

Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2009**

Western Michigan University

Contents

Independent Auditor's Report	I
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	4-5
Schedule of Expenditures of Federal Awards	6-24
Notes to Schedule of Expenditures of Federal Awards	25-26
Schedule of Findings and Questioned Costs	27-28

Independent Auditor's Report

To the Board of Trustees
Western Michigan University

We have audited the basic financial statements of Western Michigan University as of and for the year ended June 30, 2009 and have issued our report thereon dated September 11, 2009. Those basic financial statements are the responsibility of the management of Western Michigan University. Our responsibility is to express an opinion on these 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

September 11, 2009

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, 2009 and have issued our report thereon dated September 11, 2009. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Michigan University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Western Michigan University's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Western Michigan University's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Western Michigan University's financial statements that is more than inconsequential will not be prevented or detected by Western Michigan University's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Western Michigan University's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Trustees
Western Michigan University

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*.

This report is intended solely for the information and use of management, the board of trustees, others within the entity, 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

September 11, 2009

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, 2009. 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, 2009.

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the board of trustees, others within the entity, 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

November 18, 2009

Western Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

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	84.038	P038A042105	\$ -	\$ -
Federal Work Study Program (Note 3)	84.033	P033A082105	942,533	1,025,712
Federal Supplemental Educational Opportunity Grant (Note 3)	84.007	P007A082105	876,955	876,955
Federal Pell Grant Program	84.063	P063P080246	14,829,267	14,829,267
Academic Competitiveness Grant	84.375	P375A080246	569,634	569,634
Science and Mathematics Access to Retain Talent Grant	84.376	P376S080246	334,246	334,246
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	52,939,173
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	65,237,754
Federal Plus Loans	84.268	N/A	N/A	17,976,780
Federal Grad Plus Loans	84.268	N/A	N/A	<u>1,620,423</u>
Total Federal Direct Loan Program				<u>137,774,130</u>
Total Student Financial Aid Cluster				155,409,944

Research and Development Cluster:

U.S. Department of Agriculture:

Cooperative State Research, Education, and Extension Service - Grants for Agricultural Research: Competitive Research Grants (Passed through Iowa State University)

Community Resiliency	10.206	416-28-01B	75,921	15,245
----------------------	--------	------------	--------	--------

Cooperative State Research, Education, and Extension Service - Integrated Programs

Risk Avoidance and Mitigation	10.303	2008-51101-19477	1,181,632	50,450
-------------------------------	--------	------------------	-----------	--------

Food Safety and Inspection Service - Food Safety Cooperative Agreements

Food Safety Education	10.479	AG-3A94-P-08-0131	30,000	21,010
-----------------------	--------	-------------------	--------	--------

Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Delaware Department of Education)

Delaware WIC 08/09	10.557	09-249	4,000	3,419
--------------------	--------	--------	-------	-------

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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 Agriculture (Continued):				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Community Health)				
Healthy Child Eating 07/08	10.557	20080000	\$ 161,400	\$ 78,960
Internet Based Nutrition	10.557	20090000	144,000	129,908
WIC Health Webcast	10.557	20082408	35,160	24,175
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Utah)				
Utah WIC 08/09	10.557	096153	6,000	2,584
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Washington State Department of Health)				
Washington WIC 07/08	10.557	N16397	21,000	15,225
Washington WIC 08/09	10.557	N17556	24,900	10,015
Food and Nutrition Service - WIC Grants to States (WGS) (Passed through Salt Lake County)				
Salt Lake Healthy Eating Ed	10.578	HE07461C	6,000	1
Food and Nutrition Service - WIC Grants to States (WGS) (Passed through United Dairy Industry of Michigan)				
Dairy Module Translation	10.578	6538	10,000	6,000
Foreign Agricultural Service - Scientific Cooperation and Research				
Transgenic Crops	10.961	58-3148-4-025	388,326	39,615
USDA Milewski Water Assessment	10.961	58-3148-8-110	8,500	5,160
Total U.S. Department of Agriculture				401,767
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration - Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (Passed through University of Michigan)				
ECOFOR Year 2	11.432	3000947977	53,800	29,596
National Oceanic and Atmospheric Administration - Special Oceanic and Atmospheric Projects				
Watershed Water Quality Model 2	11.460	NA07OAR4600497	35,640	17,978

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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 (Continued):				
National Oceanic and Atmospheric Administration				
- Center for Sponsored Coastal Ocean Research:				
Coastal Ocean Program				
Coastal Ecosystems Stressors	11.478	NA07NOS4780198	\$ 30,809	\$ 22,559
National Oceanic and Atmospheric Administration				
- Center for Sponsored Coastal Ocean Research:				
Coastal Ocean Program (Passed through State University of New York)				
Monitoring Cyanobacteria	11.478	1028625/26880	187,893	<u>1,487</u>
Total U.S. Department of Commerce				71,620
U.S. Department of Defense:				
Defense Logistics Agency - Procurement				
Technical Assistance For Business Firms (Passed through Advanced Technology Institute)				
Optimize Foundry Coating Measures	12.002	2007-611	154,938	22,063
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research				
Fatigue Prediction Model	12.300	N00014-07-1-0224	300,000	152,631
Physics Based Wall Modeling	12.300	N00014-08-1-0937	130,000	85,635
Rough Wall Layer Modeling	12.300	N00014-05-1-0307	234,375	18,839
U.S. Army Material Command - Basic Scientific Research				
Chemical Warfare Agents	12.431	W911QY-07-1-0003	1,200,000	461,074
Department of the Air Force, Material Command - Air Force Defense Research Sciences Program				
Airfoil Wing Flow Control	12.800	FA9550-06-1-0187	321,676	60,687
Other Programs: CFDA Not Identified (Passed through Eaton Corporation)				
ADHDS Software Study	12.unknown	PO 0011-35025	149,997	15,886
Other Programs: CFDA Not Identified (Passed through Mississippi State University)				
Dual Use GV Maintenance	12.unknown	060803-360303-01	525,161	150,260
Other Programs: CFDA Not Identified (Passed through Mississippi State University)				
Ground Vehicle Reliability	12.unknown	060803-360302-01	730,891	235,103

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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.)				
Duct Machining of Spinel	12.unknown	TDM488	\$ 30,000	\$ 30,000
Ductile Mode Machining	12.unknown	TDM399	150,000	22,863
Ductile Mode Machining Ph II	12.unknown	TDM446	13,000	<u>2,380</u>
Total U.S. Department of Defense				1,257,421
U.S. Department of the Interior:				
Geological Survey - National Geological and Geophysical Data Preservation Program (Passed through Michigan Department of Environmental Quality)				
MDEQ NGGDP Data Preservation	15.814	08HQGR0139	30,336	30,333
Geological Survey - Other Programs: CFDA Not Identified				
Indiana Bats in West Virginia	15.unknown	514128M060	4,000	<u>4,000</u>
Total U.S. Department of the Interior				34,333
U.S. Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention - Juvenile Justice and Delinquency Prevention: Allocation to States (Passed through City of Grand Rapids)				
Grand Rapids Youth Master Plan	16.540	2008-JL-FX-0075	29,938	16,126
Office of Juvenile Justice and Delinquency Prevention - Juvenile Justice and Delinquency Prevention: Allocation to States (Passed through County of Kalamazoo)				
Co-Occurring Disorders 07/08	16.540	5938	10,000	2,959
Bureau of Justice Assistance - Byrne Formula Grant Program (Passed through County of Muskegon)				
Jail Diversion Programs	16.579	2008-DD-BX-0233	25,069	11,350
Drug Court Program Office - Drug Court Discretionary Grant Program (Passed through County of Kalamazoo)				
Men & Juvenile Drug Court 06/07	16.585	5814	23,636	<u>4,235</u>
Total U.S. Department of Justice				34,670

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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 Transportation:				
Federal Transit Administration - State Planning and Research (Passed through Michigan Department of Transportation)				
Rapid Bridge Replacement	20.515	2004-0090 85097	\$ 224,522	\$ 56,373
Research and Special Programs Administration - University Transportation Centers Program (Passed through National Transportation Research Center)				
Heavy Truck Rollover II	20.701	DTRT06G004302U190801	92,205	36,606
Heavy Truck Rollover Phase III	20.701	DTRT06G0043U020801	54,316	7,856
Office of The Secretary - Transportation Planning, Research and Education (Passed through Calhoun County)				
Cond Concrete Mix Phase III	20.931	6159	120,000	7,299
Office of The Secretary - Transportation Planning, Research and Education (Passed through Michigan Department of Transportation)				
Box Beam Bridge Deck	20.931	85098	193,822	98,065
High Skew Link Slab Bridge	20.931	2006-0415 Job 101732	265,023	49,895
Link Slab Deck Design	20.931	85104	123,070	19,932
Other Programs: CFDA Not Identified				
Highway Visibility Enforcement	20.unknown	DTNH22-06-D-00036	250,000	32,828
NHTSA Modifying Seatbelt Use	20.unknown	DTNH22-06-D-00036	582,306	108,392
Reduce Alcohol Pedestrian Crash	20.unknown	DTNH22-06-D-00036	300,000	78,527
Seatbelt Use Technology	20.unknown	DTNH22-08-H-00198	120,000	46,057
TRANSIMS for Highway Work Zones	20.unknown	DTFH61-08-C-00019	299,360	138,411
Other Programs: CFDA Not Identified (Passed through Fulcrum Corporation)				
Eval of Fatigue Conference	20.unknown	DTFR53-07-D-00004	12,540	12,540
Other Programs: CFDA Not Identified (Passed through Michigan Department of Transportation)				
Traffic Monitoring Mgmt I94	20.unknown	2006-0415 104411	99,782	23,772
Other Programs: CFDA Not Identified (Passed through Texas A&M Research Foundation)				
Pedestrian and Bike Engineering	20.unknown	S060061	82,636	14,878
Other Programs: CFDA Not Identified (Passed through WESTAT)				
Modifying Seatbelt Use	20.unknown	8172-S-009	245,813	<u>171,374</u>
Total U.S. Department of Transportation				902,805

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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 2	43.001	NNX07AH01G	\$ 244,999	\$ 84,688
Electron-Ion Recombination	43.001	NNX08AE45G	20,000	8,913
Aerospace Education Services Program (Passed through Jacobs Technology)				
Expedition Earth and Beyond	43.001	PRS09-2057	16,900	14
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
Elem Space Science	43.001	6367	610	574
MSGC 08/09 Ellinger	43.001	6370	5,000	5,000
MSGC 08/09 Liang	43.001	6369	5,000	5,000
MSGC Operations	43.001	1897	8,800	1,426
Technology Transfer				
Mars Public Engagement	43.002	1289932	476,417	138,075
Other Programs: CFDA Not Identified				
NASA GRACE Grant	43.unknown	NNX08AJ85G	126,600	72,738
Other Programs: CFDA Not Identified (Passed through Purdue University)				
Global Heat Transfer in Quite Tunnel	43.unknown	4103-21353	118,395	48,302
Other Programs: CFDA Not Identified (Passed through Smithsonian Astrophysical Observatory)				
Chandra Photabsorption Study	43.unknown	TM9-0003X	50,000	<u>32,290</u>
Total National Aeronautics and Space Administration				397,020
National Endowment for the Arts and the Humanities:				
National Endowment for The Humanities - Promotion of the Humanities - Research				
Cabeza De Vaca Expedition 0708	45.161	RQ-50285-07	100,000	20,443
Pembroke Digital Edition	45.161	RQ-50227-06	99,930	<u>7,499</u>
Total National Endowment for the Arts and the Humanities				27,942
National Science Foundation:				
Engineering Grants				
International Research Experience in Brazil	47.041	OISE-0652022	123,900	38,629
Micro Laser Machining Semiconductor	47.041	CMMI-0757339	211,754	69,514

See Notes to Schedule of Expenditures of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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				
CAREER	47.049	CHE-0548074	\$ 203,987	\$ (32)
Copper Transfer Proteins	47.049	CHE-0645518	595,000	122,338
Discontinuous Feedback	47.049	DMS-0708019	150,055	57,414
EOS Density Dependence	47.049	PHY-0757257	79,824	36,268
Helium Synchrotron Experiments	47.049	DMR-0804643	67,924	18,076
Mathematical and Physical Sciences				
Nuclear and Hypernuclear Theory	47.049	PHY-0456943	26,820	1,179
Planning Ferromagnetic Smart Materials	47.049	OISE-0831951	9,000	2,805
Polynomial Eigenvalue Problems	47.049	DMS-0713799	177,681	64,226
US/France Cooperative Research	47.049	OISE-0440633	27,360	4,449
Mathematical and Physical Sciences (Passed through American Physical Society)				
The PhysTEC Project 2	47.049	PHY-0108787	12,920	5,089
Geosciences				
Atmospheric Nitrogen Flux	47.050	ATM-0227488	305,706	7,932
GeoEd Course Development	47.050	GEO-0807578	87,600	63,340
Organic Aqueous Complexation	47.050	EAR-0545104	95,415	7,348
Sediment Heterogeneity	47.050	EAR-0348435	500,388	89,716
Computer and Information Science and Engineering				
CPA-SEL Software Verification	47.070	CCF-0811287	176,000	25,771
Creating Pathways to IT	47.070	EIA-0306092	749,520	2,618
Large Relational Data	47.070	IIS-0414857	370,000	10,928
Computer and Information Science and Engineering (Passed through Michigan State University)				
Computing and UG Engineering	47.070	61-2558WMU	24,999	7,191
Computer and Information Science and Engineering (Passed through Purdue University)				
Vulnerability Analysis	47.070	4101-29214	17,070	17,024
Biological Sciences				
Collaborative Research	47.074	OCE-0433869	129,267	33,359
Signal Transduction REU2	47.074	DBI0552517	400,691	92,220

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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):				
Social, Behavioral, and Economic Sciences				
Adaptive Risky Choice	47.075	SES-0521888	\$ 109,081	\$ 4,192
Ethical Issues in Nanotechnology	47.075	SES-0620694	134,936	34,624
Facilitating Change in Higher Ed	47.075	SES-0623009	97,011	43,186
Gender Politics1	47.075	BCS-0413431	116,974	3,718
Mesopotamia Database	47.075	OISE-0455896	41,318	8,184
Mongolia Agricultural Land	47.075	BCS-0616763	49,960	11,237
Violence of Small Wars	47.075	BCS-0822915	129,225	107,910
Social, Behavioral, and Economic Sciences (Passed through University of Montana)				
PACE Evaluation	47.075	PG-5637-01	275,000	40,077
Social, Behavioral, and Economic Sciences (Passed through WildlifeTrust, Inc.)				
Viral Emergence from Bats	47.075	WMU 01	44,750	798
Education and Human Resources				
Adolescents' TV Identification	47.076	HRD-0624583	498,354	105,726
Assess Knowledge of Science Teachers	47.076	DUE-0512596	440,024	52,127
ATE Eval Resource Center	47.076	DUE-0802245	491,739	284,833
ATE Survey 07/08	47.076	DUE-0702981	560,187	138,086
Behavioral Cognition in Geosciences	47.076	DRL-0815764	186,953	36,939
Benchmarking Student Eval	47.076	DRL-0736491	100,000	64,587
Capacity Building Math and Science Ed	47.076	DRL-0733590	782,462	272,537
Core-Plus Revision	47.076	ESI-0137718	5,099,476	351,432
Improve CC Science	47.076	DUE-0806765	460,000	10,000
Middle School Science EX3	47.076	DUE-0202923	55,992	37,245
Research-Based Strategies	47.076	DUE-0715698	331,143	85,843
Science Achievement in 8th Grade	47.076	REC-0437655	1,871,525	223,461
STEM Ed Change Efforts	47.076	DRL-0723699	198,379	44,544
STEM Learning Communities	47.076	DUE-0336581	1,402,679	415,061
Teaching of Elementary Science	47.076	DUE-0536536	199,517	43,274
Education and Human Resources (Passed through Michigan State University)				
MSU Science and Math Evaluation	47.076	612232WM	303,994	50,746
Education and Human Resources (Passed through Michigan Technological University)				
Family Engineering 4 Parents	47.076	070325Z3	75,723	14,229
High School Enterprise ITEST	47.076	080430S1	60,000	6,857

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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 Ohio State University Research Foundation)				
Ohio Causeway Professional Dev	47.076	RF01033298	\$ 103,500	\$ 25,485
Outreach for State Educators	47.076	60007824	50,000	7,507
Education and Human Resources (Passed through San Diego State University Foundation)				
Physical SCI Curriculum	47.076	55158A P1623 7802211	30,000	9,247
Education and Human Resources (Passed through Sweet Briar College)				
Modern Biology Math Solutions	47.076	5974	77,008	11,800
Education and Human Resources (Passed through University of Colorado, Boulder)				
Effectiveness of ATE Centers	47.076	0000068325	71,219	4,808
Identifying Online Instruction	47.076	0000068325	26,243	21,482
Impacts of ATE Centers	47.076	0000068325	31,839	7,504
Education and Human Resources (Passed through University of Hawaii at Manoa)				
Tsunami Hazards	47.076	Z765510	92,405	20,271
Education and Human Resources (Passed through University of Michigan)				
Michigan Louis Stokes Alliance	47.076	F014264	349,275	113,093
Education and Human Resources (Passed through University of Michigan-Dearborn)				
Foster Interest in IT	47.076	3000827655	72,000	18,402
Education and Human Resources (Passed through University of Missouri)				
Center for Study of Math Curriculum	47.076	C00001550-2	2,627,330	312,971
Education and Human Resources (Passed through Wayne State University)				
Evaluate WSU Technical Support	47.076	3-31902	144,999	35,612
Education and Human Resources (Passed through West Ed)				
Durability and Generativity	47.076	4424 s08-042	156,843	137,442
Education and Human Resources (Passed through Wright State University)				
National Model for Engineering Education	47.076	PSP06883	49,741	20,576

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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):				
Polar Programs (Passed through Northern Illinois University)				
Disentangling Multiple Effects	47.078	91992	\$ 28,860	\$ 9,867
Polar Programs (Passed through University of Nebraska)				
ANDRILL Southern McMurdo Sound	47.078	25-0550-0001-149	29,583	5,975
International Science and Engineering (OISE)				
rp-Process Nuclei Measurements	47.079	OISE-0735989	18,056	<u>6,812</u>
Total National Science Foundation				4,037,709
U.S. Department of Energy:				
Office of Science Financial Assistance Program				
DOE X-ray and Transport Studies	81.049	DE-FG02-99ER45772	100,000	23,645
Energy and Nat Resources Learn	81.049	DE-FG02-06CH11371	577,000	7,485
Excitations-Metal Amonia Comp2	81.049	DE-FG02-99ER45772	328,528	52,644
Exotic Light Nuclei	81.049	DE-FG02-04ER41320	265,000	140,720
Inelastic X-ray Scatering	81.049	7F-01501	52,745	1,701
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	230,000	138,106
Technical Support-Argonne ATLAS Accelerator	81.049	7F-01621	14,841	14,841
Office of Science Financial Assistance Program (Passed through Lawrence Berkeley National Laboratory)				
Bilodeau LBNL Living Expenses	81.049	6822231	84,600	26,400
Renewable Energy Research and Development				
Sustainable Energy Center	81.087	DE-FG36-08G088049	984,000	57,559
Fossil Energy Research and Development (Passed through Battelle Memorial Institute)				
Midwest Carbon Seq Phase 2	81.089	202292-001	319,135	78,281
Fossil Energy Research and Development (Passed through University of Michigan)				
Green House Gases	81.089	F014117	226,473	57,191

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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):				
Other Programs: CFDA Not Identified (Passed through Petroleum Technology Transfer Council) PTTC Satellite Facility	81.unknown	DE-AC22-94PC91008	\$ 317,540	\$ 21,222
Total U.S. Department of Energy				619,795
U.S. Department of Education:				
Higher Education: Institutional Aid (Passed through Bay De Noc Community College) Student Success in Math and Science	84.031	09025	49,996	13
Vocational Education: National Centers for Career and Technical Education (Passed through University of Louisville) Evaluation of the NRCCTEE	84.051	ULRF 08-0181-12	66,791	36,283
National Institute on Student Achievement, Curriculum, and Assessment Evaluate Kalamazoo Promise	84.305	R305A070381	348,136	188,596
IES Ed Research and Stat Methods	84.305	R305D090013	147,010	29,010
Institute of Education Sciences - Research in Special Education Career Connections for Disabled	84.324	H324C030014	899,974	23,277
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities Intensive Recruitment II	84.325	H325K060336	583,208	46,892
Office of Special Education and Rehabilitative Services - Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (Passed through University of North Carolina at Charlotte) NSTTAC Supplement	84.326	H326J050004-06	73,000	37,028
NSTTAC TA Supplement	84.326	2975-08-0442-WMU	22,850	12,777
Secondary Transition Tech	84.326	2975-05-0422-WMU	1,301,522	383,005
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs GEAR UP Learning Centers II	84.334	P334A050257	10,998,400	2,394,274

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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):				
Office of Elementary and Secondary Education - Early Reading First				
Early Reading First	84.359	S359B060050	\$ 3,404,136	\$ 1,033,404
Promising Beginnings	84.359	S359B080017	4,024,946	638,701
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Michigan Department of Education)				
Michigan Math Rural Initiative 2008/2010	84.366	092410 MSPF2008	535,945	248,944
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Michigan Department of Education)				
Muskegon Middle Math Improvement	84.366	072410-MSPW20	672,887	88,131
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Saginaw Valley State University)				
SVSU Math and Science 2	84.366	082410-MSPF2006	30,000	16,735
SVSU Math and Science Partnership	84.366	07-0000-11	30,000	3,227
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants (Passed through Michigan Department of Education)				
Secondary Science in Battle Creek	84.367	080290-0348	215,287	156,718
Tech Assist for MDE	84.367	5518	398,778	<u>63,672</u>
Total U.S. Department of Education				5,400,687
U.S. Department of Health and Human Services:				
Substance Abuse and Mental Health Services Administration - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) (Passed through Kalamazoo Community Mental Health Services)				
SAMHSA Child Mental Health	93.104	6446	243,165	186,326
Maternal and Child Health Federal Consolidated Programs (Passed through Michigan Department of Community Health)				
Fetal Alcohol Syndrome 5	93.110	20091122	20,000	20,000

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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 - Research Related to Deafness and Communication Disorders				
Communicative Competence 2	93.173	5 R01 DC003670-05	\$ 973,368	\$ 160,897
Olfactory Afferent Innervation	93.173	2 R15 DC04262-02	219,000	45,668
Phonetic Perception	93.173	2 R01 DC001661	2,331,908	230,523
National Institutes of Health - Drug Abuse Research Programs				
Dual Focus Mutual Aid	93.279	1R01DA023119-01A1	973,505	259,813
National Institutes of Health - Drug Abuse Research Programs (Passed through Family Works, Inc.)				
Online Divorce Ed for Parents	93.279	6029	28,727	28,641
National Institutes of Health - Drug Abuse Research Programs (Passed through National Development and Research Institute)				
Buprenorphine Maintenance	93.279	129	41,825	17,996
Self-Help for Dually-Diagnosed	93.279	112	167,990	1,841
National Institutes of Health - Academic Research Enhancement Award				
ACh Neuroprotection	93.390	R15 EY017314-01A1	222,000	58,328
GDNF Expression	93.390	1 R15 AG022908-01A2	264,162	57,342
National Institutes of Health - Allergy, Immunology and Transplantation Research (Passed through WildlifeTrust, Inc.)				
Viral Emergence from Bats	93.855	WMU 01	44,750	748
National Institutes of Health - Biomedical Research and Research Training				
Michigan Bridges Bac Degree	93.859	2 R25 GM60181-05	576,589	195,945
National Institutes of Health - Vision Research				
Blind Pedestrians Access	93.867	2R01EY012894-06A1	2,901,300	926,206
National Institutes of Health - Senior International Fellowships (Passed through WildlifeTrust, Inc.)				
Viral Emergence from Bats	93.989	WMU 01	44,750	240
Health Resources and Services Administration - Maternal and Child Health Services Block Grant to the States (Passed through Michigan Department of Community Health)				
Michigan Oral Health Initiative 2	93.994	B1MIMCHS	10,501	4,694
Total U.S. Department of Health and Human Services				2,195,208

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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. Agency for International Development:				
USAID Foreign Assistance for Programs Overseas Pakistan-US S&T	98.001	PGA-7251-07-007	\$ 199,986	\$ 61,907
Total U.S. Agency for International Development				<u>61,907</u>
Total Research and Development Cluster				15,442,884
Trio Cluster:				
U.S. Department of Education:				
Office of Post Secondary Education - TRIO: Student Support Services TRIO SSS Program	84.042	P042A050512	1,098,527	272,230
Office of Post Secondary Education - TRIO: Upward Bound Upward Bound	84.047	P047A080551	499,182	<u>284,281</u>
Total Trio Cluster				556,511
Highway Safety Cluster:				
U.S. Department of Transportation:				
State and Community Highway Safety (Passed through Michigan Department of State Police) OHSP Safe Communities 08/09	20.600	PT-09-14	148,714	35,670
OHSP Safe Communities Grant	20.600	PT-08-18	129,854	33,330
National Highway Traffic Safety Administration - Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (Passed through Michigan Department of State Police) OHSP Safe Communities 08/09	20.601	PT-09-14	148,714	30,033
OHSP Safe Communities Grant	20.601	PT-08-18	129,854	5,356
OHSP Underage Drinking 08/09	20.601	AL-09-03	29,865	11,479
Occupant Protection (Passed through Michigan Department of State Police) OHSP Safe Communities Grant	20.602	PT-08-18	129,854	4,003

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Highway Safety Cluster (Continued):				
State Traffic Safety information System Improvement Grants (Passed through Michigan Department of State Police) OHSP Safe Communities Grant	20.609	PT-08-18	\$ 129,854	\$ 19,950
Total Highway Safety Cluster				139,821
Special Education Cluster:				
U.S. Department of Education:				
Special Education: Grants to States (Passed through Oklahoma State Department of Education) NSTTAC Oklahoma Travel 08/09	84.027	6356	9,600	9,000
Special Education: Grants to States (Passed through Panhandle Area Ed. Consortium) GIST Part 2	84.027	7823002	13,800	12,835
Total Special Education Cluster				21,835
SNAP Cluster:				
U.S. Department of Agriculture:				
Food and Nutrition Service - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Michigan State University) 3H Project SNAP	10.561	61-5050Z	49,094	9,826
Food Stamp Nutrition Education	10.561	61-5003W	47,330	9,432
Total SNAP Cluster				19,258
Other Federal Awards:				
U.S. Department of Agriculture:				
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Education) Child and Adult Food Care	10.558	390000050	18,807	8,866
Total U.S. Department of Agriculture				8,866

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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 Justice:				
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence Safe Start 1	16.730	2005-JW-BX-K024	\$ 839,380	<u>213,434</u>
Total U.S. Department of Justice				213,434
National Aeronautics and Space Administration:				
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium) MSGC Fellowships 07/08-1	43.001	6000	10,000	<u>4,245</u>
Total National Aeronautics and Space Administration				4,245
National Endowment for the Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Arts Midwest) Alvin Ailey Dance Theater	45.025	FY09-38183	5,000	5,000
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Michigan Council for Arts and Cultural Affairs) Arts Education Outreach 08/09	45.025	09PP0034ZZ	6,000	969
Inland Seas Poetry 2008/2009	45.025	09PP0010ZZ	9,000	1,453
National Endowment for The Humanities - Promotion of the Humanities: Federal/State Partnership (Passed through Michigan Humanities Council) Fort St. Joseph Open House	45.129	2718 H 08	6,000	<u>6,000</u>
Total National Endowment for the Arts and the Humanities				13,422
National Science Foundation:				
Education and Human Resources (Passed through University of Michigan) Michigan AGEP Alliance	47.076	PO 3000480136	697,132	<u>69,085</u>
Total National Science Foundation				69,085

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
Small Business Administration:				
Small Business Development Center (Passed through Grand Valley State University)				
Small Business Development 08	59.037	6167	\$ 180,000	\$ 94,299
Total Small Business Administration				94,299
Office Of Water - Targeted Watersheds Grants (Passed through Gun Lake Tribe)				
Lot 23 Stormwater Treatment	66.439	6689	91,983	16,205
Total Environmental Protection Agency				16,205
U.S. Department of Energy:				
Office of Energy and Renewable Energy - State Energy Program (Passed through Michigan Department of Labor and Economic Growth)				
Community Energy Wind Project	81.041	PLA-08-35	6,000	5,497
LEED-EB Project CHHS Building	81.041	PLA-07-71	15,000	356
Total U.S. Department of Energy				5,853
U.S. Department of Education:				
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education)				
CTE Teacher Education Improvement	84.048	083520 8018-6	7,000	2,023
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training				
O & M Working-Age Blind	84.129	H129P030009	499,408	18,321
Rehab Working-Age Blind	84.129	H129P030011	398,889	998
Rehabilitation Counseling	84.129	H129B040056	748,098	168,004
Office of Educational Research and Improvement - Fund for the Improvement of Education (Passed through Alpena-Montmorency-Alcona Educational Service District)				
Support Social Studies with Technology	84.215	5021	131,619	3,471

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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):				
Office of Educational Research and Improvement - Fund for the Improvement of Education (Passed through Kalamazoo Regional Educational Service Agency)				
Teach American History	84.215	6196	\$ 79,032	\$ 45,632
Office of Special Education and Rehabilitative Services - Rehabilitation Training: Experimental and Innovative Training				
RC Immersion Training	84.263	H263A030016	194,635	84,832
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities				
Prepare Adapted Phys Ed Teach	84.325	H325K054242	710,938	211,341
TCVI/OMC 3	84.325	H325A040098	1,245,206	298,594
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities (Passed through Salus University)				
Leadership in VI Fellowship	84.325	H325U040001	90,473	29,690
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Department of Labor and Economic Growth)				
KCP Gear Up 07/08	84.334	07-00-15	81,880	11,094
KCP Gear Up 08/09	84.334	08-00-15	81,880	59,248
Office of Post Secondary Education - Child Care Access Means Parents in School				
Assistance for Parents in College	84.335	P335A050100	471,748	102,591
Other Programs: CFDA Not Identified (Passed through National Writing Project Corporation)				
Third Coast Writing 07/08	84.unknown	94-MI06 Amend. 22	52,000	(849)
Third Coast Writing 08/09	84.unknown	94-MI06 Amend. 23	43,000	<u>55,520</u>
Total U.S. Department of Education				1,090,510

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

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:				
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance				
Trauma Child 2	93.243	1U79SM058786-01	\$ 300,723	\$ 129,839
WMU Campus Suicide Prevention	93.243	1H79SM057861-01	225,000	72,081
Administration for Children and Families - Developmental Disabilities Basic Support and Advocacy Grants (Passed through Michigan Department of Community Health)				
Coordination of Care III	93.630	20080148	61,403	<u>14,237</u>
Total U.S. Department of Health and Human Services				216,157
Corporation for National and Community Service:				
Learn and Serve America: Higher Education (Passed through Michigan Campus Compact)				
Foster Youth Journey	94.005	BF08-7	6,000	<u>5,533</u>
Total Corporation for National and Community Service				<u>5,533</u>
Total Other Federal Awards				<u>1,737,609</u>
Total Expenditures of Federal Awards				<u>\$ 173,327,862</u>

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

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, 2009. 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	\$ 9,553,907

Perkins loan expenditures at June 30, 2009 consist of an administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$9,553,907 amount outstanding, \$750,937 consists of loans advanced to students in the current year.

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, the University carried forward and spent \$28,686 of the 2007-2008 Federal Work Study Program (84.033) award to the 2008-2009 award year and carried back \$54,493 from the 2009-2010 award year to the 2008-2009 award year.

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Note 4 - 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 and Development Cluster:		
Link Slab Deck Design	20.931	\$ 16,211
TRANSIMS for Highway Work Zones	20.unknown	35,478
Pembroke Digital Edition	45.161	7,499
Violence of Small Wars	47.075	12,530
Core-Plus Revision	47.076	104,701
Adolescents' TV Identification	47.076	18,008
STEM Ed Change Efforts	47.076	4,744
Research-Based Strategies	47.076	38,000
GEAR UP Learning Centers II	84.334	1,059,418
Early Reading First	84.359	324,820
Muskegon Middle Math Improvement	84.366	47,710
Communicative Competence 2	93.173	127,588
Dual Focus Mutual Aid	93.279	146,883
Michigan Bridges Bac Degree	93.859	53,855
Blind Pedestrians Access	93.867	640,566
Pakistan-US S&T	98.001	12,710
Other federal awards - Safe Start I	16.730	6,697
Total		\$ 2,657,418

Western Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2009

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
- Significant deficiency(ies) 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
- Significant deficiency(ies) 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 programs:

CFDA Numbers	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 84.375, and 84.376	Student Financial Aid Cluster
Various	Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$1,066,612

Auditee qualified as low-risk auditee? Yes No

Western Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None