

Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2013**

Independent Auditor's Reports:

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Report on Schedule of Expenditures of Federal Awards
Required by OMB Circular A-133

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") and its discretely presented component unit as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 23, 2013, which contained an unmodified opinion on the basic financial statements of the University and its component unit. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to September 23, 2013.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Plante & Moran, PLLC

Kalamazoo, Michigan
November 27, 2013

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 Management and the Board of Trustees
Western Michigan University

We have audited, 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 basic financial statements of Western Michigan University (the "University") as of and for the year ended June 30, 2013 and related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 23, 2013. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered Western Michigan University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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 University's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To Management and the Board of Trustees
Western Michigan University

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western Michigan University's basic financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

Kalamazoo, Michigan
September 23, 2013

Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Trustees
Western Michigan University

Report on Compliance for Each Major Federal Program

We have audited Western Michigan University's (the "University") compliance 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, 2013. Western Michigan University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Western Michigan University's major federal programs based on our audit of the types of compliance requirements referred to above.

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 on compliance for each major federal program. However, our audit does not provide a legal determination of Western Michigan University's compliance.

To the Board of Trustees
Western Michigan University

Opinion on Each Major Federal Program

In our opinion, Western Michigan University complied, in all material respects, with the types of 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, 2013.

Report on Internal Control Over Compliance

The management of Western Michigan University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Western Michigan University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

Kalamazoo, Michigan
November 27, 2013

Western Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

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	\$ 9,163,205
Federal Work Study Program	84.033	P033A122105	959,885	958,013
Federal Supplemental Educational Opportunity Grant	84.007	P007A122105	789,943	789,943
Federal Pell Grant Program	84.063	P063P120246	29,486,926	29,486,926
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	53,257,891
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	85,498,506
Federal Plus Loans	84.268	N/A	N/A	22,772,258
Federal Grad Plus Loans	84.268	N/A	N/A	<u>3,063,310</u>
Total Federal Direct Loan Program				<u>164,591,965</u>
Total Student Financial Aid Cluster				204,990,052

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters:				
Research and Development Cluster:				
U.S. Department of Agriculture:				
Agricultural Marketing Service - Specialty Crop Block Grant Program-Farm Bill (Passed through Michigan Department of Agriculture)				
Metabolome Driven Breeding	10.170	791N3200131	\$ 75,000	\$ 28,112
Michigan Specialty Crop Competitiveness	10.170	791N3200132	45,658	3,289
Cooperative State Research, Education, and Extension Service - Grants for Agricultural Research: Competitive Research Grants (Passed through low a State University)				
Community Resiliency	10.206	416-28-01B	75,921	2,731
Cooperative State Research, Education, and Extension Service - Small Business Innovation Research (Passed through Exactheat, LLC)				
Exact Heat Electrodes Polymer	10.212	7528	67,134	45,979
Cooperative State Research, Education, and Extension Service - Integrated Programs				
Risk Avoidance and Mitigation	10.303	2008-51101-19477	1,181,632	223,548
Cooperative State Research, Education, and Extension Service - Integrated Programs (Passed through low a State University)				
ISU Rural Social Media	10.303	410-28-07B	6,268	<u>688</u>
Total U.S. Department of Agriculture				304,347
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration - NOAA Mission-Related Education Awards (Passed through EarthForce)				
Great Lakes Science and Service	11.008	7018680	28,041	21,980
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	48,286
National Oceanic and Atmospheric Administration - Center for Sponsored Coastal Ocean Research: Coastal Ocean Program				
Coastal Ecosystems Stressors	11.478	NA07NOS4780198	90,047	<u>114</u>
Total U.S. Department of Commerce				70,380

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 The Army, Office of The Chief of Engineers - Beach Erosion Control Projects				
Allegan County Bluff Monitoring	12.101	W912HZ-11-P-0473	\$ 54,177	\$ 25,048
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research				
Fatigue Stress UNIGROW	12.300	N00014-10-1-0577	399,973	94,533
Other Programs: CFDA Not Identified (Passed through Innovative Scientific Solutions, Inc.)				
Videogram System Measurement	12.unknown	SB10009	149,999	76,076
Other Programs: CFDA Not Identified (Passed through Mississippi State University)				
Ground Vehicle Fatigue Model	12.unknown	060803-360353-01	782,032	<u>30,507</u>
Total U.S. Department of Defense				226,164
U.S. Department of the Interior:				
Fish and Wildlife Service - Endangered Species Conservation-Recovery Implementation Funds				
Chitosan Test on White-Nose Syndrome	15.657	F12AP01082	180,648	127,557
Geological Survey - Assistance to State Water Resources Research Institutes (Passed through Michigan State University)				
MSU Great Lakes Water Resources	15.805	RC100125WMU	15,000	14,040
Geological Survey - Research and Data Acquisition				
Great Lakes Mapping 3	15.808	G12AC20359	77,637	26,077
Great Lakes Mapping Coalition	15.808	G12AC20040	61,994	47,536
Geological Survey - Research and Data Acquisition (Passed through Grand Valley State University)				
Hawaiian Hoary Bat	15.808	GVSU-208407-01	4,291	4,177
Geological Survey - National Cooperative Geologic Mapping Program				
Great Lakes Mapping 2	15.810	G12AC20062	39,952	36,884
Great Lakes Mapping 4	15.810	G12AC20462	58,829	1,975
Geological Survey - National Geological and Geophysical Data Preservation Program				
USGS Data Preservation	15.814	G12AP20149	20,000	<u>19,933</u>
Total U.S. Department of the Interior				278,179

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 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	\$ 85,329
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence				
Project Partnering to Reduce Violence	16.730	2010-JW-FX-K017	749,992	276,259
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	70,000	<u>24,135</u>
Total U.S. Department of Justice				385,723
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	<u>21,566</u>
Total U.S. Department of State				21,566
U.S. Department of Transportation:				
Federal Transit Administration - State Planning and Research (Passed through Michigan Department of Transportation)				
Performance of Non-Motorized Dynamics	20.515	2010-0297 Z5 116248	201,851	<u>96,382</u>
Total U.S. Department of Transportation				96,382
National Aeronautics and Space Administration:				
Aerospace Education Services Program				
Astrophysical Plasma 2011/14	43.001	NNX11AF32G	280,000	89,313
NASA GRACE Part 2	43.001	NNX12AJ94G	107,744	96,977
Aerospace Education Services Program (Passed through Jacobs Technology)				
Expedition Earth and Beyond	43.001	PRS09-2057	65,000	2,697
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
MSGC Hudson Seed Grant	43.001	7972	5,000	226
MSGC Operations	43.001	1897	17,400	2,063

See Notes to Schedule of Expenditures
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Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 (Continued):				
Technology Transfer NASA Coolest Iron-Peak Species	43.002	NNX10AQ62G	\$ 490,628	\$ <u>143,144</u>
Total National Aeronautics and Space Administration				334,420
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>25</u>
Total National Endowment for the Arts and the Humanities				25
National Science Foundation:				
Engineering Grants NSF I-Corps MLAM	47.041	IIP-1237113	50,000	9,534
Engineering Grants (Passed through Central Michigan University) Multidisciplinary Eng Research	47.041	7017910	18,615	9,338
Engineering Grants (Passed through Colorado State University) CSU NEESR	47.041	G-4948-5	35,081	16,410
CSU NEESR REU	47.041	G-4948-5 REU	4,500	600
Engineering Grants (Passed through Northeastern University) NEESR Building Collapse	47.041	501944-78050	75,096	21,863
Engineering Grants (Passed through University of Alabama) Seismic Risk Reduction	47.041	10-078	100,985	5,557
Engineering Grants (Passed through University of Notre Dame) Iconic Liquids REU	47.041	ND 201999	3,000	3,000
Engineering Grants (Passed through WGBH Educational Foundation) Design Squad Nation 2	47.041	K201200422A	29,911	9,469
Mathematical and Physical Sciences CAREER-Nanoparticles	47.049	CHE-1005456	212,527	78,803
Copper Transfer Proteins	47.049	CHE-0645518	595,000	6,887
Deciphering Chemical Bond Nature	47.049	CHE-1055310	332,000	141,857

See Notes to Schedule of Expenditures
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Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued):				
Mathematical and Physical Sciences (Continued):				
FRG Collaborative Research	47.049	DMS-0967168	\$ 37,024	\$ 2,533
Graduate Research Fellowship	47.049	DGE-1257301	42,000	35,007
Heavy Element Nucleosynthesis	47.049	PHY-1204486	80,000	20,120
Helium Synchrotron Experiments	47.049	DMR-0804643	94,648	6,899
Isotopic Observables	47.049	PHY-1064280	40,000	14,679
Nuclear Masses	47.049	PHY-0855013	213,062	52,851
Polynomial Computational Methods	47.049	DMS-1016224	300,000	126,639
Solar Energy Conservation	47.049	DMR-0963678	540,000	103,784
Mathematical and Physical Sciences (Passed through Michigan State University)				
Computational Studies	47.049	61-2316WMU	86,954	8,076
Mathematical and Physical Sciences (Passed through University of Notre Dame)				
DIANA Underground Accelerator	47.049	202041-WMU	50,000	7,334
Geosciences				
Changing Temperature Forest	47.050	AGS-1120258	87,230	38,271
Nile Delta Subsidence	47.050	OISE-1103843	124,300	19,436
Geosciences (Passed through Consortium for Ocean Leadership)				
Kominz Ocean Leadership	47.050	T317A69	55,567	2
Computer and Information Science and Engineering				
Computing Infrastructure Equipment	47.070	CNS-1126438	289,574	243,204
Biological Sciences				
Extinct Ancestral Enzyme	47.074	MCB-1120624	264,177	74,511
Lineage and Clonal Relationships	47.074	IOS-1022347	399,999	114,638
Photosynthesis and Amino Acid	47.074	MCB-1244008	589,384	21,886
Photosynthesis REU	47.074	MCB-1244008	6,250	3,125
Signal Transduction REU3	47.074	DBI-1062883	298,000	100,445
Biological Sciences (Passed through Augustana College)				
Evaluation of Research Coordination Networks	47.074	7557	60,000	7,518
Social, Behavioral, and Economic Sciences				
New Geospatial Approaches	47.075	BCS - 1227329	180,459	42,107
Ethical Decision-Making	47.075	SES-0924751	357,073	10,783
Education and Human Resources				
Assess Knowledge of Science Teachers	47.076	DUE-0512596	475,474	30,857
ATE Evaluation Resource Center	47.076	DUE-0802245	2,069,415	202,380
Behavioral Cognition in Geosciences	47.076	DRL-0815764	563,653	65,192
Beyond Multiple Choice	47.076	DUE-1022747	32,000	2,528
Capacity Building Math and Science Education	47.076	DRL-0733590	1,312,499	104,644
Discovery Research K-12	47.076	DRL-1220148	257,544	20,971

See Notes to Schedule of Expenditures
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Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 (Continued):				
EvaluATE	47.076	DUE-1204683	\$ 536,036	\$ 226,160
Evidence Based Instruction	47.076	DUE-1256505	299,536	1,216
Improve Community College Science	47.076	DUE-0806765	460,000	138,360
Increase Impact of TUES Project	47.076	DUE-1122446	456,208	52,819
Instructional Change Process	47.076	DUE-1022186	40,741	16,406
Intro Chemistry and Cellular Biosciences	47.076	DUE-0941713	199,856	9,476
Virtual Lab Experiments	47.076	DUE-1140348	195,003	65,228
Pedagogical Design Capacity	47.076	DRL-0918126	414,969	76,059
PEEPS for Professional Development	47.076	DRL-1228809	249,993	37,577
RAPID project	47.076	DRL-1201917	99,802	80,117
Research-Based Strategies	47.076	DUE-0715698	331,143	16,758
SCALE-UP	47.076	DUE-1223564	190,852	11,865
S-STEM Scholarships	47.076	DUE-0965962	593,159	114,282
STEP IB	47.076	DUE-0969287	1,564,799	263,639
Transition to College Mathematics	47.076	DRL-1020312	3,495,494	967,445
Education and Human Resources (Passed through Biological Sciences Curriculum Study Center for Research and Evaluation)				
Methodologies for Evaluation	47.076	7288	268,708	112,749
Education and Human Resources (Passed through Delaware State University)				
CREST External Evaluation	47.076	12-005JNA	38,188	25,029
Education and Human Resources (Passed through Lansing Community College)				
Career and Educational Paths in Building Science	47.076	BP120075	69,999	16,059
Education and Human Resources (Passed through Michigan State University)				
Computation Thinking Across Engineering Disciplines	47.076	61-2322WMU	83,500	21,897
Bioenergy Sustainability for Grades K-12	47.076	61-2010WMU	43,786	11,860
Education and Human Resources (Passed through Michigan Technological University)				
High School Enterprise ITEST	47.076	P0077560	180,000	38,194
Education and Human Resources (Passed through New York City College of Technology)				
Evaluation of Center for Performance Design	47.076	PRSY No 40C39-00-01	13,100	13,094
Education and Human Resources (Passed through Sweet Briar College)				
Modern Biology Mathematics Solutions	47.076	5974	77,008	3,619
Education and Human Resources (Passed through University of Michigan)				
Michigan LSAMP2	47.076	3001714547	339,801	79,224

See Notes to Schedule of Expenditures
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Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 Michigan) (Continued):				
Michigan AGEP Alliance	47.076	PO 3000589440	\$ 792,547	\$ 44,348
Planning to Enrich Michigan AGEP	47.076	3001959880	16,900	16,900
Education and Human Resources (Passed through University of Missouri)				
Center for Study of Math Curriculum	47.076	C00001550-2	2,730,520	97,009
Education and Human Resources (Passed through University of Rochester)				
Curriculum Ergonomics	47.076	415907-G	73,551	20,989
Education and Human Resources (Passed through Wright State University)				
National Model for Engineering Education	47.076	PSP06883	99,988	11,956
International Science and Engineering (OISE) (Passed through U.S. Civilian Research and Development Foundation)				
Energy Research	47.079	RUP1-7028-MO-11	16,000	6,075
Office of Cyberinfrastructure				
TCCP Student Awards	47.080	OCI-1238583	20,000	19,981
Trans-NSF Recovery Act Research Support				
ARRA - Gender and Constitutions	47.082	SES-0920990	173,442	35,687
ARRA - Perturbation Theory	47.082	DMS 0965411	96,333	29,918
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>10,426</u>
Total National Science Foundation				4,476,159
Environmental Protection Agency:				
Office of Research and Development - Science to Achieve Results (STAR) Research Program				
Role of Oxidation of BVOC	66.509	83540901	387,483	39,418
Office of Enforcement and Compliance Assurance - Pollution Prevention Grants Program (Passed through Michigan Department of Environmental Quality)				
E3 Alliance	66.708	430282-13	30,061	<u>4,125</u>
Total Environmental Protection Agency				43,543

See Notes to Schedule of Expenditures
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Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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	\$ 91,998	\$ 27,173
Complexation Models	81.049	DE-SC0005362	149,358	26,051
MICHCARB	81.049	DE-SC0001761	601,158	53,511
Study of Exotic Nuclei	81.049	DE-FG02-04ER41320	551,000	135,198
X-Ray and Transport Studies	81.049	DE-FG02-99ER45772	300,000	585
X-Ray and Transport Studies	81.049	DE-FG02-99ER45772	200,000	120,763
Green Manufacturing Energy Design	81.049	DE-SC0005363	972,000	371,494
LCLS Ultrafast Science	81.049	DE-SC0002004	3,000,000	579,280
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	600,000	188,687
Office of Science Financial Assistance Program (Passed through Cornell University)				
Cornell Climate Model	81.049	64585-9873	23,224	23,224
Renew able Energy Research and Development				
Wind Energy on Migratory Bats	81.087	DE-EE0000533	99,933	801
Renew able Energy Research and Development (Passed through Arizona Geological Survey Headquarters)				
ARRA - National Geothermal Data	81.087	EE-MI0002850	297,944	88,354
Fossil Energy Research and Development (Passed through Battelle Memorial Institute)				
CO2 Storage Infrastructure	81.089	228856	159,115	6,947
Fossil Energy Research and Development (Passed through Research Partnership to Secure Energy for America)				
RPSEA Hydrothermal Dolomite	81.089	08123-12	393,369	6,785
Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through University of Minnesota)				
ARRA - Electric Power Lab Research	81.122	A000211571	24,999	13,363
Recovery-Geologic Sequestration Site Characterization (Passed through University of Illinois at Urbana-Champaign)				
ARRA - Cambro-Ordovician Assessment	81.132	2010-00636-04	303,585	78,608
Other Programs: CFDA Not Identified				
Proton Irradiation	81.unknown	2F-33121	20,000	<u>18,597</u>
Total U.S. Department of Energy				1,739,421

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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:				
Higher Education: Institutional Aid (Passed through Bay De Noc Community College) Student Success in Math and Science	84.031	09025	\$ 49,996	\$ 11,652
Vocational Education: National Centers for Career and Technical Education (Passed through University of Louisville) Evaluation of the NRCCTEE Year 4	84.051	ULRF 08-0181-12	200,196	66,022
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education (Passed through Kalamazoo College) Evaluation of FIPSE	84.116	7154	75,000	31,320
National Institute on Student Achievement, Curriculum, and Assessment IES Educational Research and Statistical Methods	84.305	R305D090013	300,841	24,204
Institute of Education Sciences - Research in Special Education Language and Literacy (TILLS)	84.324	R324A100354	1,971,978	432,005
Office of Special Education and Rehabilitative Services - Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (Passed through University of North Carolina at Charlotte) NSTTAC 2	84.326	20120114-01WMU	986,133	433,654
Secondary Transition Technical Assistance Center	84.326	2975-05-0422-WMU	2,296,769	71,738
Special Education: Technology and Media Services for Individuals with Disabilities (Passed through University of Oregon) Math Image Description Project	84.327	223810L	150,654	41,174
Office of Post-Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs GEAR UP Learning Centers II	84.334	P334A050257	16,497,600	992,475
Office of Elementary and Secondary Education - Early Reading First Promising Beginnings	84.359	S359B080017	4,024,946	177,952
Office of Innovation and Improvement - School Leadership School Leadership Program	84.363	U363A100082	2,031,453	579,522
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	51,857
Greater Proficiency in Math 2	84.366	7019360	91,520	5,683

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Education (Continued):				
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Michigan Department of Education) Kalamazoo Area Algebra Project Year 2	84.366	112410 - MSPF20	\$ 688,448	\$ 50,171
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Saginaw Valley State University Regional Math and Science Center)				
SVSU Math and Science Center MSP	84.366	7018160	50,000	37,879
SVSU Math and Science Center MSP2	84.366	7019370	70,661	6,736
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants (Passed through Michigan Department of Education) Tech Assist for MDE 2	84.367	313B6200009	511,413	<u>79,395</u>
Total U.S. Department of Education				3,093,439
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	21,593
National Institutes of Health - Research Related to Deafness and Communication Disorders Olfactory Bulb Cell Genesis	93.173	1R15DC011137-01A1	414,135	116,321
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance Detroit Trauma Informed Project	93.243	2U79SM058786-05	399,975	140,051
National Institutes of Health - Alcohol Research Programs AA Effects on Drinking	93.273	1R21AA017906-01A1	405,520	65,403
National Institutes of Health - Drug Abuse Research Programs Behavioral Health Treatment	93.279	1R21DA032151-01	409,750	95,033
Dual Focus Mutual Aid	93.279	1R01DA023119-01A1	1,868,106	266,550
National Institutes of Health - Cancer Cause and Prevention Research Oncolytic Virotherapy	93.393	1R15CA156262-01	393,313	95,878
National Institutes of Health - Arthritis, Musculoskeletal and Skin Diseases Research UNC-82 Kinase Function	93.846	1R15AR057975-01	185,623	26,739

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 - Child Health and Human Development Extramural Research (Passed through University of Michigan)				
Birth Muscle Injury and Pelvic Floor Dysfunction	93.865	3002517020	\$ 14,945	\$ 10,608
National Institutes of Health - Vision Research				
Blind Pedestrians Access	93.867	2R01EY012894-06A1	4,734,511	310,414
Prevention of RGC Loss	93.867	1R15EY022795	415,660	41,357
National Institutes of Health - Senior International Fellow ships (Passed through EcoHealth Alliance, Inc.)				
Bat Surveillance Project	93.989	WMU 02	27,336	2,673
Other Programs: CFDA Not Identified				
NoiseBand to PureTone Transfer	93.unknown	254-2011-M-40487	49,961	35,065
Audiometric Test Frequency Data in Adults	93.unknown	211-2009-31218	493,508	2
Other Programs: CFDA Not Identified (Passed through Delloite Consulting, LLP)				
Metaevaluation Manuscript	93.unknown	SA 13	83,227	<u>24,574</u>
Total U.S. Department of Health and Human Services				<u>1,252,261</u>
Total Research and Development Cluster				<u>12,322,009</u>
Trio Cluster:				
U.S. Department of Education:				
Office of Post Secondary Education - TRIO: Student Support Services				
Serving SSS Students	84.042	P042A101221	646,360	266,217
TRIO SSS Program	84.042	P042A100604	863,372	282,355
Office of Post Secondary Education - TRIO: Upward Bound				
Upward Bound 12/17	84.047	P047A121185	486,925	<u>241,883</u>
Total Trio Cluster				<u>790,455</u>
Highway Safety Cluster:				
U.S. Department of Transportation:				
State and Community Highway Safety (Passed through Michigan Department of State Police)				
Overtime Traffic Performance Standards 2	20.600	PT-12-31	78,493	49,987
Overtime Traffic Performance Standards	20.600	PT-12-31	60,000	<u>42,030</u>
Total Highway Safety Cluster				<u>92,017</u>

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Highway Planning and Construction Cluster:				
U.S. Department of Transportation:				
Federal Highway Administration - Highway Planning and Construction (Passed through Dunlap and Associates, Inc.) Dunlap Automated Feedback	20.205	7802	\$ 59,360	\$ 59,360
Federal Highway Administration - Highway Planning and Construction (Passed through Michigan Department of Transportation)				
Bridge Remote Monitoring	20.205	2010-0297 Z7	249,998	13,653
Non-Destructive Evaluation Seminar	20.205	2010-0297 Z8	25,000	7,885
Pedestrian Safety Improvements	20.205	2010-0297 Z1 109241	199,999	68,619
Rapid Bridge Construction and Durability	20.205	2010-0297 Z2/R1	400,672	<u>102,693</u>
Total Highway Planning and Construction Cluster				252,210
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 2012	84.126	WMU/Internship 2012	214,593	<u>53,268</u>
Total Vocational Rehabilitation Cluster				53,268

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
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	\$ 20,000	\$ 3,592
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through County of Riverside Community Health Agency) California Expansion	10.557	PO# HSARC-HSA0059066	796,000	332,111
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Inter Tribal Council of Nevada WIC) ITCA WIC Nevada	10.557	7773	3,500	1,481
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Inter Tribal Council-Arizona) ITCA WIC Arizona	10.557	7259	304,732	23,313
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Iowa Department of Public Health) Iowa WIC	10.557	5883A070	27,550	15,853
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Kansas Department of Administration) Kansas WIC	10.557	7466	20,500	7,787
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	101,644
Infrastructure	10.557	20120907-00	460,000	219,547
Internet Based Nutrition 11/12	10.557	20120579-00	164,000	27,134
Internet Based Nutrition 12/13	10.557	20130552-00	196,065	125,804
Operational Adjustment	10.557	W100342	228,000	223,834
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 Crossroads	10.557	EP4831953	3,000	1,140
North Carolina WIC 2012	10.557	EP4862459	24,262	20,157
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through North Dakota Department of Health) North Dakota WIC	10.557	7901	4,340	4,155

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 Montana) Montana WIC	10.557	7526	\$ 112,000	\$ 18,000
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Nevada WIC) Nevada WIC 11/12	10.557	HD10025	0	7,289
Nevada WIC 12/13	10.557	7854	37,620	4,110
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	6,612
Oklahoma WIC 12/13	10.557	PO 3409014852	16,000	6,270
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of South Dakota) South Dakota WIC	10.557	13SC090279	7,425	355
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	33,357
Utah Virtual Peer Counsel 12/13	10.557	H1229104	104,780	82,332
Utah WIC 11/14	10.557	126149	27,750	4,495
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Vermont Vermont Department of Health) Vermont WIC	10.557	22392	13,000	7,465
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	1,140
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Truman Medical Center) Truman Medical Center WIC	10.557	7503	6,500	2,082
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Washington State Department of Health) Washington WIC 12/13	10.557	N19036	60,875	43,755

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 Womens and Infants Hospital) Women and Infants Hospital WIC	10.557	7467	\$ 1,500	\$ 1,500
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Education) Food Care II	10.558	6889	36,020	5,212
Child Nutrition Discretionary Grants (Passed through North Carolina Department of Health and Human Services) North Carolina WIC Daycare	10.579	30-0125-11	125,303	<u>26,371</u>
Total U.S. Department of Agriculture				1,357,897
National Aeronautics and Space Administration:				
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium) MSGC Fellowships 13/14	43.001	8139	5,500	5,000
MSGC Fellowships 12/13	43.001	7769	10,500	<u>500</u>
Total National Aeronautics and Space Administration				5,500
National Endowment for the Arts and the Humanities:				
National Endowment for The Humanities - Promotion of the Humanities: Federal/State Partnership (Passed through Michigan Humanities Council) Colonial Militia Mustering	45.129	2878	10,000	9,669
National Endowment for The Humanities - Promotion of the Humanities: Seminars and Institutes Human Flourishing Course	45.163	AQ-50928-13	21,365	<u>14,247</u>
Total National Endowment for the Arts and the Humanities				23,916
Small Business Administration:				
Small Business Development Center (Passed through Grand Valley State University) Small Business Development 2013	59.037	P0055706	195,000	102,240
Small Business Development 2012	59.037	P0050095	195,000	<u>96,612</u>
Total Small Business Administration				198,852

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
Environmental Protection Agency:				
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	\$ 19,410
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	<u>6,670</u>
Total Environmental Protection Agency				26,080
U.S. Department of Energy:				
Conservation Research and Development (Passed through Clean Energy Coalition) ARRA - Michigan Green Fleet Phase 2	81.086	CECgf2010-11	448,800	<u>3,334</u>
Total U.S. Department of Energy				3,334
U.S. Department of Education:				
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education) CTE Improvement 12/13	84.048	133280-13184	14,573	8,129
CTE Professional Development	84.048	123280-12184	13,670	3,181
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training O & M Personnel Preparation	84.129	H129P090001	373,566	110,609
Rehabilitation Counseling Blind Personnel	84.129	H129B100030	447,259	156,256
Visual Rehabilitation Therapist Training 2	84.129	H129P090003-13	380,018	133,933
Migrant Education: College Assistance Migrant Program CAMP Program	84.149	S149A120035	408,415	301,011
Office of Post Secondary Education - Business and International Education Projects Project EDGE: Southeast Asian Nations Focus	84.153	P153A090006	175,198	1,101
Graduate Assistance in Areas of National Need Energy and Environmental Chemistry	84.200	P200A090217	393,846	70,458
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	7,201
Online Training Adapted PhysEd	84.325	H325K100330	885,259	279,704
Prep Teacher of Children with Visual Impairments	84.325	H325K100230	867,591	286,594

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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 Special Education and Rehabilitative Services - Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (Passed through California State University-Northridge) WMU PepNet2	84.326	F-11-2963WMU	\$ 25,245	\$ 4,974
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Campus Compact) College Positive Volunteers	84.334	GU11-03	15,000	8,719
College Positive Volunteers 13	84.334	GU12-03	15,000	10,483
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	22,201
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through State of Michigan Workforce Development Agency) KCP GEAR UP 11/12	84.334	11-00-15	149,263	67,801
KCP GEAR Up 12/13	84.334	12-00-15	149,263	80,517
KCP VISTA 11/12	84.334	11-00-15	1,500	495
KCP VISTA 12/13	84.334	12-00-15	3,000	1,661
Office of Post Secondary Education - Child Care Access Means Parents in School Assistance for Parents in College	84.335	P335A090090	493,331	125,210
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants (Passed through National Writing Project Corporation) SEED Teacher Leadership	84.367	94-M106-SEED2012	20,000	18,185
National Writing Project (Passed through National Writing Project Corporation) Third Coast Writing 11/12	84.unknown	94-M106 Amend. 24	35,000	<u>14,909</u>
Total U.S. Department of Education				1,713,332
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	5U79SM058786-04	1,202,892	74,764
Administration for Children and Families - Adoption Opportunities Genesee Trauma Informed Project	93.652	90CO1098/01	639,364	163,836

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

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):				
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 8	93.994	20120578-00	\$ 16,500	\$ 1,500
Fetal Alcohol Syndrome 9	93.994	20130553-00	16,500	<u>12,500</u>
Total U.S. Department of Health and Human Services				<u>252,600</u>
Total other federal awards				<u>3,581,511</u>
Grand total				<u>\$222,081,522</u>

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

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 (the "University") under programs of the federal government for the year ended June 30, 2013. 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, 2013 consist of administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$9,163,205 amount outstanding, \$1,366,946 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, 2013

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	\$ 67,232
Chitosan Test on White-Nose Syndrome	15.657	22,327
Field Initiated Research Evaluation	16.541	8,453
Project Partnering to Reduce Violence	16.730	63,988
NASA Coolest Iron-Peak Species	43.002	14,956
Nile Delta Subsidence	47.050	5,565
Michigan LSAMP 2	47.076	1,063
PEEPS for Professional Development	47.076	15,540
RAPID Project	47.076	36,513
Transition to College Mathematics	47.076	168,833
Virtual Lab Experiments	47.076	1,780
ARRA-Perturbation Theory	47.082	27,382
MICHCARB	81.049	20,000
Wind Energy on Migratory Bats	81.087	2,365
Language and Literacy (TILLS)	84.324	36,119
GEAR UP Learning Centers II	84.334	423,267
School Leadership Program	84.363	47,280
Dual Focus Mutual Aid	93.279	94,947
Blind Pedestrian Access	93.867	206,234
Highway Planning and Construction Cluster - Pedestrian Safety Improvements	20.205	17,990
Total		<u>\$ 1,281,834</u>

Western Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2013

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

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: Unmodified

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
84.325	Special Education Personnel Development

Dollar threshold used to distinguish between type A and type B programs: \$512,744

Auditee qualified as low-risk auditee? Yes No

Western Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None