
Central Michigan University

**Federal Awards
Supplemental Information
June 30, 2020**

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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, 2020 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 24, 2020, 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 24, 2020. 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

January 26, 2021

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, 2020 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 24, 2020. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 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 24, 2020

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, 2020. 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, 2020.

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.

To the Board of Trustees
Central Michigan University

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 & Moran, PLLC

January 26, 2021

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalog Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Student Financial Assistance Cluster					
U.S. Department of Education					
Federal Work Study 2019-20	Direct	84.033	P033A191985	\$ -	\$ 1,101,188
Federal Supplemental Educational Opportunity Grant 2019-20	Direct	84.007	P007A191985	-	504,106
Federal Pell Grant Program 2017-18	Direct	84.063	P063P170222	-	15
Federal Pell Grant Program 2018-19	Direct	84.063	P063P180222	-	(6,851)
Federal Pell Grant Program 2019-20	Direct	84.063	P063P190222	-	23,014,589
William D. Ford Federal Direct Loan Sub Prog 2018-19	Direct	84.268	P268K190222	-	15,197
William D. Ford Federal Direct Loan Unsub Prog 2018-19	Direct	84.268	P268K190222	-	99,612
William D. Ford Federal Direct Loan Plus Prog 2018-19	Direct	84.268	P268K190222	-	259,779
William D. Ford Federal Direct Loan Sub Prog 2019-20	Direct	84.268	P268K200222	-	28,405,720
William D. Ford Federal Direct Loan Unsub Prog 2019-20	Direct	84.268	P268K200222	-	75,879,638
William D. Ford Federal Direct Loan Plus Prog 2019-20	Direct	84.268	P268K200222	-	39,941,161
Teacher Education Assistance for College and Higher Education Grant 2019-20	Direct	84.379	P379T200222	-	37,061
Total Student Financial Assistance Cluster				-	169,251,215
TRIO Cluster					
U.S. Department of Education					
CMU - Educational Talent Search 2018-19	Direct	84.044A	P044A160830-18	-	75,123
Upward Bound STEM NW	Direct	84.047A	P047A171420-18B	-	12,778
Upward Bound STEM SW	Direct	84.047A	P047A171511-18B	-	10,766
CMU - TRIO Upward Bound Northwest Detroit 2018-19	Direct	84.047A	P047A171420-18	-	115,883
CMU - TRIO Upward Bound Southwest Detroit 2018-19	Direct	84.047A	P047A171511-18	-	88,968
Preparation for Success: CMU's Ronald E. McNair Scholars Program 2018-19	Direct	84.217A	P217A170155-18	-	49,539
CMU - TRIO Upward Bound Northwest Detroit 2019-20	Direct	84.047A	P047A171420-19	-	165,378
CMU - TRIO Upward Bound Southwest Detroit 2019-20	Direct	84.047A	P047A171511-19	-	135,124
CMU - Educational Talent Search 2019-20 STEM	Direct	84.044A	P044A160830-19A	-	17,773
CMU - Educational Talent Search 2019-20	Direct	84.044A	P044A160830-19	-	133,061
Preparation for Success: CMU's Ronald E. McNair Scholars Program 2019-20	Direct	84.217A	P217A170155-19	-	174,708
Total TRIO Cluster				-	979,101
Research and Development Cluster					
U.S. Department of Commerce					
National Oceanic and Atmospheric Administration					
Passed through Michigan Department of Environment, Great Lakes and Energy					
Underwater Cultural Resources Public Access and Research Conference	Pass-through	11.419	20-PA-002	-	38,191
Passed through University of Michigan					
The Role of Dreissenid Mussels in Transforming Nutrient Loads into Algal Blooms	Pass-through	11.432	SUBK00009207	-	5,914
The Environmental and Physiological Limits of Invasive Round Gobies	Pass-through	11.432	SUBK00011193	-	11,436
Estimates of Production and Occurrence of Potentially Harmful Algal Blooms	Pass-through	11.432	SUBK00011168	-	47,656
Passed through North Carolina State University					
Prediction of Heavy Banded Snowfall: Resolution Requirements	Pass-through	11.468	2016-1519-01	-	1,024
Total U.S. Department of Commerce				-	104,221
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	-	66,366
U.S. National Security Agency					
International Conference on Statistical Distributions and Applications	Direct	12.901	H98230-19-1-0267	-	13,153
Total U.S. Department of Defense				-	79,519
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	21,256	95,760
Expanding a Decision Support Tool for Great Lakes Coastal Wetlands	Direct	15.670	F19AP00137	51,846	66,535
Mussel Primary Mix Exposure - Mussels, Host Fish, Streamside, and Purge Studies	Direct	15.678	F17AC00151	10,000	2,804
Passed through Winous Point Marsh Conservancy					
Developing Habitat Occupancy Models for King Rails in the Great Lakes Region	Pass-through	15.637	001 / F19AP00330	-	32,960
Passed through Michigan State University					
Poweshiek Skipperling Adaptive Management Framework	Pass-through	15.662	RC108738	-	1,908
Poweshiek Skipperling Conservation: Habitat Management Plans	Pass-through	15.662	RC110074	-	6,813
Passed through Michigan Department of Environmental Quality					
European Frog-Bit Adaptive Management Framework	Pass-through	15.662	2018-0213	-	156,845
Passed through Clemson University					
Visitor Use Management for Polar Bear Viewing at Arctic National Wildlife Refuge	Pass-through	15.678	1912-216-2011802	-	2,339
U.S. Geological Survey					
Functional Indicators of Coastal Wetland Conditions-Phase II	Direct	15.808	G16AC00308	21,705	15,738
Total U.S. Department of Interior				104,807	381,702
U.S. Department of Justice					
National Institute of Justice Research Assistantship Program	Direct	16.RD	DJO-NIJ-18-RO-0504	-	2,979

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalog Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Research and Development Cluster (Continued)					
National Science Foundation					
Collaborative Research: Enriching the Professional Dev. of School Teachers	Direct	47.041	EEC-1542368	\$ -	\$ 82,735
Supporting Rural Secondary School Student Learners in Developing Engineering	Direct	47.041	1542368	-	917
Conference Proposal - Food and Innovation Sustainable Urban Cities Rural-Urban	Direct	47.041	1929914	-	31,455
Some Problems in Several Complex Variables	Direct	47.049	1600371	-	7,108
Precision Measurements with the CHIP-TRAP	Direct	47.049	PHY-1607429	-	69,252
High-Precision Optical Long-Based Interferometry Physics	Direct	47.049	1614983	-	18,490
CAREER: Chemical Tools for Understanding the Mycomembrane of Corynebacterineae	Direct	47.049	1654408	-	139,079
Beta-Decay Experiments Along the r-Process Path	Direct	47.049	1714153	-	65,558
Enumerative Geometry of Hitchin Systems and TQFT	Direct	47.049	1802082	-	38,870
Collab: Microscopic Fracturing and Macroscopic Weakening: A Novel Model	Direct	47.050	1755274	-	7,648
Improving High-Impact Hail Event Forecasts by Linking Hail Environments	Direct	47.050	1855054	-	56,966
Collaborative Research: Transantarctic Dispersal Corridors	Direct	47.050	1916665	-	41,514
CAREER: Toward a Global Understanding of Severe Convective Environments	Direct	47.050	1945286	-	10,186
CAREER: MicroRNA Pathways Controlling Development After Diapause	Direct	47.074	1652283	-	101,179
RCN-UBE: Biodiversity Literacy in Undergraduate Education - BLUE Data Network	Direct	47.074	1730526	4,202	61,234
Engaging Underrepresented Populations in Biodiversity Sciences	Direct	47.074	1746715	-	9,719
REU Site: Great Lakes Ecosystem Research to Build Foundations for STEM Futures	Direct	47.074	1757418	-	37,876
Securing the Safety of Critical Great Lakes Alcohol Preserved Specimens	Direct	47.074	DBI-1840725	-	91,787
Collaborative Research: The Impact of Face-to-Face and Remote Interviewing	Direct	47.075	1654828	-	19,748
Practical Active Learning Stations	Direct	47.076	1608043	1,016	17,819
Understanding the Barriers to Institutional Success for Women in STEM at CMU	Direct	47.076	1937011	-	86,115
Passed through University of Illinois					
Spectra of Linear Differential Operators and Turbulence in Integrable Systems	Pass-through	47.049	088193-16877	-	5,734
Passed through Columbia University					
Post-Expedition Research Activity (PEA), IODP Expedition 381	Pass-through	47.050	77(GG009393)	-	6,467
Passed through Colorado Schools of Mines					
CZ RCN: Building Capacity to Thicken the Critical Zone: Expanding Boundaries	Pass-through	47.050	401574-5802	-	6,254
Passed through Brown University					
NeuroNex Technology Hub: Bioluminescence for Optimal Brain Control and Imaging	Pass-through	47.074	#00001106	-	326,584
Passed through University of Arizona					
Gene Regulatory Networks in the Maize Endosperm	Pass-through	47.074	316615	-	110,057
Passed through Montclair State University					
Reliability of Evidence and Testimony in Child Maltreatment Cases	Pass-through	47.075	1946687	-	14,193
Passed through Salish Kootenai College					
All Nations Louis Stokes Alliance for Minority Participation 2018-19	Pass-through	47.076	CMU2018-2	-	(2)
All Nations Louis Stokes Alliance for Minority Participation 2019-20	Pass-through	47.076	CMU-18-2	-	5,650
Passed through Michigan State University					
AccelNet: International Research Network for Nuclear Astrophysics (IRENA)	Pass-through	47.079	RC110338CMU	-	11,821
Total National Science Foundation				5,218	1,482,013
Environmental Protection Agency					
Coastal Wetland Monitoring: Continued Implementation by GLWCW	Direct	66.469	GL-00E01567-0	1,061,773	2,146,796
Early Detection of Oligochaetes and Chironomidae in the Great Lakes	Direct	66.469	GL-00E02225-0	2,484	50,720
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	-	37,311
Passed through The Nature Conservancy					
Integrated Pest Management of Rusty Crayfish	Pass-through	66.469	010318-1	-	72,295
Passed through Michigan Department of Environment, Great Lakes and Energy					
Nex Gen Michigan Environmental Education Curriculum	Pass-through	66.469	GL-00E02479-0	-	15,523
European Frog-Bit: Assessing Impacts and On-Going Management	Pass-through	66.469	2019-EFB1	-	97,074
Total Environmental Protection Agency				1,064,257	2,419,719
U.S. Department of Energy					
Investigation of the Role of the VP-Process in Heavy Element Nucleosynthesis	Direct	81.049	DE-SC0014285	-	6,742
High-Precision Penning Trap Measurements	Direct	81.049	DE-SC0015927	-	91,027
In Operando and Element Specific X-Ray Scattering	Direct	81.049	DE-SC0006877	-	80,420
Computational Methods Based on Density	Direct	81.049	DE-SC0005027	-	11,745
FLO-SIC: Efficient Density Functional Theory Calculations	Direct	81.049	DE-SC 0018331	868,505	1,328,216
Time-of-Flight Experiments for Nuclear Structures and Astrophysics	Direct	81.049	DE-SC0020406	-	71,346
Renewal Proposal: Investigation of the Role of Nuclear Physics in Heavy Element	Direct	81.049	DE-SC0014285	-	50,012
Passed through University of Southern California					
Quantum Computation for Quantum Prediction of Materials and Molecular Properties	Pass-through	81.049	111238210	-	178,977
Passed through University of North Carolina					
Nuclear Theory for Double-Beta Decay and Fundamental Symmetries Year 3	Pass-through	81.049	5103975	-	5,460
Passed through RAPID Institute then passed through the University of Arizona					
Rapid Integrated Course: Emerging Membrane Processes for Water Purification	Pass-through	81.087	548871	-	32,557
Total U.S. Department of Energy				868,505	1,856,502
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	12,784	80,417
BioLuminescent OptoGenetics (BL-OG): A Novel and Versatile Strategy Year 3	Direct	93.853	5U01NS099709-03	256,006	209,796
BioLuminescent OptoGenetics (BL-OG): Johnston Diversity Supplement Year 2	Direct	93.853	5U01NS099709-03	-	78
BioLuminescent OptoGenetics (BL-OG): Shafau Diversity Supplement Year 2	Direct	93.853	5U01NS099709-03	-	910
Bryant Diversity Supplement to BioLuminescent OptoGenetics (BL-OG)	Direct	93.853	3U01NS099709-03S1	-	(2,493)
Chemoenzymatic Synthesis of Trehalose Analogs for Investigating Mycobacteria	Direct	93.855	1R15AI117670-01	14,264	34,861
Chemoenzymatic Synthesis of Trehalose Analogues	Direct	93.855	2R15AI117670-02	-	10,215
Examining the Role of Extracellular Vesicles in Inflammation	Direct	93.859	1R15GM132992-01A1	-	47,611
Stem Cell Multipotency During Quiescence	Direct	93.859	1R15GM117568-01	-	6,644
Novel Functions of Prim Pol	Direct	93.859	1R15GM117522-01A1	2,410	8,831
Mechanisms of RNP Granule Assembly and Function in the Germ Line	Direct	93.859	2R15GM109337-02A1	-	126,096

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agencies/Grant Name	Direct/Pass-through	Federal Catalog Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Research and Development Cluster (Continued)					
U.S. Department of Health and Human Services (Continued)					
National Institutes of Health (Continued)					
Chemical and Molecular Mechanisms of Mitochondrial DNA Degradation	Direct	93.859	1R35GM128854-01	\$ 3,553	\$ 21,212
Genes, Education, and Gene-Education Interactions in Obesity and Mental Health	Direct	93.865	1R01HD094011-01	175,247	237,149
Improving Parent-Child Interactions to Prevent Obesity in Early Childhood	Direct	93.865	1R21HD093944-01	39,752	159,575
Generating Mouse Models of Amyloid Beta and Tau Proteinopathy in AD	Direct	93.866	1R03AG060144-01	-	75,735
Non-Invasive Nanoparticle Platform for Tool Delivery to the Brain	Direct	93.867	1R21EY030012-01	-	141,896
Crespo Supplement: Non-Invasive Nanoparticle Platform for Tool Delivery	Direct	93.867	3R21EY030012-01S1	-	46,723
Passed through Emory University					
Environmental Contamination in Michigan: Engaging Communities in Aftermath	Pass-through	93.113	A073659	-	21,437
Passed through Michigan State University					
Prenatal Exposures and Child Health Outcomes: A Statewide Study	Pass-through	93.310	RC108889CMU	-	33,399
Influence of Chronic Systemic Inflammation on Sporadic Alzheimer's Disease	Pass-through	93.866	RC 108278CMU	-	39,741
Passed through Wayne State University					
Translating an Efficacious Illness Management Intervention for African American	Pass-through	93.838	WSU20049	-	4,606
Passed through University of Utah					
Pediatric Critical Care and Trauma Scientist Development Program	Pass-through	93.865	10051369-07POU000243339	-	48,190
Passed through Regents of the University of California, San Diego					
Highly Specific Control of Neurons w/ Photoswitchable Bioluminescent Optogenetics	Pass-through	93.867	125522057	-	33,294
Total U.S. Department of Health and Human Services				504,016	1,385,923
Total Research and Development Cluster				2,546,803	7,712,578
Other Federal Awards					
U.S. Department of Agriculture					
Educating Physicians for Rural Practice: Comprehensive Community Clerkship	Direct	10.855	MI 741-B16	-	20,117
Passed through Michigan Department of Education					
Child and Adult Care Food Program 2018-19	Pass-through	10.558	370005017	-	4,540
Child and Adult Care Food Program 2019-20	Pass-through	10.558	370005017	-	16,927
Total U.S. Department of Agriculture				-	41,584
U.S. Department of Transportation					
National Highway Traffic Safety Administration					
Passed through Michigan State Police					
Next Generation 911 Equipment Upgrade	Pass-through	20.615	69N3761930000911M10	-	97,707
Library of Congress					
Passed through Open World Leadership Center then passed through Family Health International					
Open World, FHI 360 Global Connections, Judicial Rule of Law in Kazakhstan	Pass-through	42.U01	OWLC-1901	-	10,897
National Endowment for the Humanities					
Digitization of Michigan Newspapers	Direct	45.149	PJ-50100-12	-	86,565
U.S. Department of Education					
DeafBlind Central: Michigan's Training and Resource Project	Direct	84.326T	H326T180045	-	69,916
DeafBlind Central: Michigan's Training and Resource Project Year 2	Direct	84.326T	H326T180045-19	-	172,231
COVID-19 - CARES Act: Higher Education Emergency Relief Fund - Student Aid 18004(a)(1)	Direct	84.425E	P425E203123	-	5,718,700
COVID-19 - CARES Act: Higher Education Emergency Relief Fund - Institutional Portion 18004(a)(1)	Direct	84.425F	P425F202333	-	5,184,178
Passed through Michigan Department of Talent and Economic Development					
Michigan GEAR UP 2017-2018	Pass-through	84.334S	16-00-01	-	19,108
Total U.S. Department of Education				-	11,164,133
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 Year 2	Pass-through	93.U01	NA	-	1,510
Capacity Building Aided by Experiential Learning: Fall Prevention Period 3	Pass-through	93.U01	NA	-	17,342
Capacity Building Aided by Experiential Learning: Fall Prevention Period 4	Pass-through	93.U01	NA	-	27,715
Health Resources & Services Administration					
Passed through Wayne State University					
Audiology Competitive Supplement to MI-LEND Year 3	Pass-through	93.110	WSU 19013	-	93
Michigan Leadership Education in Neurodevelopmental Disabilities Year 4	Pass-through	93.110	WSU19094	-	21,716
Audiology Competitive Supplement to MI-Lend Year 4	Pass-through	93.110	WSU19099	-	14,269
Substance Abuse and Mental Health Services Administration					
Interprofessional Training Project to Expand Access to Medication-Assisted	Direct	93.243	1H79T081679-01	26,818	37,469
Interprofessional Training Project to Expand Access to Medication-Assisted	Direct	93.243	5H79T081679-02	-	94,842
Passed through American Academy of Addiction Psychiatry then passed through					
Physician Assistant Education Association					
Medication Assistant Therapy Waiver Project	Pass-through	93.U02	NA	-	73,117
Medication Assisted Treatment Waiver Training Initiative Supplement	Pass-through	93.U02	NA	-	9,814
Total U.S. Department of Health and Human Services				26,818	297,887
U.S. Department of Homeland Security					
Federal Emergency Management Agency					
Passed through Michigan State Police					
2017 Pre-Disaster Mitigation Grant - South Campus Mitigation	Pass-through	97.047	PDMC-PJ-05-MI-2017-008	-	37,567
Total other federal awards				26,818	11,736,340
Total federal awards				\$ 2,573,621	\$ 189,679,234

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

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, 2020. 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

Year Ended June 30, 2020

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	Student Financial Assistance Cluster	Unmodified
84.425E and 84.425F	COVID-19 - Higher Education Emergency Relief Fund	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

None

Section III - Federal Program Audit Findings

None