

Eastern Michigan University

**Federal Awards
Supplemental Information
June 30, 2009**

Eastern Michigan University

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Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

We have audited the basic financial statements of Eastern Michigan University as of and for the year ended June 30, 2009 and have issued our report thereon dated September 15, 2009. Those basic financial statements are the responsibility of the management of Eastern Michigan University. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Eastern Michigan University taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

September 15, 2009

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*

To the Board of Regents
Eastern Michigan University

We have audited the financial statements of Eastern Michigan University as of and for the year ended June 30, 2009 and have issued our report thereon dated September 15, 2009. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Eastern Michigan University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Regents
Eastern Michigan University

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eastern Michigan University's financial statements are free of 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*.

This report is intended solely for the information and use of management, the Board of Regents, others within the entity, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

September 15, 2009

Report on Compliance with Requirements Applicable to the Major Program and
on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Regents
Eastern Michigan University

Compliance

We have audited the compliance of Eastern Michigan University with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2009. The major federal program of Eastern Michigan University is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Eastern Michigan University's management. Our responsibility is to express an opinion on Eastern Michigan University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Eastern 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. Our audit does not provide a legal determination on Eastern Michigan University's compliance with those requirements.

In our opinion, Eastern Michigan University complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2009.

To the Board of Regents
Eastern Michigan University

Internal Control Over Compliance

The management of Eastern Michigan University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Eastern Michigan University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Regents, others within the entity, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

December 17, 2009

Eastern Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

| Federal Agency/Pass-through Agency/Program Title | Federal CFDA Number | Federal Award Number | 2008-2009 |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|
| | | | Federal Expenditures |
| Student Financial Aid Cluster: | | | |
| Loan and Loan Guarantee Programs: | | | |
| USDE: FFELP Stafford Loans - Subsidized | 84.032 | - | \$ 510,899 |
| USDE: FFELP Direct Loans - Unsubsidized | 84.032 | - | 1,024,984 |
| USDE: Parent Loans for Students (PLUS) | 84.032 | - | 8,539,399 |
| USDE: Graduate Loans (PLUS) | 84.032 | - | 446,729 |
| USDE: Perkins: Loans Issued | 84.038 | - | 1,665,092 |
| USDE: Federal Direct Loans - Stafford Subsidized | 84.268 | - | 47,513,615 |
| USDE: Federal Direct Loans - Stafford Unsubsidized | 84.268 | - | <u>62,246,062</u> |
| Total Loan and Loan Guarantee Programs | | | 121,946,780 |
| U.S. Department of Education: | | | |
| USDE: PELL | 84.063 | P063P041630 | 17,163,056 |
| USDE: SEOG | 84.007 | P007A042005 | 870,472 |
| USDE: Academic Competitiveness | 84.375 | P375A071630 | 279,345 |
| USDE: Science and Mathematics Access to Retain Talent | 84.376 | P376S071630 | 365,585 |
| USDE: CWS Job Locator | 84.033 | P033A042005 | 50,000 |
| USDE: FCWS | 84.033 | P033A042005 | 846,424 |
| USDE: TEACH | 84.379 | P379T091630 | <u>57,625</u> |
| Total U.S. Department of Education | | | <u>19,632,507</u> |
| Total Student Financial Aid Cluster | | | 141,579,287 |
| Research and Development Cluster: | | | |
| Department of Agriculture: | | | |
| UM:NFSMI Ensuring Access to CNPs and Improving Program Quality and Integrity | 10.001 | - | 1,409 |
| USDA: Physcomitrella patens as a heterologous expression system for investigating the functions of cellulose synthase-like gene products | 10.206 | - | 54,543 |
| UMISS: NFSMI Concept Paper: POS Nutrition Info in High School | 10.553 | - | <u>74,672</u> |
| Total Department of Agriculture | | | 130,624 |
| Department of Commerce: | | | |
| NOAA: Integrated Assessment of Coastal Brownfield Redevelopment in Michigan: A Spatial Decision Support Systems Approach | 11.417 | NA05OAR4171045 | 26,180 |
| NOAA: Sailing Elementary Teachers Toward Ocean Literacy Using Familiar Water Resources (funding part I) | 11.469 | NA07SEC4690004 | <u>125,422</u> |
| Total Department of Commerce | | | 151,602 |

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

| Federal Agency/Pass-through Agency/Program Title | Federal CFDA Number | Federal Award Number | Federal Expenditures |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------|-------------------------|
| Research and Development Cluster (Continued): | | | |
| Department of Defense: | | | |
| DOD/ONR:Advanced Antifouling Coatings and Materials | 12.300 | N00014-04-1-0763 | \$ 5,061 |
| DOD/USARL: Advanced Coatings Research | 12.300 | DAAD19-03-2-0013 | (20,468) |
| DOD/ONR: Advanced Fouling Release Coatings and Analysis | 12.300 | ONR BAA #04- | 25,110 |
| DOD/ONR: Support for the 2009 Smart Coatings Conference | 12.300 | - | 1,113 |
| USARL: Nanomaterials for Biological Defenses | 12.300 | W911QX-06-C-0102-PI UNCLASSIFIED | 4,054 |
| USARL: Application of Nanomaterial Technology to Develop Biological Agent Protective Fabric | 12.300 | W911QY-07-C-0052 | 518,824 |
| ONR: Cross-National Analysis of Islamic Fundamentalism, Task I, 2009 | 12.300 | - | 7,638 |
| ONR: Development of Biological Agents Destructive and Protective Clothing for Combat Soldiers and Security Personnel, Phase II | 12.300 | - | 322,661 |
| DOD/USAF: Hybrid Materials for Thermal Management in Thin Films and Bulk Composites | 12.800 | - | 363,796 |
| DOD/USAF/MAYATERIALS: Nano-Engineered Coatings (SBIR Sub Contract) | 12.800 | F3361503M5018 | 2,610 |
| DOD/UTC: Advanced Coating Systems for Aluminum Surfaces | 12.800 | SUB07S568028C1, FA865005D5807 | 268,057 |
| DOD/USATACOM:Advanced Coatings Research | 12.910 | DAAE0703CL127 | (544) |
| Total Department of Defense | | | 1,497,912 |
| Department of Interior: | | | |
| DOI/ USGS:Performance of fast-start and burst swim behavior of sea lamprey and non-target fishes in shallow water | 15.820 | - | 7,793 |
| DOI/FWS:The Bat Community Along Black Creek, Lenawee County, With Emphasis on the Evening Bat (Ncyticicus humeralis) | 15.634 | 751B6200019 | 5,599 |
| Total Department of Interior | | | 13,392 |
| Department of Justice - EMU Infant Mental Health Evaluation | 16.542 | 2006-JF-FX-0070 | 145,979 |
| National Aeronautics and Space Administration - NASA/MSGC - Origins - A Course for Pre-Service Teachers | 43.001 | - | (967) |

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

| Federal Agency/Pass-through Agency/Program Title | Federal CFDA Number | Federal Award Number | Federal Expenditures |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|
| Research and Development Cluster (Continued): | | | |
| National Science Foundation: | | | |
| NSF/PU: Coatings made from enzymatically processed polymers-Phase I | 47.041 | EEC-0540713 | \$ 4,757 |
| NSF: Information Geometry With Application to the Measurement and Model Selection | 47.049 | DMS-0631541 | 13,423 |
| NSF:Acquisitions to Create an Organismal Physiology Research Laboratory for Research and Teaching at Eastern Michigan University | 47.074 | DBI-0420965 | (1,760) |
| NSF:RUI-p59fyn in XEphA4 Signaling | 47.074 | MCB-0445273 | 1,735 |
| NSF/WSU:E-Meld:Electronic Metastructure for Endangered Languages Data | 47.075 | - | (45,322) |
| NEH\Wichi: Documentation, Description, and Training | 47.075 | PD-50002-06 | 49,592 |
| NSF:Collaborative Research:Multi-Tree:A Digital Library | 47.075 | BCS 0445714 0715142 | 8,571 |
| NSF: Iraqi's Perceptions of the Past , Present and Future | 47.075 | SES-0522174 | 44,062 |
| NSF/DHB: Collaborative Research LL-Map Language | 47.075 | BCS-0527512 | 188,935 |
| NSF: EMELD: Electronic Metastructure for Endangered Languate Data | 47.075 | BCS-0094934 | (2,005) |
| NSF: Multi-Tree: A Digital Library of Language Relationships | 47.075 | 0731530 | 33,065 |
| NSF: LL-MAP: Language & Location: A Map Annotation Project | 47.075 | BCS 0731531 | 20,659 |
| NSF/MDLEG: Workshop: Toward the Interoperability of Language Resources | 47.075 | 0709680 | 789 |
| NSF:Implementing the GOLD Community of Practice: Laying the Foundations for a Linguistics Cyberinfrastructure | 47.075 | 0720122 | 19,775 |
| NSF:UMASS Epsitemology and Indexicality in Navajo | 47.075 | 06-003721 C00 | 10,739 |
| National Science Foundation: Interop: LEGO | 47.075 | BCS-0753321 | 116,716 |
| NSF: Preparing Elementary Mathematics Teachers for Success (C/S 556465) | 47.076 | | (5,612) |
| NSF:CCLI-Adaptation & Implementation of Inquiry-Based Genomics Into the Ug Cur | 47.076 | DUE 0126640 | (4,861) |
| NSF:Collaborative Research:DLConnect: Connecting Teachers | 47.076 | DUE-0435098 | (90) |
| NSF:Creative Scientific Inquiry Experience | 47.076 | 0525514 | 289,626 |
| NSF/UM: Study of Instructional Improvement (SII) | 47.076 | #3000645297 | 19,745 |
| NSF/MDLEG: A Meta-Analysis of the Effectiveness of Small-Group Instruction Compared to Lecture-Based Instruction in Science, Technology, Engineering, and Mathematics (STEM) College Courses-Year One | 47.076 | DRL-0815692 | 34,824 |
| NSF Robert Noyce Scholarship Program | 47.076 | DUE-0833286 | 58,200 |
| NSF/HFCC:Partnership for Articulated Mathematics & Science | 47.076 | P0001395 0402488 | I |

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

| Federal Agency/Pass-through Agency/Program Title | Federal CFDA Number | Federal Award Number | Federal Expenditures |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|
| Research and Development Cluster (Continued): | | | |
| National Science Foundation (Continued): | | | |
| NSF: The Impact of Online Professional Development (IOPD) | 47.076 | 3000766391 | \$ 20,459 |
| NSF:Dena'ina Online Training and Access | 47.078 | OPP-0326805 | <u>20,882</u> |
| Total National Science Foundation | | | 896,905 |
| Department of Energy: | | | |
| USCAR-USAMP, AMD-604 Task 1.4 Corrosion and Surface Finishing Project | 81.036 | AMD604 | 15,669 |
| USDOE/UWM: Coatings With Low Emissivity | 81.049 | AWARD DE-FC-04NT42321 | <u>61,688</u> |
| Total Department of Energy | | | 77,357 |
| Department of Education: | | | |
| USDE/MDE/UC: Multimedia Digital Textbooks for Tow Dialects of Tibetan | 84.229 | | (4,830) |
| USDE: Connecting Students to the Community: EMU GEAR-UP Partnership to Promote College Readiness and Success, Year 1 of 6 | 84.334 | P334A060204 | 672,055 |
| USDE/MDLEG Michigan Department of Career Development KCP State GEAR-UP Program | 84.334 | 06-00-02 | <u>39,966</u> |
| Total Department of Education | | | 707,191 |
| Department of Health and Human Services: | | | |
| HHS/MDCH: EMU Alzheimer's Education and Research Program | 93.051 | 20081434 | 28,360 |
| HHS/MDCH: EMU Alzheimer's Education and Research Program, 2008-09 | 93.051 | | 51,794 |
| NIH: NCIBI EMU Yr2/UM Yr3 2007-2008: Prototyping Strategies for the Elucidation of Genetic Interactions in Complex Disease Etiology (part of UM project, "National Center for Integrative Biomedical Informatics") for 2007-2008 | 93.279 | 3000935743 | 31,436 |
| HHS/UM: Prototyping Strategies for the Elucidation of Genetic Interactions in Complex Disease Etiology | 93.279 | - | 80,278 |
| Michigan Family Independence Agency Field Supervision - 2006-2008 | 93.648 | FLDSU-07-81101 | 2,315 |
| BFDI: Family Connections Year 3 | 93.652 | 90CW1127 | 403 |
| BFDI: Family Connections Year 4 | 93.652 | 90CW1127 | (2,573) |
| HHS/UM: Novel Targets in Thrombosis and Atherosclerosis, 2008-2009 | 93.839 | - | 45,256 |

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

| Federal Agency/Pass-through Agency/Program Title | Federal CFDA Number | Federal Award Number | Federal Expenditures |
|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|
| Research and Development Cluster (Continued): | | | |
| Department of Health and Human Services (Continued) | | | |
| HHS/UM: FLU-VACS (2007 - 2008) - Comparative Study of Influenza Vaccines in Adults | 93.856 | 3000821200 | \$ 3 |
| NIH: Signaling Cascades, Allosteric and the Pyrimidine Pathway | 93.859 | RFAGM01005 | 143,283 |
| HHS/MDCH CAFAS Level of Functioning YR 10 | 93.958 | 05B1CMHS-03 | (4,273) |
| HHS/MDCH: Michigan Level of Functioning Project - Year 12, 2007-2008 | 93.958 | 07B1MICMHS | 53,955 |
| HHS/MDCH: Michigan Level of Functioning Project - Year 13, 2008-2009 | 93.958 | 08B1MICMHS | 84,519 |
| Total Department of Health and Human Services | | | 514,756 |
| Department of Homeland Security: TEEN SERT: Student Emergency Response Training Program Statewide Implementation | 97.068 | 2005-GT-T5-K015 | 103,073 |
| Total Research and Development Cluster | | | 4,237,824 |
| Trio Cluster - Department of Education: | | | |
| USDE: Upward Bound 03-08 | 84.047 | P04A030789 | 167 |
| USDE: Upward Bound 2006/2011 | 84.047 | P047A071054-09 | 432,268 |
| USDE: McNair Postbaccalaureate Achievement Program | 84.217 | P217A070173-08 | 253,197 |
| Total Trio Cluster | | | 685,632 |
| Other Federal Awards: | | | |
| Department of Agriculture - Development of Novel Bio-based Polyols and Their Derivatives for Low VOC Coating Applications | 10.200 | - | 25,033 |
| Department of the Interior: Proposal to Complete Investigation of Battlefield Boundaries for the River Raisin Battlefield, Monroe, Michigan | 15.926 | - | 15,669 |
| Department of Justice: | | | |
| USDJ: Comprehensive Wrap-Around Social Services for High-Risk Teen Parents and Their Families | 16.541 | 2008-JL-FX-0079 | 192,887 |
| USDJ: Center for Community Building & Civic Engagement | 16.609 | 2003-DD-BX-1155 | 783 |
| USDJ: Strengthening Organizations, Building Capacities | 16.609 | 2003-DD-BX-1155 | 19,458 |
| Total Department of Justice | | | 213,128 |

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

| Federal Agency/Pass-through Agency/Program Title | Federal CFDA Number | Federal Award Number | Federal Expenditures |
|--------------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|
| Other Federal Awards (Continued): | | | |
| Department of Labor: | | | |
| USDL: Workforce Investment: Providing Higher Education for the Displaced Worker | 17.261 | EA-18567-09- 60-A-26 | \$ 11,534 |
| USDL/DRC: Project Lead the Way | 17.261 | | <u>148,584</u> |
| Total Department of Labor | | | 160,118 |
| Department of State: DOS/IREX Undergrad Fellowship 2006-2007 | 19.430 | - | 1 |
| National Aeronautics and Space Administration: | | | |
| Michigan Space Grant Fellowships, 2006-2007 | 43.001 | - | 7,500 |
| NASA/MSGC: Missions to Planet Earth | 43.001 | - | 5,000 |
| NASA/MSGC: Plasma Sputtering Experiment | 43.001 | - | 4,269 |
| NASA/MSGC: Mars Rover Mission | 43.001 | - | 1,267 |
| NASA/MSGC: To the Moon and Beyond | 43.001 | - | <u>(950)</u> |
| Total National Aeronautics and Space Administration | | | 17,086 |
| Small Business Administration: | | | |
| USSBA/GVSU: SBTDC REGION 9 2007 | 59.037 | - | (18,203) |
| Small Business and Technology Development Center, Region 9 Host, 2009 | 59.037 | 9-603001-Z- 0023-09 | 216,382 |
| Small Business and Technology Development Center, Region 9 Host, 2008 | 59.037 | - | <u>293,413</u> |
| Total Small Business Administration | | | 491,592 |
| Environmental Protection Agency: Building Leadership Capacity for Sustainability | 66.951 | NE-83327201-0 | 2,656 |
| Corporation for Public Broadcasting: | | | |
| Corporation for Public Broadcasting: WEMU Community Service Grant, 2007-2008 | 83.544 | - | 22,659 |
| Corporation for Public Broadcasting: WEMU Community Service Grant, 2008-2009 | 83.544 | - | <u>117,016</u> |
| Total Corporation for Public Broadcasting | | | 139,675 |
| Department of Education: | | | |
| MDE/MDLEG: Michigan BPA 04-05 | 84.048 | 053430/50131 | 1,802 |
| USDE/MDLEG: Michigan FCCLA 2006-2007 | 84.048 | | (48,673) |
| MDLEG/CPF: Michigan FCCLA 2007-2008 | 84.048 | 083430-0813-4 | 34,750 |
| MDLEG/CPF: Michigan Business Professionals of America 2007-2008 | 84.048 | 083430-0813-1 | 1,819 |
| MDLEG: 2007-2008 Career and Technical Teacher Education Program Improvement Grant | 84.048 | 803520-08182 | 616 |

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

| Federal Agency/Pass-through Agency/Program Title | Federal CFDA Number | Federal Award Number | Federal Expenditures |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|
| Other Federal Awards (Continued): | | | |
| Department of Education (Continued): | | | |
| MDLEG/CPF: Michigan Skills USA 2008-2009 | 84.048 | 093430-90136 | \$ 77,265 |
| USDE/MELEG: Michigan FCCLA 2008-2007 | 84.048 | 0934430-90134 | 63,773 |
| MDE/MDLEG: Michigan DECA 2008-2009 | 84.048 | 093430-90132 | 91,202 |
| MDE/MDLEG: Michigan BPA 2008-2009 | 84.048 | 093430-90131 | 74,891 |
| CDPF/MDLEG: Michigan SkillsUSA 2006-2007 | 84.048 | | (188) |
| MDLEG/CPF: Michigan DECA 2007-2008 | 84.051 | 083430-80132 | (15,315) |
| MDLEG/CPF: Michigan SkillsUSA 2007-2008 | 84.051 | | (1,051) |
| USDE/CA: Evaluation for School Based Student Drug Testing Program | 84.184 | - | 19,725 |
| USDE: Training Content Area Teachers to Teach English | 84.194 | T195N070245 | 243,105 |
| MDE/USDE: 21st Century Community Learning Centers 2007-2008 | 84.287 | 82110-D07067 | 1,262 |
| USDE/UWM: Comprehensive Regional Assistance Center Satellite Year 9 | 84.287 | S283A50012 | (2,046) |
| USDE/MDE: 21st Century Community Learning Center Cohort A Year 3 | 84.287 | | (1,731) |
| USDE/MDE: Linking Teacher Knowledge | 84.367 | 040290-106 | 3,361 |
| USDE/MDE: Urban Elem Math Teachers | 84.367 | 040290/502 | (654) |
| USDE/NWP: EMU Writing Project 06-07 | 84.928 | | (4,311) |
| USDE/NWP: EMU Writing Project 2007-2008 | 84.928 | | (53) |
| USDE/NWP: Eastern Michigan University Writing Project 2008-2009 | 84.928 | #18 92-M101 | <u>44,145</u> |
| Total Department of Education | | | 583,694 |
| Corporation for National and Community Service: | | | |
| CNCS/MCC: Eastern Michigan University and Lutheran Social Services of Michigan Partnership Program: Foster Care Youth Write Their Way to a Promising Future | 94.005 | 06LHHM1001 | 1,958 |
| CNCS: EMU Project IMPACT-Impacting Mentoring Potential and Academic Success Through Connection and Trust | 94.005 | 06LHHM1001 | 1,048 |
| CNCS/MCC: Eastern Michigan University and Lutheran Social Services of Michigan Partnership Program: Foster Care Youth Write Their Way to a Promising Future - Year 3 | 94.005 | | 32,451 |
| MCC: Building Communities, Building Lives | 94.005 | 06LHHM1001 | 14,795 |
| MCC: Building Communities, Building Lives 2008-2009 | 94.005 | 06LHHM100 | 18,831 |
| MCSC/CNCS: JumpStart Americorps Program - 1st Year Renewal of 3 2007-2008 | 94.006 | 590100 | 8,789 |
| MCSC/CNCS: JumpStart AmeriCorps Program-Y2 Renewal of 3-Year Project | 94.006 | 590100 | <u>69,108</u> |
| Total Corporation for National and Community Service | | | 146,980 |

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

| <u>Federal Agency/Pass-through Agency/Program Title</u> | <u>Federal CFDA Number</u> | <u>Federal Award Number</u> | <u>Federal Expenditures</u> |
|----------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|---------------------------------|
| Other Federal Awards (Continued): | | | |
| Department of Homeland Security: TEEN CERT: Student Citizen Response Train-the-Trainers Program | 97.005 | 2005-GT-T5-K015 | \$ 173,238 |
| Total other federal awards | | | <u>1,968,870</u> |
| Total federal expenditures | | | <u>\$ 148,471,613</u> |

Eastern Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Eastern Michigan University and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Loans Outstanding

The institution had the following loan balances outstanding at June 30, 2009. These loan balances are not included in the federal expenditures presented in the schedule.

| Cluster/Program Title | CFDA Number | Amount Outstanding |
|------------------------------|----------------|-----------------------|
| Federal Perkins Loan Program | 84.038 | \$ 12,389,713 |

Eastern Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Note 3 - Subrecipient Awards

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

| Federal Program Title | CFDA Number | Amount Provided to Subrecipients |
|-------------------------------------------------------------------------------------------------|----------------|----------------------------------------|
| USDE: Training Content Area Teachers to Teach English | 84.194 | \$ 28,000 |
| NOAA: Sailing Elementary Teachers Toward Ocean Literacy Using Familiar Water Resources | 11.469 | 76,374 |
| NIH: Signaling Cascades, Allosteric and the Pyrimidine Pathway | 93.859 | 73,839 |
| U.S. Army: Application of Nanomaterial Technology to Develop Biological Agent Protective Fabric | 12.300 | 113,289 |
| USSBA/GVSU Small Business and Technology Development Center, Region 9 Host, 2008 | 59.037 | 64,355 |
| NEH/Wichi: Documentation, Description, and Training | 47.075 | <u>23,304</u> |
| Total provided to subrecipients | | <u>\$ 379,161</u> |

Eastern Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

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 program(s):

- 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 program(s): Unqualified

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

Identification of major programs:

| CFDA Number | Name of Federal Program or Cluster |
|-------------|------------------------------------|
| Various | Student Financial Aid Cluster |

Dollar threshold used to distinguish between type A and type B programs: \$ 795,745

Auditee qualified as low-risk auditee? Yes No

Eastern Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None