

# **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	I
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>	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.

*Plante & Moran, PLLC*

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.

*Plante & Moran, PLLC*

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.

*Plante & Moran, PLLC*

September 21, 2017

# Central Michigan University

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

Federal Agencies / Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass-through Number	Passed Through to Subrecipients	Expenses
<b>Student Financial Assistance Cluster</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grant 16-17	Direct	84.007	P007A161985		\$ 449,652
Federal Work Study 2016-2017	Direct	84.033	P033A161985		909,895
Federal Pell Grant Program 14-15	Direct	84.063	P063P140222		10
Federal Pell Grant Program 15-16	Direct	84.063	P063P150222		25,719
Federal Pell Grant Program 16-17	Direct	84.063	P063P160222		25,454,105
William D. Ford Federal Direct Loan Sub Prog - 2016	Direct	84.268	P268K160222		40,840
William D. Ford Federal Direct Loan Unsub Prog - 2016	Direct	84.268	P268K160222		215,108
William D. Ford Federal Direct Loan Plus Prog - 2016	Direct	84.268	P268K160222		224,637
William D. Ford Federal Direct Loan Sub Prog - 2017	Direct	84.268	P268K170222		37,088,068
William D. Ford Federal Direct Loan Unsub Prog - 2017	Direct	84.268	P268K170222		92,486,763
William D. Ford Federal Direct Loan Plus Prog - 2017	Direct	84.268	P268K170222		45,871,074
Teacher Education Assistance for College and Higher Education Grant 16-17	Direct	84.379	P379T170222		39,142
Total Student Financial Assistance Cluster					202,805,013
<b>TRIO Cluster</b>					
<b>U.S. Department of Education</b>					
Central Michigan University Educational Talent Search - Detroit	Direct	84.044A	P044A160830		164,050
CMU Upward Bound/Northwestern/Collegiate Prep 2015-16	Direct	84.047A	P047A121307-15		122,937
CMU Upward Bound/Northwestern/Collegiate Prep 2016-17	Direct	84.047A	P047A121307-16		186,574
Preparation for Success: CMU's Ronald E. McNair Program Year 2015-16	Direct	84.217A	P217A120131-14A		58,739
Preparation for Success: CMU's Ronald E. McNair Program 2016-17	Direct	84.217A	P217A120131-16		184,060
Total TRIO Cluster					716,360
<b>Research and Development Cluster</b>					
<b>U.S. Department of Agriculture</b>					
Passed through Pennsylvania State University - Hydrological-microbial interactions controlling landscape phosphorous mobility	Pass-through	10.310	4977-CMU-USDA-1636		4,451
Total U.S. Department of Agriculture					4,451
<b>U.S. Department of Commerce</b>					
National Oceanic and Atmospheric Administration:					
Passed through University of Wisconsin Green Bay - Quantifying Coastal Wetland Nearshore Linkages in Lake MI	Pass-through	11.417	144PRJ79VCCMU14		4,638
Passed through University of Illinois then passed through University of Notre Dame - Quantifying Coastal Wetland Nearshore Linkages in Lake MI	Pass-through	11.417	2014-02342-02		11,519
Passed through University of Michigan:					
Effects of the Nearshore Shunt on Benthic Invasive Species	Pass-through	11.417	PO# 3003394670		15,574
Use of Dual-Frequency Identification Sonar (DIDSON) Cameras	Pass-through	11.417	PO# 3003856278		20,598
Total passed through University of Michigan					36,172
Passed through Michigan Department of Environmental Quality - A Decision Support System for Restoration & Protection of MI's Coastal Wetlands	Pass-through	11.419	16-CHAB-001	\$ 17,709	50,491
Passed through University of Michigan - Can the Microbial Food Web Stabilize a Changing Lake Michigan Ecosystem?	Pass-through	11.432	PO# 3003590988		13,090
Passed through North Carolina State University - Prediction of Heavy Banded Snowfall: Resolution Requirements	Pass-through	11.468	2016-1519-01		30,301
Total U.S. Department of Commerce				17,709	146,211
<b>U.S. Department of Defense</b>					
Passed through Duke University:					
Spectral Sampling Algorithms for Element Substitution in Critical Technologies	Pass-through	12.300	14-ONR-1007		167,996
Mineralogy Genome Project Extending the AFLow Repository to Minerals	Pass-through	12.300	16-ONR-1002		41,846
Total passed through Duke University					209,842
Total U.S. Department of Defense					209,842



# Central Michigan University

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

Federal Agencies / Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass-through Number	Passed Through to Subrecipients	Expenses
<b>Research and Development Cluster (Continued)</b>					
<b>National Science Foundation</b>					
Collaborative Research: Holey Reduced-Raphene-Oxide Film for Na-Ion Battery	Direct	47.041	CBET-1335944		\$ 33,089
MRI:Acquisition of a Vicon system for multi-disciplinary research and education	Direct	47.041	CBET-1337511		4,190
BRAIN EAGER: Genetically Encoded Light Sources for Non-Invasive Optogenetics	Direct	47.041	CBET-1464686	\$ 135,863	72,643
Collaborative Research: Enriching the Professional Dev. of School Teachers	Direct	47.041	EEC-1542368		155,608
Collaborative Research: Physics-Based Analysis and Control of Human Snoring	Direct	47.041	CBET-1605434		7,710
Collab Research: Enriching the Professional Development of School Teachers	Direct	47.041	EEC-1542368		3,993
Supporting Rural Secondary School Student Learners in Developing Engineering	Direct	47.041	EEC-1542368		7,225
Magnetic Parameters from First-Principles	Direct	47.049	DMR-1206920		6,779
Double Penning Trap Mass Spectrometer for Direct Gamma-Ray Standard Calibrations	Direct	47.049	PHY-1307233		8,595
CAREER: Complete Ordering in Low-Dimensional Perovskites and Its Control	Direct	47.049	CHE-1434457		61,090
Studies of Exotic Nuclei with the MoNA LISA Neutron Detectors	Direct	47.049	PHY-1205357		11,316
Operadic Structures in Topological Recursion	Direct	47.049	DMS-1308604		12,188
SusCHEM: Synthesis of Degradable Sugar Poly(ortho esters) from Renewable	Direct	47.049	CHE-1413033		87,208
Precision Measurements with the CHIP-TRAP	Direct	47.049	PHY-1607429		7,529
High-Precision Optical Long-Based Interferometry Physics	Direct	47.049	AST-1614983		34,261
Some Problems in Several Complex Variables	Direct	47.049	DMS-1600371		25,785
CAREER: Chemical Tools for Understanding the Mycomembrane of Corynebacterineae	Direct	47.049	CHE1654408		37,689
Elucidating the role of animal heme peroxidase and organic complexing agents	Direct	47.050	EAR-1324060		7,496
Collaborative Research: Unraveling Molybdenum and Rhenium Speciation	Direct	47.050	EAR-1503596		42,913
CAREER: MicroRNA Pathways Controlling the Development After Diapause	Direct	47.074	IOS-1652283		5,008
Collaborative Research: The Impact of Face-to-Face and Remote Interviewing	Direct	47.075	SES-1654828		13,835
Next Generation Science Teacher Preparation	Direct	47.076	DUE-1245500		18,220
Enhancing STEM Education with Research-Based Environmental Experiments	Direct	47.076	DUE-1323470	41,520	80,240
Practical Active Learning Stations	Direct	47.076	DUE-1608043	8,538	83,557
Genetic Connectivity & Biogeographic Patterns of Antarctic Benthic Invertebrates	Direct	47.078	ANT-1043670		16,787
Passed through Michigan State University - Nuclear Structure, Mesoscopic Physics, and Double-Beta Decay	Pass-through	47.049	RC103848CMU		55,868
Passed through University of Arizona: TRMS: Regulation of Early Endosperm Development in Maize Year 5 Gene Regulatory Networks in the Maize Endosperm	Pass-through Pass-through	47.074 47.074	Y550699 316615		400 133,173
Total passed through University of Arizona					133,573
Passed through University of Michigan - Documenting the Occurrence Through Space & Time of Aquatic Non-Indigenous	Pass-through	47.074	3003554907		3,671
Passed through Salish Kootenai College: All Nations Louis Stokes Alliance for Minority Participation 2015-16 All Nations Louis Stokes Alliance for Minority Participation 2016-17	Pass-through Pass-through	47.076 47.076	N/A N/A		(141) 3,300
Total passed through Salish Kootenai College					3,159
Passed through University of Cincinnati - Beyond Accessibility: Praxis, Practice and Lived Experience in the Accommodation	Pass-through	47.050	009402-004 PN15030277		286
Total National Science Foundation				185,921	1,041,511
<b>U.S. Department of Health and Human Services</b>					
<b>National Institutes of Health:</b>					
Genetically Encoded Light-Production and Light-Sensing for Neuronal Manipulation	Direct	93.242	7R21MH101525-03S1		11,786
Disparities in Diabetes Comorbidities and Multiple Chronic Conditions	Direct	93.847	1R15DK104260-01A1		62,291
BioLuminescent OptoGenetics (BL-OG): A Novel and Versatile Strategy	Direct	93.853	1U01NS099709-01	250,998	478,847
Chemoenzymatic Synthesis of Trehalose Analogs for Investigating Mycobacteria	Direct	93.855	1R15AI117670-01	20,455	107,201
CpnA's Role in cAMP Signaling and the Actin Cytoskeleton in Dictyostelium	Direct	93.859	2R15GM078089-02		25,201
Mechanisms of RNP Granule Function in the Germ Line	Direct	93.859	1R15GM109337-01A1		92,855
Stem Cell Multipotency During Quiescence	Direct	93.859	1R15GM117568-01		163,076
Novel Functions of Prim Pol	Direct	93.859	1R15GM117522-01A1		126,493
Employing Subcellular Calcium to Control Membrane Voltage	Direct	93.867	5R21EY026427-02	178,132	259,848
Total National Institutes of Health					1,327,598
Total U.S. Department of Health and Human Services				449,585	1,327,598

# Central Michigan University

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

Federal Agencies / Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass-through Number	Passed Through to Subrecipients	Expenses
<b>Research and Development Cluster (Continued)</b>					
<b>U.S. Department of Energy</b>					
NUCLEAR Computational Low-Energy Initiative (NUCLEI) Year 2	Direct	81.049	DE-SC0008529-0001		\$ 84,149
NUCLEAR Computational Low-Energy Initiative (NUCLEI) YR 4	Direct	81.049	DE-SC0008529-0007		4,072
The Physics and Chemistry of Cluster-Based Catalyst Systems	Direct	81.049	DE-SC0001330-0009		84,472
Supplement to the Physics and Chemistry of Cluster-based	Direct	81.049	DE-SC0001330-0009		57,561
Spin-Forbidden Chemical Reactions Year 3	Direct	81.049	DE-SC0005027-0005		1,249
Computational Methods Based on Density	Direct	81.049	DE-SC0005027-0007		57,311
Investigation of the Role of the VP-Process in Heavy Element Nucleosynthesis	Direct	81.049	DE-SC0014285-0001		76,709
Element Specific Atomic Arrangement of Binary and Ternary Alloy Catalysts	Direct	81.049	DE-SC0006877-0001	\$ 1,332	10,851
Element Specific Atomic Arrangement of Nanosized Catalysts in as Prepared	Direct	81.049	DE-SC0006877/0004	87,527	216,665
High-Precision Penning Trap Measurements	Direct	81.049	DE-SC0015927		88,208
Passed through University of North Carolina - Nuclear Theory for Double-Beta Decay and Fundamental Symmetries	Pass-through	81.049	DE-SC0015376: 5103975		69,294
Total U.S. Department of Energy				88,859	750,541
<b>U.S. Department of Interior</b>					
U.S. Geological Survey:					
Assessing Nursery Habitat Quality in the St. Clair-Detroit River System	Direct	15.808	G15AC00419		35,904
Phytoplankton Enumeration for CMSI 2015	Direct	15.808	G16AC00031		5,269
Functional Indicators of Coastal Wetland Condition	Direct	15.808	G16AC00308	34,932	110,352
Analysis of Angler Creel Survey Data from the St. Clair-Detroit Rivers System	Direct	15.808	G17AC00072		6,950
Total U.S. Geological Survey					158,475
U.S. Fish & Wildlife Services:					
Continued Monitoring of Rock Ramp Fish Passages in the Saginaw Bay Basin	Direct	15.608	F13AC00639		14
Quantifying Detection Sensitivity of eDNA for Northern Snakehead	Direct	15.608	F12AP01114		14,774
Recruitment Dynamics and Spatial Distribution of Rivers Spawned Lake Whitefish	Direct	15.608	AAB7568-PF-17		703
Quantification of Wetland-Off Shore Interconnectedness Using Stable Isotope	Direct	15.662	F14AP00520		38,293
Conservation Genetics of Snuffbox Mussels in the Great Lakes Watershed	Direct	15.662	F16AP00183		23,526
Impacts of Contaminants in Recruitment of Freshwater Mussels	Direct	15.662	F16AP00639		81,801
Developing a Decision Support System for Prioritizing Protection	Direct	15.669	F14AP00412	104,509	130,050
Mussel Primary Mix Exposure - Mussels, Host Fish, Streamside, and Purge Studies	Direct	15.678	F17AC00151		28,772
Passed through Clemson University - Visitor Use Management for Polar Bear Viewing at Arctic National Wildlife Refuge	Pass-through	15.678	1912-216-2011802		6,757
Total U.S. Fish & Wildlife Services					324,690
Total U.S. Department of Interior				139,441	483,165
<b>U.S. Department of Justice</b>					
Examining Prison Stays in Michigan	Direct	16.560	2016-R2-CX-0036		39,724
Total U.S. Department of Justice					39,724
<b>U.S. Environmental Protection Agency</b>					
GLIC: Great Lakes Coastal Wetland Monitoring	Direct	66.469	GL-00E00612-9	254,418	81,927
Coastal Wetland Monitoring: Continued Implementation by GLCWC	Direct	66.469	GL-00E01567-2	991,252	1,531,370
Passed through Michigan Department of Environmental Quality:					
Using Indices of Biotic Integrity for Assessing Wetland Health in Michigan	Pass-through	66.419	W490089-16-1		7,541
Development of an Index of Biotic Integrity for Assessing Health of Palustrine	Pass-through	66.419	W-481368-13-1		11,613
Using Monitoring Results to Improve Management of Michigan's Coastal Wetlands	Pass-through	66.469	W-490414-17-1		19,088
Total passed through Michigan Department of Environmental Quality					38,242
Total U.S. Environmental Protection Agency				1,245,670	1,651,539
<b>National Aeronautics and Space Administration</b>					
Passed through Colorado State University - Using Earth Observations to Assess the Socioeconomic Impact of Wildland Fire	Pass through	43.001	G-25490-3		8,827
Total National Aeronautics and Space Administration					8,827
Total Research and Development Cluster				2,127,185	5,663,409

# Central Michigan University

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

Federal Agencies / Grant Name	Direct/Pass-through	Federal Catalogue Number	Federal or Pass-through Number	Passed Through to Subrecipients	Expenses
<b>Other Federal Awards</b>					
<b>U.S. Department of Health and Human Services</b>					
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	05CH8363-04		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	WSU16155		19,484
Pediatric Audiology Supplement to Leadership Education in Neurodevelopmental	Pass-through	93.251	WSU16149		15,070
Total Health Resources & Services Administration					34,554
Total U.S. Department of Health and Human Services					204,182
<b>U.S. Department of Education</b>					
Deaf-Blind Central: Michigan's Training & Resource Project Year 3					
DeafBlind Central: Michigan's Training and Resource Project Year 4	Direct	84.326T	H326T130025-15		70,214
	Direct	84.326T	H326T130025-16		185,319
Passed through MI Campus Compact -					
MCC/MNAGEAR UP/College Positive Volunteerism 2015-16	Pass-through	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		86,082
Total passed through Michigan Department of Talent and Economic Development					139,488
Improving Teacher Quality State Grants, ESEA Title II Part A:					
Passed through Michigan Department of Education:					
Macomb World Geography History Project	Pass-through	84.367B	160290-025	\$ 50,373	174,017
Professional Development for K-8 Teachers	Pass-through	84.367B	160290-024	9,031	144,363
Total passed through Michigan Department of Education					318,380
Passed through Michigan Department of Education then Passed through Eastern Michigan University -					
Michigan Geographic Alliance Instructional Contract on the EMU American History	Pass-through	84.367B	150290-015		7,054
Passed through Michigan Department of Education then Passed through University of Michigan -					
MGA Instructional Contract on the Wayne Schools World History and Geo. Proposal	Pass-through	84.367B	150290-031		542
Total Improving Teacher Quality State Grants, ESEA Title II Part A					325,976
Passed through National Writing Project:					
2016 National Writing Project Advanced Institute for College-Ready Writers	Pass-through	84.367D	09-MI12-SEED2016		13,882
2017-2018 SEED CRWP Professional Development in a High-Need School Grant	Pass-through	84.367D	09-MI12 SEED 2017		12,264
2017-2018 Invitational Leadership Institute Grant	Pass-through	84.367D	09-MI12-SEED2017-ILI		841
Total passed through National Writing Project					26,987
Total U.S. Department of Education				59,404	750,863
<b>National Endowment for the Humanities</b>					
MCNH History Collections Project					
Digitization of Michigan Newspapers	Direct	45.149	PG-232674-16		1,319
Michigan-National Digital Newspaper Program	Direct	45.149	PJ-50100-12		28,345
	Direct	45.149	PJ-50100-12		96,153
Total National Endowment for the Humanities					125,817
<b>National Endowment for the Arts</b>					
Passed through MI Council for Arts & Cultural Affairs -					
STEAM: Creating an Environment of Accessibility and Innovation	Pass-through	45.025	160P2823PS		520
Total National Endowment for the Arts					520
<b>U.S. Department of Agriculture</b>					
Educating Physicians for Rural Practice: Comprehensive Community Clerkship					
	Direct	10.855	MI 741-B16		42,064
Passed through Michigan Department of Education:					
Child and Adult Care Food Program 2015-16	Pass-through	10.558	370005017		6,623
Child and Adult Care Food Program 2016-2017	Pass-through	10.558	370005017		26,396
Total passed through Michigan Department of Education					33,019
Total U.S. Department of Agriculture					75,083
Total Other Federal Awards				59,404	1,156,465
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  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 2 CFR 200.516 (a)?  Yes  No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.063, 84.268, 84.379	Student Financial Assistance Cluster

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

Auditee qualified as low-risk auditee?  Yes  No

# **Central Michigan University**

---

## **Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2017**

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

None

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

None