
Central Michigan University

**Federal Awards
Supplemental Information
June 30, 2019**

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 1

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with *Government
Auditing Standards* 2-3

Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance 4-5

Schedule of Expenditures of Federal Awards 6-8

Notes to Schedule of Expenditures of Federal Awards 9

Schedule of Findings and Questioned Costs 10-12

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 its discretely presented component units as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 19, 2019, which contained an unmodified opinion on the financial statements. 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, 2019. 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 19, 2019

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 its discretely presented component units as of and for the year ended June 30, 2019 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 19, 2019. Our report includes 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 the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

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

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 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*.

To Management and the Board of Trustees
Central Michigan University

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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

September 19, 2019

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

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 each of the University's major federal programs for the year ended June 30, 2019. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 the 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 the University's compliance.

Opinion on Each Major Federal Program

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 the major federal programs for the year ended June 30, 2019.

To the Board of Trustees
Central Michigan University

Report on Internal Control Over Compliance

Management of the 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 the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

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

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

Plante & Moreau, PLLC

September 19, 2019

Central Michigan University

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Federal Agencies/Grant Name	Direct/Pass-through	Catalog Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
Student Financial Assistance Cluster					
U.S. Department of Education					
Federal Supplemental Educational Opportunity Grant 2018-19	Direct	84.007	P007A181985		\$ 522,265
Federal Work Study 2018-19	Direct	84.033	P033A181985		1,088,056
Federal Pell Grant Program 2015-16	Direct	84.063	P063P150222		10
Federal Pell Grant Program 2016-17	Direct	84.063	P063P160222		5
Federal Pell Grant Program 2017-18	Direct	84.063	P063P170222		5,403
Federal Pell Grant Program 2018-19	Direct	84.063	P063P180222		24,797,074
William D. Ford Federal Direct Loan Sub Prog 2017-18	Direct	84.268	P268K180222		48,039
William D. Ford Federal Direct Loan Unsub Prog 2017-18	Direct	84.268	P268K180222		315,253
William D. Ford Federal Direct Loan Plus Prog 2017-18	Direct	84.268	P268K180222		226,381
William D. Ford Federal Direct Loan Sub Prog 2018-19	Direct	84.268	P268K190222		32,303,620
William D. Ford Federal Direct Loan Unsub Prog 2018-19	Direct	84.268	P268K190222		83,236,357
William D. Ford Federal Direct Loan Plus Prog 2018-19	Direct	84.268	P268K190222		42,783,670
Teacher Education Assistance for College and Higher Education Grant 2018-19	Direct	84.379	P379T190222		37,460
Total Student Financial Assistance Cluster					185,363,593
TRIO Cluster					
U.S. Department of Education					
CMU - Educational Talent Search 2017-18	Direct	84.044A	P044A160830-17		74,856
CMU - Educational Talent Search 2018-19	Direct	84.044A	P044A160830-18		201,452
CMU - TRIO Upward Bound Northwest Detroit 2017-18	Direct	84.047A	P047A171420		93,333
CMU - TRIO Upward Bound Southwest Detroit 2017-18	Direct	84.047A	P047A171511		87,006
Upward Bound STEM NW	Direct	84.047A	P047A171420-18B		26,694
Upward Bound STEM SW	Direct	84.047A	P047A171511-18B		26,487
CMU - TRIO Upward Bound Northwest Detroit 2018-19	Direct	84.047A	P047A171420-18		184,222
CMU - TRIO Upward Bound Southwest Detroit 2018-19	Direct	84.047A	P047A171511-18		174,299
Preparation for Success: Central Michigan University's McNair Program 2017-18	Direct	84.217A	P217A170155		49,840
Preparation for Success: Central Michigan University's McNair Program 2018-19	Direct	84.217A	P217A170155-18		188,314
Total TRIO Cluster					1,106,503
Research and Development Cluster					
U.S. Department of Agriculture					
Passed through University of Kentucky Research Foundation then passed through Syracuse University Understanding SNAP and Food Security Among Low-Income Households	Pass-through	10.253	30024-04808-501		1,185
Total U.S. Department of Agriculture					1,185
U.S. Department of Commerce					
National Oceanic and Atmospheric Administration					
Passed through University of Michigan					
The Role of Dreissenid Mussels in Transforming Nutrient Loads into Algal Blooms	Pass-through	11.432	SUBK00009207		42,878
The Environmental and Physiological Limits of Invasive Round Gobies	Pass-through	11.432	SUBK00011193		3,565
Passed through North Carolina State University					
Prediction of Heavy Banded Snowfall: Resolution Requirements	Pass-through	11.468	2016-1519-01		25,342
Total U.S. Department of Commerce					71,785
U.S. Department of Defense					
Passed through Duke University					
Spectral Sampling Algorithms for Element Substitution in Critical Technologies	Pass-through	12.300	14-ONR-1007		113,076
U.S. Army Corps of Engineers					
Passed through LimnoTech					
Expanding Great Lakes Coastal Wetland Decision Support Tool to U.S. Shoreline	Pass-through	12.000	W912P4-16-D-0003		4,994
Total U.S. Department of Defense					118,070
U.S. Department of Interior					
U.S. Fish and Wildlife Service					
Surveys and Habitat Modeling for Native Mussels on Detroit and St. Clair Rivers	Direct	15.608	F18AP00612		10,832
Conservation Genetics of Snuffbox Mussels in the Great Lakes Watershed	Direct	15.662	F16AP00183		5,424
Developing a Decision Support System for Prioritizing Protection	Direct	15.069	F14AP00412		(30)
Expanding a Decision Support Tool for Great Lakes Coastal Wetlands	Direct	15.670	F19AP00137		8,429
Mussel Primary Mix Exposure - Mussels, Host Fish, Streamside, and Purge Studies	Direct	15.678	F17AC00151	\$ 25,000	51,398
Passed through University of Wisconsin					
Recruitment Dynamics and Spatial Distribution of Rivers Spawmed Lake Whitefish	Pass-through	15.608	AAB7568-PF-17		6,490
Passed through Winous Point Marsh Conservancy					
Developing Habitat Occupancy Models for King Rails in the Great Lakes Region	Pass-through	15.637	F19AP0030		3,151
Passed through Michigan State University					
Poweshiek Skippering Adaptive Management Framework	Pass-through	15.662	RC108738		23,092
Passed through Michigan Department of Environmental Quality					
European Frog-Bit Adaptive Management Framework	Pass-through	15.662	F19AP0031		24,342
Passed through Clemson University					
Visitor Use Management for Polar Bear Viewing at Arctic National Wildlife Refuge	Pass-through	15.678	1912-216-2011802		15,536
U.S. Geological Survey					
Phytoplankton Enumeration for CMSI 2015	Direct	15.808	G16AC00031		(75)
Functional Indicators of Coastal Wetland Condition	Direct	15.808	G16AC00308		3,376
Analysis of Angler Creel Survey Data from the St. Clair-Detroit Rivers System	Direct	15.808	G17AC00072		163
Analysis of Creel Survey Data from the St. Clair-Detroit Rivers System	Direct	15.808	G17AC00072		16,055
Functional Indicators of Coastal Wetland Conditions-Phase II	Direct	15.808	G16AC00308		178,274
Total Department of Interior				104,294	346,457
				129,294	

See notes to schedule of expenditures of federal awards.

Central Michigan University

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Federal Agencies/Grant Name	Direct/Pass-through	Catalog Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
U.S. Department of Justice					
National Institute of Justice Research Assistantship Program	Direct	16.000	DJO-NIJ-18-RO-0504		\$ 50,732
Total U.S. Department of Justice				-	50,732
National Aeronautics and Space Administration					
Passed through Colorado State University					
Using Earth Observations to Assess the Socioeconomic Impact of Wildland Fire	Pass-through	43.001	G-25490-3		413
Total National Aeronautics and Space Administration				-	413
National Science Foundation					
Collaborative Research: Enriching the Professional Dev. of School Teachers	Direct	47.041	EEC-1542368		150,591
Supporting Rural Secondary School Student Learners in Developing Engineering	Direct	47.041	1542368		7,824
Studies of Exotic Nuclei with the MoNA LISA Neutron Detectors	Direct	47.049	PHY-1205357		1,550
SusChEM: Synthesis of Degradable Sugar Poly(ortho esters) from Renewable	Direct	47.049	CHE-1413033		3,194
Some Problems in Several Complex Variables	Direct	47.049	1600371		35,179
Precision Measurements with the CHIP-TRAP	Direct	47.049	PHY-1607429		68,984
High-Precision Optical Long-Based Interferometry Physics	Direct	47.049	1614983		81,933
CAREER: Chemical Tools for Understanding the Mycomembrane of Corynebacterineae	Direct	47.049	1654408		100,081
Beta-Decay Experiments Along the r-Process Path	Direct	47.049	1714153		84,744
Enumerative Geometry of Hitchin Systems and TQFT	Direct	47.049	1802082		37,285
CAREER: MicroRNA Pathways Controlling Development After Diapause	Direct	47.074	1652283		99,442
RCN-UBE: Biodiversity Literacy in Undergraduate Education - BLUE Data Network	Direct	47.074	1730526	\$ 4,580	68,337
Engaging Underrepresented Populations in Biodiversity Sciences	Direct	47.074	1746715		18,177
REU Site: Great Lakes Ecosystem Research to Build Foundations for STEM Futures	Direct	47.074	1757418		52,348
Collaborative Research: The Impact of Face-to-Face and Remote Interviewing	Direct	47.075	1654828		28,056
Enhancing STEM Education with Research-Based Environmental Experiments	Direct	47.076	DUE-1323470	31,400	67,452
Practical Active Learning Stations	Direct	47.076	1608043	8,714	80,142
Collab: Microscopic Fracturing and Macroscopic Weakening: A Novel Model	Direct	47.050	1755274		7,480
Passed through University of Illinois					
Spectra of Linear Differential Operators and Turbulence in Integrable Systems	Pass-through	47.049	1716822		52,604
Passed through Columbia University					
Post-Expedition Research Activity (PEA), IODP Expedition 381	Pass-through	47.050	OCE-1450528		9,712
Passed through Brown University					
NeuroNex Technology Hub: Bioluminescence for Optimal Brain Control and Imaging	Pass-through	47.074	#00001106		328,891
Passed through University of Arizona					
Gene Regulatory Networks in the Maize Endosperm	Pass-through	47.074	316615		203,619
Passed through Salish Kootenai College					
ANLSAMP 2018-19	Pass-through	47.076	CMU2018-2		4,002
Total National Science Foundation				44,694	1,591,627
Environmental Protection Agency					
Coastal Wetland Monitoring: Continued Implementation by GLWC	Direct	66.469	GL-00E01567-0	1,226,335	2,087,407
Early Detection of Oligochaetes and Chironomidae in the Great Lakes	Direct	66.469	GL-00E02225-0	20,838	223,315
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		80,903
Using Monitoring Results to Improve Management of Michigan's Coastal Wetlands	Pass-through	66.469	W-490414-17-1		1,165
Implementing Michigan's Comprehensive Aquatic Species State Management Plan	Pass-through	66.469	2016-0114		14,512
Passed through The Nature Conservancy					
Integrated Pest Management of Rusty Crayfish	Pass-through	66.469	010318-1		53,899
Total Environmental Protection Agency				1,247,173	2,461,201
U.S. Department of Energy					
NUClear Computational Low-Energy Initiative (NUCLEI) Year 2	Direct	81.049	DE-SC0008529-0001		6,849
Investigation of the Role of the VP-Process in Heavy Element Nucleosynthesis	Direct	81.049	DE-SC0014285		93,282
NUClear Computational Low-Energy Initiative (NUCLEI) YR 4	Direct	81.049	DE-SC0008529		6,664
High-Precision Penning Trap Measurements	Direct	81.049	DE-SC0015927		179,549
In Operando and Element Specific X-Ray Scattering	Direct	81.049	DE-SC0006877/0004	133,084	188,844
Computational Methods Based on Density	Direct	81.049	DE-SC0005027		62,312
FLO-SIC: Efficient Density Functional Theory Calculations	Direct	81.049	DE-SC 0018331	826,830	1,189,543
Passed through University of Southern California					
Quantum Computation for Quantum Prediction of Materials and Molecular Properties	Pass-through	81.049	111238210		41,888
Passed through University of North Carolina					
Nuclear Theory for Double-Beta Decay and Fundamental Symmetries Year 3	Pass-through	81.049	5103975		13,629
Total U.S. Department of Energy				959,914	1,782,560
U.S. Department of Education					
Passed through Michigan Department of Education then passed through Clinton County RESA					
Building Resilient Connections: Utilizing Touchpoints to Support Infant/Toddler	Pass-through	84.181A	N/A		5,264
Total U.S. Department of Education				-	5,264

See notes to schedule of expenditures of federal awards.

Central Michigan University

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Federal Agencies/Grant Name	Direct/Pass-through	Catalog Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services					
National Institutes of Health					
Disparities in Diabetes Comorbidities and Multiple Chronic Conditions	Direct	93.847	1R15DK104260-01A1	\$ 8,790	\$ 123,268
BioLuminescent OptoGenetics (BL-OG): Shafau Diversity Supplement (1)	Direct	93.853	3U01NS099709-02S3		173
BioLuminescent OptoGenetics (BL-OG): A Novel and Versatile Strategy Year 3	Direct	93.853	5U01NS099709-03	329,327	597,863
BioLuminescent OptoGenetics (BL-OG): A Novel and Versatile Strategy Year 2	Direct	93.853	5U01NS099709-02	54,155	(13,080)
BioLuminescent OptoGenetics (BL-OG): Johnston Diversity Supplement Year 2	Direct	93.853	5U01NS099709-03		16,146
BioLuminescent OptoGenetics (BL-OG): Shafau Diversity Supplement Year 2	Direct	93.853	5U01NS099709-03		15,554
Bryant Diversity Supplement to BioLuminescent OptoGenetics (BL-OG)	Direct	93.853	3U01NS099709-03S1		93,137
BioLuminescent OptoGenetics (BL-OG): Johnston Diversity Supplement (1)	Direct	93.853	3U01NS099709-02S1		(1,813)
Chemoenzymatic Synthesis of Trehalose Analogs for Investigating Mycobacteria	Direct	93.855	1R15AI117670-01	16,499	50,176
Mechanisms of RNP Granule Function in the Germ Line	Direct	93.859	1R15GM109337-01A1		9,808
Stem Cell Multipotency During Quiescence	Direct	93.859	1R15GM117568-01		70,246
Novel Functions of Prim Pol	Direct	93.859	1R15GM117522-01A1	9,174	159,978
Mechanisms of RNP Granule Assembly and Function in the Germ Line	Direct	93.859	2R15GM109337-02A1		94,078
Chemical and Molecular Mechanisms of Mitochondrial DNA Degradation	Direct	93.859	1R35GM128854-01	5,721	56,815
Genes, Education, and Gene-Education Interactions in Obesity and Mental Health	Direct	93.865	1R01HD094011-01	49,797	141,527
Improving Parent-Child Interactions to Prevent Obesity in Early Childhood	Direct	93.865	1R21HD093944-01		113,480
Generating Mouse Models of Amyloid Beta and Tau Proteinopathy in AD	Direct	93.866	1R03AG060144-01		55,165
Employing Subcellular Calcium to Control Membrane Voltage	Direct	93.867	1R21EY026427-01		3,789
Non-Invasive Nanoparticle Platform for Tool Delivery to the Brain	Direct	93.867	1R21EY030012-01		5,485
Passed through Emory University					
Environmental Contamination in Michigan: Engaging Communities in Aftermath	Pass-through	93.113	A073659		38,988
Passed through Michigan State University					
Influence of Chronic Systemic Inflammation on Sporadic Alzheimer's Disease	Pass-through	93.866	RC 108278CMU		46,910
Total U.S. Department of Health and Human Services				473,463	1,677,693
Total Research and Development Cluster				2,854,538	8,106,987
Other Federal Awards					
U.S. Department of Agriculture					
Educating Physicians for Rural Practice: Comprehensive Community Clerkship	Direct	10.855	MI 741-B16		1
Passed through Michigan Department of Education					
Child and Adult Food Program 2017-18	Pass-through	10.558	370005017		5,689
Child and Adult Care Food Program 2018-19	Pass-through	10.558	370005017		29,507
Total U.S. Department of Agriculture				-	35,197
Federal Communications Commission					
FCC Post-Incentive Auction Broadcast Transition - WCMW	Direct	32.000	N/A		138,161
FCC Post-Incentive Auction Broadcast Transition WCMW	Direct	32.000	N/A		318,533
Total Federal Communications Commission				-	456,694
Library of Congress					
Passed through Open World Leadership Center then passed through Family Health International					
Open World, FHI 360 Global Connections, Political Party Development in Russia	Pass-through	42.000	PO18006786		6,866
Total Library of Congress				-	6,866
National Endowment for the Humanities					
Michigan-National Digital Newspaper Program	Direct	45.149	PJ-50100-12		27,816
Digitization of Michigan Newspapers	Direct	45.149	PJ-50100-12		57,094
Passed through Michigan Humanities Council					
Third Coast Conversations: Dialogues about Water in Michigan	Pass-through	45.164	18TCC-004		8,018
Total National Endowment for the Humanities				-	92,928
U. S. Department of Education					
DeafBlind Central: Michigan's Training and Resource Project Year 5	Direct	84.326T	H326T130025-17		82,457
DeafBlind Central: Michigan's Training and Resource Project	Direct	84.326T	H326T180045		182,237
Passed through Michigan Department of Talent and Economic Development					
Michigan GEAR UP 2017-2018	Pass-through	84.334S	16-00-01		12,213
Passed through Michigan Department of Education then passed through University of Michigan					
University of Michigan Dearborn Wayne Schools Global Geography Project	Pass-through	84.367	3004555110		15,111
Total U.S. Department of Education				-	292,018
U.S. Department of Health and Human Services					
Administration for Community Living					
Passed through Region VII Area Agency on Aging					
Capacity Building Aided by Experiential Learning: Fall Prevention Exercise	Pass-through	93.000	N/A		30,982
Capacity Building Aided By Experiential Learning: Fall Prevention Year 2	Pass-through	93.000	N/A		48,568
Health Resources & Services Administration					
Passed through Wayne State University					
Michigan Leadership Education in Neurodevelopmental Disabilities (LEND) Year 2	Pass-through	93.110	WSU17102		2,094
Michigan Leadership Education in Neurodevelopmental Disabilities Year 3	Pass-through	93.110	WSU 19012		27,660
Audiology Competitive Supplement to MI-LEND Year 3	Pass-through	93.110	WSU 19013		15,004
Substance Abuse and Mental Health Services Administration					
Interprofessional Training Project to Expand Access to Medication-Assisted	Direct	93.243	1H79TI081679-01		72,340
Passed through American Academy of Addiction Psychiatry then passed through Physician Assistant Education Association					
Medication Assistant Therapy Waiver Project	Pass-through	93.000	N/A		167,886
Administration for Children and Families					
Passed through EightCAP, Inc.					
Early Childhood Collaborative with EightCap, Inc. 2018	Pass-through	93.600	05CH8363-05		96,631
Total U.S. Department of Health and Human Services				-	461,165
Total other federal awards				-	1,344,868
Total federal awards				\$ 2,854,538	\$ 195,921,951

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

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, 2019. The information in the 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 the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

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

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

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.063, 84.268, 84.379 Various	Student Financial Assistance Cluster Research and Development Cluster	Unmodified Unmodified

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

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

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year None	

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2019

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	