

Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2017**

Independent Auditor's Reports:

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Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Trustees
Western Michigan University

We have audited the financial statements of Western Michigan University (the "University") and its discretely presented component units as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 5, 2017, 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 opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 5, 2017.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by the Uniform Guidance, 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 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

October 5, 2017

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 financial statements of Western Michigan University (the "University") and its discretely presented component units as of and for the year ended June 30, 2017 and the related notes to the basic financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 5, 2017. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the 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 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 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

October 5, 2017

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) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance 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, 2017.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

October 5, 2017

Western Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters:				
Student Financial Assistance Cluster - Direct Program:				
U.S. Department of Education:				
Federal Perkins Loan Program	84.038	P038A062105		\$ 12,299,439
Federal Work Study Program	84.033	P033A162105		898,748
Federal Supplemental Educational Opportunity Grant	84.007	P007A162105		787,726
Federal Pell Grant Program	84.063	P063P160246		25,695,387
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A		37,841,010
Federal Unsubsidized Stafford Loans	84.268	N/A		75,791,072
Federal Plus Loans	84.268	N/A		27,098,580
Federal Grad Plus Loans	84.268	N/A		<u>3,658,055</u>
Total Federal Direct Loan Program				<u>144,388,717</u>
Total Student Financial Assistance Cluster				184,070,017

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Research and Development Cluster:				
U.S. Department of Agriculture - National Institute of Food and Agriculture - Agriculture and Food Research Initiative (Passed through Desert Research Institute - Water Sustainability Snow Fed	10.310	646.5501.04		\$ 33,179
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		104,718
U.S. Army Medical Command - Military Medical Research and Development (Passed through Geneva Foundation) - Acoustic Impulse on Middle Ear	12.420	S-1376-01		331,721
Department of the Air Force, Material Command - Air Force Defense Research Sciences Program - AFOSR Molecular Plasma	12.800	FA9550-14-1-0286		156,272
Department of the Air Force, Material Command - Air Force Defense Research Sciences Program (Passed through Purdue University) - Flexible Smart Wound Drsg	12.800	4104-76415		85,957
National Security Agency - Mathematical Sciences Grants Program - Ramsey-type Numbers	12.901	H98230-15-1-0172		6,452
Advanced Research Projects Agency - Research and Technology Development - US DOD DARPA Hudson	12.910	D15AP00078		70,982
Other programs - CFDA not identified - Impact of Military Noise	12.UN	W912HZ-17-2-0006		<u>31,701</u>
Total U.S. Department of Defense				787,803
U.S. Department of the Interior: Fish and Wildlife Service - Endangered Species Conservation-Recovery Implementation Funds - Effect of Chitosan on WNS	15.657	F14AP00736	\$ 6,305	18,257
Fish and Wildlife Service - Endangered Species Conservation-Recovery Implementation Funds (Passed through Wildlife Management Institute) - Field Trial Test Chitosan 3	15.657	WNS 2016-5		6,129
Geological Survey - Research and Data Acquisition: Great Lakes Map 10	15.808	G15AC00336		32,656
Great Lakes Map Coalition 2016	15.808	G16AC00377		31,923
Geological Survey - National Cooperative Geologic Mapping Program: ED MAP 2017/18	15.810	G17AC00127		4,599
Great Lakes Map 9	15.810	G15AC00494		64,234
State Map 2016	15.810	G16AC00297		48,044
Geological Survey - National Geological and Geophysical Data Preservation Program - Data Preservation 5	15.814	G16AP00175		<u>34,174</u>
Total U.S. Department of the Interior			6,305	240,016

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Passed through to Subrecipients	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	\$ 4,000	\$ 45,494
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence - Project Partnering to Reduce Violence	16.730	2010-JW-FX-K017	22,490	25,558
National Institute of Justice - Postconviction Testing of DNA Evidence - Postconviction DNA Testing	16.820	2015-DY-BX-K008	<u>117,282</u>	<u>166,370</u>
Total U.S. Department of Justice			143,772	237,422
U.S. Department of Transportation:				
Federal Aviation Administration - Aviation Research Grants (Passed through Texas A&M University) - TAMU WTIC 2-C	20.108	M1401673/C229A1PROJC		2,084
Federal Aviation Administration - Air Transportation Centers of Excellence:				
FAA COE Modular Curriculum	20.109	16-C-TTHP-WMU-002		29,132
FAA COE Start Up	20.109	16-C-TTHP-WMU-001		2,867
Federal Aviation Administration - Air Transportation Centers of Excellence (Passed through Purdue University) - Purdue WTIC 2-D	20.109	4108-66685		227,242
Federal Aviation Administration - Air Transportation Centers of Excellence (Passed through Purdue University) - Federal Transit Administration - Federal Transit: Metropolitan Planning Grants (Passed through Michigan Department of Transportation):				
Bridge Construct Reviews	20.505	2016-0069 Z3		11,270
MDOT Accelerator Bridge Construction	20.505	2013-0069 Z4/120482		47,030
MDOT Cont Count Stn Distrib	20.505	2016-0069 Z2		47,360
MDOT Eng for Older Drivers	20.505	2013-0069 Z10		124,261
MDOT Speed Limit Changes	20.505	2016-0069 Z1		53,215
Research and Special Programs Administration - University Transportation Centers Program Transportation Research Center for Livable Co	20.701	DTRT13-G-UTC60	485,626	941,033
Research and Special Programs Administration - University Transportation Centers Program (Passed through University of Minnesota):				
Pedestrian Safety	20.701	H003662405		8,368
Roadway Safety	20.701	H003662407		10,416
Other programs - CFDA not identified (Passed through Michigan Department of Transportation) - Alternative Pedestrian Crossing	20.UN	2013-0069 Z2 120239		<u>49,001</u>
Total U.S. Department of Transportation			485,626	1,553,279
National Aeronautics and Space Administration:				
Aerospace Education Services Program:				
CloudSat GLOBE Support	43.001	1536500		63,471
NASA Grace Part 2	43.001	NNX12AJ94G		62,515
Polar Vorticity Fellowship	43.001	NNX16AP44H		16,345
X-Ray Absorption Model	43.001	NNX17AD41G		49,962
X-Ray Photoabsorption	43.001	NNX15AJ49G		107,609

See Notes to Schedule of Expenditures
of Federal Awards.

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Aeronautics and Space Administration (Continued):				
Education (Passed through Delaware State University) - Evaluation of OSTAR Center	43.008	PO# 119205		\$ 10,728
Other programs - CFDA not identified (Passed through Space Telescope Science Institute) - Mapping AGN Broad Line Region	43.UN	HST-GO-13330.008-A		<u>3,165</u>
Total National Aeronautics and Space Administration				313,795
National Science Foundation:				
Engineering Grants:				
Impact Sensing Platform	47.041	IIP-1644613		46,140
NSF ICorps Fatigue Analysis	47.041	IIP 1739219		3,333
NSF ICorps Prnt Elect	47.041	IIP-1644805		47,502
NSF Influenza Testing	47.041	CMMI-1537379		58,498
NSF Laser Assist Drilling	47.041	IIP-1445017		97,613
NSF XRay Diffract Equipment	47.041	CMMI-1626276		452,399
RET Site on Smart Vehicles	47.041	EEC-1542336		11,015
Weak Electric & Magnetic Field	47.041	1644384		5,674
Engineering Grants (Passed through Stanford University) - Advanced Combustion Engines	47.041	60447211-111120-A		50,968
Engineering Grants (Passed through Virginia Polytechnic Institute and State University) - VTech Cyber Manufacturing Security	47.041	479183-19881		9,400
Mathematical and Physical Sciences:				
Anion Extraction	47.049	CHE-1404730		156,660
Combinatorics and Graph Theory	47.049	1664943		10,000
NSF EAGER	47.049	DMR-1410915		7,316
Protein Analysis	47.049	CHE-1508626		93,439
RDEC of Ions	47.049	PHY-1401429		39,881
Solar Energy Conservation	47.049	DMR-0963678		8,873
Spin-Isospin Response	47.049	PHY-1404343		108,539
Stars 2 Active Galactic Nuclei	47.049	AST-1313265		21,661
Mathematical and Physical Sciences (Passed through University of Nebraska Lincoln) - UNL Behavior Models	47.049	25-0524-0052-002		42,121
Mathematical and Physical Sciences (Passed through University of West Georgia) - Expand Atomic Database	47.049	111554BWMU		16,946
Geosciences - NSF HH XRF Spectrometer	47.050	EAR-1636441		52,755
Geosciences (Passed through Columbia University in the City of New York) - Columbia USSSP	47.050	12(GG009393)POGI0845		27,043
Computer and Information Science and Engineering:				
CAREER Saeed 17/22	47.070	1651724		1,178
NSF Egr Concur Software	47.070	CCF-1500365		945
NSF HPC Solutions	47.070	CCF-1464268		67,325
NSF Memory Res Mgmt.	47.070	CNS-1421643		62,177
NSF TCPP Students 3	47.070	ACI-1550722		12,733

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued):				
Biological Sciences:				
Anthropogenic Noise	47.074	IOS-1257699		\$ 13,578
EAGER-NEON: Air Microbiome	47.074	1550748		183,108
Extinct Ancestral Enzyme	47.074	MCB-1120624		26,125
Photosynthesis & Amino Acid	47.074	MCB-1244008	\$ 145,629	275,884
Regeneration in Planarians	47.074	1652312		23,132
Social, Behavioral, and Economic Sciences:				
American Econ Association Summer Program	47.075	1560730		37,581
Framework for Cyber Warfare	47.075	SES-1317798		28,076
The Allure of Sweetness	47.075	BCS-1330399		35,380
Vulnerable Transitions-Kenya	47.075	BCS-1430860		51,706
Education and Human Resources:				
Assess Constructed Responses	47.076	DUE-1323011		30,758
Assess Facilitate Reform Teach	47.076	DUE-1347700		5,308
Broadening Participation Research	47.076	HRD-1309055	8,007	242,130
Collab Research: ArguLex	47.076	1561155		6,333
Discovery Research K-12	47.076	DRL-1220148		90,088
EvaluATE	47.076	DUE-1204683		433,190
EvaluATE Support Center	47.076	1600992		31,280
Evidence Based Instruction	47.076	DUE-1256505		2,223
Formative Assessment Systems	47.076	DUE-1349079	12,721	27,365
Increase Impact of TUES Project	47.076	DUE-1122446		91,096
MI AGEP Alliance for Transform	47.076	HRD-1305996		30,772
NSF PRIME	47.076	DGE-1437692		82,369
NSF Prime with Subawards	47.076	1544236	186,491	272,633
NSF Virtual Lab Experiments	47.076	DUE-1140348		1,720
NSF Visual & Analysis C Code	47.076	DGE-1522883		77,455
Online Tech Ed in ATE Programs	47.076	DUE 1501794		80,989
Reducing Student Resistance	47.076	DUE-1347580		3,737
SCALE-UP	47.076	DUE-1223564		11,746
STEP IB	47.076	DUE-0969287		250,613
The Geo-CCCP Foundry	47.076	DUE-1445227	5,668	21,965
Travel for Accelerating SysChg	47.076	1639180		32,264
UG Stem Instruction	47.076	DUE-1525393		100,181
Education and Human Resources (Passed through Central Michigan University) - Portable Learning Stations	47.076	F63028		9,528
Education and Human Resources (Passed through Delaware State University) - DSU CREST External Evaluation	47.076	12-005JNA		45,554
Education and Human Resources (Passed through University of Arizona) - Z-Factor Project	47.076	268579		27,070
Education and Human Resources (Passed through University of California, San Diego) - Faculty Teaching Workshop	47.076	67475707		34,722
Education and Human Resources (Passed through University of Colorado, Boulder) - Departmental Action Teams	47.076	1554430		20,515
Education and Human Resources (Passed through University of Michigan):				
Michigan LSAMP 3	47.076	3004280410		11,117
Michigan LSAMP 2	47.076	3001714547		7,161
University of Michigan REBUILD Project	47.076	3003406266		35,624

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued):				
Education and Human Resources (Passed through University of Rochester) - Curriculum Ergonomics	47.076	415907-G		\$ 27,973
Education and Human Resources (Passed through University Of Wisconsin-Madison Institute for Research on Poverty) - ATE Central	47.076	459K734		<u>13,781</u>
Total National Science Foundation			\$ 358,516	4,345,964
Environmental Protection Agency:				
Office of Water - Water Quality Management Planning (Passed through Michigan Department of Environmental Quality) - MDEQ Gr Water Monitoring Strategy	66.454	2014-0101		21,520
Office of Research and Development - P3 Award: National Student Design Competition for Sustainability - Social Learning Platform	66.516	83679101		<u>7,570</u>
Total Environmental Protection Agency				29,090
U.S. Department of Energy:				
Office of Science Financial Assistance Program - DOE X-Ray & Transport Studies	81.049	DE-FG02-99ER45772		53,904
Fossil Energy Research and Development (Passed through Battelle Memorial Institute):				
CarbonSAFE in N. Michigan	81.089	US001-0000570597		323
CO2 Storage Infrastr 2	81.089	344142		118,953
Other programs - CFDA not identified - Ion Beam Irradiation	81.UN	2F-33121		22,854
Other programs - CFDA not identified (Passed through Los Alamos National Laboratory, LLC) - LANL Student Support	81.UN	387497		<u>18,366</u>
Total U.S. Department of Energy				214,400
U.S. Department of Education:				
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 PepNet 4 Extension	84.326	F-11-2963-3-WMU		105,805
Office of Innovation and Improvement - School Leadership:				
School Leadership Development	84.363	U363A130108		975,769
School Leadership Program	84.363	U363A100082		<u>117,689</u>
Total U.S. Department of Education				1,199,263
U.S. Department of Health and Human Services:				
Health Resources and Services Administration - Model State-Supported Area Health Education Centers (Passed through Wayne State University):				
W Michigan Health Education Center-HRSA 2	93.107	7023060		51,753
W Michigan Health Education Center-HRSA 3	93.107	WSU16135		162,192

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Health and Human Services (continued):				
Centers for Disease Control - Injury Prevention and Control Research and State and Community Based Programs (Passed through Nationwide Children's Hospital, Research Institute) - Reducing Child Injuries	93.136	5243JD		\$ 18,526
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	5U79SM058786-08		248,173
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services - Projects of Regional and National Significance (Passed through Research Foundation of The City University of New York) - Organization Readiness-CUNY	93.243	7F044-E		1,376
National Institutes of Health - Drug Abuse Research Programs:				
Preclinical Abuse Liability Sc	93.279	R15DA038295		98,640
SteadyRx	93.279	R34DA037130	\$ 82,969	239,546
Centers for Disease Control and Prevention: Investigations and Technical Assistance (Passed through Association for Prevention Teaching and Research) - CDC 6/18 Case Study	93.283	17-12-TH01		891
Administration for Community Living - ACL National Institute on Disability, Independent Living, and Rehabilitation Research - Effect of Guidance Surfaces	93.433	90IF0127-01-00	21,573	97,232
National Institutes of Health - Heart and Vascular Diseases Research - HHS EI Lipids Regulation	93.837	IR15HLI21770-01A1		120,268
National Institutes of Health - Biomedical Research and Research Training - Big Data Algorithms Spectrometer	93.859	IR15GMI20820-01A1		31,620
National Institutes of Health - Vision Research:				
Cane Design and Biomechanics	93.867	R15EY024149		150,768
Prevention of RGC Loss	93.867	IR15EY022795		407
Other programs - CFDA not identified - IPA Eval IDSR in Africa	93.UN	16IPA1613782		<u>1,629</u>
Total U.S. Department of Health and Human Services			104,542	1,223,021
U.S. Agency for International Development - USAID Foreign Assistance for Programs Overseas (Passed through The National Academy of Sciences) - NAS Egypt Aquifer System	98.001	2000007141		<u>60,407</u>
Total Research and Development Cluster			1,098,761	10,237,639

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Trio Cluster -				
U.S. Department of Education:				
Office of Post Secondary Education - TRIO: Student Support Services:				
TRIO FESP 2015/2020	84.042	P042A151231		\$ 240,042
TRIO SSS Program 2015/2020	84.042	P042A150408		250,607
Office of Post Secondary Education - TRIO:				
Upward Bound	84.047	P047A121185		227,016
Upward Bound	84.047	P047A171213		<u>6,075</u>
Total Trio Cluster				723,740
Highway Safety Cluster -				
U.S. Department of Transportation:				
National Highway Traffic Safety Administration - State and Community Highway Safety (Passed through Michigan Office of Highway Safety Planning):				
Overtime Traffic Standards 5	20.600	PT-16-01		36,361
Overtime Traffic Standards 6	20.600	PT-17-01		74,942
National Highway Traffic Safety Administration - National Priority Safety Programs (Passed through Michigan Office of Highway Safety Planning):				
Michigan OHSP EMS Crash Data 2	20.616	EM-16-01		2,206
Traffic Data Relationships	20.616	OP-17-03		<u>40,168</u>
Total Highway Safety Cluster				153,677
Drinking Water State Revolving Fund Cluster -				
Environmental Protection Agency - Office of Water - Capitalization Grants for Drinking Water State Revolving Fund (Passed through City of Kalamazoo) - Drinking Water Survey				
	66.468	P-026363		2,184
Fish and Wildlife Cluster -				
U.S. Department of the Interior:				
U.S. Fish and Wildlife Service - Wildlife Restoration (Passed through Ball State University) - Urban Deer Movements				
	15.611	G0550-WMU		76,896
U.S. Fish and Wildlife Service - Wildlife Restoration (Passed through The Nature Conservancy) - Field Trial Test Chitosan				
	15.611	1041-0004		<u>1,754</u>
Total Fish and Wildlife Cluster				78,650
Highway Planning and Construction Cluster -				
U.S. Department of Transportation - Federal Highway Administration - Highway Planning and Construction (Passed through Wisconsin Department of Transportation) - WI DOT Reflective Cracking				
	20.205	0092-14-01		34,491

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Economic Development Cluster -				
U.S. Department of Commerce - Investments for Public Works and Economic Development Facilities - Business Tech Park Phase 2	11.300	06-01-06040		\$ 7,222
Other Federal Awards:				
U.S. Department of Agriculture:				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Health and Human Services):				
MDCH eKitchen	10.557	20162633-00		7,263
MDCH Mothers in Motion	10.557	20162632-00		37,562
MDHHS WIC 16/17	10.557	E20170711-002		156,177
MDHHS WIC Academy	10.557	E20172815-00		23,730
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through State of Oklahoma WIC Services) - Oklahoma WIC 16/17	10.557	PO 3409020321		15,560
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Education) - Food Care 2	10.558	6889		<u>11,078</u>
Total U.S. Department of Agriculture				251,370
U.S. Department of Defense - Language Grant Program DOD NSA STARTALK 3	12.900	H98230-16-1-0224		64,564
National Aeronautics and Space Administration - Space Technology - NASA Oscill Grad Fellow	43.012	NNX16AM96H		59,088
National Endowment for the Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Arts Midwest) - Complexions Ballet 2017				
	45.025	00018409		4,000
National Endowment for The Humanities - Promotion of the Humanities: Seminars and Institutes - Teaching "Beowulf"	45.163	EH-231087-15		<u>7,082</u>
Total National Endowment for the Arts and the Humanities				11,082

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Other Federal Awards (Continued):				
Small Business Administration - Small Business Development Center (Passed through Grand Valley State University):				
SBDC 2016	59.037	P0069754		\$ 109,913
SBDC 2017	59.037	P0074323		<u>107,498</u>
Total Small Business Administration				217,411
U.S. Department of Education:				
Undergraduate International Studies and Foreign Language Programs - SWMI Education Initiative	84.016	P016A160054	\$ 2,932	31,625
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education):				
CTE Improvement 2015/2016	84.048	163280-16184		1,767
CTE Improvement 2016/2017	84.048	173280-17184		12,234
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education - Fulfilling the Promise				
	84.116	PI16FI40353		627,415
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education (Passed through Indiana State University) - Eval ISU's FIPSE Grant				
	84.116	14-180		70,522
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training:				
Orientation & Mobility Prep 2	84.129	H129PI40002		178,410
Rehabilitation Counselling Blind Personnel Prep	84.129	H129BI00030		16,548
Rehabilitation Training	84.129	H129BI40075		142,721
Vision Rehabilitation Therapy 3	84.129	H129PI40005		125,115
Migrant Education: College Assistance Migrant Program - CAMP Program				
	84.149	SI49A120035		404,631
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities - Prep Teacher of Child Impaired				
	84.325	H325KI40204 - 15		291,352
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 PepNet 3 Extension				
	84.326	F-11-2963-3-WMU		88,372
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 Central Florida) - National TA Center 2				
	84.326	14108006		106,086
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) - National TA Center				
	84.326	20150079-02-WMU	36,242	265,021

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
Clusters (Continued):				
Other Federal Awards (Continued):				
U.S. Department of Education (Continued):				
Special Education: Technology and Media Services for Individuals with Disabilities (Passed through University of Oregon) - Math Image Description Project	84.327	223810L		\$ 1,150
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Department of Talent and Economic Development) - KCP Gear Up 16/17	84.334	16-00-15		90,647
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through State of Michigan Workforce Development Agency) - KCP Gear Up 15/16	84.334	15-00-15		138,999
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through EUP Mathematics and Science Center) - EUP Math Science SMILE	84.366	8712		61,575
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Kalamazoo Regional Educational Service Agency) - Math Instructional Coaching	84.366	162410		5,266
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Lenawee Intermediate School District) - Student Intel Test	84.366	7021290		2,107
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Manistee-Wexford-Missaukee Regional Math and Science Center) - MWM Math Science IMPACT	84.366	8717		16,229
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Muskegon Area ISD (MAISD) Math & Science Center) - Math Recovery MSP Project	84.366	7022560		23,501
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Saginaw Valley State University Regional Math & Science Center):				
AIM-Achieving with Intel Math	84.366	8713		31,735
Making Impact Intel Math 2	84.366	7022950		6,546
Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (Passed through Central Michigan University) - Eval Improve Teacher Quality	84.367	563149		10,466
Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (Passed through Michigan Department of Education) - Improving Teacher Quality	84.367	160290-022		167,757

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Passed through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Other Federal Awards (Continued):				
U.S. Department of Education (Continued):				
Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (Passed through National Writing Project Corporation) - SEED Leadership 17/18	84.367	94-MI06-SEED2017-ILI		\$ 686
Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (Passed through National Writing Project Corporation) - SEED Teacher Leadership 14/16	84.367	94-MI06-SEED2012		722
Office of Elementary and Secondary Education - School Improvement - Turnaround School Leaders Program	84.377	S377B140051	\$ 296,731	670,597
Transition Programs for Students with Intellectual Disabilities into Higher Education (Passed through University of Massachusetts Boston) - Coordinating Center for TPSID	84.407	BQ00558519		<u>1,161</u>
Total U.S. Department of Education			335,905	3,590,963
U.S. Department of Health and Human Services:				
Maternal and Child Health Federal Consolidated Programs (Passed through Wayne State University) - MI-LEND Program	93.110	WSU16157		20,918
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance SBIRT Training	93.243	IH79TI025960-01		149,192
Universal Newborn Hearing Screening (Passed through Wayne State University) - Michigan LEND Pediatric	93.251	WSU16148		11,923
Administration for Children and Families - Adoption Opportunities:				
Genesee Trauma Informed Project	93.652	90CO1098-02-00	3,630	23,055
Genesee Trauma Informed Yr4	93.652	90CO1098-04-00		205,185
Genesee Trauma Informed Yr5	93.652	90CO1098-05-00		511,638
Health Resources and Services Administration - Maternal and Child Health Services Block Grant to the States (Passed through Michigan Department of Health and Human Services):				
FAS Center of Excellence	93.994	E20170710-00		16,499
MDHHS WIC Oral Health	93.994	20163019-00		<u>17,931</u>
Total U.S. Department of Health and Human Services			<u>3,630</u>	<u>956,341</u>
Total other federal awards			<u>339,535</u>	<u>5,150,819</u>
Grand total			<u>\$ 1,438,296</u>	<u>\$ 200,458,439</u>

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Western Michigan University under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). 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 position, or cash flows of Western Michigan University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Western Michigan University has elected not to use the 10 percent *de minimus* indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, Western Michigan University carried back and expended \$55,186 of Federal Work Study (84.033) funds from the year ending June 30, 2018 to the year ended June 30, 2017 and \$88,215 from the year ended June 30, 2017 to the year ended June 30, 2016.

In addition, The University expended \$66 of Supplemental Education Opportunity Grant (84.007) funds carried forward from the year ended June 30, 2016 and carried forward \$2,283 of the Supplemental Education Opportunity Grant to the year ending June 30, 2018 from the year ended June 30, 2017.

Note 4 - Loan Balances

Perkins loan expenditures at June 30, 2017 consist of administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$9,030,921 amount outstanding, \$1,433,984 consists of loans advanced to students during the current year.

Western Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2017

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 2 CFR 200.516 (a)?

_____ 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 Assistance Cluster
Various	Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

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

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None