Connections for Disable	84.324	H324C030014	377,993	179,947
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities (Passed through University of Michigan)				
Project ACSESS	84.324	F007980	27,275	4,919
Gaining Early Awareness and Readiness for Undergraduate Programs				
GEAR UP Partnership 01/05	84.334	P334A000121	14,479,703	3,847,967
Preparing Tomorrow's Teachers to Use Technology				
Collaborative Learning and Teaching	84.342	P342A000116	713,685	5,246

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Education (Continued):				
Mathematics and Science Partnerships (Passed through Michigan Department of Education)				
Muskegon Middle School Math	84.366	052410-MSPF2004	\$ 475,827	\$ 6,593
Muskegon Schools Improve Part I	84.366	042410-MSPF2004	200,000	178,207
Improving Teacher Quality State Grants (Passed through Michigan Department of Education)				
MDE Eval Improv Teacher Grants	84.367	040290-902	89,100	51,801
MTEC	84.367	030290-103	100,000	13,749
Project SEALS 02/03	84.367	030290-202	100,000	5,034
Improving Teacher Quality State Grants (Passed through Spring Arbor University)				
Tech Eval JCISD 6-12th Math	84.367	5186	15,000	2,588
Other Programs: CFDA Not Identified (Passed through University of North Carolina at Greensboro)				
SERVE Eval Unit	84.999	SRV04FXL-1147	20,000	19,959
Total U.S. Department of Education				4,652,247
U.S. Department of Health and Human Services:				
National Institutes of Health - Research Related to Deafness and Communication Disorders				
Communicative Competence	93.173	1 R01 DC3670	780,594	32,605
Neuromotor Basis of Stuttering	93.173	7 R01 DC03659	458,234	62,326
Olfactory Afferent Innervation	93.173	1 R15 DC04262	143,225	1,286
Phonetic Perception	93.173	2 R01 DC001661	1,380,251	400,563
Olfactory Afferent Innervation	93.173	2 R15 DC04262-02	219,000	27,161
Health Resources and Services Administration - Community Access Program (passed through Healthy Futures/MedRan)				
Evaluation of CAP 2003	93.252	1945	200,000	11,268
Hearing Conservation Prog	93.252	7 R21 OH007707-03	49,278	27,893
National Institutes of Health - Drug Abuse Research Programs				
Discriminative Stimulus Prop	93.279	5 R01 DA14904-03	478,890	30,294
National Institutes of Health - Academic Research Enhancement Award				
Copper-Transporting ATPases	93.390	1 R15 GM73634	219,000	36,329
GDNF Expression	93.390	1 R15 AG022908-01A2	219,000	14,954
Phenanthroline Derivatives	93.390	1 R15 GM067670	136,218	46,371
Health Care Financing Administration - Medical Assistance Program (passed through Michigan State University/Kalamazoo Center for Medical Studies)				
Evaluate Health Initiative	93.778	1231	15,000	2,580

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Health and Human Services (Continued):				
National Institutes of Health - Heart and Vascular Diseases Research				
Microvascular Function 02/06	93.837	5 ROI HL32469	\$ 802,500	\$ 104,599
National Institutes of Health - Extramural Research Programs in the Neurosciences and Neurological Disorders				
Neural Development	93.853	I R15 NS046449-01	145,500	39,850
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	18,190
National Institutes of Health - Vision Research				
Blind Pedestrian Access 00/01	93.867	I R24 EY 12894	4,090,062	731,923
National Institutes of Health - Special Minority Initiatives				
Bridges-Bac Degree	93.960	2 R25 GM060181	647,997	221,907
Other Programs: CFDA Not Identified				
NMDA Modulates	93.999	I R15 EY014861-01	145,500	49,248
Other Programs: CFDA Not Identified (passed through Iowa State University)				
Axon Fascicle Proteins	93.999	430-21-75	155,000	<u>31,652</u>
Total U.S. Department of Health and Human Services				1,890,999
U.S. Department of Homeland Security				
Boating Safety				
Lifeboat Accidents	97.011	HSCGG8-04-P-MSE175	9,999	<u>6,479</u>
Total U.S. Department of Homeland Security				6,479
USAID Foreign Assistance for Programs Overseas				
Other Programs: CFDA Not Identified (Passed through International Food Policy Research Institute)				
Functional Biosafety Systems	98.999	EEM-A-00-03-00001-00	2,266,294	<u>268,100</u>
Total USAID Foreign Assistance for Programs Overseas				<u>268,100</u>
Total Research and Development Cluster				18,551,147

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Trio Cluster:				
U.S. Department of Education - Direct Program:				
TRIO: Student Support Services				
Student Support Services Prog	84.042	P042A010491	\$ 1,041,439	\$ 278,864
TRIO: Upward Bound				
Upward Bound 01/02	84.047	P047A990736-00A	1,422,281	325
TRIO: McNair Post-Baccalaureate Achievement				
McNair Grant 00/01	84.217	P217A990115	719,781	<u>(2)</u>
Total Trio Cluster				279,187
Other Federal Awards:				
U.S. Department of Agriculture:				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Community Health)				
Internet Based Nutrition Year	10.557	20051344	85,000	57,058
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	7,115
Other Programs: CFDA Not Identified (Passed through Michigan Department of Community Health)				
Internet-Based Nutrition	10.999	20041768	84,000	28,775
WIC CD ROM for Self Instruction	10.999	20041767	48,000	<u>36,887</u>
Total U.S. Department of Agriculture				129,835
U.S. Department of Defense				
Defense Logistics Agency - Procurement Technical Assistance for Business Firms				
SWMTAC Federal 2003	12.002	SP4800-02-2-0254	150,000	(1,964)
SWMTAC Federal 2004	12.002	SP4800-04-2-0359	109,404	<u>28,957</u>
Total U.S. Department of Defense				26,993
U.S. Department of Housing and Urban Development				
Office of University Partnerships - Community Outreach Partnership Center Program				
COPC Program	14.511	COPCMI00029	399,996	<u>24,117</u>
Total U.S. Department of Housing and Urban Development				24,117

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Defense				
State Domestic Preparedness Equipment Support Program (Passed through Michigan Department of State Police)				
Homeland Security Training	16.007	3180	\$ 10,495	\$ 4,052
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	612
Delinquency Prevention	16.540	1814	14,602	<u>7,549</u>
Total U.S. Department of Defense				12,213
U.S. Department of Labor				
Employment Programs for People with Disabilities (Passed through Mott Community College)				
Evaluate WDIST at Mott Comm Co	17.720	3299	24,000	<u>19,786</u>
Total U.S. Department of Labor				19,786
U.S. Department of Transportation				
Office of The Secretary - Transportation Consumer Affairs (Passed through Michigan Department of State Police)				
Campus Enforcement Zone Year I	20.900	PT-05-12	14,992	1,467
Drive Michigan Safely Year I	20.900	PT-05-14	100,395	<u>6,766</u>
Total U.S. Department of Transportation				8,233
National Aeronautics and Space Administration:				
Aerospace Education Services Program (passed through the University of Michigan's Michigan Space Grant Consortium)				
Engineering Goes to School	43.001	1621	5,000	2,210
MSGC Fellows 2004	43.001	3127	12,500	12,500
Turbine Engine Lab	43.001	3126	5,000	<u>5,000</u>
Total National Aeronautics and Space Administration				19,710
National Foundation of Arts and the Humanities:				
National Endowment for the Arts - Promotion of the Arts: Partnership Agreements (passed through Michigan Council for Arts and Cultural Affairs)				
Inland Seas Poetry & Fiction	45.025	05PP0010ZZ	17,400	1,601
National Endowment for The Humanities - Promotion of the Humanities: Seminars and Institutes				
Anglo-Saxon England	45.163	EH-50018-03	183,272	<u>34,436</u>
Total National Foundation of Arts and Humanities				36,037

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
National Science Foundation:				
Engineering				
Design Ctr Math & Sci	47.041	EEC-0315695	\$ 375,000	\$ 84,761
Design Ctr REU	47.041	EEC-0315695	15,095	6,133
WMU Collaborative Efforts	47.041	EEC-0230654	99,793	17,208
Mathematical and Physical Sciences (Passed through Detroit Public Schools)				
Detroit Public Schools Improve	47.049	4-0370-3	75,000	33,694
Education and Human Resources (Passed through San Diego State University Foundation)				
CIPS 2002/2005	47.076	52489A PI623 7804 2	300,419	70,637
Education and Human Resources (Passed through University of Michigan)				
Michigan AGEP Alliance	47.076	PO 3000480136	139,945	11,383
Other Programs: CFDA Not Identified				
Litynski NSF IPA	47.999	DUE-0503798	291,257	179,891
Thompson NSF IPA	47.999	HRD-0237200	1,055,033	<u>265,288</u>
Total National Science Foundation				668,995
Environmental Protection Agency:				
Office of Solid Waste and Emergency Response - Superfund Technical Assistance Grants (Tag) for Citizen Groups at Priority Sites (Passed through Kalamazoo River Watershed Council)				
TAG KRWC	66.806	1877	23,400	<u>5,709</u>
Total Environmental Protection Agency				5,709
U.S. Department of Energy:				
State Energy Program (Passed through Michigan Department of Consumer and Industry Services)				
EEK Project	81.041	PLA-03-50	24,940	6,352
EEK Project II	81.041	PLA-05-33	23,897	6,319
State Energy Program (Passed through State of Michigan)				
Solar Photovoltaic Energy	81.041	PLA 04-02	71,352	71,352
Other Programs: CFDA Not Identified (Passed through Petroleum Technology Transfer Council)				
PTTC Satellite Facility	81.999	DE-AC22-94PC91008	226,911	<u>29,506</u>
Total U.S. Department of Energy				113,529

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Education:				
Undergraduate International Studies and Foreign Language Programs Japanese Language and Culture	84.016	P016A010033	\$ 125,000	\$ (11,843)
Special Education: Grants to States (Passed through Grand Valley State University) Autism Spectrum Disorders	84.027	410090	6,000	6,000
Vocational Education: Basic Grants to States (Passed through Michigan Department of Career Development) CTE 03/04	84.048	4018-6	7,000	1,101
Vocational Education: Basic Grants to States (Passed through Michigan Department of Education) Career & Technical Teacher Ed	84.048	5018-3	6,000	2,020
Rehabilitation Long-Term Training Blind Rehab Counseling 2001/02	84.129	H129B990015	300,000	25,310
Indep Travel Instr 2000/01	84.129	H129L980011	298,748	28,365
O & M Working-Age Blind	84.129	H129P030009	199,916	93,256
Rehab Working-Age Blind	84.129	H129P030011	199,435	102,826
Rehabilitation Counseling	84.129	H129B040056	298,345	104,244
Fund for the Improvement of Education (Passed through Alpena-Montmorency-Alcona Educational Service District) Support Social Studies w/ Tech	84.215	5021	131,619	16,275
Fund for the Improvement of Education (Passed through Delta-Schoolcraft Intermediate School District) Supporting Social Studies Tech	84.215	1944	152,578	29,874
Fund for the Improvement of Education (Passed through Kalamazoo Regional Educational Service Agency) SW Michigan Consortium on TAH	84.215	U215X030094	159,421	71,374
Rehabilitation Training: Experimental and Innovative Training RC Immersion Training	84.263	H263A030016	194,635	46,509
Regional Technology in Education Consortia (Passed through University of North Carolina at Greensboro) Serve SEIR*TEC Eval	84.302	SINC04-762	5,000	4,989
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	3,999

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Education (Continued):				
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities				
IRPR Program	84.325	H325H020024	\$ 551,700	\$ 107,040
Speech-Language Pathologist Training	84.325	H325H010023	729,209	179,600
TCVI/O&M Certification 2000/01	84.325	H325A000033	1,465,932	308,123
TCVI/OMC 3	84.325	H325A040098	249,740	22,433
Train School Psychologists	84.325	H325H000054	526,221	916
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities (Passed through University of North Carolina at Chapel Hill)				
Infants & Toddlers with VI	84.325	5-54270	1,000	532
Child Care Access Means Parents in School				
Low-Income Student Parents	84.335	P335A010051	302,563	63,972
School Leadership (Passed through Kalamazoo Regional Educational Service Agency)				
Southwest Michigan Ed Leadership Con	84.363	1745	597,756	160,802
Improving Teacher Quality State Grants (Passed through Michigan Department of Education)				
CSU-EMFS	84.367	030290-210	98,956	581
Mentoring Classroom Practices	84.367	030290-209	100,000	179
Other Programs: CFDA Not Identified (passed through National Writing Project Corporation)				
Language Learners	84.999	94-MI06 Amendment 17	4,000	100
New Teacher Initiative II	84.999	Amendment 14 94-MI06	10,000	201
New Teacher Initiative III	84.999	94-MI06 Amendment 16	7,500	4,009
Third Coast Writing Project 2	84.999	Amendment 13 94-MI06	38,000	2
Third Coast Writing Project 3	84.999	94-MI06 Amendment 15	43,000	34,704
Total U.S. Department of Education				1,407,493
U.S. Department of Health and Human Services:				
Health Resources and Services Administration - Allied Health Special Projects				
Virtual AGE	93.191	5 D37 HP 00853-03	326,033	15,163
Substance Abuse and Mental Health Services: Projects of Regional and National Significance				
Traumatized Children	93.243	1 U79 SM56207-01	765,398	384,271
National Institutes of Health - Research Infrastructure				
CHHS Facilities Construction	93.389	1 C06 RR17533	1,204,662	403,169

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2005

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Health and Human Services (Continued):				
Administration for Children and Families - Child Welfare Services: State Grants (Passed through Family Independence Agency)				
MSW/Child Welfare Speciality 3	93.645	FLDSU-03-39001-3	\$ 11,025	\$ 6,574
MSW/Child Welfare Speciality 2	93.645	FLDSU-03-39001	11,025	4,410
Administration for Children and Families - Social Services Research and Demonstration (Passed through Northside Ministerial Alliance)				
Northside I	93.647	1752	35,000	23,332
Training Institute SLP	93.647	3179	63,000	20,302
Health Resources and Services Administration - Physician Assistant Training in Primary Care				
Physician Assistant Training	93.886	5 D2I HP 10146	469,377	138,678
Health Resources and Services Administration - Health Care and Other Facilities				
Distance Ed Facilities Constr	93.887	I C76HF00678-01-00	491,782	491,782
Health Resources and Services Administration - Specially Selected Health Projects				
Tele-Allied Health	93.888	I D1BTH03744-01-00	492,080	<u>163,733</u>
Total U.S. Department of Health and Human Services				1,651,414
Corporation for National Community Service				
Learn and Service America - Higher Education				
Service Learning Design Center	94.005	03LHHM1001	150,893	<u>43,947</u>
Total Corporation for National Community Service				<u>43,947</u>
Total Other Federal Awards				<u>4,168,011</u>
Total Expenditures of Federal Awards				<u>\$ 144,602,497</u>

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2005

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, 2005. 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	\$ 9,073,354

Perkins loan expenditures at June 30, 2005 consist of new loans advanced to students. These expenditures were paid from current year federal capital contributions of \$76,355, matching institutional capital contributions of \$25,452, 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 \$14,668 of the 2003-2004 Supplemental Education Opportunity Grant Program (84.007) award carried forward to 2004-2005 award year. In addition, the University expended \$50,174 of the 2003-2004 Federal Work Study Program (84.033) award carried forward to the 2004-2005 award year and carried forward \$84,305 of the 2004-2005 award to the 2005-2006 award year. The University also transferred \$143,586 of the 2004-2005 Federal Work Study Program (84.033) award to the Supplemental Education Opportunity Grant Program (84.007).

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2005

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:		
Machining of Ceramics	12.999	\$ 54,360
Monitoring Global Change	43.002	29,049
Manufacturing Ceramics	47.049	204,890
The Phys TEC Project	47.049	54,719
Multivariate Integration	47.070	4,851
ATE 02/05	47.076	94,224
Core-Plus Revision	47.076	459,685
Science Achievement in 8th Gd	47.076	34,808
Middle School Science EX3	47.076	31,435
Environmental Health Risks	66.500	87,914
Nanosensors	81.049	675,342
GEAR UP Partnership 01/05	84.334	2,194,061
Muskegon Schools Improve Part I	84.366	30,206
Communicative Competence	93.173	25,004
Blind Pedestrian Access 00/01	93.867	426,843
Bridges-Bac Degree	93.960	38,265
Other Federal Awards:		
WIC CD ROM for Self Instruction	10.999	24,000
Sports Camp for the Blind 2000/01	84.324	3,610
Virtual AGE	93.191	5,460
Tele-Allied Health	93.888	2,063
Total		\$ 4,480,789

Western Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2005

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

Dollar threshold used to distinguish between type A and type B programs: \$1,145,000

Auditee qualified as low risk-auditee? Yes No

Western Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2005

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None