

Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2011**

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Independent Auditor's Report

To the Board of Trustees
Western Michigan University

We have audited the basic financial statements of Western Michigan University (the "University") as of and for the year ended June 30, 2011 and have issued our report thereon dated September 7, 2011. 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 7, 2011

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, 2011 and have issued our report thereon dated September 7, 2011. 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 University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University'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 University, 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 7, 2011

Report on Compliance with Requirements That Could Have a
Direct and Material Effect on 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

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 University'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.

This report is intended solely for the information and use of management, the board of trustees, others within the University, 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 7, 2011

Western Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

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	\$ N/A	\$ 9,645,594
Federal Work Study Program (Note 3)	84.033	P033A102105	928,772	835,895
Federal Supplemental Educational Opportunity Grant	84.007	P007A102105	805,269	805,269
Federal Pell Grant Program	84.063	P063P100246	30,802,884	30,802,884
Academic Competitiveness Grant	84.375	P375A100246	953,180	953,180
Science and Mathematics Access to Retain Talent Grant	84.376	P376S100246	987,362	987,362
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	66,710,206
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	74,210,553
Federal Plus Loans	84.268	N/A	N/A	22,574,394
Federal Grad Plus Loans	84.268	N/A	N/A	<u>3,245,262</u>
Total Federal Direct Loan Program				<u>166,740,415</u>
Total Student Financial Aid Cluster				210,770,599

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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:				
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	\$ 20,991
Cooperative State Research, Education, and Extension Service - Integrated Programs				
Risk Avoidance and Mitigation	10.303	2008-51101-19477	1,181,632	282,615
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Alaska Department of Health & Social Services)				
Alaska WIC 09/10	10.557	06120-2073&P0411242	1,000	936
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	405
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	1,429
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Nevada)				
Nevada WIC 09/10	10.557	HD10025	8,000	1,760
Nevada WIC 10/11	10.557	HD10025	12,000	6,718
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	486
Total U.S. Department of Agriculture				315,340
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	90,047	4,613
Total U.S. Department of Commerce				4,613

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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:				
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research				
Fatigue Stress UNIGROW	12.300	N00014-10-1-0577	\$ 180,000	\$ 81,431
Physics Based Wall Modeling	12.300	N00014-08-1-0937	190,297	20,373
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	52,344	31,577
U.S. Army Material Command - Basic Scientific Research				
Chemical Warfare Agents	12.431	W911QY-07-1-0003	1,200,000	44,520
Other Programs: CFDA Not Identified (Passed through Altair Nanotechnologies, Inc.)				
Development of Nanosensors	12.unknown	W911NF-09-C-0135	865,404	602,088
Other Programs: CFDA Not Identified (Passed through Corning Inc.)				
Printed Elect on Glass 3	12.unknown	1028P-0000221410	74,442	24,978
Other Programs: CFDA Not Identified (Passed through Eaton Corporation)				
ADHDS Phase 3 Supplement	12.unknown	PO 0011-36350	40,000	20,528
ADHDS Study Phase 2	12.unknown	PO 0011-35504	128,339	104,899
ADHDS Study Phase 3	12.unknown	PO 0011-36303	63,300	20,309
Other Programs: CFDA Not Identified (Passed through FlexTech Alliance)				
Flex Tech Matls Registry	12.unknown	RFP09-143(WMU)	69,148	56,865
Other Programs: CFDA Not Identified (Passed through Innovative Scientific Solutions, Inc.)				
Videogram System Measurement	12.unknown	SB10009	73,923	57,421
Other Programs: CFDA Not Identified (Passed through Mississippi State University)				
Dual Use GV Maintenance	12.unknown	060803-360303-01	525,161	125,778
Ground Vehicle Fatigue Model	12.unknown	060803-360353-01	697,841	435,702
Ground Vehicle Reliability	12.unknown	060803-360302-01	730,891	129,189
Other Programs: CFDA Not Identified (Passed through Third Wave Systems, Inc.)				
SIC Machining for TWS	12.unknown	TDM546	50,000	1
Total U.S. Department of Defense				1,755,659

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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 the Interior:				
Geological Survey - Research and Data Acquisition				
USGS CO2 Sequestration	15.808	G10AC00649	\$ 50,000	\$ 46,388
Total U.S. Department of the Interior				46,388
U.S. Department of Justice:				
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence				
Project Partnering to Reduce Violence	16.730	2010-JW-FX-K017	249,992	27,752
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	19,586
Total U.S. Department of Justice				47,338
U.S. Department of Transportation:				
Federal Transit Administration - State Planning and Research (Passed through Michigan Department of Transportation)				
Sensor Network Parkview Bridge	20.515	2009-0433 Z1 109028	228,126	83,716
Research and Special Programs Administration - University Transportation Centers Program (Passed through National Transportation Research Center)				
Heavy Truck Rollover III	20.701	DTRT06G004303U240801	179,000	54,040
Heavy Truck Rollover IV	20.701	DTRT06G004304U3208	50,039	32,164
Office of The Secretary - Transportation Planning, Research and Education (Passed through Michigan Department of Transportation)				
High Skew Link Slab Bridge	20.931	2006-0415 Z3 108495	265,023	59,339
Other Programs: CFDA Not Identified				
Highway Visibility Enforcement	20.unknown	DTNH22-06-D-00036	311,484	87,668
NHTSA Deaccelerator Contract	20.unknown	DTNH22-08-H-00198	300,000	157,765
NHTSA Modifying Seatbelt Use	20.unknown	DTNH22-06-D-00036	582,306	206,443
Reduce Alcohol Pedestrian Crash	20.unknown	DTNH22-06-D-00036	369,697	79,734
TRANSIMS for Highway Work Zones	20.unknown	DTFH61-08-C-00019	378,602	28,333
Other Programs: CFDA Not Identified (Passed through WESTAT)				
Modifying Seatbelt Use	20.unknown	8172-S-009	273,357	28,377
Total U.S. Department of Transportation				817,579

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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 Plasma 11/14	43.001	NNX11AF32G	\$ 80,000	\$ 40,371
Astrophysical Plasmas	43.001	NNX10AH56G	81,820	81,820
Astrophysical Plasmas 2	43.001	NNX07AH01G	369,999	(195)
Aerospace Education Services Program (Passed through Jacobs Technology)				
Expedition Earth and Beyond	43.001	PRS09-2057	65,000	38,527
Aerospace Education Services Program (Passed through Space Telescope Science Institute)				
STSI Iron-Peak Spectral Models	43.001	HST-AR-11745.07-A	70,812	41,879
Technology Transfer				
Coolest Iron-Peak Species	43.002	NNX10AQ62G	154,067	68,034
Technology Transfer (Passed through Virginia Tech)				
Coolest Iron-Peak Species	43.002	426638-19881	76,800	36,745
Other Programs: CFDA Not Identified				
Auger and Fluorescence Yields	43.unknown	NNX10AU60G	43,270	40,864
NASA GRACE Grant	43.unknown	NNX08AJ85G	481,600	97,901
Other Programs: CFDA Not Identified (Passed through Purdue University)				
Global Heat Transfer in Quiet Tunnel	43.unknown	4103-21353	181,519	19,156
Other Programs: CFDA Not Identified (Passed through Smithsonian Astrophysical Observatory)				
Chandra Photabsorption Study	43.unknown	TM9-0003X	50,000	<u>1,512</u>
Total National Aeronautics and Space Administration				466,614
National Endowment for the Arts and the Humanities:				
National Endowment for The Humanities - Promotion of the Humanities: Research				
Cabeza De Vaca Expedition 07/08	45.161	RQ-50285-07	100,000	<u>4,464</u>
Total National Endowment for the Arts and the Humanities				4,464

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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:				
Engineering Grants				
International Research Experience in Brazil	47.041	OISE-0652022	\$ 123,900	\$ 23,525
Micro Laser Machining Semiconductors	47.041	CMMI-0757339	211,754	19,639
Micro Laser REU	47.041	CMMI-0757339	12,000	3,488
Engineering Grants (Passed through University of Alabama)				
Seismic Risk Reduction	47.041	10-078	100,985	28,051
Seismic Risk REU	47.041	10-078 REU	6,000	1,500
Mathematical and Physical Sciences				
CAREER-Nanoparticles	47.049	CHE-1005456	212,527	99,806
Mathematical and Physical Sciences				
Copper Transfer Proteins	47.049	CHE-0645518	595,000	95,731
Discontinuous Feedback	47.049	DMS-0708019	150,055	32,387
EOS Density Dependence	47.049	PHY-0757257	119,365	51,223
FRG Collaborative Research	47.049	DMS-0967168	37,024	11,811
Helium Synchrotron Experiments	47.049	DMR-0804643	94,648	4,568
Lab Equipment Acquisition	47.049	PHY-0922965	294,044	294,044
Nuclear Masses	47.049	PHY-0855013	135,393	58,563
Polynomial Computational Methods	47.049	DMS-1016224	300,000	62,864
Solar Energy Conservation	47.049	DMR-0963678	250,000	126,771
US/France Cooperative Research	47.049	OISE-0440633	27,360	1,407
Mathematical and Physical Sciences (Passed through Michigan State University)				
Computational Studies	47.049	61-2316WMU	56,935	26,420
Mathematical and Physical Sciences (Passed through University of Notre Dame)				
DIANA Underground Lab	47.049	201556	24,790	8,579
Geosciences				
CAREER REU Supplement	47.050	EAR-0348435	22,132	7,132
GeoEd Course Development	47.050	GEO-0807578	134,534	20,656
Sediment Heterogeneity	47.050	EAR-0348435	500,388	15,607
Geosciences (Passed through Consortium for Ocean Leadership)				
Hayden Ocean Leadership	47.050	T318A69	20,394	12,916
Kominz Ocean Leadership	47.050	T317A69	55,567	9,687
Computer and Information Science and Engineering				
CPA-SEL Software Verification	47.070	CCF-0811287	176,000	71,245
Biological Sciences				
Lineage and Clonal Relationships	47.074	IOS-1022347	399,999	74,414
Signal Transduction REU2	47.074	DBI0552517	508,261	96,914
Signal Transduction REU3	47.074	DBI-1062883	106,000	400

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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				
Ethical Decision-Making	47.075	SES-0924751	\$ 357,073	\$ 148,355
Violence of Small Wars	47.075	BCS-0822915	233,964	17,781
Social, Behavioral, and Economic Sciences (Passed through EcoHealth Alliance, Inc.)				
Viral Emergence from Bats	47.075	WMU 01	82,750	9,491
Education and Human Resources				
Assess Knowledge of Science Teachers	47.076	DUE-0512596	440,024	58,301
ATE Eval Resource Center	47.076	DUE-0802245	1,903,163	557,935
Behavioral Cognition in Geosciences	47.076	DRL-0815764	563,653	192,958
Benchmarking Student Eval	47.076	DRL-0736491	100,000	2,190
Beyond Multiple Choice	47.076	DUE-1022747	32,000	15,593
Capacity Building Math and Science Ed	47.076	DRL-0733590	1,312,499	260,839
Education and Human Resources				
Improve CC Science	47.076	DUE-0806765	460,000	90,575
Intro Chemistry and Cellular Biosciences	47.076	DUE-0941713	199,856	98,506
Pedagogical Design Capacity	47.076	DRL-0918126	414,969	88,383
Research-Based Strategies	47.076	DUE-0715698	331,143	120,032
Science Achievement 2	47.076	DRL-0437655	134,790	120,471
Science Achievement in 8th Grade	47.076	REC-0437655	1,871,525	45,320
STEM Ed Change Efforts	47.076	DRL-0723699	198,379	6,226
STEP IB	47.076	DUE-0969287	1,150,707	215,739
Teaching of Elementary Science	47.076	DUE-0536536	199,517	34,167
Transition to College Math	47.076	DRL-1020312	2,374,942	617,830
Education and Human Resources (Passed through Michigan State University)				
Computaiton Thinking Across Eng Disp II	47.076	61-2322WMU	50,686	29,460
Bioenergy Sustainability for Grades K-12	47.076	61-2010WM	28,934	16,078
Education and Human Resources (Passed through Michigan Technological University)				
High School Enterprise ITEST	47.076	080430S1	180,000	45,631
Education and Human Resources (Passed through Ohio State University Research Foundation)				
Ohio Causeway Professional Dev	47.076	RF01033298	103,500	2,056
Outreach for State Educators	47.076	60007824	50,000	20,878
Education and Human Resources (Passed through San Diego State University Foundation)				
Physical SCI Curriculum	47.076	55158A P1623 7802211	30,000	1,488
Education and Human Resources (Passed through Sweet Briar College)				
Modern Biology Math Solutions	47.076	5974	77,008	2,873

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued):				
Education and Human Resources (Passed through University of Colorado, Boulder)				
Effectiveness of ATE Centers	47.076	68325	\$ 112,204	\$ 55,673
Identifying Online Instruction	47.076	68325	28,450	2,053
Impacts of ATE Centers	47.076	68325	102,428	24,126
Education and Human Resources (Passed through University of Michigan)				
Michigan Louis Stokes Alliance	47.076	F014264	476,252	97,054
Education and Human Resources (Passed through University of Michigan-Dearborn)				
Foster Interest in IT	47.076	3000827655	72,000	25,819
Education and Human Resources (Passed through University of Missouri)				
Center for Study of Math Curriculum	47.076	C00001550-2	2,730,520	277,173
Education and Human Resources (Passed through Wright State University)				
National Model for Engineering Education	47.076	PSP06883	99,988	25,862
Polar Programs (Passed through University of Nebraska)				
ANDRILL Southern McMurdo Sound	47.078	25-0550-0001-149	29,583	1,186
Trans-NSF Recovery Act Research Support				
ARRA - Gender and Constitutions	47.082	SES-0920990	173,442	57,247
ARRA - Nuclear and Hypernuclear Theory	47.082	PHY-0855339	24,420	7,995
ARRA - PROPHET Facility	47.082	ATM-0904147	120,271	62,910
Trans-NSF Recovery Act Research Support (Passed through Michigan Technological University)				
ARRA - Energy Research for Grades K-12	47.082	DGE-0841073	60,000	16,872
Other Programs: CFDA Not Identified				
Intergovernmental Personnel	47.unknown	SES-1008821	57,414	<u>47,829</u>
Total National Science Foundation				4,780,303

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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:				
Office of Science Financial Assistance Program				
APS Research Student Support 10/13	81.049	0F-33741	\$ 52,861	\$ 26,459
Complexation Models	81.049	DE-SC0005362	149,358	58,101
Exotic Light Nuclei	81.049	DE-FG02-04ER41320	369,000	205,193
Green Manufacturing Energy Design	81.049	DE-SC0005363	972,000	330,537
LCLS Ultrafast Science	81.049	DE-SC0002004	3,000,000	389,007
Michgian Carbon Sequestrian Education	81.049	DE-SC0001761	601,158	176,013
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	750,000	288,848
X-Ray and Transport Studies	81.049	DE-FG02-99ER45772	300,000	101,512
Office of Science Financial Assistance Program (Passed through Directed Technologies, Inc.)				
Hydroxide Regeneration Kinetics	81.049	6645	49,998	29,117
Office of Science Financial Assistance Program (Passed through Lawrence Berkeley National Laboratory)				
Bilodeau LBNL Living Expenses	81.049	6822231	104,400	14,850
Office of Science Financial Assistance Program (Passed through Michigan State University)				
Asymmetric Nuclear Matter	81.049	61-3242WMU	100,677	15,378
Renewable Energy Research and Development				
Sustainable Energy Center	81.087	DE-FG36-08G088049	984,000	406,485
Wind Energy on Migratory Bats	81.087	DE-EE0000533	99,933	52,234
Renewable Energy Research and Development (Passed through Arizona Geological Survey Headquarters)				
ARRA - National Geothermal Data	81.087	EE-MI0002850	99,315	80,143
Fossil Energy Research and Development (Passed through Battelle Memorial Institute)				
CO2 Storage Infrastructure	81.089	228856	127,853	59,896
Midwest Carbon Seq Phase 2	81.089	202292	520,377	118,049
Fossil Energy Research and Development (Passed through Research Partnership to Secure Energy for America)				
RPSEA Hydrothermal Dolomite	81.089	08123-12	393,369	213,934
Fossil Energy Research and Development (Passed through University of Michigan)				
Green House Gases	81.089	F014117	226,472	2,499
Fossil Energy Research and Development (Passed through Wolverine Power Supply Cooperative, Inc.)				
ARRA - Wolverine Sequestration	81.089	DE-FOA-0000015	43,848	5,515

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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):				
Recovery-Geologic Sequestration Site Characterization (Passed through University of Illinois at Urbana- Champaign) ARRA - Cambro-Ordovician Assessment	81.132	2010-00636-04	\$ 226,123	\$ 91,927
Total U.S. Department of Energy				2,665,697
U.S. Department of Education:				
International: Overseas - Group Projects Abroad Cultural Connections	84.021	P021A090092	70,468	(1,300)
Higher Education: Institutional Aid (Passed through Bay De Noc Community College) Student Success in Math and Science	84.031	9025	49,996	9,725
Vocational Education: National Centers for Career and Technical Education (Passed through University of Louisville) Evaluation of the NRCCTEE Yr 2	84.051	ULRF 08-0181-12	99,871	7,624
Evaluation of the NRCCTEE Yr 3	84.051	ULRF 08-0181-12	109,884	75,752
Rehabilitation Services: Service Projects Sport Activity for the Disabled	84.128	H128J090007	226,282	109,372
National Institute on Student Achievement, Curriculum, and Assessment Evaluate Kalamazoo Promise	84.305	R305A070381	348,136	5,708
IES Ed Research and Stat Methods	84.305	R305D090013	300,841	90,759
Institute of Education Sciences - Research in Special Education Career Connections for Disabled	84.324	H324C030014	899,974	13,264
Language and Literacy	84.324	R324A100354	1,971,978	259,966
Schedules of Reinforcement	84.324	R324B060007	121,723	19,983
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	77,407
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) Secondary Transition Tech	84.326	2975-05-0422-WMU	2,191,649	297,725

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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 Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs GEAR UP Learning Centers II	84.334	P334A050257	\$ 16,497,600	\$ 2,415,154
Office of Elementary and Secondary Education - Early Reading First Early Reading First	84.359	S359B060050	3,404,136	66,617
Promising Beginnings	84.359	S359B080017	4,024,946	1,236,255
Office of Innovation and Improvement - School Leadership School Leadership Program	84.363	U363A100082	688,732	408,553
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Michigan Department of Education) Kalamazoo Area Algebra Project	84.366	102410-MSPF20	395,720	258,860
Kalamazoo Area Algebra Project Yr 2	84.366	112410 - MSPF20	688,448	327,833
Michigan Math Rural Initiative 08/10	84.366	092410 MSPF2008	885,818	6,257
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants (Passed through Michigan Department of Education) Tech Assist for MDE 2	84.367	313B6200001	257,834	<u>120,525</u>
Total U.S. Department of Education				5,806,039
U.S. Department of Health and Human Services:				
Food and Drug Administration - Food and Drug Administration: Research (Passed through International Food Protection Training Institute) Government Food Training	93.103	7271	53,784	47,480
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 5	93.104	6836	243,991	62,901
SAMHSA Child Mental Health Yr 6	93.104	7183	238,710	136,396
National Institutes of Health - Alcohol Research Programs AA Effects on Drinking	93.273	1R21AA017906-01A1	405,520	103,156
National Institutes of Health - Drug Abuse Research Programs Dual Focus Mutual Aid	93.279	1R01DA023119-01A1	1,868,106	455,653

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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 - Cancer Cause and Prevention Research				
Oncolytic Virotherapy	93.393	1R15CA156262-01	\$ 393,313	\$ 64,730
National Institutes of Health - Arthritis, Musculoskeletal and Skin Diseases Research				
UNC-82 Kinase Function	93.846	1R15AR057975-01	185,623	44,251
National Institutes of Health - Allergy, Immunology and Transplantation Research (Passed through EcoHealth Alliance, Inc.)				
Viral Emergence from Bats	93.855	WMU 01	82,750	8,859
National Institutes of Health - Biomedical Research and Research Training				
ARRA - MI Bridges Bac Degree Supl	93.859	3R25GM060181-07S1	85,377	52,554
National Institutes of Health - Vision Research				
Blind Pedestrians Access	93.867	2R01EY012894-06A1	3,844,612	843,107
National Institutes of Health - Senior International Fellowships (Passed through EcoHealth Alliance, Inc.)				
Bat Surveillance Project	93.989	WMU 02	27,336	2,958
Viral Emergence from Bats	93.989	WMU 01	82,750	2,742
Other Programs: CFDA Not Identified				
Audiometric Test Frequency Data in Adults	93.unknown	211-2009-31218	493,508	162,000
Total U.S. Department of Health and Human Services				1,986,787
U.S. Agency for International Development:				
USAID Foreign Assistance for Programs Overseas				
Pakistan - US S&T	98.001	PGA-P281470	199,986	7,795
Total U.S. Agency for International Development				7,795
Total Research and Development Cluster				18,704,616

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Trio Cluster:				
U.S. Department of Education:				
Office of Post Secondary Education - TRIO:				
Student Support Services				
Serving SSS Students	84.042	P042A101221	\$ 220,000	\$ 126,982
Office of Post Secondary Education - TRIO:				
Student Support Services				
TRIO SSS Program	84.042	P042A100604	293,864	215,955
TRIO SSSS Program	84.042	P042A050512	1,404,482	66,198
Office of Post Secondary Education - TRIO:				
Upward Bound				
Upward Bound	84.047	P047A080551	1,018,330	<u>281,845</u>
Total Trio Cluster				690,980
Special Education Cluster:				
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	603
NSTTAC Oklahoma Travel 10/11	84.027	7215	9,600	<u>3,674</u>
Total Special Education Cluster				4,277
Educational Technology State Grants Cluster:				
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>43,589</u>
Total Educational Technology State Grants Cluster				43,589
Highway Planning and Construction Cluster:				
U.S. Department of Transportation:				
Federal Highway Administration - Highway Planning and Construction (Passed through Michigan Department of Transportation)				
Pedestrian Safety Improvements	20.205	2010-0297 Z1 109241	199,999	23,830
Rapid Bridge Construction and Durability	20.205	2010-0297 Z2 109275	264,936	<u>35,697</u>
Total Highway Planning and Construction Cluster				59,527

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Title I, Part A Cluster:				
U.S. Department of Education:				
Title I Grants to Local Educational Agencies (Passed through Kalamazoo Public Schools)				
Eval Title I Behavioral	84.010	7076	\$ 10,000	\$ 9,812
Eval Title I Jail Program	84.010	7075	8,000	7,827
Eval Title I Juvenile Home	84.010	7104	8,000	<u>7,167</u>
Total Title I, Part A Cluster				24,806
Vocational Rehabilitation Cluster:				
U.S. Department of Education:				
Rehabilitation Services: Vocational Rehabilitation Grants to States (Passed through Michigan Department of Energy, Labor and Economic Growth)				
Model Rehabilitation Internship	84.126	WMU/Internship 2010	177,507	90,674
Model Rehabilitation Internship 10/11	84.126	WMU/Internship 2011	182,193	<u>84,207</u>
Total Vocational Rehabilitation Cluster				174,881
Other Federal Awards:				
U.S. Department of Agriculture:				
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	10,000	1,916
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through County of Riverside Community Health Agency)				
CA Expansion	10.557	PO# HSARC-HSA0059066	429,000	57,740
Riverside, CA WIC	10.557	10-020	57,000	19,290
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	20112201-00	344,000	145,541
Internet Based Nutrition 09/10	10.557	IW100342	583,400	287,312
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 09/10	10.557	EP4717201	48,524	17,627

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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 Agriculture (Continued):				
Food and Nutrition Service – Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Utah)				
Utah Virtual Peer Counsel	10.557	116157	\$ 105,000	\$ 62,895
Utah WIC 08/09	10.557	96153	53,500	4,521
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Truman Medical Center)				
TMC Expansion 2010	10.557	7028	5,000	5,000
TMC Expansion 2011	10.557	7190	6,500	4,192
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Washington State Department of Health)				
Washington WIC 10/11	10.557	N17556-2	25,000	21,814
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Education)				
Food Care II	10.558	6889	17,465	12,564
Total U.S. Department of Agriculture				640,412
National Aeronautics and Space Administration:				
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
MSGC Fellows 09/10	43.001	6623 6624 6625	10,000	1,300
MSGC Fellows 10/11	43.001	7082	10,000	10,000
Total National Aeronautics and Space Administration				11,300
National Endowment for the Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Arts Midwest)				
Drum Line Live 2011	45.025	FY11 103283	5,000	5,000
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Michigan State Council for Arts and Cultural Affairs)				
Miller Operations 2010	45.025	100P00800S	8,200	4,592
New Issues Tocqueville Series	45.025	100P0148PS	7,500	3,729

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
National Endowment for the Arts and the Humanities (Continued):				
National Endowment for The Humanities - Promotion of the Humanities: Federal/State Partnership (Passed through Michigan Humanities Council)				
Women of New France	45.129	2790 H 10	\$ 8,100	\$ 8,100
Total National Endowment for the Arts and the Humanities				21,421
National Science Foundation:				
Education and Human Resources				
Science Saves the Planet	47.076	DUE-0837101	149,951	20,137
STEM Scholarships	47.076	DUE-0965962	593,159	39,197
Education and Human Resources (Passed through University of Michigan)				
Michigan AGEF Alliance	47.076	PO 3000589440	792,547	105,347
Michigan LSAMP2	47.076	3001714547	109,810	14,744
Total National Science Foundation				179,425
Small Business Administration:				
Small Business Development Center (Passed through Grand Valley State University)				
Small Business Development 2010	59.037	9-603001-Z-0023-10	215,000	119,201
Small Business Development 2011	59.037	P0044186	195,000	97,649
Total Small Business Administration				216,850
Environmental Protection Agency:				
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	50,282
Total Environmental Protection Agency				50,282
U.S. Department of Energy:				
Conservation Research and Development (Passed through Clean Energy Coalition)				
ARRA - Michigan Green Fleet	81.086	CECGF2010-11 WMU	51,307	2,000

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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 Energy (Continued):				
Other Programs: CFDA Not Identified (Passed through Petroleum Technology Transfer Council)				
PTTC Technical Workshop Grant	81.unknown	09-003	\$ 32,500	\$ 16,458
Total U.S. Department of Energy				18,458
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 Improvement	84.048	113280-11184	7,344	6,699
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training				
O & M Personnel Preparation	84.129	H129P090001	175,430	109,010
Rehabilitation Counseling Blind Personnel	84.129	H129B100030	149,949	74,997
Visual Rehabilitation Therapist Training 2	84.129	H129P090003	199,882	109,149
Office of Post Secondary Education - Business and International Education Projects				
Project EDGE: Southeast Asian Nations Focus	84.153	P153A090006	175,198	57,887
Safe and Drug-Free Schools and Communities: National Programs (Passed through Prevention Network)				
Alcohol Abuse Prevention	84.184	7284	15,000	2,791
Graduate Assistance in Areas of National Need				
Energy and Environmental Chemistry	84.200	P200A090217	261,921	73,237
Office of Elementary and Secondary Education - Twenty-First Century Community Learning Centers (Passed through Kalamazoo Communities in Schools Foundation)				
21st Century After School Community	84.287	7269	6,510	6,510
21st Century Community Learning	84.287	7283	6,510	6,510
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities				
Online Training Adapted PhysEd	84.325	H325K100330	290,475	121,251
Prep Teacher of Children with Visual Impairments	84.325	H325K100230	298,225	199,991
Prepare Adapted Phys Ed Teach	84.325	H325K054242	710,938	336
TCVI/OMC 3	84.325	H325A040098	1,245,206	83,092

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

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 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	\$ 1,076
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Department of Energy, Labor and Economic Growth)				
KCP GEAR UP 09/10	84.334	09-00-15	86,880	41,710
KCP GEAR UP 10/11	84.334	10-00-15	81,880	54,982
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through RTI International)				
RTI GEAR UP Coach 2	84.334	35-312-0209234	100,000	56,878
Office of Post Secondary Education - Child Care Access Means Parents in School				
Assistance for Parents in College	84.335	P335A090090	246,354	105,340
College Access Challenge Program (Passed through Michigan Campus Compact)				
College Positive Communities	84.378	CPC12-10	11,440	6,902
Michigan Campus Compact	84.378	SFACDGU09-06	20,000	(3,505)
Michigan Campus Compact 10/11	84.378	SFACD10-05	12,000	12,000
Other Programs: CFDA Not Identified (Passed through National Writing Project Corporation)				
Third Coast Writing 09/10	84.unknown	94-MI06 Amend. 24	46,000	(57)
Third Coast Writing 10/11	84.unknown	94-MI06 Amend. 25	56,356	56,356
Total U.S. Department of Education				1,183,142
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	1,202,892	327,299
WMU Campus Suicide Prevention	93.243	1H79SM057861-01	225,000	14,411
Health Resources and Services Administration - Advanced Education Nursing Traineeships				
Nursing Traineeships	93.358	1A10HP18216-01-00	12,345	12,345

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Health and Human Services (Continued):				
Office of the Secretary - National Bioterrorism Hospital Preparedness Program (Passed through Kalamazoo County Medical Control Authority) Region 5 Hospital Preparedness	93.889	7455	\$ 5,500	\$ 5,500
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	2,500
Fetal Alcohol Syndrome 7	93.994	20110273-00	15,000	10,000
Total U.S. Department of Health and Human Services				372,055
Corporation for National and Community Service:				
Learn and Serve America: Higher Education (Passed through Ohio Campus Compact) Pay It Forward	94.005	7055	5,500	5,276
Total Corporation for National and Community Service				5,276
Total Other Federal Awards				2,698,621
Total Expenditures of Federal Awards				\$ 233,171,896

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Western Michigan University under programs of the federal government for the year ended June 30, 2011. 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, if applicable, of Western Michigan University. Pass-through entity identifying numbers are presented where available.

Note 2 - Loans Outstanding

Perkins loan expenditures at June 30, 2011 consist of an administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$9,645,594 amount outstanding, \$1,582,241 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 \$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, 2011

Note 4 - Subrecipient Awards

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

<u>Federal Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Research and Development Cluster:		
Risk Avoidance and Mitigation	10.303	\$ 160,128
Project Partnering to Reduce Violence	16.730	1,552
Highway Visibility Enforcement	20.unknown	44,280
NHTSA Deaccelerator Contract	20.unknown	61,800
TRANSIMS for Highway Work Zones	20.unknown	7,813
CAREER-Nanoparticles	47.049	73,914
Research-based Strategies	47.076	9,197
Transition to College Math	47.076	27,310
Wind Energy on Migratory Bats	81.087	13,945
Language and Literacy	84.324	17,263
GEAR UP Learning Centers II	84.334	1,460,595
Promising Beginnings	84.359	132,135
Dual Focus Mutual Aid	93.279	300,553
Blind Pedestrians Access	93.867	569,659
Pakistan-US S&T	98.001	7,795
Other federal awards:		
ARRA-Stormwater BMP and PRP	66.454	50,282
RTI GEAR UP Coach 2	84.334	14,002
Total		<u>\$ 2,952,223</u>

Western Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

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 X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X 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 X 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
84.042 and 84.047	Trio Cluster

Dollar threshold used to distinguish between type A and type B programs: \$672,039

Auditee qualified as low-risk auditee? X Yes _____ No

Western Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2011

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None

Western Michigan University

Summary Schedule of Prior Audit Findings Year Ended June 30, 2011

Prior Year Finding Number	Federal Program	Original Finding Description	Status
2010-1	Research and Development Cluster - Various CFDA's	Of the four technical reports that were tested to verify completion and timely submission, one was not submitted by the required date.	Fully corrected