

# **Western Michigan University**

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**Federal Awards  
Supplemental Information  
June 30, 2012**

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## Independent Auditor's Report

To the Board of Trustees  
Western Michigan University

We have audited the financial statements of Western Michigan University (the "University") and its discretely presented component units as of and for the year ended June 30, 2012, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 21, 2012, which contained unqualified opinions on those financial statements. These basic financial statements are the responsibility of the University's management. Our responsibility is to express opinions on these basic financial statements based on our audit. We have not performed any procedures with respect to the audited financial statements subsequent to September 21, 2012.

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. The financial statements of the University's discretely presented component units were not audited in accordance with *Government Auditing Standards*. 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 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 opinions.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Western Michigan University's basic financial statements. 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

September 21, 2012

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*

Independent Auditor's Report

To the Board of Trustees  
Western Michigan University

We have audited the financial statements of Western Michigan University (the "University") and its discretely presented component units as of and for the year ended June 30, 2012, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 21, 2012. We have 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. The financial statements of the University's discretely presented component units were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

Management of Western Michigan University is responsible for establishing and maintaining an effective 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 opinions 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

To the Board of Trustees  
Western Michigan University

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 a 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Finding 2012-01 to be a material weakness.

### **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*.

Western Michigan University's response to the findings 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 it.

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 & Moran, PLLC*

September 21, 2012

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 (the "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, 2012. 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, 2012.

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 a 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 26, 2012

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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	\$ N/A	\$ 9,162,642
Federal Work Study Program	84.033	P033A112105	940,475	940,475
Federal Supplemental Educational Opportunity Grant	84.007	P007A112105	789,943	789,943
Federal Pell Grant Program	84.063	P063P110246	30,402,956	30,402,956
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	67,309,287
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	74,287,009
Federal Plus Loans	84.268	N/A	N/A	25,983,017
Federal Grad Plus Loans	84.268	N/A	N/A	<u>2,834,381</u>
Total Federal Direct Loan Program				<u>170,413,694</u>
Total Student Financial Aid Cluster				<b>211,709,710</b>



# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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	\$ 15,350
Cooperative State Research, Education, and Extension Service - Integrated Programs				
Risk Avoidance and Mitigation	10.303	2008-51101-19477	1,181,632	<u>300,726</u>
Total U.S. Department of Agriculture				<b>316,076</b>
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration - Coastal Zone Management Administration Awards (Passed through Michigan Department of Environmental Quality)				
Lake Michigan Water Trail	11.419	12D-0.01	59,000	1,731
National Oceanic and Atmospheric Administration - Center for Sponsored Coastal Ocean Research: Coastal Ocean Program				
Coastal Ecosystems Stressors	11.478	NA07NOS4780198	90,047	<u>15,587</u>
Total U.S. Department of Commerce				<b>17,318</b>
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	280,000	82,511
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	476
International Education - U.S. Colleges and Universities (Passed through Michigan State University)				
Promoting the Diffusion of Innovation	12.550	61-5573B	110,904	105,866
Other Programs - CFDA Not Identified (Passed through Altair Nanotechnologies, Inc.)				
Development of Nanosensors	12.unknown	W911NF-09-C-0135	865,404	27,240
Other Programs - CFDA Not Identified (Passed through Corning Inc.)				
Printed Elect on Glass 3	12.unknown	1028P-0000221410	74,442	49,435

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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):				
Other Programs - CFDA Not Identified (Passed through Eaton Corporation)				
ADHDS Phase 3 Supplement	12.unknown	PO 0011-36350	\$ 40,000	\$ 18,593
ADHDS Study Phase 3	12.unknown	PO 0011-36303	63,300	34,080
Other Programs - CFDA Not Identified (Passed through FlexTech Alliance)				
Flex Tech Matls Registry	12.unknown	RFP09-143(WMU)	103,721	40,500
Other Programs - CFDA Not Identified (Passed through Innovative Scientific Solutions, Inc.)				
Videogram System Measurement	12.unknown	SB10009	73,923	16,502
Other Programs - CFDA Not Identified (Passed through Mississippi State University)				
Ground Vehicle Fatigue Model	12.unknown	060803-360353-01	782,032	<u>146,301</u>
Total U.S. Department of Defense				<b>521,504</b>
U.S. Department of the Interior:				
State Wildlife Grants (Passed through Pennsylvania State University)				
Little Brown Bat Populations	15.634	4490-WMU-COP-1100	11,400	11,400
Geological Survey - Research and Data Acquisition				
Great Lakes Mapping Coalition	15.808	G12AC20040	61,994	14,458
USGS CO2 Sequestration	15.808	G10AC00649	50,000	3,612
Geological Survey - National Cooperative Geologic Mapping Program				
Great Lakes Map 2	15.810	G12AC20062	39,952	<u>3,068</u>
Total U.S. Department of the Interior				<b>32,538</b>
U.S. Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention - Juvenile Justice and Delinquency Prevention - Special Emphasis				
Field Initiated Research Evaluation	16.541	2011-MU-FX-0009	499,983	49,921
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence				
Project Partnering to Reduce Violence	16.730	2010-JW-FX-K017	499,992	200,566
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence (Passed through RAND Corporation)				
National Evaluation of Safe Start 2	16.730	9920110121	20,000	12,949

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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 (Continued):				
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	\$ 19,704
Total U.S. Department of Justice				<b>283,140</b>
U.S. Department of State:				
Environmental and Scientific Partnerships and Programs (Passed through University of Kentucky) Egypt/Morocco Water Resources	19.017	3048108647-12-388	39,928	4,473
Total U.S. Department of State				<b>4,473</b>
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	66,357
Research and Special Programs Administration - University Transportation Centers Program (Passed through National Transportation Research Center) Heavy Truck Rollover IV	20.701	DTRT06G004304U3208	50,039	17,771
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	40,626
Other Programs - CFDA Not Identified				
Highway Visibility Enforcement	20.unknown	DTNH22-06-D-00036	311,484	30,651
NHTSA Deaccelerator Contract	20.unknown	DTNH22-08-H-00198	300,000	27,746
NHTSA Modifying Seatbelt Use	20.unknown	DTNH22-06-D-00036	582,306	131,518
Reduce Alcohol Pedestrian Crash	20.unknown	DTNH22-06-D-00036	369,697	4,716
Total U.S. Department of Transportation				<b>319,385</b>
National Aeronautics and Space Administration:				
Aerospace Education Services Program Astrophysical Plasma 11/14	43.001	NNX11AF32G	180,000	57,760
NASA Grace Part 2	43.001	NNX12AJ94G	107,744	1,714
Aerospace Education Services Program (Passed through Jacobs Technology) Expedition Earth and Beyond	43.001	PRS09-2057	65,000	13,245
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium) MSGC Operations	43.001	1897	16,200	1,871

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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 Aeronautics and Space Administration (Continued):				
Aerospace Education Services Program (Passed through Space Telescope Science Institute)				
STSI Iron-Peak Spectral Models	43.001	HST-AR-11745.07-A	\$ 70,812	\$ 6,692
Technology Transfer				
NASA Coolest Iron-Peak Species	43.002	NNX10AQ62G	317,407	164,484
Other Programs - CFDA Not Identified				
Auger and Fluorescence Yields	43.unknown	NNX10AU60G	43,270	2,406
Homunculus Clues	43.unknown	RSA14350411	13,782	11,876
NASA GRACE Grant	43.unknown	NNX08AJ85G	481,600	33,124
Other Programs - CFDA Not Identified (Passed through Purdue University)				
Global Heat Transfer in Quiet Tunnel	43.unknown	4103-21353	181,519	<u>7,688</u>
Total National Aeronautics and Space Administration				<b>300,860</b>
National Science Foundation:				
Engineering Grants				
Micro Laser REU	47.041	CMMI-0757339	12,000	1,781
NSF I-Corps MLAM	47.041	IIP-1237113	50,000	40,349
Engineering Grants (Passed through Northeastern University)				
NEESR Building Collapse	47.041	501944	33,550	5,573
Engineering Grants (Passed through University of Alabama)				
Seismic Risk Reduction	47.041	10-078	100,985	32,295
Engineering Grants (Passed through WGBH Educational Foundation)				
Design Squad Nation 2	47.041	K201200422	19,613	6,865
Mathematical and Physical Sciences				
CAREER-Nanoparticles	47.049	CHE-1005456	212,527	22,679
Copper Transfer Proteins	47.049	CHE-0645518	595,000	55,053
Deciphering Chemical Bond Nature	47.049	CHE-1055310	332,000	21,363
FRG Collaborative Research	47.049	DMS-0967168	37,024	22,679
Helium Synchrotron Experiments	47.049	DMR-0804643	94,648	36,300
Isotopic Observables	47.049	PHY-1064280	40,000	22,930
Nuclear Masses	47.049	PHY-0855013	213,062	56,403
Polynomial Computational Methods	47.049	DMS-1016224	300,000	87,004
Solar Energy Conservation	47.049	DMR-0963678	395,000	165,864
Mathematical and Physical Sciences (Passed through Michigan State University)				
Computational Studies	47.049	61-2316WMU	86,954	23,095
Mathematical and Physical Sciences (Passed through University of Notre Dame)				
DIANA Underground Lab	47.049	201556	24,790	14,237

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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):				
Geosciences				
Changing Temperature Forest	47.050	AGS-1120258	\$ 87,230	\$ 12,585
Nile Delta Subsistence	47.050	OISE-1103843	124,300	37,866
Geosciences (Passed through Consortium for Ocean Leadership)				
Hayden Ocean Leadership	47.050	T318A69	20,394	2,077
Kominz Ocean Leadership	47.050	T317A69	55,567	5,259
Computer and Information Science and Engineering				
Computing Infrastructure Equipment	47.070	CNS-1126438	289,574	744
CPA-SEL Software Verification	47.070	CCF-0811287	176,000	32,464
Biological Sciences				
Extinct Ancestral Enzyme	47.074	MCB-1120624	264,177	34,576
Lineage and Clonal Relationships	47.074	IOS-1022347	399,999	138,294
Signal Transduction REU2	47.074	DBI0552517	508,261	46,688
Signal Transduction REU3	47.074	DBI-1062883	298,000	67,346
Biological Sciences (Passed through Augustana College)				
Evaluation Research Coordination Networks	47.074	7557	60,000	5,338
Social, Behavioral, and Economic Sciences				
Ethical Decision-Making	47.075	SES-0924751	357,073	129,299
Violence of Small Wars	47.075	BCS-0822915	233,964	15,876
Social, Behavioral, and Economic Sciences (Passed through EcoHealth Alliance, Inc.)				
Viral Emergence from Bats	47.075	WMU 01	82,750	14
Education and Human Resources				
Assess Knowledge of Science Teachers	47.076	DUE-0512596	475,474	161,209
ATE Evaluation Resource Center	47.076	DUE-0802245	2,069,415	604,164
Behavioral Cognition in Geosciences	47.076	DRL-0815764	563,653	83,947
Beyond Multiple Choice	47.076	DUE-1022747	32,000	12,482
Capacity Building Math and Science Ed	47.076	DRL-0733590	1,312,499	196,281
Improve Community College Science	47.076	DUE-0806765	460,000	146,628
Increase Impact of TUES Project	47.076	DUE-1122446	456,208	23,682
Instructional Change Process	47.076	DUE-1022186	40,741	16,809
Intro Chemistry and Cellular Biosciences	47.076	DUE-0941713	199,856	56,836
Pedagogical Design Capacity	47.076	DRL-0918126	414,969	72,363
RAPID Project	47.076	DRL-1201917	99,802	16,869
Research-Based Strategies	47.076	DUE-0715698	331,143	15,352
Science Achievement in 8th Grade	47.076	DRL-0437655	134,790	12,783
STEP IB	47.076	DUE-0969287	1,150,707	307,688
Transition to College Math	47.076	DRL-1020312	2,374,942	1,061,742
Education and Human Resources (Passed through Biological Sciences Curriculum Study Center for Research and Evaluation)				
Methodologies for Evaluation	47.076	7288	86,596	12,942

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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 Lansing Community College)				
Career and Educational Pathways in Building Science	47.076	BP120075	\$ 69,999	\$ 21,290
Education and Human Resources (Passed through Michigan State University)				
Bioenergy Sustainability for Grades K-12	47.076	61-2010WMU	43,786	12,691
Computation Thinking Across Eng Disp II	47.076	61-2322WMU	80,000	16,441
Education and Human Resources (Passed through Michigan Technological University)				
High School Enterprise ITEST	47.076	P0077560	180,000	55,007
Education and Human Resources (Passed through Sweet Briar College)				
Modern Biology Math Solutions	47.076	5974	77,008	2,542
Education and Human Resources (Passed through University of Colorado, Boulder)				
Effectiveness of ATE Centers	47.076	0000068325	112,204	2,206
Impacts of ATE Centers	47.076	0000068325	102,428	2,772
Education and Human Resources (Passed through University of Michigan-Dearborn)				
Foster Interest in IT	47.076	3000827655	77,000	6,725
Education and Human Resources (Passed through University of Missouri)				
Center for Study of Math Curriculum	47.076	C00001550-2	2,730,520	157,676
Education and Human Resources (Passed through Wright State University)				
National Model for Engineering Education	47.076	PSP06883	99,988	2,391
International Science and Engineering (OISE) (Passed through U.S. Civilian Research and Development Foundation)				
Energy Research	47.079	RUP1-7028-MO-11	16,000	2,258
Trans-NSF Recovery Act Research Support				
ARRA - Gender and Constitutions	47.082	SES-0920990	173,442	40,647
ARRA - Nuclear and Hypernuclear Theory	47.082	PHY-0855339	24,420	9,615
ARRA - Perturbation Theory	47.082	DMS 0965411	96,333	29,539
ARRA - PROPHET Facility	47.082	ATM-0904147	120,271	14,373
Trans-NSF Recovery Act Research Support (Passed through Michigan Technological University)				
ARRA - Energy Research for Grades K-12	47.082	DGE-0841073	60,000	<u>17,269</u>
Total National Science Foundation				<b>4,338,115</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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:				
Office of Science Financial Assistance Program APS Research - Student Support 10/13	81.049	0F-33741	\$ 80,487	\$ 27,087
Office of Science Financial Assistance Program Complexation Models	81.049	DE-SC0005362	149,358	54,744
Green Manufacturing Energy Design	81.049	DE-SC0005363	972,000	265,389
LCLS Ultrafast Science	81.049	DE-SC0002004	3,000,000	388,405
Michigan Carbon Sequestration Education	81.049	DE-SC0001761	601,158	127,670
Probing Complexity ALS	81.049	DE-FG02-92ER14299	400,000	271,331
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	750,000	(2,514)
Study of Exotic Nuclei	81.049	DE-FG02-04ER41320	551,000	223,463
X-Ray and Transport Studies	81.049	DE-FG02-99ER45772	300,000	62,697
Office of Science Financial Assistance Program (Passed through Michigan State University) Asymmetric Nuclear Matter	81.049	61-3242WMU	100,677	37,697
Renewable Energy Research and Development Sustainable Energy Center	81.087	DE-FG36-08G088049	984,000	2,432
Wind Energy on Migratory Bats	81.087	DE-EE0000533	99,933	20,599
Renewable Energy Research and Development (Passed through Arizona Geological Survey Headquarters) ARRA - National Geothermal Data	81.087	EE-MI0002850	198,629	80,896
Fossil Energy Research and Development (Passed through Battelle Memorial Institute) CO2 Storage Infrastructure	81.089	228856	159,115	51,093
Midwest Carbon Seq Phase 2	81.089	202292	520,377	65,641
Fossil Energy Research and Development (Passed through Research Partnership to Secure Energy for America) RPSEA Hydrothermal Dolomite	81.089	08123-12	393,369	104,846
Electricity Delivery and Energy Reliability, Research, Development, and Analysis (Passed through University of Minnesota) ARRA - Electric Power Lab Research	81.122	A000211571	24,999	10,678
Recovery-Geologic Sequestration Site Characterization (Passed through University of Illinois at Urbana-Champaign) ARRA - Cambro-Ordovician Assessment	81.132	2010-00636-04	303,585	<u>119,923</u>
Total U.S. Department of Energy				<b>1,912,077</b>
U.S. Department of Education:				
Higher Education - Institutional Aid (Passed through Bay De Noc Community College) Student Success in Math and Science	84.031	9025	49,996	13,650
Vocational Education - National Centers for Career and Technical Education (Passed through University of Louisville) Evaluation of the NRCCTEE Yr 3	84.051	ULRF 08-0181-12	109,884	34,132

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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):				
Vocational Education - National Centers for Career and Technical Education (Passed through University of Louisville)				
Evaluation of the NRCCTEE Yr 4	84.051	ULRF 08-0181-12	\$ 129,895	\$ 55,616
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education (Passed through Kalamazoo College)				
Evaluation of FIPSE	84.116	7154	75,000	29,058
Rehabilitation Services - Service Projects				
Sport Activity for the Disabled	84.128	H128J090007	226,282	32,977
National Institute on Student Achievement, Curriculum, and Assessment				
IES Ed Research and Stat Methods	84.305	R305D090013	300,841	47,491
Institute of Education Sciences - Research in Special Education				
Language and Literacy	84.324	R324A100354	1,971,978	398,143
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	50,744
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	2,296,769	348,497
Secondary Transition Tech 2	84.326	20120114-01WMU	467,857	98,911
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs				
GEAR UP Learning Centers II	84.334	P334A050257	16,497,600	1,689,079
Office of Elementary and Secondary Education - Early Reading First				
Promising Beginnings	84.359	S359B080017	4,024,946	837,226
Office of Innovation and Improvement - School Leadership				
School Leadership Program	84.363	U363A100082	1,382,296	359,926
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Dickinson-Iron Intermediate School District)				
Greater Proficiency in Math	84.366	7542	84,431	15,263
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Michigan Department of Education)				
Kalamazoo Area Algebra Project Yr 2	84.366	112410 - MSPF20	688,448	294,580



# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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>				
Department of Education (Continued):				
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	\$ 406,968	\$ 57,698
Total U.S. Department of Education				<b>4,362,991</b>
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	107,999	38,120
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	261
SAMHSA Child Mental Health YR 6	93.104	7183	238,710	37,560
National Institutes of Health - Research Related to Deafness and Communication Disorders Olfactory Bulb Cell Genesis	93.173	1R15DC011137-01A1	414,135	32,643
National Institutes of Health - Alcohol Research Programs AA Effects on Drinking	93.273	1R21AA017906-01A1	405,520	159,120
National Institutes of Health - Drug Abuse Research Programs Behavioral Health Treatment	93.279	1R21DA032151-01	409,750	69,178
Dual Focus Mutual Aid	93.279	1R01DA023119-01A1	1,868,106	366,976
National Institutes of Health - Cancer Cause and Prevention Research Oncolytic Virotherapy	93.393	1R15CA156262-01	393,313	79,793
National Institutes of Health - Arthritis, Musculoskeletal, and Skin Diseases Research UNC-82 Kinase Function	93.846	1R15AR057975-01	185,623	41,112
National Institutes of Health - Allergy, Immunology, and Transplantation Research (Passed through EcoHealth Alliance, Inc.) Viral Emergence from Bats	93.855	WMU 01	82,750	13
National Institutes of Health - Population Research (Passed through University of Michigan) Birth Muscle Pelvic Floor Dysfunction	93.864	3001857296	24,031	24,031
National Institutes of Health - Vision Research Blind Pedestrians Access	93.867	2R01EY012894-06A1	4,734,511	840,050

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

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 - Senior International Fellowships (Passed through EcoHealth Alliance, Inc.)				
Bat Surveillance Project	93.989	WMU 02	\$ 27,336	\$ 20,237
Viral Emergence from Bats	93.989	WMU 01	82,750	4
Other Programs - CFDA Not Identified				
Audiometric Test Frequency Data in Adults	93.unknown	211-2009-31218	493,508	216,256
NoiseBand to PureTone Transfer	93.unknown	254-2011-M-40487	49,961	<u>14,896</u>
Total U.S. Department of Health and Human Services				<u>1,940,250</u>
Total Research and Development Cluster				<u>14,348,727</u>
<b>Trio Cluster:</b>				
U.S. Department of Education:				
Office of Post Secondary Education - TRIO - Student Support Services				
Serving SSS Students	84.042	P042A101221	433,180	219,928
TRIO SSS Program	84.042	P042A100604	578,618	284,648
Office of Post Secondary Education - TRIO - Upward Bound				
Upward Bound	84.047	P047A080551	1,037,825	174,232
Upward Bound 12/17	84.047	P047A121185	250,000	<u>6,206</u>
Total Trio Cluster				<u>685,014</u>
<b>Highway Safety Cluster:</b>				
U.S. Department of Transportation:				
State and Community Highway Safety (Passed through Michigan Department of State Police)				
OT Traffic Performance Standards	20.600	PT-12-31	60,000	<u>9,723</u>
Total Highway Safety Cluster				<u>9,723</u>
<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>38,005</u>
Total Educational Technology State Grants Cluster				<u>38,005</u>

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Highway Planning and Construction Cluster:</b>				
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	\$ 67,229
Rapid Bridge Construction and Durability	20.205	2010-0297 Z2 109275	264,936	109,293
Federal Highway Administration - Highway Planning and Construction (Passed through T.Y. Lin International Great Lakes, Inc.)				
Sharing the Road	20.205	2010-0352	32,061	<u>9,533</u>
Total Highway Planning and Construction Cluster				<b>186,055</b>
<b>Title I, Part A Cluster:</b>				
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	188
Eval Title I Jail Program	84.010	7075	8,000	173
Eval Title I Juvenile Home	84.010	7104	8,000	<u>833</u>
Total Title I, Part A Cluster				<b>1,194</b>
<b>Vocational Rehabilitation Cluster:</b>				
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 10/11	84.126	WMU/Internship 2011	182,193	55,292
Model Rehabilitation Internship 2012	84.126	WMU/Internship 2012	214,593	<u>76,206</u>
Total Vocational Rehabilitation Cluster				<b>131,498</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<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 Alaska Department of Health & Social Services) Alaska WIC	10.557	CA 201006912	\$ 15,000	\$ 6,253
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	99,412
Riverside, CA WIC	10.557	10-020	57,000	3,213
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Inter Tribal Council - Arizona) ITCA WIC	10.557	7259	304,732	223,861
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Iowa Department of Public Health) Iowa WIC	10.557	5882AO76	13,000	5,119
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Kansas Department of Administration) Kansas WIC	10.557	7466	11,000	6,463
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Community Health) Expansion	10.557	20120577-00	225,000	123,247
Infrastructure	10.557	20120907-00	460,000	240,050
Internet Based Nutrition 11/12	10.557	20120579-00	164,000	134,379
Internet Based Nutrition 10/11	10.557	20112201-00	459,000	313,459
Operational Adjustment	10.557	IW100342	228,000	2,328
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through North Carolina Department of Health and Human Services) NC WIC Crossroads	10.557	EP4831953	3,000	1,860
North Carolina WIC 09/10	10.557	EP4717201	48,524	28,286
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through PHFE WIC Program) PHFE WIC 2011	10.557	PO# 22105	2,500	2,500
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Montana) Montana WIC	10.557	7526	112,000	1,905

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Agriculture (Continued):				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Nevada WIC)				
Nevada WIC 10/11	10.557	HD10025	\$ 12,000	\$ 5,135
Nevada WIC 11/12	10.557	HD10025	12,000	4,521
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Oklahoma WIC Services)				
Oklahoma WIC	10.557	3409014852	16,000	9,024
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Utah)				
Utah Virtual Peer Counsel	10.557	11-6157	226,500	127,358
Utah WIC 08/09	10.557	096153	53,500	5,472
Utah WIC 11/14	10.557	126149	27,750	8,173
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Wisconsin)				
Wisconsin WIC	10.557	PO# FAB 20144	3,000	1,860
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Truman Medical Center)				
TMC Expansion 2011	10.557	7190	6,500	2,142
TMC WIC	10.557	7503	6,500	4,418
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	3,186
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Education)				
Food Care II	10.558	6889	27,570	13,342
Child Nutrition Discretionary Grants (Passed through North Carolina Department of Health and Human Services)				
North Carolina WIC Daycare	10.579	EP4803128	110,303	<u>80,650</u>
Total U.S. Department of Agriculture				<b>1,457,616</b>
U.S. Department of Housing and Urban Development:				
Neighborhood Stabilization Program (Passed through City of Kalamazoo)				
ARRA - Blakeslee Street Demolition	14.256	P-016481	1,999,098	<u>1,043,099</u>
Total U.S. Department of Housing and Urban Development				<b>1,043,099</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (Continued):</b>				
National Aeronautics and Space Administration:				
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
MSGC Fellows 11/12	43.001	7439	\$ 10,000	\$ 10,000
MSGC Fellows 12/13	43.001	7769	10,500	<u>10,000</u>
Total National Aeronautics and Space Administration				<b>20,000</b>
National Endowment for the Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts - Partnership Agreements (Passed through Arts Midwest)				
Rennie Harris Education Outreach	45.025	FY12-135308	4,800	4,800
National Endowment for The Humanities - Promotion of the Humanities - Federal/State Partnership (Passed through Michigan Humanities Council)				
Trading on the Frontier	45.129	2829 H 11	10,175	10,175
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>5,251</u>
Total National Endowment for the Arts and the Humanities				<b>20,226</b>
National Science Foundation:				
Education and Human Resources				
Science Saves the Planet	47.076	DUE-0837101	149,951	7,142
STEM Scholarships	47.076	DUE-0965962	593,159	97,088
Education and Human Resources (Passed through University of Michigan)				
Michigan AGEP Alliance	47.076	PO 3000589440	792,547	151,686
Michigan LSAMP2	47.076	PO 3001714547	242,555	<u>92,269</u>
Total National Science Foundation				<b>348,185</b>
Small Business Administration:				
Small Business Development Center (Passed through Grand Valley State University)				
Small Business Development 2011	59.037	P0044186	195,000	97,351
Small Business Development 2012	59.037	P0050095	195,000	<u>98,388</u>
Total Small Business Administration				<b>195,739</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (Continued):</b>				
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	\$ 8,344
Office of Water - Nonpoint Source Implementation Grants (Passed through Michigan Department of Environmental Quality)				
Asylum Lake Low Impact Development	66.460	2011-0030	393,845	16,603
Office of Water - Capitalization Grants for Drinking Water State Revolving Fund (Passed through City of Kalamazoo)				
2012 Water Protection Survey	66.468	7703	11,995	5,325
Office of Water - Great Lakes Program (Passed through Central Michigan University)				
Michigan Environmental and Curriculum Support	66.469	7438	3,000	<u>3,000</u>
Total Environmental Protection Agency				<b>33,272</b>
U.S. Department of Energy:				
Conservation Research and Development (Passed through Clean Energy Coalition)				
ARRA - Michigan Green Fleet	81.086	CECGF2010-11 WMU	249,807	237,186
ARRA - Michigan Green Fleet Phase 2	81.086	CECGF2010-11	448,800	439,687
Other Programs - CFDA Not Identified (Passed through Petroleum Technology Transfer Council)				
PTTC Technical Workshop Grant	81.unknown	09-003	32,500	<u>(5,011)</u>
Total U.S. Department of Energy				<b>671,862</b>
U.S. Department of Education:				
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education)				
CTE Professional Development	84.048	123280-12184	13,670	10,489
CTE Teacher Improvement	84.048	113280-11184	7,344	86
Office of Special Education and Rehabilitative Services - Rehabilitation Long-term Training				
O & M Personnel Preparation	84.129	H129P090001	275,371	84,460
Rehabilitation Counseling Blind Personnel	84.129	H129B100030	299,923	134,716
Visual Rehabilitation Therapist Training 2	84.129	H129P090003	281,823	44,293
Office of Post Secondary Education - Business and International Education Projects				
Project EDGE: South East Asian Nations Focus	84.153	P153A090006	175,198	60,134

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Education (Continued):				
Safe and Drug-Free Schools and Communities - National Programs (Passed through Prevention Network)				
Alcohol Abuse Prevention	84.184	7284	\$ 15,000	\$ 12,208
Graduate Assistance in Areas of National Need				
Energy and Environmental Chemistry	84.200	P200A090217	393,846	141,106
Office of Elementary and Secondary Education - Twenty-First Century Community Learning Centers (Passed through Kalamazoo Communities in Schools Foundation)				
Elementary School Music Therapy	84.287	7551	6,508	6,508
Middle and High School Music Therapy	84.287	7554	6,508	6,508
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	589,887	234,888
Prep Teacher of Children with Visual Impairments	84.325	H325K100230	589,758	356,349
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 10/11	84.334	10-00-15	81,880	24,654
KCP GEAR UP 11/12	84.334	11-00-15	149,263	70,577
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	30,185
Office of Post Secondary Education - Child Care Access Means Parents in School				
Assistance for Parents in College	84.335	P335A090090	370,017	129,117
College Access Challenge Program (Passed through Michigan Campus Compact)				
College Positive Communities	84.378	CPC12-10	11,440	2,402
Other Programs: CFDA Not Identified (Passed through National Writing Project Corporation)				
Third Coast Writing 11/12	84.unknown	94-M106 Amend. 24	35,000	<u>19,411</u>
Total U.S. Department of Education				<b>1,368,091</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	1,202,892	248,702



# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Health and Human Services (Continued):				
Health Resources and Services Administration - Advanced Education Nursing Traineeships				
Nursing Traineeship 11/12	93.358	A10HP22111-01-00	\$ 20,310	\$ 20,310
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 7	93.994	20110273-00	15,000	5,000
Fetal Alcohol Syndrome 8	93.994	20120578-00	15,000	<u>15,000</u>
Total U.S. Department of Health and Human Services				<b>289,012</b>
Corporation for National and Community Service:				
Learn and Serve America - Higher Education (Passed through Ohio Campus Compact)				
Pay It Forward 11/12	94.005	7568	2,000	2,000
Planning and Program Development Grants (Passed through Michigan Campus Compact)				
MLK Jr. Day of Service	94.007	7618	1,000	<u>1,000</u>
Total Corporation for National and Community Service				<u>3,000</u>
Total other federal awards				<u>5,450,102</u>
Total expenditures of federal awards				<u>\$ 232,560,028</u>

# Western Michigan University

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

### **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, 2012. 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, 2012 consist of administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$9,162,642 amount outstanding, \$932,754 consists of loans advanced to students during the current year.

# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

### Note 3 - 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	\$ 119,018
Field Initiated Research Evaluation	16.541	1,880
Project Partnering to Reduce Violence	16.730	7,453
NASA Coolest Iron-Peak Species	43.002	13,950
CAREER - Nanoparticles	47.049	9,105
Transition to College Math	47.076	324,504
ARRA - Perturbation Theory	47.082	19,825
ARRA - Cambro-Ordovician Assessment	81.132	8,814
Wind Energy on Migratory Bats	81.087	3,668
Language and Literacy	84.324	63,314
Secondary Transition Tech	84.326	2,470
GEAR UP Learning Centers II	84.334	942,836
Promising Beginnings	84.359	46,508
School Leadership Program	84.363	43,116
Dual Focus Mutual Aid	93.279	224,974
Blind Pedestrian Access	93.867	557,278
Highway Planning and Construction Cluster:		
Pedestrian Safety Improvements	20.205	5,718
Other federal awards:		
ITCA WIC	10.557	190,263
ARRA - Stormwater BMP and PRP	66.454	8,344
RTI GEAR UP Coach 2	84.334	6,635
Total		<u>\$ 2,599,673</u>

# Western Michigan University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2012

### 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 programs:

- 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:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.038, 84.063, and 84.268	Student Financial Aid Cluster
10.557	Special Supplemental Nutrition Program
14.256	ARRA - Neighborhood Stabilization Program
81.086	ARRA - Conservation Research and Development

Dollar threshold used to distinguish between type A and type B programs: \$625,510

Auditee qualified as low-risk auditee?  Yes  No

# Western Michigan University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2012

### Section II - Financial Statement Audit Findings

Reference Number	Finding
2012-01	<p><b>Finding Type</b> - Material weakness</p> <p><b>Criteria</b> - Annual library subscriptions are not capitalizable assets and should either be expensed up front or over the period of the subscription as a prepaid expense</p> <p><b>Condition</b> - The library has shifted from purchasing a significant portion of its resources to online services on annual subscriptions, but recorded the amounts in the library holdings account, which is annually capitalized and depreciated over seven years, instead of expensing the annual subscription.</p> <p><b>Context</b> - The net book value of subscriptions purchased in the current and prior years totaled approximately \$25 million.</p> <p><b>Cause</b> - The library holdings were set up to be capitalized over seven years. Annual subscriptions and periodicals were included in this account instead of being expensed up front.</p> <p><b>Effect</b> - Expense was being recognized over seven years versus over the period of the subscription.</p> <p><b>Recommendation</b> - We recommend the University expense subscriptions as incurred on an annual basis.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - We have expensed the accumulated net book value of the library subscriptions as of June 30, 2012 and have implemented procedures to expense the subscriptions on an annual basis.</p>

### Section III - Federal Program Audit Findings

None



**Western Michigan University  
Federal Awards Supplemental Information  
Corrective Action Plan  
Year Ended 6/30/12**

**Reference  
Number**

**Findings**

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2012- 01     **Contact Person** - Accounting Services, Office of the Vice President for Business and Finance.

**Corrective Action Planned** - The University restated the financial statements for 2011 to properly reflect activity related to library subscriptions made in prior years. The University no longer capitalizes library subscriptions.

**Completion Date** - Fiscal year ending June 30, 2012