Central Michigan University

Federal Awards
Supplemental Information
June 30, 2017
Independent Auditor’s Reports:

- Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance ........................................................................................................ 1
- 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 ........................................................................ 2-3
- Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance ........................................................................................................ 4-5

Schedule of Expenditures of Federal Awards .................................................................................................................. 6-9

Notes to Schedule of Expenditures of Federal Awards ........................................................................................................ 10

Schedule of Findings and Questioned Costs .................................................................................................................... 11-12
Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Trustees
Central Michigan University

We have audited the financial statements of Central Michigan University (the "University") and the discretely presented component units of Central Michigan University 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 September 21, 2017, which contained unmodified opinions on the 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 September 21, 2017. We did not audit the financial statements of Central Health Advancement Solutions (CHAS) or the Institute for Excellence in Education (IEE) which represent all of the assets, net assets, and revenue of the discretely presented component units. Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for CHAS and IEE, is based on the report of the other auditors.

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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

September 21, 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
Central 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 Central Michigan University (the "University") and the discretely presented component units of Central Michigan University 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, and have issued our report thereon dated September 21, 2017. Our report includes a reference to other auditors who audited the financial statements of Central Health Advancement Solutions (CHAS) and the Institute for Excellence in Education (IEE), as described in our report on Central Michigan University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of CHAS and IEE 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 Central 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.
To Management and the Board of Trustees
Central Michigan University

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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Central 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.

September 21, 2017
Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Trustees
Central Michigan University

Report on Compliance for Each Major Federal Program

We have audited Central 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 its major federal program for the year ended June 30, 2017. Central Michigan University's major federal program is 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 program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Central 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 Central 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 Central Michigan University's compliance.
To the Board of Trustees  
Central Michigan University

**Opinion on Each Major Federal Program**

In our opinion, Central 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 its major federal program for the year ended June 30, 2017.

**Report on Internal Control Over Compliance**

Management of Central 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 Central 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 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.

September 21, 2017
## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2017

<table>
<thead>
<tr>
<th>Federal Agencies / Grant Name</th>
<th>Direct/Pass-through</th>
<th>Federal Catalogue Number</th>
<th>Federal or Pass-through Number Passed Through to Subrecipients</th>
<th>Expenses</th>
</tr>
</thead>
</table>

### Student Financial Assistance Cluster

#### U.S. Department of Education

- Federal Supplemental Educational Opportunity Grant 16-17 Direct 84.037 PD07A1611965 $449,602
- Federal Work Study 2016-2017 Direct 84.033 PD07A1611965 169,585
- Federal Pell Grant Program 14-15 Direct 84.063 PD07P1611966 26,717
- Federal Pell Grant Program 15-16 Direct 84.063 PD07P1611966 25,464,105
- Federal Pell Grant Program 16-17 Direct 84.063 PD07P1611966 25,454,105
- William D. Ford Federal Direct Loan Unsub - 2016 Direct 84.268 PD08K1611966 40,940
- William D. Ford Federal Direct Loan Unsub - 2017 Direct 84.268 PD08K1711966 40,940

### TRIO Cluster

#### U.S. Department of Education

- Central Michigan University Educational Talent Search - Detroit Direct 84.040A PD04A160830 $164,050
- CMU Upward Bound/Northwestern/Collaborative Prep 2015-16 Direct 84.047A PD17A211307-15 122,937
- CMU Upward Bound/Northwestern/Collaborative Prep 2016-17 Direct 84.047A PD17A211307-16 186,574

### Research and Development Cluster

#### U.S. Department of Agriculture

- National Oceanic and Atmospheric Administration:
  - Passed through University of Michigan - Use of Dual-Frequency Identification Sonar (DIDSON) Cameras Direct 84.217A PD217A160131-16A 20,598
  - Passed through University of Michigan - Effects of the Nearshore Shunt on Benthic Invasive Species Direct 84.217A PD217A160131-16A 20,598

#### U.S. Department of Commerce

- National Oceanic and Atmospheric Administration:
  - Passed through University of Michigan - Use of Dual-Frequency Identification Sonar (DIDSON) Cameras Direct 84.217A PD217A160131-16A 20,598
  - Passed through University of Michigan - Effects of the Nearshore Shunt on Benthic Invasive Species Direct 84.217A PD217A160131-16A 20,598

### U.S. Department of Defense

#### National Oceanic and Atmospheric Administration:

- Passed through University of Michigan - Use of Dual-Frequency Identification Sonar (DIDSON) Cameras Direct 84.217A PD217A160131-16A 20,598

#### National Oceanic and Atmospheric Administration:

- Passed through University of Michigan - Use of Dual-Frequency Identification Sonar (DIDSON) Cameras Direct 84.217A PD217A160131-16A 20,598

### Total Federal Agencies

- Total Student Financial Assistance Cluster 203,065,013
- Total TRIO Cluster 716,360
- Total U.S. Department of Agriculture 4,451
- Total U.S. Department of Commerce 4,451
- Total U.S. Department of Defense 209,842

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*See Notes to Schedule of Expenditures of Federal Awards.*
### Schedule of Expenditures of Federal Awards (Continued)

#### Year Ended June 30, 2017

<table>
<thead>
<tr>
<th>Federal Agencies / Grant Name</th>
<th>Direct/Pass-through</th>
<th>Federal Catalogue Number</th>
<th>Federal or Pass-through Number</th>
<th>Passed Through to Subrecipients</th>
<th>Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Research and Development Cluster (Continued)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Science Foundation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collaborative Research: Holey Reduced-Raphene-Oxide Film for Na-ion Battery</td>
<td>Direct</td>
<td>47.041</td>
<td>DEB-1355644</td>
<td>$ 33,009</td>
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</tr>
<tr>
<td>Collaborative Research: Holey Reduced-Raphene-Oxide Film for Na-ion Battery</td>
<td>Direct</td>
<td>47.041</td>
<td>DEB-1357511</td>
<td>4,100</td>
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</tr>
<tr>
<td>BRAIN EAGER: Genetically Encoded Light Sources for Non-Invasive Optogenetics</td>
<td>Direct</td>
<td>47.041</td>
<td>DEB-1646886</td>
<td>$ 135,863</td>
<td>72,643</td>
</tr>
<tr>
<td>Collaborative Research: Enhancing the Professional Dev. of School Teachers</td>
<td>Direct</td>
<td>47.041</td>
<td>EEC-1342668</td>
<td>155,606</td>
<td></td>
</tr>
<tr>
<td>Collaborative Research: Physico-Based Analysis and Control of Human Shivering</td>
<td>Direct</td>
<td>47.041</td>
<td>DEB-1659434</td>
<td>7,710</td>
<td></td>
</tr>
<tr>
<td>Collaborative Research: Enhancing the Professional Development of School Teachers</td>
<td>Direct</td>
<td>47.041</td>
<td>EEC-1654286</td>
<td>3,663</td>
<td></td>
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<tr>
<td>Supporting Rural Secondary School Students in Developing Engineering</td>
<td>Direct</td>
<td>47.041</td>
<td>EEC-1642828</td>
<td>7,825</td>
<td></td>
</tr>
<tr>
<td>Magnetic Tomography from First-Principles</td>
<td>Direct</td>
<td>47.049</td>
<td>DMR-1358325</td>
<td>8,779</td>
<td></td>
</tr>
<tr>
<td>Double Penning Trap Mass Spectrometer for Direct Gamma-Ray Standard Calibrations</td>
<td>Direct</td>
<td>47.049</td>
<td>PHY-1307233</td>
<td>8,056</td>
<td></td>
</tr>
<tr>
<td>CARERD: Complete-Ordering in Low-Dimensional Geometries and its Control</td>
<td>Direct</td>
<td>47.049</td>
<td>OCE-1404567</td>
<td>61,060</td>
<td></td>
</tr>
<tr>
<td>Studies of Exotic Nuclides with the MOLLE LISA Neutron Detectors</td>
<td>Direct</td>
<td>47.049</td>
<td>PHY-1253577</td>
<td>11,316</td>
<td></td>
</tr>
<tr>
<td>OpenHDR Structures in Topological Insulation</td>
<td>Direct</td>
<td>47.049</td>
<td>DMS-1358504</td>
<td>10,158</td>
<td></td>
</tr>
<tr>
<td>BioWET: Synthesis of Degradable Sugar Poly(ortho esters) from Renewable</td>
<td>Direct</td>
<td>47.049</td>
<td>DCH-1416303</td>
<td>87,398</td>
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</tr>
<tr>
<td>Precision Measurements with the CAV-TRAP</td>
<td>Direct</td>
<td>47.049</td>
<td>PHY-1087429</td>
<td>13,292</td>
<td></td>
</tr>
<tr>
<td>High-Pressure Optical Long-Band Interferometry Physics</td>
<td>Direct</td>
<td>47.049</td>
<td>AST-9610403</td>
<td>25,933</td>
<td></td>
</tr>
<tr>
<td>Some Problems in Several Complex Variables</td>
<td>Direct</td>
<td>47.049</td>
<td>DMS-1600271</td>
<td>50,705</td>
<td></td>
</tr>
<tr>
<td>CARERD: Chemical Tools for Understanding the Mycrobiont of Corynebacterium</td>
<td>Direct</td>
<td>47.049</td>
<td>CHE-1554406</td>
<td>37,659</td>
<td></td>
</tr>
<tr>
<td>Elucidating the role of animal hosts and their effects on the organism</td>
<td>Direct</td>
<td>47.050</td>
<td>EAR-1324983</td>
<td>7,945</td>
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<tr>
<td>Collaborative Research: Unveiling Mycobacterium and Rhizobium Speciation</td>
<td>Direct</td>
<td>47.050</td>
<td>EAR-1053596</td>
<td>42,913</td>
<td></td>
</tr>
<tr>
<td>CARERD: MicroRNA Pathways Controlling the Development After Spawning</td>
<td>Direct</td>
<td>47.051</td>
<td>IOS-1622532</td>
<td>5,058</td>
<td></td>
</tr>
<tr>
<td>Collaborative Research: The Impact of Face-to-Face and Remote Interviewing</td>
<td>Direct</td>
<td>47.055</td>
<td>SES-1545406</td>
<td>13,655</td>
<td></td>
</tr>
<tr>
<td>Next Generation Science Teacher Preparation</td>
<td>Direct</td>
<td>47.056</td>
<td>DUE-1655500</td>
<td>18,220</td>
<td></td>
</tr>
<tr>
<td>Enhancing STEM Education with Research-Based Environmental Experiments</td>
<td>Direct</td>
<td>47.056</td>
<td>DUE-1325470</td>
<td>41,520</td>
<td>80,240</td>
</tr>
<tr>
<td>Practical Active Learning Stations</td>
<td>Direct</td>
<td>47.056</td>
<td>DUE-1008043</td>
<td>8,538</td>
<td>83,557</td>
</tr>
<tr>
<td>Genetic Connectivity &amp; Biogeographic Patterns of Antarctic Benthic Invertebrates</td>
<td>Direct</td>
<td>47.056</td>
<td>ANT-1043607</td>
<td>16,767</td>
<td></td>
</tr>
<tr>
<td><strong>Passed through Michigan State University:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nuclear Structure, Mesoscopic Physics, and Double-Beta Decay</td>
<td>Pass-through</td>
<td></td>
<td></td>
<td></td>
<td>55,668</td>
</tr>
<tr>
<td><strong>Passed through University of Arizona:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TRIM5: Regulation of Early Endonuclease Nucleolytic Activity</td>
<td>Pass-through</td>
<td></td>
<td></td>
<td></td>
<td>490</td>
</tr>
<tr>
<td>Gene Regulatory Networks in the Mouse Endonuclease</td>
<td>Pass-through</td>
<td></td>
<td>3WB15</td>
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<td>133,177</td>
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<tr>
<td>Total passed through University of Arizona</td>
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<td></td>
<td>133,573</td>
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<tr>
<td><strong>Passed through University of Michigan -</strong></td>
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</tr>
<tr>
<td>Documenting the Occurrence Through Space &amp; Time of Aquatic Non-Indigenous</td>
<td>Pass-through</td>
<td></td>
<td></td>
<td></td>
<td>3,671</td>
</tr>
<tr>
<td><strong>Passed through Salish Kootenai College:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All Nations Louis Stokes Alliance for Minority Participation 2015-16</td>
<td>Pass-through</td>
<td></td>
<td></td>
<td></td>
<td>(141)</td>
</tr>
<tr>
<td>All Nations Louis Stokes Alliance for Minority Participation 2016-17</td>
<td>Pass-through</td>
<td></td>
<td>N/A</td>
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<td>3,525</td>
</tr>
<tr>
<td>Total passed through Salish Kootenai College</td>
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<td></td>
<td></td>
<td></td>
<td>3,159</td>
</tr>
<tr>
<td><strong>Passed through University of Cincinnati -</strong></td>
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</tr>
<tr>
<td>Beyond Accessibility: Praxis, Practice and Lived Experience in the Accommodation</td>
<td>Pass-through</td>
<td></td>
<td></td>
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<td>260</td>
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<tr>
<td>Total National Science Foundation</td>
<td></td>
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<td></td>
<td></td>
<td>385,921</td>
</tr>
<tr>
<td><strong>U.S. Department of Health and Human Services</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Institutes of Health</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Genetically Encoded Light Production and Light-Sensing for Neuronal Manipulation</td>
<td>Direct</td>
<td>93.242</td>
<td>T92MH101220-CS01</td>
<td>11,788</td>
<td></td>
</tr>
<tr>
<td>Diabetes in Diabetic Constellations and Multiple Chronic Conditions</td>
<td>Direct</td>
<td>93.847</td>
<td>1R01DK092821-01</td>
<td>68,291</td>
<td></td>
</tr>
<tr>
<td>Bioluminescence/Optogenetics (BL-OG): A Novel and Versatile Strategy</td>
<td>Direct</td>
<td>93.853</td>
<td>1U01HG007051-01</td>
<td>353,968</td>
<td>478,647</td>
</tr>
<tr>
<td>Chemoenzymatic Synthesis of Trehalose Analogs for Investigating Mycobacteria</td>
<td>Direct</td>
<td>93.855</td>
<td>1R01AI117670-01</td>
<td>207,201</td>
<td></td>
</tr>
<tr>
<td>CprK’s Role in eCFP Signaling and the Actin-Cytoskeleton in Staphylococcus</td>
<td>Direct</td>
<td>93.859</td>
<td>1R01GM097859-01</td>
<td>72,051</td>
<td></td>
</tr>
<tr>
<td>Mechanisms of NCR Granule Function in the Germ Line</td>
<td>Direct</td>
<td>93.860</td>
<td>1R01AI011771-01</td>
<td>107,201</td>
<td></td>
</tr>
<tr>
<td>Stem Cell Multipotency During Quiescence</td>
<td>Direct</td>
<td>93.861</td>
<td>2R01GM078089-02</td>
<td>25,201</td>
<td></td>
</tr>
<tr>
<td>Novel Functions of Prim Pol</td>
<td>Direct</td>
<td>93.869</td>
<td>1R01GM117522-01A1</td>
<td>126,493</td>
<td></td>
</tr>
<tr>
<td>Employing Subcellular Calcium to Control Membrane Voltage</td>
<td>Direct</td>
<td>93.867</td>
<td>1R01GM117568-01</td>
<td>163,076</td>
<td></td>
</tr>
<tr>
<td>Total National Institutes of Health</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total U.S. Department of Health and Human Services</td>
<td></td>
<td></td>
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<td></td>
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</tr>
</tbody>
</table>
### Schedule of Expenditures of Federal Awards (Continued)

**Year Ended June 30, 2017**

#### Research and Development Cluster (Continued)

<table>
<thead>
<tr>
<th>Federal Agencies / Grant Name</th>
<th>Direct/Pass-through</th>
<th>Federal Catalogue Number</th>
<th>Federal or Pass-through</th>
<th>Passed Through to Subrecipients</th>
<th>Expenses</th>
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</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Energy</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NuClear Computational Low-Energy Initiative (NuCLEI) Year 2 Direct 81.049 DE-SC0008529-0001 $ 84,149</td>
<td></td>
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<td></td>
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<tr>
<td>NuClear Computational Low-Energy Initiative (NuCLEI) 101 Direct 81.049 DE-SC0008529-0007 4,072</td>
<td></td>
<td></td>
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<tr>
<td>The Physics and Chemistry of Cluster-Based Catalysis Direct 81.049 DE-SC0001330-0008 84,472</td>
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<tr>
<td>The Physics and Chemistry of Cluster-Based Catalysis Direct 81.049 DE-SC0001330-0008 77,991</td>
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<td>Spin-Forbidden Chemical Reactions Year 3 Motional Direct 81.049 DE-SC0008527-0005 1,249</td>
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<td>Computational Methods Based on Density Direct 81.049 DE-SC0008527-0007 67,971</td>
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<td>Investigation of the Role of the VP-Process in Heavy Element Nucleosynthesis Direct 81.049 DE-SC0014285-0001 76,759</td>
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<td>Element Specific Atomic Arrangement of Blocky and Terracyclic Cylindrically-nanopore Catalysts Direct 81.049 DE-SC0008571-0001 $ 1,322 10,001</td>
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<td>Element Specific Atomic Arrangement of Nanocylindrical Catalysts in as Prepared Direct 81.049 DE-SC0008577-0004 87,527 216,665</td>
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<td>High Precision Penning Trap Metrology Direct 81.049 DE-SC0010557 68,395</td>
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<td>Passed through University of North Carolina - Nuclear Theory for Double-Beta Decay and Fundamental Symmetries Pass-through 81.049 DE-SC0015370 69,294</td>
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<td><strong>Total U.S. Department of Energy</strong></td>
<td>88,859</td>
<td>750,541</td>
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<td><strong>U.S. Department of Interior</strong></td>
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<tr>
<td>U.S. Geological Survey Direct 15.808 G15AC00419 35,004</td>
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<td>Phytoplankton Enumeration for CMS 2015 Direct 15.808 G15AC00331 5,269</td>
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<td>Functional Indicators of Coastal Wetland Condition Direct 15.808 G15AC00338 110,352</td>
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<td>Analysis of Angler Creel Survey Data from the St. Clair-Detroit River System Direct 15.808 G17AC00510 8,592</td>
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<td><strong>Total U.S. Geological Survey</strong></td>
<td>158,475</td>
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<td><strong>U.S. Fish &amp; Wildlife Services</strong></td>
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<td>Continued Monitoring of Rock-Ramp Fish Passages in the Saginaw Bay Bays Direct 15.608 F13AC00823 14</td>
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<td>Quantiﬁcation Detection Sensitivity of 4He for Northern Snookhead Direct 15.608 F14NP00311 14,718</td>
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<td>Recruitment/Dynamics and Spatial Distribution of Rivers-Spawned Lake Whitefish Direct 15.608 AB0856-FY17 713</td>
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<td>Quantiﬁcation of Waterfront-Off Shore Water incarcerates using Stable Isotopes Direct 15.608 F14AP00320 28,293</td>
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<td>Conservation Generals of Shufﬂe Muscles in the Great Lakes Watershed Direct 15.608 F15AF00183 23,536</td>
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<td>Impacts of Contaminants in Recruitment of Freshwater Mussel Direct 15.608 F15AP00323 61,681</td>
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<td>Developing a Decision Support System for Prioritizing Protection Direct 15.608 F14AP00412 104,518</td>
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<td>Mussel Primary exposure - Muscles, Host Fish, Streamside, and Purge Studies Direct 15.608 F17AC00151 28,772</td>
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<td>Passed through Clemson University - Visitor Use Management for Polar Bear Viewing at Arctic National Wildlife Refugee Pass-through 15.608 19-13-216-3011802 6,793</td>
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<tr>
<td><strong>Total U.S. Fish &amp; Wildlife Services</strong></td>
<td>158,475</td>
<td>324,690</td>
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<tr>
<td><strong>Total U.S. Department of Interior</strong></td>
<td>139,441</td>
<td>483,165</td>
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<td><strong>U.S. Department of Justice</strong></td>
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<td><strong>Total U.S. Department of Justice</strong></td>
<td>30,724</td>
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<td><strong>U.S. Environmental Protection Agency</strong></td>
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<td>GLIC: Great Lakes Coastal Wetland Monitoring Direct 66.469 354,418</td>
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<td>Coastal Wetland Monitoring: Continued Implementation by GLICWC Direct 66.469 81,927</td>
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<td><strong>Total passed through Michigan Department of Environmental Quality</strong></td>
<td>1,245,870</td>
<td>1,681,236</td>
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<tr>
<td>National Aeronautics and Space Administration</td>
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<td>Passed through Colorado State University Using Earth Observations to Assist the Socioeconomic Impact of Wildland Fire Pass-through 43,001 G-25490-3 8,827</td>
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<tr>
<td><strong>Total National Aeronautics and Space Administration</strong></td>
<td>8,827</td>
<td>5,663,409</td>
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</tbody>
</table>

See Notes to Schedule of Expenditures of Federal Awards.
Central Michigan University

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2017

<table>
<thead>
<tr>
<th>Federal Agencies / Grant Name</th>
<th>Direct/Pass-</th>
<th>Federal Catalogue Number</th>
<th>Federal or Pass-through Number</th>
<th>Passed Through to Subrecipients</th>
<th>Expenses</th>
</tr>
</thead>
</table>

Other Federal Awards

U.S. Department of Health and Human Services
Administration for Children and Families -
Passed through EightCap, Inc.

| Early Childhood Collaborative with EightCap 2016 | Pass-through | 93.600 | N/A | $91,966 |
| Early Childhood Collaborative with EightCap Inc. 2017 | Pass-through | 93.600 | 552486304 | 77,662 |
| Total Administration for Children and Families | 169,628 |

Health Resources & Services Administration -
Passed through Wayne State University:

| Michigan Leadership Education in Neurodevelopmental Disabilities (LEND) | Pass-through | 93.110 | WSU16105 | 19,484 |
| Pediatric Audiology Supplement to Leadership Education in Neurodevelopmental | Pass-through | 93.251 | WSU16104 | 15,070 |
| Total Health Resources & Services Administration | 34,554 |
| Total U.S. Department of Health and Human Services | 204,182 |

U.S. Department of Education

Deaf-Blind Central: Michigan's Training & Resource Project Year 3

| Direct | 84.326T | H326T130025-15 | 72,214 |
| Direct | 84.326T | H326T130025-16 | 165,319 |

DeafBlind Central: Michigan's Training and Resource Project Year 4

| Pass-through through MI Campus Compact - | MCGIMNAGEAR UP/College Positive Volunteerism 2015-16 | 84.334S | N/A | 2,879 |
| Passed through Michigan Department of Talent and Economic Development | MI GEAR UP 2015-2016 | Pass-through | 84.334S | 15-00-01 | 53,406 |
| MI GEAR Up 2016-17 | Pass-through | 84.334S | 16-00-01 | 58,000 |
| Total passed through Michigan Department of Talent and Economic Development | 129,884 |

Improving Teacher Quality State Grants, ESEA Title II Part A:

| Passed through Michigan Department of Education | Professional Development for K-5 Teachers | Pass-through | 84.367B | 160290-02A | $52,373 | 174,017 |
| Total passed through Michigan Department of Education | 318,380 |

Passed through Michigan Department of Education then Passed through Eastern Michigan University -

| Michigan-National Digital Newspaper Program | Direct | 45.149 | PG-232764-16 | 1,319 |
| Michigan-National Digital Newspaper Program | Direct | 45.149 | PV-B1100-12 | 36,245 |
| Total National Endowment for the Humanities | 125,817 |

National Endowment for the Arts

| Passed through MI Council for Arts & Cultural Affairs – STEM: Creating an Environment of Accessibility and Innovation | Pass-through | 45.025 | 150P2823PS | 520 |
| Total National Endowment for the Arts | 520 |

U.S. Department of Agriculture

Educating Practitioners for Rural Practice: Comprehensive Community Clerks

| Direct | 10.855 | M 741-016 | 42,064 |

Passed through Michigan Department of Education:

| Child and Adult Care Food Program 2015-16 | Pass-through | 10.558 | 160290-02A | 5,623 |
| Child and Adult Care Food Program 2016-2017 | Pass-through | 10.558 | 160290-02A | 26,396 |
| Total passed through Michigan Department of Education | 32,019 |

Total U.S. Department of Agriculture | 75,083 |
Total Other Federal Awards | 59,404 |
Total Federal Awards | $2,186,589 | $210,341,247 |
Central 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 Central Michigan University (the "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 Central Michigan University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Central Michigan University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting, except for expenditures passed through to subrecipients, which are reported on the cash 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.

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

Note 3 - Federal Perkins Loan Program Liquidation

The University liquidated the Federal Perkins Loan Program with the final liquidation being confirmed by the Department of Education on June 28, 2016 and there were no loan balances outstanding at June 30, 2017. The federal share of the University's final fund capital from the Perkins Loan program is $156,146 and was refunded on July 7, 2016.
Central 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:

<table>
<thead>
<tr>
<th>CFDA Numbers</th>
<th>Name of Federal Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.007, 84.033, 84.063, 84.268, 84.379</td>
<td>Student Financial Assistance Cluster</td>
</tr>
</tbody>
</table>

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