

Central Michigan University

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

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

Independent Auditor's Report

To the Board of Trustees
Central Michigan University

We have audited the basic financial statements of Central Michigan University (the "University") and the discretely presented component unit of Central Michigan University as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the University's financial statements. We issued our report thereon dated September 19, 2013 which contained unmodified opinions on the financial statements of the University and its component unit. 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 19, 2013. We did not audit the financial statements of Central Health Advancement Solutions (CHAS) which represent all of the assets, net assets, and revenues of 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 CHAS, 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 U.S. Office of Management and Budget Circular A133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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.

Plante & Moran, PLLC

September 19, 2013

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Trustees
Central Michigan University

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 basic financial statements of Central Michigan University (the "University") and the discretely presented component unit of Central Michigan University as of and for the year ended June 30, 2013, and related notes to the financial statements, which collectively comprise the University's financial statements, and have issued our report thereon dated September 19, 2013. Our report includes a reference to other auditors who audited the financial statements of Central Health Advancement Solutions (CHAS), 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 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 entity'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.

Plante & Morse, PLLC

September 19, 2013

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) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. Central Michigan University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 each of its major federal programs for the year ended June 30, 2013.

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Plante & Moran, PLLC

September 19, 2013

Central Michigan University

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

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass Through Number	Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education -				
Passed through Student Financial Assistance Cluster:				
Federal Work Study 2012-2013	Direct	84.033	P003A121985	\$ 904,082
Federal Perkin Loan Program- Loan & Loan Guarantees	Direct	84.038	N/A	6,742,731
William D. Ford Federal Direct Loan Sub Prog - 2012	Direct	84.268	P268K120222	381,453
William D. Ford Federal Direct Loan Unsub Prog - 2012	Direct	84.268	P268K120222	643,785
William D. Ford Federal Direct Loan Plus Prog - 2012	Direct	84.268	P268K120222	72,913
William D. Ford Federal Direct Loan Sub Prog - 2013	Direct	84.268	P268K130222	46,264,911
William D. Ford Federal Direct Loan Unsub Prog - 2013	Direct	84.268	P268K130222	103,190,074
William D. Ford Federal Direct Loan Plus Prog - 2013	Direct	84.268	P268K130222	33,164,010
Federal Supplemental Educational Opportunity Grant 12-13	Direct	84.007	P007A121985	479,915
Federal Pell Grant Program 11-12	Direct	84.063	P063P110222	63,977
Federal Pell Grant Program 12-13	Direct	84.063	P063P120222	28,121,879
Teacher Education Assistance Grant for College and Higher Education Grants 12-13	Direct	84.379	P379T130222	68,154
Total Student Financial Assistance Cluster				220,097,884
TRIO Cluster				
U.S. Department of Education -				
CMU/DIA/FDA Upward Bound 2011-2012	Direct	84.047A	PO47A070680-11	102,321
CMU Upward Bound/Northwestern/Detroit Collegiate Prep	Direct	84.047A	P047A121307	160,198
CMU's Ronald E. McNair Program 2011-12	Direct	84.217A	P217A070175-11	86,848
Preparation for Success: CMU's Ronald E. McNair Scholars Program	Direct	84.217A	P217A120131	171,856
Total TRIO Cluster				521,223
Special Education Cluster (IDEA)				
U.S. Department of Education -				
Passed through Michigan Department of Education:				
Michigan's Integrated Technology Supports (MITS) 2011-12	Pass-through	84.027A	120470-1D37	372,323
Michigan's Integrated Mathematics Initiative (MIMI) 2011-12	Pass-through	84.027A	2012-370005017-00019	235,048
Michigan's Integrated Mathematics Initiative 2012-13	Pass-through	84.027	130470-2D37	256,264
Michigan's Integrated Technology Supports 2012-13	Pass-through	84.027	130470-1D37	538,051
Total Special Education Cluster (IDEA)				1,401,686
Research and Development Cluster				
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration:				
Bird and Bat Use of Islands and Coastal Areas of Northern Lake Michigan-Passed through Mich. Dept. of Environ. Quality Climatology and Conceptual Models of Snowfall Distribution in Cold-Season -Passed through Univ Corp for Atmospheric Research	Pass-through	11.419	12-309-01	20,612
	Pass-through	11.467	Z12-91847	5,607
Total U.S. Department of Commerce				26,219
National Endowment for the Humanities:				
Digitization of Michigan Newspapers	Direct	45.149	PJ-50100-12	74,408
Native Americans in the Civil War: Co. K. Michigan Sharpshooters - Passed through Michigan Humanities Council	Pass-through	45.129	2851 H11	6,900
Total National Endowment for the Humanities				81,308

Central Michigan University

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

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass Through Number	Expenditures
Research and Development Cluster (Continued)				
National Science Foundation:				
RET Site on Multidisciplinary Engineering Research for Rural Michigan's Future	Direct	47.041	I201095	\$ 125,366
RUI: Studying Exotic Nuclei with the Modular Neutron Array Year 3	Direct	47.049	PHY-0855456	21,375
REU Site in Algebra, Analysis, Geometry, Matrix Theory and Statistics	Direct	47.049	DMS-1156890	83,001
Nuclear Structure, Nuclear Astrophysics and Mesoscopic Systems - Passed through Michigan State University	Pass-through	47.049	PHY-1068217	4,446
Nuclear Structure, Nuclear Astrophysics and Mesoscopic Systems Year 2 - Passed through Michigan State University	Pass-through	47.049	PHY-1068217	41,794
Nuclear Structure, Nuclear Astrophysics and Mesoscopic Systems Year 3 - Passed through Michigan State University	Pass-through	47.049	PHY-1068217	12,580
Magnetic Parameters from First-Principles	Direct	47.049	DMR-1206920	46,531
Connections Between Algebra and Geometry	Direct	47.049	I200313	8,395
Phillip Medina NSF Graduate Research Fellowship	Direct	47.049		615
Crystallization of Hydrous Silicic Magma in Nature and Experiments	Direct	47.050	EAR-1119379	53,677
Collaborative Research: Records of Permian Environments and Climate	Direct	47.050	EAR-1053025	40,296
Collaborative Research: Modeling DOC Dynamics from Landscapes to Coasts	Direct	47.050	OCE-1230261	17,389
Spatial and Temporal Growth of Upper Crustal Intrusions, Henry Mountains, Utah	Direct	47.050	EAR-1220340	31,856
Critical New Perspectives on Molybdenum Cycling Under Modern and Experimental - Passed through University of California Riverside	Pass-through	47.050	I124327	13,350
Systematics and Biogeography of Mainland Anolis Lizards	Direct	47.074	DEB-0949359	17,924
TRMS: Regulation of Early Endosperm Development in Maize Year 3 - Passed through University of Arizona	Pass-through	47.074	Y550699	22,110
TRMS: Regulation of Early Endosperm Development in Maize Year 4 - Passed through University of Arizona	Pass-through	47.074	Y550699	102,673
BUMP Into Research at CMU! Project Year 2011-12	Direct	47.074	DBI-0933964	184,727
Social Capital, Organizational Content and the Job Market - Passed through American Sociological Association	Pass-through	47.075		6,670
Collaborative Research: The Impact of Disclosure History and Interviewing	Direct	47.075	SES-1121873	35,482
Enhancing Chemistry through Research-based Envir. Experiments	Direct	47.076	DUE-0942131	29,978
Biodiversity in the Global Ocean: Incorporating Molecular Biology in the Field - Passed through Sea Education Association	Pass-through	47.076		15,487
Next Generation Science Teacher Preparation	Direct	47.076	DUE-1245500	25,123
ANLSAMP 2012-2016 - Passed through Salish Kootenai College	Pass-through	47.076	I102362	4,550
Genetic Connectivity & Biogeographic Patterns of Antarctic Benthic Invertebrates	Direct	47.078	ANT-1043670	5,903
Phase I Enhanced Intellectual Services - Direct PRAC Support - Passed through University of Illinois	Pass-through	47.08	2007-01077-21	28,053
ARRA -Magnetic Properties from First-Principles	Direct	47.082	DMR-0906617	15,940
ARRA-Precursor Design & Atomic Layer Deposition...	Direct	47.082	911061	36,978
ARRA-Collaborative Research: Impact of Cuing and Comfort	Direct	47.082	SES-0921227	4,055
ARRA:MRI-Consortium: Development of Neutron Detector	Direct	47.082	PHY-0922462	5,125
ARRA MRI: Acquisition of a Confocal Microscope	Direct	47.082	DBI-0923155	497
ARRA-MRI-R2:Acquisition of a Thermal Manikin...	Direct	47.082	CMMI-0959020	1,856
Total National Science Foundation				1,043,802
U.S. Department of Education:				
International Business and Sustainable Development Yr 2	Direct	84.153A	P153A080011-09	6,724
An MBA Concentration in Global Sustainable Development Year 2	Direct	84.153A	P153A100020	10,697
Deaf Blind: Michigan's Training and Resource Project (DB Central) Year 4	Direct	84.326C	H326C080041-11	66,804
Deaf Blind: Michigan's Training and Resource Project (DB Central)	Direct	84.326C	H326C080041-12	188,024
Total U.S. Department of Education				272,249

See Notes to Schedule of Expenditures
of Federal Awards.

Central Michigan University

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

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass Through Number	Expenditures
Research and Development Cluster (Continued)				
U.S. Department of Health and Human Services:				
National Institutes of Health:				
Metabolism and Toxicity of Nucleoside Reverse Transcriptase	Direct	93.837	7R01HL096480-03	\$ 402,220
Investigating the Function of CopineA in Dictyostelium	Direct	93.859	1R15GM078089-01A1	932
Synthesis and Eval of Nano-antioxidants	Direct	93.859	1R15GM087697-01	33,071
Effects of Nitric Oxide on Smooth Muscle Cell Proliferations	Direct	93.837	R15HL106600-01	114,588
CpnA's Role in cAMP Signaling and the Actin Cytoskeleton in Dictyostelium	Direct	93.859	2R15GM078089-02	42,595
Physiological Disturbances Associated with Neonatal Hemorrhage Yr 4 -Passed through Univ. Arkansas Medical School	Pass-through	93.853	G1201	(285)
FirstAuthor - A Writing Process Software Tool Phase II Year 2 - Passed through Don Johnston, Inc.	Pass-through	93.865	R41HD059238-01	11,726
Selective Prevention of Conduct Disorder in Historically Underserved Preschooler	Direct	93.865	1R21HD074269-01	110,174
ARRA-Regulation and Function of Germline RNP Granules	Direct	93.701	1R15GM093913-01	154,821
Metabolism and Toxicity of Nucleoside Reverse Transcriptase Year 4	Direct	93.837	5R01HL096480-04	85,639
Selective Prevention of Conduct Disorder Year 2	Direct	93.865	5R21HD074269-02	24,508
Physiological Disturbances Associated with Neonatal Intraventricular Hemorrhage Passed through Baylor College of Medicine	Pass-through	93.853	7R01NS060674-05	22,204
Health Resources and Services Administration - Planning Grant for Isabella County, Michigan for Developing FQHC - Passed through Isabella Citizens for Health	Pass-through	93.527	1P04CS22777-01-00	29,423
Passed Through University of Michigan:				
Spectroscopy of Protein Mediation of Bone Mineralization, Year 4	Pass-through	93.846	5-R01-AR047969-08	15,575
Chemical Structure Effects on Bone Response to Mechanical Load Year 3	Pass-through	93.846	1-R01-AR056657-03	14,730
Chemical Structure Effects on Bone Response to Mechanical Load Year 4	Pass-through	93.846	1R01AR0566570-4	4,359
Total passed through University of Michigan				34,664
Total U.S. Department of Health and Human Services				1,066,280
U.S. Department of Energy:				
Building a Universal Nuclear Energy Density Functional Year 5	Direct	81.049		1,693
NUCclear Computational Low-Energy Initiative (NUCLEI)	Direct	81.049	DE-SC0008529	52,091
One-Component and Alloy Metal Based Nanocatalysis Year 3	Direct	81.049	DE-SC0001330	76,329
Spin-Forbidden Chemical Reactions in Catalysis Year 2	Direct	81.049	DE-SC0005027	17,620
Element Specific Structure Characterization of Binary and Ternary Alloy	Direct	81.049	DE-SC0006877	99,537
Spin-Forbidden Chemical Reactions Year 3	Direct	81.049	DE-SC0005027	31,059
Total U.S. Department of Energy				278,329

Central Michigan University

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

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass Through Number	Expenditures
Research and Development Cluster (Continued)				
U.S. Department of Interior:				
U.S. Fish & Wildlife Services:				
Dunlin (Calidris alpina hudsonia) Stopover Ecology and Shorebird Management	Direct	15.637	DCN 30181AG032	\$ 5,561
Population Trajectory Improvement for At Risk Freshwater Mussels	Direct	15.608	30181AG199	74,185
Conservation of Freshwater Mussel Refuges	Direct	15.608	F10AP00121	115,968
Prioritizing Dam Removals Within the Saginaw Bay Watershed	Direct	15.608	F11AC00870	3,451
Restoring River Connectivity: Evaluating Fish Vectors	Direct	15.608	F11AC0897	37,287
Environmental DNA Surveillance: Applied Early Detection - Passed through University of Notre Dame	Pass-through	15.608	UND FUND #201707	34,386
Conservation of Common Terns in the Great Lakes - Passed through University of Minnesota	Pass-through	15.647	H002159101	<u>3,450</u>
Total U.S. Fish & Wildlife Services				274,288
U.S. Geological Survey -				
Fish Habitat Enhance Strategy for the Huron-Erie Corridor	Direct	15.808	G10AC00690	8,688
Passed through Michigan Department of Natural Resources	Pass-through	15.662	751B2200075	56,255
Passed through Univ AK Fairbanks/Bureau Ocean Mgt	Pass-through	15.421	FP31495	<u>10,254</u>
Total Other Department of Interior				349,485
U.S. Environmental Protection Agency:				
GLIC: Great Lakes Coastal Wetland Monitoring	Direct	66.469	GL-00E00612-0	2,234,033
Implementing Gull Exclusion at Public Beaches	Direct	66.469	GL-00E00851-0	76,092
Assessing Erie Canal Invasion Risk Using Environmental DNA	Direct	66.469	GL-00E00473-1	16,873
Invasive Predator Suppression on Critical Spawning Reefs - Passed through The Nature Conservancy	Pass-through	66.469	101711-1	82,621
Effects of P-enrichment on Stream Stoichiometric Balances - Passed through the PA Dept of Environmental Protection	Pass-through	66.460	4100055830	17,896
Invasive Species Surveillance of the Bait Trade - Passed through University of Notre Dame	Pass-through	66.469	00E00816	56,027
Environmental DNA Analysis of Water Samples from Marris Lake (MI) Passed through Michigan Department of National Resources	Pass-through	66.469	751W2245634	8,086
Ecosystem Health of Great Lakes Coastal Wetland - Passed through Department of Natural Resources and Environment & Land & Water Management Division	Pass-through	66.461	10-WL-001	68,816
Benthic Biofilm Biomass and Metabolism in the Susquehanna River Passed Through PA Dept of Environmental Protection	Pass-through	66.419	PO4300345350	<u>35,188</u>
Total U.S. Environmental Protection Agency				<u>2,595,633</u>
Total Research and Development Cluster				5,713,304
Other Federal Awards				
U.S. Department of Health and Human Services				
Development of AHEC for Michigan Great Lakes Area Health Education Center - Passed through Wayne State University - Passed through Area Health Education Centers	Pass-through	93.000	SU76HP20206-02	132,065
Administration for Children and Families				
Collaborative Child Care Year 6 -Passed through EightCap	Pass-through	93.600		77,460
Early Childhood Collaborative with EightCap, Inc. - Passed through Eightcap, Inc.	Pass-through	93.600		<u>86,116</u>
Total Administration for Children and Families				<u>163,576</u>
Total U.S. Department of Health and Human Services				295,641

See Notes to Schedule of Expenditures
of Federal Awards.

Central Michigan University

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

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass Through Number	Expenditures
Other Federal Awards (Continued)				
U.S. Department of Education				
GEAR UP - Passed through MI DLEG - Office of Postsecondary Services				
GEAR UP Year 5	Pass-through	84.334S		\$ (4,305)
Passed through MI Campus Compact				
MCC/MNA GEAR UP/College Positive Volunteerism	Pass-through	84.334S	GU11-01	9,454
Passed through Macomb ISD/MDE:				
Embracing Mathematics, Assessment & Technology in High School	Pass-through	84.366B		30,432
GEAR UP - Passed through MI DLEG - Workforce Development Agency				
MI GEAR UP Yr2	Pass-through	84.334S		108,772
Total U.S. Department of Education				144,353
Improving Teacher Quality State Grants, ESEA Title II Part A				
Passed through Michigan Department of Education:				
Wayne County Middle School Geography & History	Pass-through	84.367B	110290-6639	83,692
WRITE NOW 2	Pass-through	84.367B	1011-6619	44,629
ExCELS 2	Pass-through	84.367B	1011-6620	20,441
The Sun, the Moon, and the GLCEs	Pass-through	84.367B	110290-6630	24,590
Western Michigan Middle School Geography and History Project 2012-2013	Pass-through	84.367B	120290-4501	156,876
Helping Elementary Students Understand Physical Science Through Inquiry	Pass-through	84.367B	120290-4617	170,579
Total Improving Teacher Quality State Grants, ESEA Title II PartA				500,807
Passed through Michigan Department of Education -				
Passed through Flint Community Schools				
Flint Community Schools Title I Northwestern High School	Pass-through	84.010		4,080
Total passed through Michigan Department of Education				4,080
Passed through MI DLEG - MI Rehabilitation Services:				
Small Business/Self-Employment Consulting Services	Pass-through	84.126		(30,277)
Small Business/Self-Employment Consulting Services	Pass-through	84.126		24,890
Total Assistance Passed Through MI DLEG - MI Rehabilitation Services				(5,387)
Passed through MI DLEG - MI Commission for the Blind:				
Small Business/Self-Employment Consulting Services	Pass-through	84.126		4,000
Small Business/Self-Employment Consulting Services	Pass-through	84.126		8,148
Total Assistance Passed Through MI DLEG - MI Commission for the Blind				12,148
Passed through National Writing Project:				
Chippewa River Writing Project 2011-2012	Pass-through	84.928A	Amendment #2 09-MI12	14,475
CRWP 2012 SEED Grant: Content Literacy Collaborative	Pass-through	84.367D	09-MI12-SEED 2013	20,000
Total Assistance Passed Through National Writing Project				34,475
Teachers Exploring American Culture and History - Passed through Montcalm County ISD	Pass-through	84.215X	U215X100307	43,978
American Revolution in Conflict Year 4 - Passed through Ionia County ISD	Pass-through	84.215X	0218X080145	18,690
Total U.S. Department of Education				753,144

Central Michigan University

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

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass Through Number	Expenditures
Other Federal Awards (Continued)				
U.S. Environmental Protection Agency				
Passed through Department of Natural Resources & Environment & Land Great Lakes Connection-Environmental Education	Pass-through	66.469	330003	\$ 90,494
Passed through Harrisburg University Science & Tech STEM Mastery Through Great Lakes Stewardship: GLISTEN	Pass-through	66.951	NE00E01029	<u>237</u>
Total U.S. Environmental Protection Agency				<u>90,731</u>
U.S. Department of Veterans Affairs				
Small Business/Self-Employment Consulting Services	Direct	64.CON		135,514
Small Business/Self-Employment Consulting Services	Direct	64.CON		<u>75,112</u>
Total U.S. Department of Veterans Affairs				<u>210,626</u>
National Endowment for the Humanities -				
Disaster Training and Emergency Preparedness	Direct	45.149	PG-51505-12	5,790
National Security Agency -				
Connections Between Algebra and Geometry	Direct	12.901	H98230-12-1-0273	6,046
U.S. Department of Commerce -				
Passed through Warning, Alert, and Response Network (WARN) WARN Act Phase Two Sub-Grant Program	Pass-through	11.553	51-51-W10606 29	156,998
U.S. Department of Agriculture				
Digital Production Equipment Conversion Phase II	Direct	10.861	M11601-C33	46,726
Passed through Michigan Department of Education Child and Adult Food Program 2010-2012	Pass-through	10.558	370005017	<u>24,374</u>
Total U.S. Department of Agriculture				<u>71,100</u>
Total Other Federal Awards				<u>1,590,075</u>
Total Federal Awards				<u>\$ 229,324,172</u>

Central Michigan University

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

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Central Michigan University (the "University") under programs of the federal government for the year ended June 30, 2013. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Central Michigan University, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of Central Michigan University. Pass-through entity identifying numbers are presented where available.

Note 2 - Loans Outstanding

The University utilizes the services of University Accounting Services, Inc. to administer the repayment of Federal Perkins loans and perform certain due diligence procedures. The University issued loans totaling \$993,600 and \$994,414 during the years ended June 30, 2013 and 2012, respectively. These loan amounts are included in the federal expenditures presented in the Schedule.

Central Michigan University

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

Note 3 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
GLIC: Great Lakes Coastal Wetland Monitoring	66.469	\$ 1,534,993
Conversion of Freshwater Mussel Refuges	15.608	53,742
Element Specific Structure Characterization of Binary and Ternary Alloy	81.049	61,910
Selective Prevention of Conduct Disorder in Historically Underserved Preschooler	93.865	3,500
Wayne County Middle School Geography & History Project	84.367B	52,102
WRITE Now 2	84.367B	2,322
Michigan's Integrated Mathematics Initiative (MIMI) 2011 - 2012	84.027A	88,036
Michigan's Integrated Technology Supports (MITS) 2011 - 2012	84.027A	73,805
Michigan's Integrated Technology Supports 2012 - 2013	84.027	75,087
Michigan's Integrated Mathematics Initiative (MIMI) 2012 - 2013	84.027	37,889
Western Michigan Middle School Geography & History Project	84.367B	36,351
	Total	<u>\$ 2,019,737</u>

Note 4 - Administrative Cost Allowance

The University received the following administrative cost allowances during the year ended June 30, 2013.

Federal Perkins Loan Program	\$ 141,081
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Central Michigan University

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

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Various	Research and Development Cluster
84.033, 84.038, 84.268, 84.007, 84.063, 84.379 84.367B	Student Financial Assistance Cluster Improving Teacher Quality State Grants, ESEA Title II Part A

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

Central Michigan University

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

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None