



# **CENTRAL MICHIGAN UNIVERSITY**

---

## **Federal Awards Supplemental Information**

June 30, 2025



## **Contents**

Independent Auditors' Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Schedule of Expenditures of Federal Awards	3-10
Notes to Schedule of Expenditures of Federal Awards	11
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13-14
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	15-18
Schedule of Findings and Questioned Costs	19-22
Summary Schedule of Prior Audit Findings	23

**This page intentionally left blank.**

**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

January 28, 2026

Board of Trustees  
Central Michigan University  
Mount Pleasant, Michigan

We have audited the financial statements of the business-type activities, fiduciary activities, and the discretely presented component unit of **Central Michigan University** (the "University"), a component unit of the State of Michigan, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of Saginaw Cooperative Hospitals, Inc. d/b/a CMU Medical Education Partners (CMEP), the discretely presented component unit. 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 CMEP, is based on the report of other auditors.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 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 schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



**This page intentionally left blank.**

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Student Financial Assistance Cluster</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grant 2024-25	Direct	84.007	P007A241985	\$ -	\$ 407,970
Federal Work Study 2024-25	Direct	84.033	P033A241985		960,299
Federal Pell Grant Program 2022-23	Direct	84.063	P063P220222		5
Federal Pell Grant Program 2023-24	Direct	84.063	P063P230222		(83,696)
Federal Pell Grant Program 2024-25	Direct	84.063	P063P240222		22,145,868
William D. Ford Federal Direct Loan Sub Prog 2023-24	Direct	84.268	P268K240222		15,601
William D. Ford Federal Direct Loan Unsub Prog 2023-24	Direct	84.268	P268K240222		14,026
William D. Ford Federal Direct Loan Plus Prog 2023-24	Direct	84.268	P268K240222		350,153
William D. Ford Federal Direct Loan Sub Prog 2024-25	Direct	84.268	P268K250222		14,388,116
William D. Ford Federal Direct Loan Unsub Prog 2024-25	Direct	84.268	P268K250222		54,511,586
William D. Ford Federal Direct Loan Plus Prog 2024-25	Direct	84.268	P268K250222		27,926,627
Teacher Education Assistance for College and Higher Education Grant 2024-25	Direct	84.379	P379T250222		10,373
<b>Total Student Financial Assistance Cluster</b>					<b>120,646,928</b>
<b>TRIO Cluster</b>					
<b>U.S. Department of Education</b>					
Talent Search Detroit 2023-24	Direct	84.044A	P044A210329-23		46,861
Talent Search Detroit 2024-25	Direct	84.044A	P044A210329-24		177,648
Upward Bound Southwest 2023-2024	Direct	84.047A	P047A220840-23		183,532
Upward Bound Northwest 2023-2024	Direct	84.047A	P047A221233-23		114,878
Upward Bound Northwest 2024-2025	Direct	84.047A	P047A221233-24		148,342
Upward Bound Southwest 2024-2025	Direct	84.047A	P047A220840-24		151,026
McNair Program 2023-2024	Direct	84.217A	P217A220125-23		80,454
McNair Program 2024-2025	Direct	84.217A	P217A220125-24		205,960
<b>Total TRIO Cluster</b>					<b>1,108,701</b>
<b>Research and Development Cluster</b>					
<b>Institute of Museum and Library Services</b>					
Passed through Towson University					
Developing a Student-centered Outreach Model for Academic Archive	Pass-through	45.312	5110025-TOW3170		5,288
<b>Total Institute of Museum and Library Services</b>					<b>5,288</b>
<b>National Aeronautics and Space Administration</b>					
Observations for Accurate Fossil Fuel Emission Monitoring in Cities	Direct	43.001	80NSSC24K0747		25,651
Assess Carbon Source and Sink by OCO Retrieval Using Atmospheric Transport Model	Direct	43.001	80NSSC24K0756		9,444
Passed through Regents of the University of Michigan					
Impact of Temperature on Hemodynamics in a Model of Weightlessness	Pass-through	43.008	SUBK00021964		1,407
Animating Climate Change	Pass-through	43.008	SUBK00021964		4,817
Michigan Space Grant Consortium Affiliate Agreement 2024/2025	Pass-through	43.008	SUBK00021964		1,262
Portable Cortisol Sensor NASA	Pass-through	43.008	SUBK00021964		4,000
<b>Total National Aeronautics and Space Administration</b>					<b>46,581</b>

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>National Science Foundation</b>					
Internship at Geologica: Develop Approach to Estimate Temperature a Reservoir	Direct	47.041	2053694	\$ -	\$ 855
Precise Q Values for Ultra-Low Energy and Highly Forbidden Beta Decays	Direct	47.049	2111302		63,468
New Frontiers in Several Complex Variables	Direct	47.049	2153907		39,721
Collaborative Research: Chemical Tools to Elucidate Glycolipid Biosynthesis	Direct	47.049	2303703		95,425
Numerical Schemes for Fundamental Problems Related to Incompressible Fluids	Direct	47.049	2309747		66,243
NSF-BSF: Quantum Magnetization Dynamics in Open Molecular Systems	Direct	47.049	2318872		112,384
Precise Penning Trap Measurements to Aid Searches for Ultra-Low Q	Direct	47.049	2412904		21,625
Collaborative Research: Transantarctic Dispersal Corridors	Direct	47.050	1916665		84,196
CAREER: Toward a Global Understanding of Severe Convective Environments	Direct	47.050	1945286	49,822	174,748
Collaborative Research: Mesoscale Airmasses	Direct	47.050	2113324		10,877
Collaborative Research: Determining the Role of Uranium (V) in the Uranium Cycle	Direct	47.050	2322206		26,563
Collaborative Research: Holocene Biogeochemical Evolution of Earth's Lake System	Direct	47.050	2336132		96,483
Collaborative Research: Maritime to Inland Convection	Direct	47.050	2349934	80,163	242,747
In-situ Collaborative Experiment for the Collection of Hail in the Plains	Direct	47.050	2410921		345,352
CC Planning Strengthening Central Michigan University's Cyberinfrastructure	Direct	47.070	2345749		59,307
Collab Research: Exoneration and Compensation: The Role of False Confession	Direct	47.075	2043257		(326)
Graduate Research Fellowship Program: Aaliyah Wright	Direct	47.076	2141414		6,167
Facilitating the Use of Core Teaching Practices by STEM Teacher Educators	Direct	47.076	2236572		89,911
Collaborative Research: ETD: Making Wearables for High School Learners	Direct	47.076	2241701		70,941
Removing Barriers to Institutional Success for Women in STEM at CMU	Direct	47.076	2305546		208,885
Collaborative Research: GP-UP: Short-Term Immersive Experience for UG Students	Direct	47.076	2325933		51,931
Connecting Metagenome Potential to Microbial Function	Direct	47.078	2147045		36,738
Passed through University of Nebraska-Lincoln					
Developing Structural, Morphological, and Microphysical Understanding	Pass-through	47.050	25-0514-0225-002		55,668
Passed through Salish Kootenai College					
All Nations Louis Stokes Alliance for Minority Participation 2023-24	Pass-through	47.076	CMU2018-2		(203)
Passed through Michigan State University					
AccelNet: International Research Network for Nuclear Astrophysics (IReNA)	Pass-through	47.079	RC110338CMU		21,663
<b>Total National Science Foundation</b>				<b>129,985</b>	<b>1,981,369</b>
<b>U.S. Department of Agriculture</b>					
Passed through Michigan State University					
Switching Gears toward Recreation: Management of Mountain Biking	Pass-through	10.310	RC116920CMU		4,631
<b>Total U.S. Department of Agriculture</b>				<b>-</b>	<b>4,631</b>

continued...

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Commerce</b>					
Quantifying the Risk & Impact of Wind and Hail Storms in a Warming Climate	Direct	11.609	70NANB22H063	\$ -	\$ 129,364
Quantifying Non-Stationary Tornado Risk in a Warming Climate	Direct	11.609	60NANB23D271		55,566
Passed through Michigan Technological University					
An Ecosystem-Scale Approach to Understanding Changing Winters	Pass-through	11.417	23-9270-Z1		2,543
Passed through The Regents of the University of Michigan					
Quantifying Microbial Trophic Pathways in a Changing Lake Huron Ecosystem	Pass-through	11.417	SUBK00021451		16,090
Assessing Blue Gentrification in Michigan's Coastal Communities	Pass-through	11.417	SUBK00022919		4,990
Phytoplankton Production and Trophic Transfer in Saginaw, Lake Huron	Pass-through	11.432	SUBK00017835		22,091
Assessing Drivers of Spatial and Temporal Greenhouse Gas Dynamics in Great Lakes	Pass-through	11.432	SUBK00019590		35,739
Influence of Zooplankton Grazing on Seasonal Succession of Microplankton	Pass-through	11.432	SUBK00020004		12,135
Passed through The Board of Regents of the University of Oklahoma					
Deep Learning for Operational Identification and Prediction of Synoptic Fronts	Pass-through	11.459	2021-04		3,355
<b>Total U.S. Department of Commerce</b>					<b>281,873</b>
<b>U.S. Department of Defense</b>					
Passed through Wayne State University					
Exosome Biomarkers of Epilepsy in Tuberous Sclerosis Complex Patients	Pass-through	12.420	WSU22196		909
Passed through Children's Hospital Corporation					
Trial of Indication-based Transfusion of Red Blood Cells in ECMO	Pass-through	12.420	W81XWH2210301		2,000
Passed through Arizona Board of Regents, University of Arizona					
Water Resiliency and Self-Sufficiency in the Arid Southwest	Pass-through	12.630	720103		83,954
Passed through University of Georgia Research Foundation					
Subcontract with University of Georgia and US Army Corps of Engineers	Pass-through	12.630	SUB00003023		19,412
Diffuse Nutrient Mitigation and Borrow Pit Wetland Design	Pass-through	12.630	SUB00003665		22,168
Passed through Texas State University					
Gulf Coast Mollusks I	Pass-through	12.630	24022-83576-1		39,103
Passed through The Regents of the University of Michigan					
ARC A Center for Excellence in Modeling and Simulation of Ground Vehicles	Pass-through	12.910	SUBK00019353		299,718
ARC A Center for Excellence in Modeling and Simulation of Ground Vehicles	Pass-through	12.910	SUBK00019355		89,551
High Temperature PEM Fuel Cells GVSC	Pass-through	12.910	SUBK00023652		114,027
Battery Technologies	Pass-through	12.910	SUBK00023651		382,331
Structural Assessment of Army Ground Vehicles for Predictive Maintenance	Pass-through	12.910	SUBK00023654		61,730
<b>Total U.S. Department of Defense</b>					<b>1,114,903</b>

continued...

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Energy</b>					
Computational Methods Based on Density Functional Theory for Reactions	Direct	81.049	DE-SC0005027	\$ -	\$ 24,044
Lattice Instabilities and Emergent Electronic Phases and Collective Behavior	Direct	81.049	DE-SC0021973		63,596
FLO-SIC: Efficient Density Functional Calculations Without Self-Interaction	Direct	81.049	DE-SC0018331	887,576	1,411,595
Nuclear Astrophysics and Fundamental Symmetries: Research Activities at CMU	Direct	81.049	DE-SC0022538		539,910
Expanding Collaborative Capacity to Address Climate Resiliency in the Great Lake Michigan Climate, Stormwater, Flood Resilience	Direct	81.049	DE-SC0023215		37,230
Passed through Battelle Memorial Institute Pacific Northwest Division				38,000	128,978
Transferring Exascale Computational Chemistry to Cloud Computing Environment	Pass-through	81.049	734239		112,664
Passed through Board of Trustees for Western Michigan University					
Accelerating Carbon Capture, Utilization, and Storage (CCUS) in the MI Basin	Pass-through	81.089	23-0197		34,465
<b>Total U.S. Department of Energy</b>				<b>925,576</b>	<b>2,352,482</b>
<b>U.S. Department of Health and Human Services</b>					
Improving Automated Hearing Aid Safety and Audibility; External-Ear Amp.	Direct	93.173	1R01DC020699-01A1	33,218	277,606
Functional Circuit Dissection of the HCRT System	Direct	93.242	1R21MH135326-01	195,047	295,463
Diversity Supplement G. Kennedy	Direct	93.242	3R21MH135326-01S1		80,338
Semi-Synthetic, Magneto-Photonic Circuit for Non-Invasive Control	Direct	93.286	1R01EB031936-01	153,250	452,164
Genetic Circuits for Targeted Modulation of Neuroinflammation	Direct	93.286	1R21EB034494-01A1		119,366
Severity Predictors Using Immunology and Transcriptomics in Saliva - Y3 & Y4	Direct	93.310	R33HD105610	393,101	409,061
Nicotinamide Nucleotide Transhydrogenase and Bioenergetic Metabolism	Direct	93.837	1R15HL157838-01A1		77,216
Selective Control of Synaptically-Connected Circuit Elements	Direct	93.853	1R01NS120832-01	41,691	335,255
Targeted Circuit Manipulation for Ameliorating Huntington's Disease Pathogenesis	Direct	93.853	1R21NS132089-01		215,306
Selective Control of Synap-Connected Circuit Elements by Interluminescence	Direct	93.853	3R01NS120832-01S2		5,840
Targeted Circuit Manipulation for Ameliorating Huntington's	Direct	93.853	3R21NS132089-01S1		2,417
Chemoenzymatic Synthesis of Trehalose Analogues as Tools for Mycobacteria	Direct	93.855	2R15AI117670-03		21,135
The Role of Copines in the Regulation of the Actin Cytoskeleton	Direct	93.859	2R15GM078089-03		73,849
Engineering Hydrophilic/Amphiphilic Vitamin B6-Based Super Antioxidant Dendrimer	Direct	93.859	1R15GM147862-01		138,070
ERK-Mediated Regulation of RNA Binding Protein Condensation During Female Germ	Direct	93.859	1R15GM147844		171,475
Regulation of Adult Cell Fate by FOXO and RNA Binding Proteins	Direct	93.859	1R15GM150082-01		149,143
Social Regulation of Oxidative Stress in the Brain	Direct	93.859	1R15GM150286-01A1		111,248
ERK-Mediated Regulation of RNA Binding Protein Condensation	Direct	93.859	3R15GM147844-01S1		1,153
Bioluminescent Kinase Sensors and Gene Circuits	Direct	93.859	1R35GM156968-01		109,060
Regulation of Stem Cell Fate	Direct	93.859	3R15GM150082-01S1		60,571
Administrative Supplement Request to Purchase a Microwave Reactor	Direct	93.859	3R15GM147862-01S2		22,890
Using (EMR) Data to Examine Outcomes Following Prenatal Drug Exposure	Direct	93.865	1R03HD109588		22,559
Building & Testing Feasibility of EMPOWER, a Skill-Based Intervention	Direct	93.865	1K23HD108319		(1)
Collaborative Pediatric Critical Care Research Network (CPCCRN) - Year 3	Direct	93.865	5RL1HD107773-03		11,407
Building & Testing Feasibility of EMPOWER, a Skill-Based Intervention-Y2	Direct	93.865	5K23HD108319-02		155,358
Collaborative Pediatric Critical Care Research Network (CPCCRN) - Year 4	Direct	93.865	5RL1HD107773-04		125,021
Building & Testing Feasibility of EMPOWER, a Skill-Based Intervention-Y3	Direct	93.865	5K23HD108319-03		22,201

continued...

## CENTRAL MICHIGAN UNIVERSITY

### Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Passed through Duke University					
Trial to Shorten Pharmacologic Treatment of Newborns with Neonatal Opioid WS	Pass-through	93.310	A032483	\$ -	\$ 5,744
Passed through Public Health Institute					
COG NCTN Work Order U10CA-180886	Pass-through	93.395	U10CA180886		66,650
NCTN Year 11 Workload Intensity	Pass-through	93.395	5U10CA180886-11		2,413
COG NCI Community Oncology Research Program (NCORP) WO	Pass-through	93.399	UG1CA189955		1,000
Passed through HealthCore, Inc					
Long Term Outcomes after Multisystem Inflammatory Syndrome in Children	Pass-through	93.837	U24HL135691		21,745
Passed through The Regents of the University of Michigan					
1/2 Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients	Pass-through	93.837	SUBK00016639		58,700
Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients-Y3	Pass-through	93.837	SUBK00014169		3,313
Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients-Y4	Pass-through	93.837	SUBK00014169		18,548
Passed through Research Institute at Nationwide Children's Hospital					
CUREGN 2.0 -Midwest Pediatric Nephrology Consortium - Y2	Pass-through	93.847	700198-0524-00		1,400
Passed through Wayne State University					
Novel DWI Methods to Minimize Postoperative Deficits in Pediatric Epilepsy Surg.	Pass-through	93.853	WSU22049		28,982
Passed through Hugo W Moser Research Institute at KKI					
Pediatric Influence of Cooling Duration on Efficacy in Cardiac Arrest Patient-EX	Pass-through	93.853	1R01NS135628-01		16,574
Pediatric Influence of Cooling Duration Efficacy Cardiac Arrest Patient - EX Y2	Pass-through	93.853	113670-0226-01		2,895
Passed through University of Florida					
Biophysical and Pathophysiological Studies of TDP-43/Tau Interaction	Pass-through	93.853	SUB00004364		41,856
Passed through The Regents of the University of California San Francisco					
Brain Vascular Malformation Consortium: Predictors of Clinical Course	Pass-through	93.853	15164SC		11,047
Passed through Children's Hospital Corporation					
Consortium of MRI Biomarkers in Neonatal Encephalopathy (COMBINE) Y3	Pass-through	93.853	GENFD0002564616		11,619
Passed through Georgetown University					
Targeted Cortical Circuit Manipulation in Parkinson's Disease	Pass-through	93.853	AWD-7776117_GR426803		139,583
Passed through University of Massachusetts Amherst					
Host Proteins that Interact with the BCG Cell Envelope	Pass-through	93.855	21-016332 B00		8,665
Passed through University of Southern California					
Interplay of M. Tuberculosis Trehalose Metabolism and Its Pathogenesis and Drug	Pass-through	93.855	SCON-00004778		26,764
Passed through The Regents of the University of California					
A Rapid Phenotypic Drug Susceptibility Testing System for Tuberculosis	Pass-through	93.855	1250000266280		40,832
Passed through University of Oklahoma					
Intermembrane Transport of Lipids and Metabolites by Mycobacterial MmpL Protein	Pass-through	93.855	2025-60		9,365
Passed through Health Research Inc.					
Dissecting & Connecting the SigM Stimulus & ESX-4 Secretory Res. in Mycobacteria	Pass-through	93.859	7265-01		8,824
Passed through Children's Hospital of Philadelphia					
PediatRic sEpiS induCed MODS: Relationship of Immune-phenotypes and Antibiotic	Pass-through	93.865	PO #: 20504093-RSUB		8,497

continued...

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Passed through University of Utah					
Depletion of Commensal Anaerobes and Immune Paralysis in Infants	Pass-through	93.865	10068732-03-CMU	\$ -	\$ 57,254
Collaborative Pediatric Critical Care Research Network (CPCCRN) - Year 4	Pass-through	93.865	10058860-02-CHOM		11,275
Depletion of Commensal Anaerobes and Immune Paralysis in Infants Y2	Pass-through	93.865	10068732-03-CMU		55,270
Passed through University of Massachusetts Med School					
Implementing a Social Determinants of Health Screening and Referral Care Model	Pass-through	93.865	SUB00000448		2,028
Passed through Calhoun County Mental Health Authority					
Calhoun County Assisted Outpatient Treatment Program Year 4	Pass-through	93.997	1H79SM082940-01		4,951
<b>Total U.S. Department of Health and Human Services</b>				<u>816,307</u>	<u>4,130,965</u>
<b>U.S. Department of the Interior</b>					
Population Assessments and Conservation Genomics of Proposed ESA Threatened	Direct	15.608	F21AC02424-00		3,483
Patterns of Genetic Diversity and Population Connectivity	Direct	15.608	F22AC01086-00		1,535
Comprehensive Evaluation of Unionid Habitats in Lower Tributaries of Lake MI	Direct	15.608	F23AP03479-00		131,370
Comprehensive Assessment and Threats to Unionids in Sleeping Bear Dunes	Direct	15.945	P23AC00578-00		32,838
Passed through Michigan State University					
Poweshiek Adaptive Management	Pass-through	15.657	RC 116250-CMU		39,689
Poweshiek Skipperling Conservation: Habitat Management Plans and Assessment	Pass-through	15.662	RC112944-CMU		112,655
Sleeping Bear Dunes National Lakeshores 2022-2024 Visitor Use Management Study	Pass-through	15.945	RC113715-CMU		7,430
<b>Total U.S. Department of the Interior</b>				<u>-</u>	<u>329,000</u>
<b>U.S. Environmental Protection Agency</b>					
Continuation of the GLCWMP: 2020-2025	Direct	66.469	00E02956-0	946,004	1,972,698
Passed through Michigan Department of Environment, Great Lakes and Energy					
Continuing Assessment of the Health of Michigan Palustrine Wetlands and Index	Pass-through	66.461	W-WET-20-1		16,953
Passed through Michigan Department of Natural Resources					
Identification of Coaster Brook Trout Collected in Shoreline and Stream Surveys	Pass-through	66.469	FISH2 2021-13		8,284
<b>Total U.S. Environmental Protection Agency</b>				<u>946,004</u>	<u>1,997,935</u>
<b>Total Research and Development Cluster</b>				<u>2,817,872</u>	<u>12,245,027</u>

continued...

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Other Federal Awards</b>					
<b>National Archives and Records Administration</b>					
Digitizing Historic Michigan Newspapers for Research & Educational Use	Direct	89.003	ED-103529-22	\$ -	\$ 76,228
<b>Total National Archives and Records Administration</b>					<b>76,228</b>
<b>U.S. Department of Agriculture</b>					
Technology Enabled Learning Futures and Healthcare Careers	Direct	10.855	MI0741-C69		16,796
Passed through Michigan Department of Education					
Child and Adult Care Food Program 2023-2024	Pass-through	10.558	990039874-00745		3,402
Child and Adult Care Food Program 2024-2025	Pass-through	10.558	990039874-01198		21,092
<b>Total U.S. Department of Agriculture</b>					<b>41,290</b>
<b>U.S. Department of Commerce</b>					
Central Michigan University Research Corporation Facility Renovations	Direct	11.300	06-01-06375-URI:117640		157,957
Building Flood Resilience through Education	Direct	11.429	NA23NOS4290129		78,693
Passed through Michigan Department of Labor and Economic Opportunity					
Region 5 MITTEN Collaborative-RHEI	Pass-through	11.032	E20250066		13,000
<b>Total U.S. Department of Commerce</b>					<b>249,650</b>
<b>U.S. Department of Education</b>					
DeafBlind Central: Michigan's Training and Resource Project	Direct	84.326T	H326T230033		82,645
DeafBlind Central: Michigan's Training and Resource Project Y2	Direct	84.326T	H326T230033-24		234,067
Passed through Michigan Department of Labor and Economic Opportunity					
CMU Quick Start Student Success Grant	Pass-through	84.027A	E20240101		73,418
Michigan Gear Up 2022-2023	Pass-through	84.334S	23WS05		30,835
Michigan Gear Up 2023-2024	Pass-through	84.334S	P334S200001 24-00		100,833
Michigan Gear Up 2024-2025	Pass-through	84.334S	370005017		56,087
<b>Total U.S. Department of Education</b>					<b>577,885</b>
<b>U.S. Department of Health and Human Services</b>					
GLS Campus Suicide Prevention Y1	Direct	93.243	1H79SM086309-01		55,406
GLS Campus Suicide Prevention Y2	Direct	93.243	5H79SM086309-02		74,664
CMU Telehealth Services & Information Technology HRSA-CDS Project	Direct	93.493	6 GE1HS47338-01-02		127,344
Passed through Region VII Area Agency on Aging					
Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program	Pass-through	93.043	2101MIOPAH-03		4,449
Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program Y 4-8	Pass-through	93.043	2501MIOAPH-04		21,510
Passed through Michigan Department of Health and Human Services					
Epilepsy and Telemedicine Y 5	Pass-through	93.110	E20240114-00		4,932
MDHHS Suicide Prevention CDC Grant Proposal - CMU Subaward Y 4	Pass-through	93.136	E20244634-00		9,895
MDHHS Suicide Prevention CDC Grant Proposal - CMU Subaward Y 5	Pass-through	93.136	E20254178-00		34,440
Detection of SARS CoV-2 in Sewage Samples - Y 4	Pass-through	93.323	E20241807-00		168,370
Detection of SARS CoV-2 in Sewage Samples - Y 5	Pass-through	93.323	E20251903-00		180,162
Asthma CHW Program Y 1	Pass-through	93.991	E20245434-00	6,828	16,110
Asthma CHW Program Y 2	Pass-through	93.991	E20251163-00	66,456	89,849

continued...

## CENTRAL MICHIGAN UNIVERSITY

### Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Other Federal Awards (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Passed through Wayne State University					
(LEND) Leadership Education in Neurodevelopmental and Related Disorders Training	Pass-through	93.110	WSU24004	\$	
(LEND) Leadership Education in Neurodevelopmental and Related Disorders Training	Pass-through	93.110	WSU24125		40,273
Passed through Alaska Native Tribal Health Consortium-National Telehealth					
Telehealth Broadband Project	Pass-through	93.211	21-U-362279		43,141
Passed through the Regents of the University of Michigan					
Child Welfare Educational Support Project FY24	Pass-through	93.658	SUBK00020526		115,989
Child Welfare Educational Support Project FY25	Pass-through	93.658	SUBK00021556		90,831
Passed through Michigan State University					
Michigan Collaborative Addiction Resources and Education System 3.0-Y2	Pass-through	93.788	RC115689-CMU		9,561
<b>Total U.S. Department of Health and Human Services</b>				<u>73,284</u>	<u>1,085,799</u>
<b>U.S. Department of Homeland Security</b>					
Passed through Michigan State Police					
COVID Emergency Services Recovery	Pass-through	97.036	FEMA-4494-DR-MI		
<b>Total U.S. Department of Homeland Security</b>				<u>-</u>	<u>(8,534)</u>
<b>U.S. Department of Treasury</b>					
Passed through Talent First					
CMU Collaborate	Pass-through	21.027	IIA-0942389888		
<b>Total U.S. Department of Treasury</b>				<u>-</u>	<u>87,924</u>
<b>U.S. Environmental Protection Agency</b>					
Technical Assistance and Training to Automotive Manufacturing Facilities	Direct	66.708	00E03259		11,754
P2 TA and Training to Food and Beverage Manuf: Facilities Michigan	Direct	66.708	00E04040		13,929
<b>Total U.S. Environmental Protection Agency</b>				<u>-</u>	<u>25,683</u>
<b>Total Other Federal Awards</b>				<u>73,284</u>	<u>2,135,925</u>
<b>Total Federal Awards</b>				<u>\$ 2,891,156</u>	<u>\$ 136,136,581</u>

concluded

See notes to schedule of expenditures of federal awards.

# CENTRAL MICHIGAN UNIVERSITY

## ■ Notes to Schedule of Expenditures of Federal Awards

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, 2025. 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* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Expenditures reported on the Schedule are reported on the accrual basis of accounting, which is described in Note 1 to the University's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, 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.

### 2. 10% DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the University has elected not to use the de minimis cost rate as permitted by §200.414 of the Uniform Guidance.



**This page intentionally left blank.**

**INDEPENDENT AUDITORS' 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***

October 31, 2025

Board of Trustees  
Central Michigan University  
Mount Pleasant, Michigan

We have audited, in accordance with the 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"), a component unit of the State of Michigan, as of and for the year ended June 30, 2025, and the related notes to the financial statements of the business-type activities, fiduciary activities, and the discretely presented component unit of the University, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 31, 2025. Our report includes a reference to other auditors who audited the financial statements of Saginaw Cooperative Hospitals, Inc. d/b/a CMU Medical Education Partners ("CMEP"), as described in our report on the 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.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing 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 entity'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.



📍 675 Robinson Road, Jackson, MI 49203

📞 517.787.6503

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 or significant deficiencies may exist that were not identified.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 financial statements. 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Rehmann Loham LLC". The signature is fluid and cursive, with "Rehmann" and "Loham" connected by a horizontal stroke, and "LLC" in a smaller, separate area.

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

January 28, 2026

Board of Trustees  
Central Michigan University  
Mount Pleasant, Michigan

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited the compliance of the ***Central Michigan University*** (the "University") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2025. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2025.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.



📍 675 Robinson Road, Jackson, MI 49203

📞 517.787.6503

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.

### ***Independent Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

***Purpose of this Report***

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.

*Lehmann Loham LLC*

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiency(ies) identified?  yes  no none reported

Noncompliance material to financial statements  yes  no

#### Federal Awards

Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiency(ies) identified?  yes  no none reported

Any audit findings disclosed that are required to be reported in accordance with  
2 CFR 200.516(a)?  yes  no

Identification of major programs and type of auditors' report issued on compliance for each major program:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
84.007, 84.033, 84.063, 84.268, 84.379	Student Financial Assistance Cluster	Unmodified
Various	Research and Development Cluster	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>	
Auditee qualified as low-risk auditee?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	

# CENTRAL MICHIGAN UNIVERSITY

## **Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2025

### **SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

### SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

#### 2025-001 Special Tests and Provisions - Enrollment Reporting

**Finding Type.** Immaterial Noncompliance/Significant Deficiency in Internal Control over Compliance (Special Tests and Provisions).

**Program.** Student Financial Assistance Cluster; U.S. Department of Education; Assistance Listing Number 84.268; Award Numbers P268K240222, and P268K250222.

**Criteria.** Per 34 CFR §685.309(b)(2), institutions must report accurate enrollment status changes to the National Student Loan Data System (NSLDS) within 60 days of the date the institution determines a student has ceased to be enrolled at least half-time. The status effective date must reflect the actual date the student ceased attendance, not the date the institution processed or became aware of the change.

**Condition.** In our testing of eighteen students, we noted two students reported with inaccurate effective dates.

**Cause.** The University's reporting process relies on SAP system data for NSLDS reporting, which did not accurately reflect the student's actual last date of attendance.

**Effect.** This discrepancy may result in inaccurate enrollment status reporting to NSLDS, potentially affecting loan servicing, grace period calculations, and compliance with Title IV requirements. It may also lead to inconsistencies in federal reporting and audit findings.

**Questioned Costs.** No costs were required to be questioned as a result of this finding inasmuch as our testing did not reveal any unallowed costs.

**Recommendation.** We recommend that the University enhance its policies and procedures regarding enrollment reporting to ensure that reporting is completed accurately and timely.

**View of Responsible Officials.** Management agrees with this finding and has prepared a Corrective Action Plan.

# CENTRAL MICHIGAN UNIVERSITY

## Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

### 2025-002 Special Tests and Provisions - Gramm Leach Bliley Act Missing Compliance Requirements

**Finding Type.** Immaterial Noncompliance/Significant Deficiency in Internal Control over Compliance (Special Tests and Provisions).

**Program.** Student Financial Assistance Cluster; U.S. Department of Education; Assistance Listing Numbers 84.007, 84.033, 84.063, 84.268 and 84.379; Award Numbers P007A241985, P033A241985, P063P220222, P063P230222, P063P240222, P268K240222, P268K250222, and P379T250222.

**Criteria.** The Federal Trade Commission (FTC) states that the Gramm Leach Bliley Act "requires financial institutions to explain their information-sharing practices to their customers and safeguard sensitive data."

**Condition.** The Gramm Leach Bliley Policy, in effect at time of audit, failed to explicitly state how the University addressed the implementation of multi-factor authentication for anyone accessing customer information on the institution's system, conducting a periodic inventory of data that notes where it is collected, stored, or transmitted, encrypting customer information on the institution's system and when it's in transit, and anticipating and evaluating changes to the information system or network.

**Cause.** The University did not have a review process in place for ensuring all required safeguard policies were written in the information security program in accordance with the Gramm Leach Bliley Act.

**Effect.** As a result of this condition, the College isn't meeting the safeguard requirements necessary to comply with the FTC. In addition, the lack of safeguard controls creates an increased risk to highly sensitive data that is possessed by the University.

**Questioned Costs.** No costs were required to be questioned as a result of this finding inasmuch as our testing did not reveal any unallowed costs.

**Recommendation.** We recommend that the University implement procedures to ensure that all Gramm Leach Bliley Policies are met and verified by a second individual.

**View of Responsible Officials.** Management agrees with this finding and has prepared a Corrective Action Plan.



# CENTRAL MICHIGAN UNIVERSITY

## **Summary Schedule of Prior Audit Findings**

For the Year Ended June 30, 2025

### **Finding 2024-001 Special Tests and Provisions - Return to Title IV**

In our testing of R2T4 calculations, it was noted that the University has implemented procedures to ensure timely returns of Title IV funds.



**This page intentionally left blank.**