

# **Western Michigan University**

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**Federal Awards  
Supplemental Information  
June 30, 2014**

### 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 units as of and for the year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 29, 2014, which contained an unmodified opinion on the basic financial statements of the University and its component units. 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 29, 2014.

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  
December 10, 2014

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, 2014 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 29, 2014. The financial statements of the discretely presented component units were not audited in accordance with *Governmental 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 basic 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 29, 2014

**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, 2014. 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, 2014.

### **Report on Internal Control Over Compliance**

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  
December 10, 2014

# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2014

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	\$ 9,009,926
Federal Work Study Program	84.033	P033A132105	929,616	846,693
Federal Supplemental Educational Opportunity Grant	84.007	P007A132105	789,943	809,467
Federal Pell Grant Program	84.063	P063P130246	29,325,875	29,325,875
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	42,505,981
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	87,685,330
Federal Plus Loans	84.268	N/A	N/A	23,455,635
Federal Grad Plus Loans	84.268	N/A	N/A	<u>3,384,888</u>
Total Federal Direct Loan Program				<u>157,031,834</u>
Total Student Financial Aid Cluster				<b>197,023,795</b>



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters:</b>				
<b>Research and Development Cluster:</b>				
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	\$ 34,764
Michigan Specialty Crop Competitiveness	10.170	791N3200132	45,658	34,865
Cooperative State Research, Education, and Extension Service - Small Business Innovation Research (Passed through Exactheat, LLC)				
Exact Heat Electrodes Polymer	10.212	7528	67,134	18,564
Cooperative State Research, Education, and Extension Service - Integrated Programs (Passed through Iowa State University)				
ISU Rural Social Media	10.303	410-28-07B	6,268	3,054
Technical Agricultural Assistance				
Evaluate International Codex Outreach Program	10.960	TA-CR-13-012	150,000	<u>67,423</u>
Total U.S. Department of Agriculture				<b>158,670</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	8,983
Lake Michigan Water Trail 2	11.419	12-WT-008	17,805	<u>13,805</u>
Total U.S. Department of Commerce				<b>22,788</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	430,000	<u>142,231</u>
Total U.S. Department of Defense				<b>142,231</b>
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	53,090
Geological Survey - Assistance to State Water Resources Research Institutes (Passed through Michigan State University)				
MSU Great Lakes Water Resources	15.805	RC100125WMU	15,000	960
Geological Survey - Research and Data Acquisition				
Great Lakes Mapping 3	15.808	G12AC20359	77,637	51,560
Great Lakes Mapping 5	15.808	G13AC00167	70,484	31,997
Geological Survey - National Cooperative Geologic Mapping Program				
Great Lakes Mapping 4	15.810	G12AC20462	58,829	56,854

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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 the Interior (Continued):				
Geological Survey - National Geological and Geophysical Data Preservation Program				
USGS Data Preservation	15.814	G12AP20149	\$ 20,000	\$ 67
USGS Data Preservation 2	15.814	G13AP00080	32,548	<u>32,548</u>
Total U.S. Department of the Interior				<b>227,076</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	81,980
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence				
Project Partnering to Reduce Violence	16.730	2010-JW-FX-K017	999,954	<u>267,217</u>
Total U.S. Department of Justice				<b>349,197</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	<u>13,889</u>
Total U.S. Department of State				<b>13,889</b>
U.S. Department of Transportation:				
Federal Aviation Administration - Aviation Research Grants (Passed through Texas A&M University)				
Weather Technology in the Cockpit Program	20.108	C229A1 Proj B	189,635	97,971
Federal Transit Administration - State Planning and Research (Passed through Michigan Department of Transportation)				
Accelerated Bridge Construction	20.515	2013-0069 Z4/120482	249,163	20,576
Federal Transit Administration - State Planning and Research (Passed through Michigan Department of Transportation)				
Accelerated Bridge Construction Seminar	20.515	2013-0069 Z7	36,542	16,992
Engineering Improvements for Older Drivers	20.515	2013-0069 Z3	295,582	62,513
Evaluating Commercial Vehicle Strategies	20.515	2013-0069 Z1	268,560	87,535
Intelligent Transport System Deployments	20.515	2013-0069 Z5	233,395	74,387
Performance of Non-Motorized Dynamics	20.515	2010-0297 Z5 116248	201,851	101,260
Research and Special Programs Administration - University Transportation Centers Program				
Transportation Resource Center for Livable Communities	20.701	DTRT13-G-UTC60	2,816,300	26,115
Other Programs: CFDA Not Identified (Passed through Battelle Memorial Institute)				
Countdown Pedestrian Signals	20.UN	subcontract# 386243	132,402	43,867

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Transportation (Continued):				
Other Programs: CFDA Not Identified (Passed through Michigan Department of Transportation)				
Alternative Pedestrian Crossing	20.UN	2013-0069 Z2 120239	\$ 218,513	\$ <u>22,097</u>
Total U.S. Department of Transportation				<b>553,313</b>
National Aeronautics and Space Administration:				
Aerospace Education Services Program				
Astrophysical Plasma 2011/14	43.001	NNX11AF32G	280,000	88,279
NASA GRACE Part 2	43.001	NNX12AJ94G	306,212	65,300
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
MSGC Hudson Seed Grant	43.001	7972	5,000	4,767
MSGC Operations	43.001	1897	18,600	2,943
Aerospace Education Services Program (Passed through Smithsonian Astrophysical Observatory)				
X-Ray Absorption Models	43.001	TM4-15003X	59,999	15,293
Technology Transfer				
NASA Coolest Iron-Peak Species	43.002	NNX10AQ62G	490,628	114,967
Cross Agency Support				
NASA Small Spacecraft Propulsion	43.009	NNX13AR18A	99,999	<u>41,010</u>
Total National Aeronautics and Space Administration				<b>332,559</b>
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>7,068</u>
Total National Endowment for the Arts and the Humanities				<b>7,068</b>
National Science Foundation:				
Engineering Grants (Passed through Central Michigan University)				
Multidisciplinary Eng Research	47.041	7017910	18,615	2,271
Engineering Grants (Passed through Colorado State University)				
CSU NEESR	47.041	G-4948-5	35,081	13,521
CSU NEESR REU	47.041	G-4948-5 REU	4,500	1,392
Engineering Grants (Passed through Northeastern University)				
NEESR Building Collapse	47.041	501944-78050	84,022	28,643
Engineering Grants (Passed through Stanford University)				
Advanced Combustion Engines	47.041	60447211-111120-A	50,616	2,955
Engineering Grants (Passed through Texas State University-San Marcos)				
TRA To Foster Nanotechnology	47.041	13003-8-1904-1	15,781	6,728

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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):				
Engineering Grants (Passed through WGBH Educational Foundation)				
Design Squad Nation 2	47.041	K201200422A	\$ 29,911	\$ 9,580
Mathematical and Physical Sciences:				
Atlas of Lie Groups	47.049	DMS-1317503	65,946	19,207
Deciphering Chemical Bond Nature	47.049	CHE-1055310	332,000	95,310
EAGER	47.049	DMR-1410915	171,970	33,195
Graduate Research Fellowship	47.049	DGE-1257301	88,000	44,007
Heavy Element Nucleosynthesis	47.049	PHY-1204486	80,000	13,357
Nuclear Masses	47.049	PHY-0855013	213,062	2,473
Nuclear Spin-Isospin Response	47.049	PHY-1204486	18,033	17,852
Polynomial Computational Methods	47.049	DMS-1016224	300,000	19,315
Solar Energy Conservation	47.049	DMR-0963678	540,000	84,579
Stars to Active Galactic Nuclei	47.049	AST-1313265	602,160	81,691
Mathematical and Physical Sciences (Passed through University of Notre Dame)				
DIANA Underground Accelerator	47.049	202041-WMU	50,000	1,283
Geosciences:				
Changing Temperature Forest	47.050	AGS-1120258	87,230	31,624
Nile Delta Subsidence	47.050	OISE-1103843	124,300	39,296
Computer and Information Science and Engineering				
Computing Infrastructure Equipment	47.070	CNS-1126438	289,574	12,203
Biological Sciences:				
Anthropogenic Noise	47.074	IOS-1257699	303,000	145,926
Extinct Ancestral Enzyme	47.074	MCB-1120624	264,177	61,655
Lineage and Clonal Relationships	47.074	IOS-1022347	399,999	72,653
Photosynthesis and Amino Acid	47.074	MCB-1244008	1,118,381	378,788
Signal Transduction REU3	47.074	DBI-1062883	318,000	88,895
Biological Sciences (Passed through Augustana College)				
Evaluation of Research Coordination Networks	47.074	7557	60,000	16,576
Social, Behavioral, and Economic Sciences				
Framework for Cyber Warfare	47.075	SES-1317798	69,620	14,446
New Geospatial Approaches	47.075	BCS - 1227329	180,459	27,471
The Allure of Sweetness	47.075	BCS-1330399	105,312	7,301
Social, Behavioral, and Economic Sciences (Passed through University of North Carolina at Greensboro)				
Geospatial Approaches for Paleoanthropology	47.075	14-0106	12,157	3,440
Education and Human Resources:				
Assess Constructed Responses	47.076	DUE-1323011	172,804	67,575
Assess Facilitate Reform Teach	47.076	DUE-1347700	75,000	18,249
ATE Evaluation Resource Center	47.076	DUE-0802245	2,069,415	10,882
Behavioral Cognition in Geosciences	47.076	DRL-0815764	563,653	5,357
Beyond Multiple Choice	47.076	DUE-1022747	32,000	772
Capacity Building Math and Science Education	47.076	DRL-0733590	1,312,499	55,141
Discovery Research K-12	47.076	DRL-1220148	257,544	126,972
EvaluATE	47.076	DUE-1204683	1,619,797	496,526
Evidence Based Instruction	47.076	DUE-1256505	299,536	91,916
Formative Assessment Systems	47.076	DUE-1349079	199,119	28,209
Improve Community College Science	47.076	DUE-0806765	460,000	28,538

See Notes to Schedule of Expenditures  
of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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>				
Education and Human Resources (Continued):				
Increase Impact of TUES Project	47.076	DUE-1122446	\$ 456,208	\$ 93,424
Instructional Change Process	47.076	DUE-1022186	40,741	7,303
Intro Chemistry and Cellular Biosciences	47.076	DUE-0941713	199,856	(714)
Michigan AGEP Alliance for Transformation	47.076	HRD-1305996	69,475	34,832
NSF Virtual Lab Experiments	47.076	DUE-1140348	195,003	64,167
Pedagogical Design Capacity	47.076	DRL-0918126	414,969	80,157
PEEPS for Professional Development	47.076	DRL-1228809	249,993	82,105
RAPID Project	47.076	DRL-1201917	99,802	2,784
Reducing Student Resistance	47.076	DUE-1347580	37,845	9,422
SCALE-UP	47.076	DUE-1223564	190,852	54,045
S-STEM Scholarships	47.076	DUE-0965962	593,159	138,249
STEP IB	47.076	DUE-0969287	1,990,314	243,620
Transition to College Mathematics	47.076	DRL-1020312	3,495,494	767,975
Education and Human Resources (Passed through Biological Sciences Curriculum Study Center for Research and Evaluation):				
Methodologies for Evaluation	47.076	7288	268,708	73,079
Education and Human Resources (Passed through Delaware State University)				
CREST External Evaluation	47.076	12-005JNA	85,759	59,345
Education and Human Resources (Passed through Lansing Community College)				
Career and Educational Paths in Building Science	47.076	BP120075	69,999	16,759
Education and Human Resources (Passed through Michigan State University)				
Bioenergy Sustainability for Grades K-12	47.076	61-2010WM	74,843	16,152
Computation Thinking Across Engineering Disciplines	47.076	61-2322WMU	83,500	11,347
Education and Human Resources (Passed through Michigan Technological University)				
Accessible Access Control	47.076	P0092707 1205082Z1	30,737	19,607
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	6
Education and Human Resources (Passed through Springfield Technical Community College)				
Evaluate Information and Communications Technology ATE Project	47.076	8103	14,234	10,505
Education and Human Resources (Passed through University of Michigan)				
Michigan LSAMP2	47.076	3001714547	442,201	106,536
Education and Human Resources (Passed through University of Missouri)				
Center for Study of Math Curriculum	47.076	C00001550-2	2,730,520	3,425
Education and Human Resources (Passed through University of Rochester)				
Curriculum Ergonomics	47.076	415907-G	187,374	57,210

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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>				
Education and Human Resources (Continued):				
Education and Human Resources (Passed through University Of Wisconsin-Madison Institute for Research on Poverty)				
ATE Central	47.076	459K734	\$ 16,938	\$ 80
Education and Human Resources (Passed through Wright State University)				
National Model for Engineering Education	47.076	PSP06883	99,988	2,563
International Science and Engineering (OISE) (Passed through U.S. Civilian Research and Development Foundation)				
Energy Research	47.079	RUP1-7028-MO-11	16,000	7,632
Office of Cyberinfrastructure				
TCPD Students Awards	47.080	ACI-1400481	12,000	10,290
Trans-NSF Recovery Act Research Support				
ARRA - Gender and Constitutions	47.082	SES-0920990	173,442	6,080
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>7,625</u>
Total National Science Foundation				<b>4,293,380</b>
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	229,159
Office of Enforcement and Compliance Assurance - Pollution Prevention Grants Program (Passed through Michigan Department of Environmental Quality)				
E3 Alliance	66.708	430282-13	31,612	<u>20,107</u>
Total Environmental Protection Agency				<b>249,266</b>
U.S. Department of Energy:				
Office of Science Financial Assistance Program				
Complexation Models	81.049	DE-SC0005362	149,358	10,462
LCLS Ultrafast Science - SISGR	81.049	DE-SC0002004	3,000,000	927,348
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	600,000	149,542
Study of Exotic Nuclei 2013/16	81.049	DE-FG02-04ER41320	736,000	164,286
X-Ray and Transport Studies	81.049	DE-FG02-99ER45772	300,000	84,390
Renewable Energy Research and Development (Passed through Arizona Geological Survey Headquarters)				
ARRA - National Geothermal Data	81.087	EE-MI0002850	297,944	48,550

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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:				
Fossil Energy Research and Development (Passed through Battelle Memorial Institute)				
CO2 Storage Infrastructure 2	81.089	344142	\$ 600,000	\$ 44,916
Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through University of Minnesota)				
ARRA - Electric Power Lab Research	81.122	A000211571	24,999	958
Recovery-Geologic Sequestration Site Characterization (Passed through University of Illinois at Urbana-Champaign)				
ARRA - Cambro-Ordovician Assessment	81.132	2010-00636-04	403,585	41,769
Other Programs: CFDA Not Identified				
Ion Beam Irradiation	81.UN	2F-33121	50,000	<u>23,759</u>
Total U.S. Department of Energy				<b>1,495,980</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	09025	49,996	6,384
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education (Passed through Kalamazoo College)				
Evaluation of FIPSE	84.116	7154	75,000	13,797
Institute of Education Sciences - Research in Special Education				
Language and Literacy (TILLS)	84.324	R324A100354	1,971,978	455,119
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities (Passed through California State University-Northridge)				
PepNet 2 Extension	84.325	F-11-2963-3-WMU	79,095	44,348
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)				
NSTTAC 2	84.326	20120114-01WMU	1,517,774	538,024
Special Education: Technology and Media Services for Individuals with Disabilities (Passed through University of Oregon)				
Math Image Description Project	84.327	223810L	283,698	129,118

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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:				
Office of Innovation and Improvement - School Leadership				
School Leadership Development	84.363	U363A130108	\$ 927,274	\$ 247,742
School Leadership Program	84.363	U363A100082	2,753,945	643,514
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	17,168
Greater Proficiency in Math 2	84.366	7019360	91,520	50,666
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Saginaw Valley State University Regional Math & Science Center)				
SVSU Math & Science Center MSP	84.366	7018160	50,000	12,002
SVSU Math & Science Center MSP2	84.366	7019370	80,661	<u>41,668</u>
Total U.S. Department of Education				<b>2,199,550</b>
U.S. Department of Health and Human Services:				
National Institutes of Health - Research Related to Deafness and Communication Disorders				
Olfactory Bulb Cell Genesis	93.173	1R15DC011137-01A1	414,135	66,970
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	2U79SM058786-06	790,422	301,405
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance (Passed through Fordham University)				
Agency Organization Readiness	93.243	7019730	9,002	9,002
National Institutes of Health - Drug Abuse Research Programs				
Behavioral Health Treatment	93.279	1R21DA032151-01	409,750	163,348
Dual Focus Mutual Aid	93.279	1R01DA023119-01A1	1,868,106	167,882
National Institutes of Health - Drug Abuse Research Programs (Passed through Pennsylvania State University)				
Legacy Together Project	93.279	4904-WMU-DHHS-5187	33,798	32,208
National Institutes of Health - Cancer Cause and Prevention Research				
Oncolytic Virotherapy	93.393	1R15CA156262-01	393,313	87,585
National Institutes of Health - Arthritis, Musculoskeletal, and Skin Diseases Research				
UNC-82 Kinase Function	93.846	1R15AR057975-01	185,623	13,644



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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 - Child Health and Human Development Extramural Research (Passed through University of Michigan)				
Birth Muscle Injury and Pelvic Floor Dysfunction	93.865	3002517020	\$ 17,956	\$ 2,510
National Institutes of Health - Vision Research				
Blind Pedestrians Access	93.867	2R01EY012894-06A1	4,734,511	95,157
Cane Design and Biomechanics	93.867	R15EY024149	421,125	37,378
Prevention of RGC Loss	93.867	1R15EY022795	415,660	121,143
Total U.S. Department of Health and Human Services				<u>1,098,232</u>
Total Research and Development Cluster				<b>11,143,199</b>
<b>Trio Cluster:</b>				
U.S. Department of Education:				
Office of Post Secondary Education - TRIO: Student Support Services				
Serving SSS Students	84.042	P042A101221	848,391	207,121
Office of Post Secondary Education - TRIO: Student Support Services				
TRIO SSS Program	84.042	P042A100604	1,133,233	279,093
Office of Post Secondary Education - TRIO: Upward Bound				
Upward Bound 12/17	84.047	P047A121185	736,925	<u>234,769</u>
Total Trio Cluster				<b>720,983</b>
<b>Highway Safety Cluster:</b>				
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	26,179
Overtime Traffic Performance Standards 3	20.600	PT-14-31	73,496	<u>26,446</u>
Total Highway Safety Cluster				<b>52,625</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)				
Bridge Remote Monitoring	20.205	2010-0297 Z7	249,998	104,600
Non-Destructive Evaluation Seminar	20.205	2010-0297 Z8	25,000	12,115
Rapid Bridge Construction and Durability	20.205	2010-0297 Z2/R1	400,672	58,362

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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 (Continued):</b>				
U.S. Department of Transportation (Continued):				
Federal Highway Administration - Highway Planning and Construction (Passed through Wisconsin Department of Transportation)				
Reflective Cracking	20.205	0092-14-01	\$ 84,999	\$ <u>22,126</u>
Total Highway Planning and Construction Cluster				<b>197,203</b>
<b>Other Federal Awards:</b>				
U.S. Department of Agriculture:				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Community Health)				
Internet Based Nutrition 12/13	10.557	20130552-00	196,065	69,127
MDCH WIC Secondary	10.557	20141490-00	196,065	146,505
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 13/14	10.557	30-16514291-13	21,252	21,252
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Oklahoma WIC Services)				
Oklahoma WIC 12/13	10.557	PO 3409014852	16,000	9,643
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Utah)				
Utah Virtual Peer Counsel 12/13	10.557	H1229104	104,780	22,140
Utah WIC Online Peer Counseling	10.557	8260	19,582	19,582
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Washington State Department of Health)				
Washington WIC	10.557	N19036	96,375	31,702
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Education)				
Food Care 2	10.558	6889	45,288	<u>9,268</u>
Total U.S. Department of Agriculture				<b>329,219</b>
U.S. Department of Defense:				
Language Grant Program				
Startalk in Action	12.900	H98230-14-1-0018	88,365	<u>2,979</u>
Total U.S. Department of Defense				<b>2,979</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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 Transportation:				
Federal Highway Administration - Highway Training and Education				
Transportation Fellowship Program	20.215	DTFH64-13-G-00062	\$ 5,000	\$ <u>3,239</u>
Total U.S. Department of Transportation				<b>3,239</b>
National Aeronautics and Space Administration				
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium)				
MSGC Fellowships 14/15	43.001	8522	10,000	<u>10,000</u>
Total National Aeronautics and Space Administration				<b>10,000</b>
National Endowment for the Arts and the Humanities				
National Endowment for The Arts - Promotion of the Arts: Grants to Organizations and Individuals				
The Green Rose Series	45.024	14-5200-7031	10,000	7,123
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Arts Midwest)				
Pilobolo Dance Theatre	45.025	FY14-210867	3,400	3,400
National Endowment for the Arts - Promotion of the Arts: Partnership Agreements (Passed through Michigan Council for Arts and Cultural Affairs)				
New Issues Poetry and Prose 2012	45.025	13OP0188OS	15,000	2,565
National Endowment for the Humanities - Promotion of the Humanities: Seminars and Institutes				
Human Flourishing Course	45.163	AQ-50928-13	21,365	<u>7,117</u>
Total National Endowment for the Arts and the Humanities				<b>20,205</b>
Small Business Administration				
Small Business Development Center (Passed through Grand Valley State University)				
Small Business Development 2013	59.037	P0055706	210,000	107,760
Small Business Development 2014	59.037	P0059891	210,000	<u>84,792</u>
Total Small Business Administration				<b>192,552</b>
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	<u>291,795</u>
Total Environmental Protection Agency				<b>291,795</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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:				
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education)				
CTE Improvement 2013/2014	84.048	143280-14184	\$ 27,903	\$ 13,344
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training				
O & M Personnel Preparations	84.129	H129P090001	473,507	90,122
Rehab Counseling Blind Personnel Preparation	84.129	H129B100030	746,223	138,850
Visual Rehabilitation Therapist Training 2	84.129	H129P090003-13	479,959	107,859
Migrant Education: College Assistance Migrant Program CAMP Program	84.149	S149A120035	811,331	461,801
Graduate Assistance in Areas of National Need Energy and Environmental Chemistry	84.200	P200A090217	393,846	27,038
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	1,184,723	281,431
Prep Teacher of Child with Visual Impairment	84.325	H325K100230	1,166,818	187,461
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	19,235
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Campus Compact)				
College Positive Volunteers 13	84.334	GU12-03	15,000	2,600
College Positive Volunteers 13/14	84.334	8231	15,000	10,267
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through State of Michigan Workforce Development Agency)				
KCP Gear Up 12/13	84.334	12-00-15	149,263	68,746
KCP Gear Up 13/14	84.334	13-00-15	148,530	81,714
KCP VISTA 12/13	84.334	12-00-15	3,000	651
Office of Post Secondary Education - Child Care Access Means Parents in School				
Assistance for Parents in College	84.335	P335A090090	493,331	47,383
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	(138)

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2014

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>				
Other Programs: CFDA Not Identified (Passed through National Writing Project Corporation)				
Third Coast Writing 11/12	84.UN	94-M106 Amend. 24	\$ 35,000	\$ <u>680</u>
Total U.S. Department of Education				<b>1,539,044</b>
U.S. Department of Health and Human Services				
Administration for Children and Families - Adoption Opportunities				
Genesee Trauma Informed Project	93.652	90CO1098-02-00	1,263,828	398,507
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 10	93.994	20141492-00	16,500	12,500
Fetal Alcohol Syndrome 9	93.994	20130553-00	16,500	<u>4,000</u>
Total U.S. Department of Health and Human Services				<b><u>415,007</u></b>
Total other federal awards				<b><u>2,804,040</u></b>
Grand total				<b>\$ <u>211,941,845</u></b>

# Western Michigan University

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2014

### **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, 2014. 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 - Adjustments and Transfers**

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, Western Michigan University expended \$1,872 of Federal Work Study (84.033) funds carried forward from the year ended June 30, 2013. The University carried forward \$65,271 of Federal Work Study (84.033) funds from the year ended June 30, 2014 to the year ending June 30, 2015. In addition, the University transferred \$19,524 of Federal Work Study funds to the Federal Supplemental Education Opportunity Grant funds during the year ended June 30, 2014.

### **Note 3 - Loans Outstanding**

Perkins loan expenditures at June 30, 2014 consist of administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$9,009,926 amount outstanding, \$1,268,174 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, 2014

### Note 4 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Research and Development Cluster:		
Chitosan Test on White-Nose Syndrome	15.657	\$ 45,332
Field Initiated Research Evaluation	16.541	4,667
Project Partnering to Reduce Violence	16.730	39,269
NASA Coolest Iron-Peak Species	43.002	15,574
Stars to Active Galactic Nuclei	47.049	5,090
Nile Delta Subsidence	47.050	14,221
Photosynthesis and Amino Acid	47.074	172,577
New Geospatial Approaches	47.075	4,500
Michigan LSAMP2	47.076	1,890
PEEPS for Professional Development	47.076	31,548
Formative Assessment Systems	47.076	4,398
Transition to College Mathematics	47.076	152,712
Role of Oxidation of BVOC	66.509	133,339
LCLS Ultrafast Science - SISGR	81.049	129,393
Language and Literacy (TILLS)	84.324	85,875
School Leadership Program	84.363	36,918
Detroit Trauma Informed Project	93.243	11,633
Dual Focus Mutual Aid	93.279	147,732
Blind Pedestrians Access	93.867	75,614
Other Federal Cluster - Genesee Trauma Informed Project	93.652	29,567
Total		<u>\$ 1,141,849</u>

# Western Michigan University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2014

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

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes  X  No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes  X  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? \_\_\_\_\_ Yes  X  No

Identification of major programs:

<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
Various	Research and Development Cluster
84.042 and 84.047	Trio Cluster
84.149	CAMP Program

Dollar threshold used to distinguish between type A and type B programs: \$447,541

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  X  No



# **Western Michigan University**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2014**

### **Section II - Financial Statement Audit Findings**

None

### **Section III - Federal Program Audit Findings**

None