

# **Western Michigan University**

---

**Federal Awards  
Supplemental Information  
June 30, 2010**

# 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
Summary Schedule of Prior Audit Findings	29

## 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, 2010 and have issued our report thereon dated September 13, 2010. 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 13, 2010

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, 2010 and have issued our report thereon dated September 13, 2010. 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 the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

**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 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 & Morse, PLLC*

September 13, 2010

## 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, 2010. 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, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2010-1.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as finding 2010-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Western Michigan University's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Western Michigan University's response and, accordingly, we express no opinion on the response.

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 & Morse, PLLC*

November 10, 2010

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters:</b>				
<b>Student Financial Aid Cluster - Direct Program:</b>				
U.S. Department of Education:				
Federal Perkins Loan Program	84.038	P038A042105	\$ 87,987	\$ 87,987
Federal Work Study Program (Note 3)	84.033	P033A092105	961,164	993,060
ARRA - Federal Work Study Program (Note 3)	84.033	P033A092105	195,518	202,006
Federal Supplemental Educational Opportunity Grant (Note 3)	84.007	P007A092105	789,943	789,943
Federal Pell Grant Program	84.063	P063P090246	24,444,798	24,444,798
Academic Competitiveness Grant	84.375	P375A090246	833,248	833,248
Science and Mathematics Access to Retain Talent Grant	84.376	P376S090246	670,051	670,051
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	60,564,135
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	70,524,838
Federal Plus Loans	84.268	N/A	N/A	20,578,060
Federal Grad Plus Loans	84.268	N/A	N/A	<u>2,522,402</u>
Total Federal Direct Loan Program				<u>154,189,435</u>
Total Student Financial Aid Cluster				<b>182,210,528</b>
<b>State Fiscal Stabilization Fund Cluster:</b>				
State Fiscal Stabilization Fund - Education State Grants, Recovery Act	84.394	N/A	3,150,800	<u>3,150,800</u>
Total State Fiscal Stabilization Fund Cluster				<b>3,150,800</b>



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster:</b>				
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	\$ 18,303
Cooperative State Research, Education, and Extension Service - Integrated Programs				
Risk Avoidance and Mitigation	10.303	2008-51101-19477	1,181,632	188,780
Food Safety and Inspection Service - Food Safety Cooperative Agreements				
Food Safety Education	10.479	AG-3A94-P-08-0131	30,000	8,990
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Alaska Department of Health & Social Services)				
Alaska WIC	10.557	CA 201006912	5,000	4,158
Alaska WIC 09/10	10.557	06120-2073&P0411242	1,000	64
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Community Health Agency)				
Riverside, CA WIC	10.557	10-020	57,000	34,497
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Delaware Department of Education)				
Delaware WIC	10.557	PO 05200029552	5,000	4,594
Delaware WIC 08/09	10.557	09-249	4,000	528
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Hawaii Department of Health)				
Hawaii WIC	10.557	PO #00 021516	8,000	6,571
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Nevada Department of Health and Human Services)				
Nevada WIC 09/10	10.557	HD10025	32,000	6,240
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through North Carolina Department of Health and Human Services)				
North Carolina WIC 08/09	10.557	EP4620897	10,210	8,398
North Carolina WIC 09/10	10.557	EP4717201	24,262	2,611

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Agriculture (Continued):				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through University of Alaska Anchorage) University of Alaska Training	10.557	PO411242	\$ 2,000	\$ 1,514
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Utah Department of Health) Utah WIC 08/09	10.557	096153	44,000	40,924
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Washington State Department of Health) Washington WIC 08/09	10.557	N17556	24,900	14,885
Washington WIC 09/10	10.557	N17556	24,900	24,900
Food and Nutrition Service - WIC Grants to States (WGS) (Passed through United Dairy Industry of Michigan) Dairy Module Translation	10.578	6538	10,000	4,000
Foreign Agricultural Service - Scientific Cooperation and Research Transgenic Crops	10.961	58-3148-4-025	388,326	(2,609)
USDA Milewski Water Assessment	10.961	58-3148-8-110	8,500	<u>3,340</u>
Total U.S. Department of Agriculture				<b>370,688</b>
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration - Center for Sponsored Coastal Ocean Research: Coastal Ocean Program Coastal Ecosystems Stressors	11.478	NA07NOS4780198	71,968	<u>39,228</u>
Total U.S. Department of Commerce				<b>39,228</b>
U.S. Department of Defense:				
Defense Logistics Agency - Procurement Technical Assistance For Business Firms (Passed through Advanced Technology Institute) Optimize Foundry Coating Meas	12.002	2007-611	154,938	62,568

See Notes to Schedule of Expenditures of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Defense (Continued):				
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	\$ 105,890
Fatigue Stress UNIGROW	12.300	N00014-10-1-0577	80,000	6,438
Physics Based Wall Modeling	12.300	N00014-08-1-0937	190,297	83,729
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research (Passed through University of Wyoming)				
Check Concurrent Problems	12.300	DODONR44503SUB	20,273	20,273
U.S. Army Material Command - Basic Scientific Research				
Chemical Warfare Agents	12.431	W911QY-07-1-0003	1,200,000	441,694
Other Programs: CFDA Not Identified (Passed through Altair Nanotechnologies, Inc.)				
Development of Nanosensors	12.unknown	W911NF-09-C-0135	865,404	236,058
Other Programs: CFDA Not Identified (Passed through Eaton Corporation)				
ADHDS Software Study	12.unknown	PO 0011-35025	149,997	114,775
ADHDS Study Phase 2	12.unknown	0011-35504	128,339	23,193
Other Programs: CFDA Not Identified (Passed through FlexTech Alliance)				
Flex Tech Matls Registry	12.unknown	RFP09-143(WMU)	69,148	4,806
Other Programs: CFDA Not Identified (Passed through Innovative Scientific Solutions, Inc.)				
Optical Meas for Aero Testing	12.unknown	SB01908	16,660	16,660
Other Programs: CFDA Not Identified (Passed through Mississippi State University)				
Dual Use GV Maintenance	12.unknown	060803-360303-01	525,161	249,024
Ground Vehicle Fatigue Model	12.unknown	060803-360353-01	697,841	169,399
Ground Vehicle Reliability	12.unknown	060803-360302-01	730,891	366,496
Other Programs: CFDA Not Identified (Passed through Third Wave Systems, Inc.)				
SIC Machining for TWS	12.unknown	TDM546	50,000	4,544
Spinel Machining for TWS	12.unknown	TDM545	25,000	14,195
Total U.S. Department of Defense				<b>1,919,742</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
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	\$ 13,812
Bureau of Justice Assistance - Byrne Formula Grant Program (Passed through Muskegon County)				
Jail Diversion Programs	16.579	2008-DD-BX-0233	25,069	13,718
Recovery Act-Edward Byrne Mem Competitive Grant Program (Passed through Muskegon County)				
ARRA - 60th District Sobriety Court	16.808	2009-SC-B9-0047	50,000	<u>10,709</u>
Total U.S. Department of Justice				<b>38,239</b>
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	20,896
Sensor Network Parkview Bridge	20.515	2009-0433 109028	228,126	31,254
Research and Special Programs Administration - University Transportation Centers Program (Passed through National Transportation Research Center)				
Heavy Truck Rollover II	20.701	DTRT06G004302U190801	92,205	55,599
Heavy Truck Rollover III	20.701	DTRT06G004303U240801	179,000	114,649
Office of The Secretary - Transportation Planning, Research and Education (Passed through Michigan Department of Transportation)				
High Skew Link Slab Bridge	20.931	2006-0415 Job 101732	265,023	62,158
Other Programs: CFDA Not Identified				
Highway Visibility Enforcement	20.unknown	DTNH22-06-D-00036	250,000	160,336
NHTSA Deaccelerator Contract	20.unknown	DTNH22-08-H-00198	300,000	114,467
NHTSA Modifying Seatbelt Use	20.unknown	DTNH22-06-D-00036	582,306	135,952
Reduce Alcohol Pedestrian Crash	20.unknown	DTNH22-06-D-00036	369,697	77,865
Seatbelt Use Technology	20.unknown	DTNH22-08-H-00198	120,000	73,943
TRANSIMS for Highway Work Zones	20.unknown	DTFH61-08-C-00019	378,602	211,857
Other Programs: CFDA Not Identified (Passed through Michigan Department of Transportation)				
Traffic Monitoring Mgmt I94	20.unknown	2006-0415 104411	99,782	55,321
Other Programs: CFDA Not Identified (Passed through North Carolina State University)				
Pedestrians Vision Disability	20.unknown	2006-0278-04	56,959	13,121

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Transportation (Continued):				
Other Programs: CFDA Not Identified (Passed through WESTAT)				
Modifying Seatbelt Use	20.unknown	8172-S-009	\$ 273,357	\$ 71,715
Total U.S. Department of Transportation				<b>1,199,133</b>
National Aeronautics and Space Administration:				
Aerospace Education Services Program				
Astrophysical Plasmas 2	43.001	NNX07AH01G	369,999	115,711
Aerospace Education Services Program (Passed through Jacobs Technology)				
Expedition Earth and Beyond	43.001	PRS09-2057	65,000	10,517
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
Elem Space Science	43.001	6367	610	36
MSGC Operations	43.001	1897	13,300	1,927
Aerospace Education Services Program (Passed through Space Telescope Science Institute)				
STSI Iron-Peak Spectral Models	43.001	HST-AR-11745.07-A	70,812	22,098
Technology Transfer				
Mars Public Engagement	43.002	1289932	476,417	44,704
Technology Transfer (Passed through Virginia Tech)				
Coolest Iron-Peak Species	43.002	426638-19881	76,800	40,055
Other Programs: CFDA Not Identified				
NASA GRACE Grant	43.unknown	NNX08AJ85G	481,600	134,075
Other Programs: CFDA Not Identified (Passed through Purdue University)				
Global Heat Transfer in Quiet Tunnel	43.unknown	4103-21353	181,519	57,741
Other Programs: CFDA Not Identified (Passed through Smithsonian Astrophysical Observatory)				
Chandra Photabsorption Study	43.unknown	TM9-0003X	50,000	16,198
Total National Aeronautics and Space Administration				<b>443,062</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
National Science Foundation:				
Engineering Grants				
International Research Experience in Brazil	47.041	OISE-0652022	\$ 123,900	\$ 35,094
Micro Laser Machining Semiconductors	47.041	CMMI-0757339	211,754	122,601
Micro Laser REU	47.041	CMMI-0757339	12,000	6,719
Engineering Grants (Passed through University at Buffalo)				
Hybrid Dim Controller	47.041	R628252	5,500	5,498
Mathematical and Physical Sciences				
CAREER-Nanoparticles	47.049	CHE-1005456	212,527	11,238
Copper Transfer Proteins	47.049	CHE-0645518	595,000	108,022
Discontinuous Feedback	47.049	DMS-0708019	150,055	22,500
EOS Density Dependence	47.049	PHY-0757257	119,365	30,139
Helium Synchrotron Experiments	47.049	DMR-0804643	94,648	28,805
ICPEAC XXVI Travel Grant	47.049	PHY-0924091	5,000	4,500
Nuclear and Hypernuclear Theory	47.049	PHY-0456943	26,820	5,798
Nuclear Masses	47.049	PHY-0855013	57,610	41,204
Plan Ferromagnetic Smart Materials	47.049	OISE-0831951	9,000	6,049
Polynomial Eigenvalue Problems	47.049	DMS-0713799	177,681	66,435
Solar Energy Conservation	47.049	DMR-0963678	210,000	48,227
US/France Cooperative Research	47.049	OISE-0440633	27,360	15,073
Mathematical and Physical Sciences (Passed through Michigan State University)				
Computational Studies	47.049	61-2316WMU	28,198	24,986
Geosciences				
CAREER REU Supplement	47.050	EAR-0348435	15,000	15,000
GeoEd Course Development	47.050	GEO-0807578	134,534	50,539
Organic Aqueous Complexation	47.050	EAR-0545104	95,415	1,561
Sediment Heterogeneity	47.050	EAR-0348435	500,388	45,199
Geosciences (Passed through Consortium for Ocean Leadership)				
Hayden Ocean Leadership	47.050	T318A69	5,402	5,402
Kominz Ocean Leadership	47.050	T317A69	55,567	40,619
Computer and Information Science and Engineering				
CPA-SEL Software Verification	47.070	CCF-0811287	176,000	45,730
Computer and Information Science and Engineering (Passed through Michigan State University)				
Computing and UG Engineering	47.070	61-2558WMU	24,999	15,774
Biological Sciences				
Collaborative Research	47.074	OCE-0433869	129,267	438
Signal Transduction REU 2	47.074	DBI0552517	508,261	75,692

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
National Science Foundation (Continued):				
Social, Behavioral, and Economic Sciences				
Ethical Decision-Making	47.075	SES-0924751	\$ 357,073	\$ 31,463
Ethical Issues in Nanotechnology	47.075	SES-0620694	134,936	8,941
Facilitating Change in Higher Ed.	47.075	SES-0623009	97,011	18,378
Mesopotamia Database	47.075	OISE-0455896	41,318	1,656
Violence of Small Wars	47.075	BCS-0822915	233,964	92,395
Social, Behavioral, and Economic Sciences (Passed through WildlifeTrust, Inc.)				
Viral Emergence from Bats	47.075	WMU 01	39,830	28,012
Education and Human Resources				
Adolescents' Television Identification	47.076	HRD-0624583	498,354	38,601
Assess Knowledge of Science Teachers	47.076	DUE-0512596	440,024	33,099
ATE Eval Resource Center	47.076	DUE-0802245	1,548,413	408,160
ATE Survey 07/08	47.076	DUE-0702981	560,187	40,932
Behavioral Cognition in Geosciences	47.076	DRL-0815764	422,195	179,261
Benchmarking Student Eval	47.076	DRL-0736491	100,000	28,520
Capacity Building Math and Science Ed	47.076	DRL-0733590	782,462	333,848
Core-Plus Revision	47.076	ESI-0137718	5,099,476	58,499
Improve CC Science	47.076	DUE-0806765	460,000	45,237
Intro Chemistry and Cellular Biosciences	47.076	DUE-0941713	199,856	5,971
Pedagogical Design Capacity	47.076	DRL-0918126	369,799	60,656
Research-Based Strategies	47.076	DUE-0715698	331,143	83,279
Science Achievement in 8th Grade	47.076	REC-0437655	1,871,525	177,245
STEM Ed Change Efforts	47.076	DRL-0723699	198,379	83,233
STEM Learning Communities	47.076	DUE-0336581	1,402,679	247,522
STEP IB	47.076	DUE-0969287	1,150,707	3,712
Teaching of Elementary Science	47.076	DUE-0536536	199,517	50,806
Education and Human Resources (Passed through Michigan State University)				
Bioenergy Sustainability for Grades K-12	47.076	61-2010WM	13,999	3,158
Collaborative Process to Align Computing	47.076	61-2322WMU	21,348	2,737
MSU Science and Math Evaluation	47.076	612232WM	303,994	62,277
Education and Human Resources (Passed through Michigan Technological University)				
Family Engineering for Parents	47.076	070325Z3	75,723	17,245
High School Enterprise ITEST	47.076	080430S1	120,000	34,204
Education and Human Resources (Passed through Ohio State University Research Foundation)				
Ohio Causeway Professional Dev	47.076	RF01033298	103,500	52,283
Outreach for State Educators	47.076	60007824	50,000	12,102
Education and Human Resources (Passed through San Diego State University Foundation)				
Physical SCI Curriculum	47.076	55158A P1623 7802211	30,000	8,933

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
National Science Foundation (Continued):				
Education and Human Resources (Passed through Sweet Briar College)				
Modern Biology Math Solutions	47.076	5974	\$ 77,008	\$ 34,245
Education and Human Resources (Passed through University of Colorado, Boulder)				
Effectiveness of ATE Centers	47.076	0000068325	109,997	49,517
Identifying Online Instruct	47.076	0000068325	26,243	1,653
Impacts of ATE Centers	47.076	0000068325	100,221	68,025
Education and Human Resources (Passed through University of Michigan)				
Michigan Louis Stokes Alliance	47.076	F014264	476,252	131,066
Education and Human Resources (Passed through University of Michigan-Dearborn)				
Foster Interest in IT	47.076	3000827655	72,000	21,242
Education and Human Resources (Passed through University of Missouri)				
Center for Study of Math Curriculum	47.076	C00001550-2	2,627,330	329,568
Education and Human Resources (Passed through Wayne State University)				
Evaluate WSU Technical Support	47.076	3-31902	144,999	12,225
Education and Human Resources (Passed through Wright State University)				
National Model for Engineering Education	47.076	PSP06883	74,642	24,731
Polar Programs (Passed through University of Nebraska)				
ANDRILL Southern McMurdo Sound	47.078	25-0550-0001-149	29,583	22,422
International Science and Engineering (OISE)				
Mesopotamia Supplement	47.079	OISE-0455896	6,200	6,200
Trans-NSF Recovery Act Research Support				
ARRA - Gender and Constitutions	47.082	SES-0920990	173,442	33,781
ARRA - Nuclear & Hypernuclear Theory	47.082	PHY-0855339	24,420	6,811
ARRA - Perturbation Theory	47.082	DMS 0965411	96,333	35,108
ARRA - PROPHET Facility	47.082	ATM-0904147	120,271	42,955
Trans-NSF Recovery Act Research Support (Passed through Michigan Technological University)				
ARRA - Energy Research for Grades K-12	47.082	DGE-0841073	60,000	4,393



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
National Science Foundation (Continued):				
Trans-NSF Recovery Act Research Support (Passed through Santoro Wind Harvester, Inc.) ARRA - Wind Energy Harvest Systems	47.082	6532	\$ 29,650	\$ 8,895
Total National Science Foundation				<b>3,964,044</b>
U.S. Department of Energy:				
Office of Science Financial Assistance Program APS Research Student Support 10/13	81.049	0F-33741	26,040	11,263
APS Research Student Support Summer 09	81.049	9F-31661	4,123	4,123
Exotic Light Nuclei	81.049	DE-FG02-04ER41320	433,000	144,996
LCLS Ultrafast Science	81.049	DE-SC0002004	3,000,000	66,137
Michigan Carbon Sequestration Education	81.049	DE-SC0001761	601,158	243,965
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	670,000	221,386
X-Ray and Transport Studies	81.049	DE-FG02-99ER45772	100,000	97,760
Office of Science Financial Assistance Program (Passed through Directed Technologies, Inc.) Hydroxide Regeneration Kinetics	81.049	6645	49,998	20,618
Office of Science Financial Assistance Program (Passed through Lawrence Berkeley National Laboratory) Bilodeau LBNL Living Expenses	81.049	6822231	104,400	18,150
Renewable Energy Research and Development Sustainable Energy Center	81.087	DE-FG36-08G088049	984,000	517,524
Wind Energy on Migratory Bats	81.087	DE-EE0000533	99,933	26,299
Fossil Energy Research and Development (Passed through Battelle Memorial Institute) CO2 Storage Infrastructure	81.089	228856	59,831	41,179
Midwest Carbon Seq Phase 2	81.089	202292	336,686	34,604
Fossil Energy Research and Development (Passed through Research Partnership to Secure Energy for America) RPSEA Hydrothermal Dolomite	81.089	08123-12	393,369	63,669
Fossil Energy Research and Development (Passed through University of Michigan) Green House Gases	81.089	F014117	226,472	44,792
Fossil Energy Research and Development (Passed through Wolverine Power Supply Cooperative, Inc.) ARRA - Wolverine Sequestration	81.089	DE-FOA-0000015	43,848	29,563

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Energy (Continued):				
Recovery-Geologic Sequestration Site Characterization (Passed through University of Illinois at Urbana- Champaign) ARRA - Cambro-Ordovician Assessment	81.132	2010-00636-04	\$ 103,856	\$ 3,673
Other Programs: CFDA Not Identified (Passed through Petroleum Technology Transfer Council) PTTC Satellite Facility	81.unknown	701DE-AC22-94PC91008	317,540	<u>4,850</u>
Total U.S. Department of Energy				<b>1,594,551</b>
U.S. Department of Education:				
International: Overseas - Group Projects Abroad Cultural Connections	84.021	P021A090092	70,468	66,562
Higher Education: Institutional Aid (Passed through Bay De Noc Community College) Student Success in Math and Science	84.031	09025	49,996	7,264
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	21,231
Evaluation of the NRCCTEE Yr 2	84.051	ULRF 08-0181-12	99,871	70,690
Rehabilitation Services: Service Projects Sport Activity for the Disabled	84.128	H128J090007	129,304	83,933
National Institute on Student Achievement, Curriculum, and Assessment Evaluate Kalamazoo Promise	84.305	R305A070381	348,136	6,942
IES Ed Research and Stat Methods	84.305	R305D090013	300,841	87,472
Institute of Education Sciences - Research in Special Education Career Connections for Disabled	84.324	H324C030014	899,974	28,336
Schedules of Reinforcement	84.324	R324B060007	121,723	95,955
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	780,844	314,977

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Education (Continued):				
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	\$ 11,792
Secondary Transition Tech	84.326	2975-05-0422-WMU	1,598,231	391,768
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs				
GEAR UP Learning Centers II	84.334	P334A050257	13,748,000	4,261,187
Office of Elementary and Secondary Education - Early Reading First				
Early Reading First	84.359	S359B060050	3,404,136	599,315
Promising Beginnings	84.359	S359B080017	4,024,946	1,133,170
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Michigan Department of Education)				
Kalamazoo Area Algebra Project	84.366	102410-MSPF20	324,490	136,860
Michigan Math Rural Initiative 08/10	84.366	092410 MSPF2008	885,818	630,617
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	7,594
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	36,125
Tech Assist for MDE	84.367	5518	398,778	10,822
Tech Assist for MDE 2	84.367	313B6200001	138,736	<u>77,899</u>
Total U.S. Department of Education				<b>8,080,511</b>
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 Yr 4	93.104	6446	243,165	55,547
SAMHSA Child Mental Health Yr 5	93.104	6836	243,991	154,205

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
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	\$ 37,958
National Institutes of Health - Alcohol Research Programs AA Effects on Drinking	93.273	1R21AA017906-01A1	259,000	77,685
National Institutes of Health - Drug Abuse Research Programs Dual Focus Mutual Aid	93.279	1R01DA023119-01A1	1,450,379	351,174
National Institutes of Health - Academic Research Enhancement Award ACh Neuroprotection	93.390	R15 EY017314-01A1	222,000	53,397
National Institutes of Health - Arthritis, Musculoskeletal and Skin Diseases Research UNC-82 Kinase Function	93.846	1R15AR057975-01	185,623	35,407
National Institutes of Health - Allergy, Immunology and Transplantation Research (Passed through WildlifeTrust, Inc.) Viral Emergence from Bats	93.855	WMU 01	30,000	22,997
National Institutes of Health - Biomedical Research and Research Training ARRA - MI Bridges Bac Degree Supl	93.859	3R25GM060181-07S1	85,377	32,823
Michigan Bridges Bac Degree	93.859	2 R25 GM60181-05	576,589	112,818
National Institutes of Health - Vision Research Blind Pedestrians Access	93.867	2R01EY012894-06A1	2,901,300	1,078,279
National Institutes of Health - Senior International Fellowships (Passed through WildlifeTrust, Inc.) Viral Emergence from Bats	93.989	WMU 01	12,920	8,833
Other Programs: CFDA Not Identified Audiometric Test Frequency Data in Adults	93.unknown	211-2009-31218	184,940	<u>115,252</u>
Total U.S. Department of Health and Human Services				<b>2,136,375</b>
U.S. Agency for International Development:				
USAID Foreign Assistance for Programs Overseas Pakistan-US S&T	98.001	PGA-P281470	199,986	<u>32,218</u>
Total U.S. Agency for International Development				<u>32,218</u>
Total Research and Development Cluster				<b>19,817,791</b>

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Trio Cluster:</b>				
U.S. Department of Education				
Office of Post Secondary Education - TRIO: Student Support Services				
TRIO SSSS Program	84.042	P042A050512	\$ 1,404,482	\$ 329,630
Office of Post Secondary Education - TRIO: Upward Bound				
Upward Bound	84.047	P047A080551	748,373	<u>258,810</u>
Total Trio Cluster				<b>588,440</b>
<b>Highway Safety Cluster:</b>				
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	74,998	15,545
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	69,716	13,404
OHSP Underage Drinking 08/09	20.601	AL-09-03	29,865	13,003
Occupant Protection (Passed through Michigan Department of State Police)				
OHSP Safe Communities 08/09	20.602	PT-09-14	4,000	<u>3,985</u>
Total Highway Safety Cluster				<b>45,937</b>
<b>Special Education Cluster:</b>				
U.S. Department of Education				
Special Education: Grants to States (Passed through Oklahoma State Department of Education)				
NSTTAC Oklahoma Travel 09/10	84.027	6750	9,600	<u>6,738</u>
Total Special Education Cluster				<b>6,738</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>SNAP Cluster:</b>				
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	\$ 11,630
SNAP-ed Module Development	10.561	PSC# 479328	1,500	<u>750</u>
Total SNAP Cluster				<b>12,380</b>
<b>Educational Technology State Grants Cluster:</b>				
U.S. Department of Education:				
Education Technology State Grants (Passed through Wayne County Regional Educational Services Agency)				
Title II D Evaluation	84.318	6958	100,000	<u>18,406</u>
Total Educational Technology State Grants Cluster				<b>18,406</b>
<b>Vocational Rehabilitation Cluster:</b>				
U.S. Department of Education:				
Rehabilitation Services: Vocational Rehabilitation Grants to States (Passed through State of Michigan)				
Model Rehabilitation Internship	84.126	WMU/Internship 2010	177,507	<u>78,232</u>
Total Vocational Rehabilitation Cluster				<b>78,232</b>
<b>Other Federal Awards:</b>				
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	10.557	20090000	149,400	18,358
Internet Based Nutrition 09/10	10.557	IW100342	583,400	294,554

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Other Federal Awards (Continued):</b>				
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	\$ 29,599	\$ 1,925
Food Care II	10.558	6889	8,000	<u>4,902</u>
Total U.S. Department of Agriculture				<b>319,739</b>
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>41,384</u>
Total U.S. Department of Justice				<b>41,384</b>
National Aeronautics and Space Administration:				
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
Everyday Engineering	43.001	5473	5,000	4,854
MSGC Fellowships 09/10	43.001	6623 6624 6625	10,000	<u>3,198</u>
Total National Aeronautics and Space Administration				<b>8,052</b>
National Endowment for the Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Arts Midwest)				
Ballet Folklorico Mexico	45.025	FY10-70893	4,200	4,200
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Michigan Council for Arts and Cultural Affairs)				
New Issues Tocqueville Series	45.025	10OP0148PS	7,500	227
Institute of Museum and Library Services - Institute of Museum and Library Services (Passed through Kalamazoo Institute of Arts)				
KIA Collection Digitization	45.301	6775	7,200	<u>1,949</u>
Total National Endowment for the Arts and the Humanities				<b>6,376</b>

See Notes to Schedule of Expenditures of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Other Federal Awards (Continued):</b>				
National Science Foundation:				
Education and Human Resources				
Science Saves the Planet	47.076	DUE-0837101	\$ 149,951	\$ 117,917
STEM Scholarships	47.076	DUE-0965962	593,159	10
Education and Human Resources (Passed through University of Michigan)				
Michigan AGEP Alliance	47.076	PO 3000589440	792,547	<u>130,685</u>
Total National Science Foundation				<b>248,612</b>
Small Business Administration:				
Small Business Development Center (Passed through Grand Valley State University)				
Small Business Development 09	59.037	9-603001-Z-0023-09	195,000	104,203
Small Business Development 10	59.037	9-603001-Z-0023-10	195,000	<u>95,799</u>
Total Small Business Administration				<b>200,002</b>
Environmental Protection Agency:				
Office Of Water - Targeted Watersheds Grants (Passed through Gun Lake Tribe)				
Lot 23 Stormwater Treatment	66.439	6689	91,983	75,778
Office of Water - Water Quality Management Planning (Passed through Michigan Department of Natural Resources)				
ARRA - Stormwater BMP and PRP	66.454	8635-0006	62,375	<u>3,749</u>
Total Environmental Protection Agency				<b>79,527</b>
U.S. Department of Energy:				
Other Programs: CFDA Not Identified (Passed through Petroleum Technology Transfer Council)				
PTTC Technical Workshop Grant	81.unknown	09-003	17,500	<u>11,053</u>
Total U.S. Department of Energy				<b>11,053</b>



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Education:				
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training				
O & M Personnel Preparation	84.129	H129P090001	\$ 99,941	\$ 54,720
Rehabilitation Counseling	84.129	H129B040056	748,098	4,835
Visual Rehabilitation Therapist Training 2	84.129	H129P090003	99,941	64,428
Office of Post Secondary Education - Business and International Education Projects				
Project EDGE: Southeast Asian Nations Focus	84.153	P153A090006	84,456	55,484
Graduate Assistance in Areas of National Need				
Energy and Environmental Chemistry	84.200	P200A090217	130,656	34,757
Office of Special Education and Rehabilitative Services - Rehabilitation Training: Experimental and Innovative Training				
RC Immersion Training	84.263	H263A030016	194,635	72,578
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	47,372
TCVI/OMC 3	84.325	H325A040098	1,245,206	325,826
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Campus Compact)				
Michigan Campus Compact GEAR UP	84.334	SFACDGU09-06	10,000	8,741
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 08/09	84.334	08-00-15	81,880	22,632
KCP GEAR UP 09/10	84.334	09-00-15	86,880	45,020
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through RTI International)				
RTI GEAR UP Grad Coach	84.334	0209234.002.016-7	24,000	14,736
Office of Post Secondary Education - Child Care Access Means Parents in School				
Assistance for Parents in College 2	84.335	P335A050100	471,748	63,180
Assistance for Parents in College 3	84.335	P335A090090	123,177	76,730
College Access Challenge Program (Passed through Michigan Campus Compact)				
Michigan Campus Compact	84.378	SFACDGU09-06	20,000	20,000

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Education (Continued):				
National Writing Project (Passed through National Writing Project Corporation) Third Coast Writing 09/10	84.unknown	94-MI06 Amend. 24	\$ 46,000	\$ 40,045
Total U.S. Department of Education				<b>951,084</b>
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	601,446	360,769
WMU Campus Suicide Prevention	93.243	1H79SM057861-01	225,000	33,860
Health Resources and Services Administration - Maternal and Child Health Services Block Grant to the States (Passed through Michigan Department of Community Health)				
Fetal Alcohol Syndrome 6	93.994	20100450	15,000	12,500
Total U.S. Department of Health and Human Services				<b>407,129</b>
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	465
Total Corporation for National and Community Service				<b>465</b>
Total Other Federal Awards				<b>2,273,423</b>
Total Expenditures of Federal Awards				<b>\$ 208,202,675</b>

# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2010

### Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Western Michigan University (the "University") under programs of the federal government for the year ended June 30, 2010. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-21, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Western Michigan University, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Western Michigan University. Pass-through entity identifying numbers are presented where available.

### Note 2 - Loans Outstanding

The University had the following loan balances outstanding at June 30, 2010. 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	\$ 9,260,980

Perkins loan expenditures at June 30, 2010 consist of an administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$9,260,980 amount outstanding, \$1,054,193 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 back and spent \$54,493 of the Federal Work Study Program (84.033) from the 2009-2010 award year to the 2008-2009 award year. In addition, the University carried back and spent \$92,877 of the Federal Work Study Program (84.033) from the 2010-2011 award year to the 2009-2010 award year.

# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2010

### 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:		
Risk Avoidance and Mitigation	10.303	\$ 76,722
TRANSIMS for Highway Work Zones	20.unknown	116,536
Highway Visibility Enforcement	20.unknown	50,000
Reduce Alcohol Pedestrian Crash	20.unknown	20,000
NHTSA Deaccelerator Contract	20.unknown	18,488
Core-Plus Revision	47.076	19,774
Adolescents' Television Identification	47.076	22,206
STEM Ed Change Efforts	47.076	17,690
Research-Based Strategies	47.076	11,505
GEAR UP Learning Centers II	84.334	3,036,860
Early Reading First	84.359	195,777
Communicative Competence 2	93.173	32,043
Dual Focus Mutual Aid	93.279	227,061
Michigan Bridges Bac Degree	93.859	39,694
Blind Pedestrians Access	93.867	659,719
Pakistan-US S&T	98.001	14,020
Other federal awards:		
Safe Start I	16.730	5,451
Science Saves the Planet	47.076	4,997
ARRA-Stormwater BMP and PRP	66.454	3,749
Total		<u>\$ 4,572,292</u>

# Western Michigan University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2010

### 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 programs: 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
84.394	State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between type A and type B programs: \$779,764

Auditee qualified as low-risk auditee?  Yes  No

# Western Michigan University

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2010

### Section II - Financial Statement Audit Findings

None

### Section III - Federal Program Audit Findings

Reference Number	Findings
2010-1	<p><b>Program Name</b> - Research and development cluster - Various CFDA</p> <p><b>Finding Type</b> - Significant deficiency and noncompliance</p> <p><b>Criteria</b> - As part of receiving federal dollars for a grant, the awarding agency often requires technical and financial reports to be submitted on a monthly, quarterly or annual basis.</p> <p><b>Condition</b> - The project director is typically responsible for submitting technical reports on a timely basis. One technical report in four tested was not completed and submitted to the awarding agency by the required date.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Context</b> - Of the four technical reports that were tested to verify completion and timely submission, one was not submitted by the required date.</p> <p><b>Cause and Effect</b> - Based on comments from a previous audit, Western Michigan University (the "University") changed their processes to follow up on late technical reports after receiving a notice of the delay in reporting. In this case, the University did not have knowledge of the report being late as the notice went directly to the PI. This resulted in an interim technical report not being submitted on time.</p> <p><b>Recommendation</b> - The University should implement a process to document when technical reports are due and follow up with the project directors to make sure they are being completed and submitted.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - Management agrees with the recommendation. The grants and contracts office will send a reminder letter to the PI copying the chair and associate dean for research within 30 days of the due date of any known technical report requesting that all technical reports be electronically sent to the grants and contracts office by the due date. If the technical reports are not completed by the due date, the grants and contracts office will suspend as much fiscal activity as possible on the project until the report is completed.</p>

# **Western Michigan University**

---

## **Summary Schedule of Prior Audit Findings Year Ended June 30, 2010**

### **Section IV - Summary Schedule of Prior Audit Findings**

None