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# Western Michigan University

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**Federal Awards Supplemental Information**  
**June 30, 2025**

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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  
Western Michigan University

We have audited the financial statements of the business-type activities and the discretely presented component units of Western Michigan University (the "University") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 25, 2025, 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 25, 2025.

The University's basic financial statements include the operations of Western Michigan University Homer Stryker M.D. School of Medicine (WMed), a blended component unit. WMed's expended federal awards are reported separately and are not included in the University's schedule of expenditures of federal awards for the year ended June 30, 2025.

The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purpose of additional analysis 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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.

A handwritten signature in black ink that reads "Plante & Moran, PLLC".

March 23, 2026

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  
Western 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 (*Government Auditing Standards*), the financial statements of the business-type activities and the discretely presented component units of Western Michigan University (the "University") as of and for the year ended June 30, 2025 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 25, 2025. The financial statements of discretely presented foundation component units, Western Michigan University Foundation and Paper Technology Foundation, Inc., were not audited in accordance with *Government Auditing Standards*.

**Report on 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 or significant deficiencies may exist that were not identified.

**Report on 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  
Western 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 25, 2025

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  
Western Michigan University

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Western Michigan University's (the "University") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the University's major federal program for the year ended June 30, 2025. The University's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

***Other Matter - Federal Expenditures Not Included in the Compliance Audit***

The University's basic financial statements include the operations of Western Michigan University Homer Stryker M.D. School of Medicine, which expended \$22,642,372 in federal awards that is not included in the University's schedule of expenditures of federal awards during the year ended June 30, 2025. Our compliance audit, described in the *Opinion on Each Major Federal Program*, does not include the operations of Western Michigan University Homer Stryker M.D. School of Medicine because Western Michigan University Homer Stryker M.D. School of Medicine engaged other auditors to perform an audit of compliance.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the University's federal program.

To the Board of Trustees  
Western Michigan University

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matter***

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance, which is described in the accompanying schedule of findings and questioned costs as Finding 2025-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's response to the noncompliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

To the Board of Trustees  
Western 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 of those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2025-001 and 2025-002 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the internal control over compliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

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*

March 23, 2026

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

| Federal Agency/Program Title                                     | Direct/<br>Pass-through | Assistance<br>Listing Number | Award Number     | Grantor Name   | Total<br>Expenditures | Subaward<br>Payments |
|--|-------------------------|------------------------------|------------------|--|-----------------------|----------------------|
| <b>Student Financial Assistance Cluster:</b>                     |                         |                              |                  |  |                       |                      |
| Federal Supplemental Educational Opportunity Grant               | Direct                  | 84.007                       | P007A242105      | U.S. Department of Education   | \$ 908,206            | \$ -                 |
| Federal Work - Study Program                                     | Direct                  | 84.033                       | P033A242105      | U.S. Department of Education   | 799,020               | -                    |
| Federal Perkins Loan Program                                     | Direct                  | 84.038                       | P038A062105      | U.S. Department of Education   | 1,446,997             | -                    |
| Federal Pell Grant Program                                       | Direct                  | 84.063                       | P063P240246      | U.S. Department of Education   | 25,155,757            | -                    |
| Federal Direct Loan Program                                      | Direct                  | 84.268                       | P268K250246      | U.S. Department of Education   | <u>74,119,464</u>     | -                    |
| Student Financial Assistance Cluster Total                       |                         |                              |                  |  | 102,429,444           | -                    |
| <b>Research and Development Cluster:</b>                         |                         |                              |                  |  |                       |                      |
| U.S. Department of Agriculture:                                  |                         |                              |                  |  |                       |                      |
| Sustainable Agriculture Research and Education                   | Pass-through            | 10.215                       | CON: 86064       | University of Minnesota  | (676)                 | -                    |
| Sustainable Agriculture Research and Education                   | Pass-through            | 10.215                       | 2023386403573    | Michigan State University  | <u>16,654</u>         | -                    |
| U.S. Department of Agriculture Total                             |                         |                              |                  |  | 15,978                | -                    |
| U.S. Department of Defense:                                      |                         |                              |                  |  |                       |                      |
| Basic and Applied Scientific Research                            | Direct                  | 12.300                       | #N000142412177   | Office of Naval Research   | 101,169               | -                    |
| Military Medical Research and Development                        | Direct                  | 12.420                       | HT94252310835    | U.S. Department of Defense   | 151,182               | -                    |
| Air Force Defense Research Sciences Program                      | Direct                  | 12.800                       | FA9550-22-1-0397 | Air Force Office of Scientific Research                                      | 144,483               | -                    |
| Air Force Defense Research Sciences Program                      | Direct                  | 12.800                       | FA9550-24-1-0319 | Air Force Office of Scientific Research                                      | 73,343                | -                    |
| Basic, Applied, and Advanced Research in Science and Engineering | Pass-through            | 12.630                       | PO 0011-46371    | Eaton Corporation Truck Components Hybrid Electric Powertrains               | 136,606               | -                    |
| Uniformed Services University Medical Research Projects          | Pass-through            | 12.750                       | OS00001676       | University of Miami  | 106,650               | -                    |
| Air Force Defense Research Sciences Program                      | Pass-through            | 12.800                       | 3008412205       | University of Michigan   | <u>216,209</u>        | <u>83,604</u>        |
| U.S. Department of Defense Total                                 |                         |                              |                  |  | 929,642               | 83,604               |
| U.S. Department of the Interior:                                 |                         |                              |                  |  |                       |                      |
| Earth Mapping Resources Initiative                               | Direct                  | 15.073                       | G23AC00096-00    | U.S. Geological Survey   | 52,197                | 54,279               |
| Earth Mapping Resources Initiative                               | Direct                  | 15.073                       | G23AC00432       | U.S. Geological Survey   | 27,009                | -                    |
| Earth Mapping Resources Initiative                               | Direct                  | 15.073                       | G24AC00382-00    | U.S. Geological Survey   | 208,319               | -                    |
| Earth Mapping Resources Initiative                               | Direct                  | 15.073                       | G24AC00431-00    | U.S. Geological Survey   | 65,735                | -                    |
| Great Lakes Restoration  | Direct                  | 15.662                       | F23AC01275       | U.S. Fish and Wildlife Service   | 27,578                | -                    |
| Research and Data Acquisition                                    | Direct                  | 15.808                       | G23AC00599       | U.S. Geological Survey   | 44,556                | -                    |
| Research and Data Acquisition                                    | Direct                  | 15.808                       | G24AC00561-00    | U.S. Geological Survey   | 27,120                | -                    |
| National Cooperative Geologic Mapping Program                    | Direct                  | 15.810                       | G23AC00285-00    | U.S. Geological Survey   | 95,401                | 27,035               |
| National Cooperative Geologic Mapping Program                    | Direct                  | 15.810                       | G24AC00529-00    | U.S. Geological Survey   | 180,832               | -                    |
| National Geological and Geophysical Data Preservation Program    | Direct                  | 15.814                       | G23AP00214-00    | U.S. Geological Survey   | 78,319                | -                    |
| National Geological and Geophysical Data Preservation Program    | Direct                  | 15.814                       | G24AP00152       | U.S. Geological Survey   | 52,959                | -                    |
| Good Neighbor Authority  | Pass-through            | 15.015                       | MOA_MGS_GNA_2023 | Michigan Department of Natural Resources                                     | 68,301                | -                    |
| Endangered Species Conservation-Recovery Implementation Funds    | Pass-through            | 15.657                       | 0406.21.073256   | Rutgers, The State University of New Jersey                                  | 4,653                 | -                    |
| Research and Data Acquisition                                    | Pass-through            | 15.808                       | 119650-20277     | Illinois State Geological Survey University of Illinois at Urbana- Champaign | <u>4,012</u>          | -                    |
| U.S. Department of the Interior Total                            |                         |                              |                  |  | 936,991               | 81,314               |

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

| Federal Agency/Program Title                                | Direct/<br>Pass-through | Assistance<br>Listing Number | Award Number              | Grantor Name   | Total<br>Expenditures | Subaward<br>Payments |
|---|-------------------------|------------------------------|---------------------------|--|-----------------------|----------------------|
| <b>Research and Development Cluster (continued):</b>        |                         |                              |                           |  |                       |                      |
| U.S. Department of Justice:                                 |                         |                              |                           |  |                       |                      |
| Drug Court Discretionary Grant Program                      | Pass-through            | 16.585                       | KC OJJDP                  | County of Kalamazoo                                      | \$ 55,328             | \$ -                 |
| Drug Court Discretionary Grant Program                      | Pass-through            | 16.585                       | 58776A-23-0453-1 WMU-SUB- | University of North Carolina at Wilmington               | 13,829                | -                    |
| Edward Byrne Memorial Justice Assistance Grant Program      | Pass-through            | 16.738                       | 10424                     | Kent County  | 6,664                 | -                    |
| U.S. Department of Justice Total                            |                         |                              |                           |  | 75,821                | -                    |
| U.S. Department of Transportation:                          |                         |                              |                           |  |                       |                      |
| Air Transportation Centers of Excellence                    | Pass-through            | 20.109                       | 021466A                   | Iowa State University                                    | 70,637                | -                    |
| Air Transportation Centers of Excellence                    | Pass-through            | 20.109                       | 24-C-GA-ISU               | Iowa State University                                    | 12,308                | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | 2019-0313-Z8              | Michigan Department of Transportation                    | 8,690                 | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | 2022-0434                 | Michigan Department of Transportation                    | 141,820               | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | 2022-0434 Z3              | Michigan Department of Transportation                    | 49,999                | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | 2022-0434 Z4              | Michigan Department of Transportation                    | 97,425                | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | 2022-0434-Z5              | Michigan Department of Transportation                    | 35,580                | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | OR24-008 2022-0434 Z7     | Michigan Department of Transportation                    | 23,976                | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | 2025-0249                 | Michigan Department of Transportation                    | 25,629                | -                    |
| Federal Transit: Metropolitan Planning Grants               | Pass-through            | 20.505                       | 2025-0251                 | Michigan Department of Transportation                    | 876                   | -                    |
| National Highway Traffic Safety Administration              | Pass-through            | 20.600                       | 2025-DE-04-00             | Michigan Office of Highway Safety Planning               | 104,073               | -                    |
| U.S. Department of Transportation Total                     |                         |                              |                           |  | 571,013               | -                    |
| U.S. Department of the Treasury:                            |                         |                              |                           |  |                       |                      |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | Pass-through            | 21.027                       | SLFRP0127                 | State of Michigan  | 518,306               | -                    |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | Pass-through            | 21.027                       | MEDC SBSH 398728          | Battle Creek Unlimited, Inc.                             | 107,868               | -                    |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | Pass-through            | 21.027                       | E20240095                 | Michigan Department of Labor and Economic Opportunity    | 6,686                 | -                    |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | Pass-through            | 21.027                       | PO- P-047930              | City of Kalamazoo  | 49,185                | -                    |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | Pass-through            | 21.027                       | WMU 24-0025               | Kellogg Community College                                | 40,666                | -                    |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | Pass-through            | 21.027                       | 424613                    | Michigan Economic Development Corp.                      | 139,001               | -                    |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | Pass-through            | 21.027                       | 11790                     | Michigan Department of Energy, Labor and Economic Growth | 91,414                | -                    |
| U.S. Department of the Treasury Total                       |                         |                              |                           |  | 953,126               | -                    |
| National Aeronautics and Space Administration:              |                         |                              |                           |  |                       |                      |
| Science: Aerospace Education Services Program               | Direct                  | 43.001                       | 80NSSC24K0792             | National Aeronautics and Space Administration            | 63,668                | -                    |
| Science: Aerospace Education Services Program               | Direct                  | 43.001                       | 80NSSC24K0863             | National Aeronautics and Space Administration            | 109,775               | -                    |
| Science: Aerospace Education Services Program               | Direct                  | 43.001                       | 80NSSC24K1155             | National Aeronautics and Space Administration            | 114,558               | 11,573               |
| Space Technology  | Direct                  | 43.012                       | 80NSSC20K1179             | National Aeronautics and Space Administration            | 19,495                | -                    |
| Office of Stem Engagement (OSTEM)                           | Pass-through            | 43.008                       | PO#3008183582 SUBK0002191 | University of Michigan                                   | 10,764                | -                    |
| Office of Stem Engagement (OSTEM)                           | Pass-through            | 43.008                       | PO#3008183582 SUBK0002191 | University of Michigan                                   | 1,500                 | -                    |
| Office of Stem Engagement (OSTEM)                           | Pass-through            | 43.008                       | PO#3008740664             | University of Michigan                                   | 5,000.00              | -                    |
| Space Technology  | Pass-through            | 43.012                       | AWD-002637-G6             | Georgia Institute of Technology                          | 148,165               | -                    |
| National Aeronautics and Space Administration Total         |                         |                              |                           |  | 472,925.00            | 11,573               |

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

| Federal Agency/Program Title                         | Direct/<br>Pass-through | Assistance<br>Listing Number | Award Number | Grantor Name                | Total<br>Expenditures | Subaward<br>Payments |
|--|-------------------------|------------------------------|--------------|-----------------------------|-----------------------|----------------------|
| <b>Research and Development Cluster (continued):</b> |                         |                              |              |                             |                       |                      |
| National Science Foundation:                         |                         |                              |              |                             |                       |                      |
| Engineering Grants                                   | Direct                  | 47.041                       | 2232598      | National Science Foundation | \$ 61,083             | \$ 20,327            |
| Engineering Grants                                   | Direct                  | 47.041                       | 2244390      | National Science Foundation | 138,341               | -                    |
| Engineering Grants                                   | Direct                  | 47.041                       | 2243120      | National Science Foundation | 59,474                | -                    |
| Engineering Grants                                   | Direct                  | 47.041                       | 2440506      | National Science Foundation | 69,729                | -                    |
| Engineering Grants                                   | Direct                  | 47.041                       | 2423573      | National Science Foundation | 37,426                | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | PHY1654379   | National Science Foundation | 10,651                | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2003379      | National Science Foundation | 22,481                | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2003592      | National Science Foundation | 17,447                | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2110218      | National Science Foundation | 155,853               | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2152524      | National Science Foundation | 100,154               | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2209376-000  | National Science Foundation | 170,418               | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2204039      | National Science Foundation | 110,323               | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2236541      | National Science Foundation | 160,254               | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2349004      | National Science Foundation | 1,831                 | -                    |
| Mathematical and Physical Sciences                   | Direct                  | 47.049                       | 2418816      | National Science Foundation | 59,924                | -                    |
| Geosciences  | Direct                  | 47.050                       | 1936518      | National Science Foundation | 3,466                 | -                    |
| Geosciences  | Direct                  | 47.050                       | 2120193      | National Science Foundation | 109,885               | -                    |
| Geosciences  | Direct                  | 47.050                       | 2432625      | National Science Foundation | 23,289                | -                    |
| Computer and Information Science and Engineering     | Direct                  | 47.070                       | 2030611      | National Science Foundation | 26,924                | -                    |
| Computer and Information Science and Engineering     | Direct                  | 47.070                       | 2320951      | National Science Foundation | 143,725               | -                    |
| Computer and Information Science and Engineering     | Direct                  | 47.070                       | 2428516      | National Science Foundation | 24,000                | -                    |
| Biological Sciences                                  | Direct                  | 47.074                       | 1952726      | National Science Foundation | 76,114                | -                    |
| Biological Sciences                                  | Direct                  | 47.074                       | 2146882      | National Science Foundation | 89,345                | -                    |
| Biological Sciences                                  | Direct                  | 47.074                       | 2218954      | National Science Foundation | 93,239                | -                    |
| Biological Sciences                                  | Direct                  | 47.074                       | 2225131      | National Science Foundation | 96,787                | -                    |
| Biological Sciences                                  | Direct                  | 47.074                       | 2325341      | National Science Foundation | 119,537               | 24,874               |
| Biological Sciences                                  | Direct                  | 47.074                       | 2531173      | National Science Foundation | 4,256                 | -                    |
| Biological Sciences                                  | Direct                  | 47.074                       | 2444114      | National Science Foundation | 8,892                 | -                    |
| Social, Behavioral, and Economic Sciences            | Direct                  | 47.075                       | 2141844      | National Science Foundation | 46,601                | -                    |
| Social, Behavioral, and Economic Sciences            | Direct                  | 47.075                       | 2316197      | National Science Foundation | 12,324                | -                    |
| Education and Human Resources                        | Direct                  | 47.076                       | DRL 1720613  | National Science Foundation | 53,660                | -                    |
| Education and Human Resources                        | Direct                  | 47.076                       | 1841783      | National Science Foundation | 1,645,978             | 39,858               |
| Education and Human Resources                        | Direct                  | 47.076                       | 1914880      | National Science Foundation | 77,893                | -                    |
| Education and Human Resources                        | Direct                  | 47.084                       | 1935944      | National Science Foundation | 4,530                 | -                    |
| Education and Human Resources                        | Direct                  | 47.084                       | 2000388      | National Science Foundation | 177,939               | 108,274              |

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

| Federal Agency/Program Title   | Direct/<br>Pass-through | Assistance<br>Listing Number | Award Number              | Grantor Name                                | Total<br>Expenditures | Subaward<br>Payments |
|--|-------------------------|------------------------------|---------------------------|---|-----------------------|----------------------|
| <b>Research and Development Cluster (continued):</b>   |                         |                              |                           |   |                       |                      |
| Education and Human Resources  | Pass-through            | 47.074                       | 2030720                   | University of California, Los Angeles       | \$ 199,889            | \$ -                 |
| Education and Human Resources  | Pass-through            | 47.075                       | 2043620                   | The University of Texas at El Paso          | 8,233                 | -                    |
| Education and Human Resources  | Pass-through            | 47.075                       | 2054920                   | University of North Carolina at Charlotte   | 2,033                 | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 2201792-000               | Calvin College                              | 246,169               | 161,091              |
| Education and Human Resources  | Pass-through            | 47.076                       | 2332143                   | Michigan Technological University           | 307,478               | 155,965              |
| Education and Human Resources  | Pass-through            | 47.076                       | 2444957                   | Rochester Institute of Technology           | 48,675                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 2500091                   | New York University                         | 1,661                 | -                    |
| Technology, Innovation, and Partnerships   | Pass-through            | 47.084                       | 2213946                   | University of Michigan                      | 189,363               | -                    |
| Technology, Innovation, and Partnerships   | Pass-through            | 47.084                       | 2213959                   | Kalamazoo College                           | 70,494                | -                    |
| Technology, Innovation, and Partnerships   | Pass-through            | 47.084                       | 2435524                   | University of Michigan                      | 20,087                | -                    |
| Technology, Innovation, and Partnerships   | Pass-through            | 47.084                       | 2519426                   | Alma College                                | 1,355                 | -                    |
| Engineering Grants   | Pass-through            | 47.041                       | 250064-23WMU              | Michigan Technological University           | 20,157                | -                    |
| Social, Behavioral, and Economic Sciences  | Pass-through            | 47.075                       | 226101122A                | The University of Texas at El Paso          | 41,116                | -                    |
| Social, Behavioral, and Economic Sciences  | Pass-through            | 47.075                       | 20220563-01-WMU           | University of North Carolina at Charlotte   | 19,016                | -                    |
| Social, Behavioral, and Economic Sciences  | Pass-through            | 47.075                       | 226101195B                | The University of Texas at El Paso          | 30,355                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 32583-01                  | Rochester Institute of Technology           | 26,762                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | F1519-01 PO# IB00450656   | New York University                         | 55,644                | 40,574               |
| Education and Human Resources  | Pass-through            | 47.076                       | 5119692                   | University of North Carolina at Chapel Hill | 3,480                 | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 2141952                   | Alma College                                | 13,331                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 250064-23WMU              | University of Arkansas at Little Rock       | 19,201                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 60066090 WMU              | Northwestern University                     | 13,974                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 5040457-001               | Towson University                           | 8,336                 | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 00000000011729            | Missouri State University                   | 3,356                 | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 24-0195-Z1                | Michigan Technological University           | 10,423                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 10025                     | Calvin College                              | 12,394                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 75575510747               | Kalamazoo College                           | 16,216                | -                    |
| Education and Human Resources  | Pass-through            | 47.076                       | 3006712568                | University of Michigan                      | 34,467                | -                    |
| Technology, Innovation, and Partnerships   | Pass-through            | 47.084                       | RC114751WMU               | Michigan State University                   | 14,951                | -                    |
| Technology, Innovation, and Partnerships   | Pass-through            | 47.084                       | RC116126WMU               | Michigan State University                   | 144,467               | -                    |
| National Science Foundation Total  |                         |                              |                           |   | 5,596,856             | 550,963              |
| U.S. Environmental Protection Agency -<br>Science To Achieve Results (STAR) Research Program | Pass-through            | 66.509                       | U000538282 10071666-03WMU | University of Utah                          | 5,852                 | -                    |
| U.S. Environmental Protection Agency Total   |                         |                              |                           |   | 5,852                 | -                    |

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

| Federal Agency/Program Title                                | Direct/<br>Pass-through | Assistance<br>Listing Number | Award Number          | Grantor Name  | Total<br>Expenditures | Subaward<br>Payments |
|---|-------------------------|------------------------------|-----------------------|---|-----------------------|----------------------|
| <b>Research and Development Cluster (continued):</b>        |                         |                              |                       |   |                       |                      |
| U.S. Department of Energy:                                  |                         |                              |                       |   |                       |                      |
| Cybersecurity, Energy Security & Emergency Response (CESER) | Direct                  | 81.008                       | DE-CR0000029          | U.S. Department of Energy   | \$ 70,339             | \$ -                 |
| Office of Science Financial Assistance Program              | Direct                  | 81.049                       | DE-SC0025835          | U.S. Department of Energy   | 69,194                | -                    |
| Conservation Research and Development                       | Direct                  | 81.086                       | DE-EE0009111          | U.S. Department of Energy   | 648,997               | 105,309              |
| Conservation Research and Development                       | Direct                  | 81.086                       | DE-EE0009657          | U.S. Department of Energy   | 396,076               | 326,912              |
| Conservation Research and Development                       | Direct                  | 81.086                       | DE-EE0010862          | U.S. Department of Energy   | 691,358               | 173,792              |
| Conservation Research and Development                       | Direct                  | 81.086                       | DE-EE0011171          | U.S. Department of Energy   | 552,420               | 15,569               |
| Fossil Energy Research and Development                      | Direct                  | 81.089                       | DE-FE0032368          | U.S. Department of Energy   | 636,830               | 28,601               |
| Fossil Energy Research and Development                      | Direct                  | 81.089                       | DE-FE0032521          | U.S. Department of Energy   | 372,015               | -                    |
| Office of Science Financial Assistance Program              | Pass-through            | 81.049                       | F65888                | Central Michigan University                                       | 38,006                | -                    |
| Conservation Research and Development                       | Pass-through            | 81.086                       | PO S366209            | University of Texas at Dallas                                     | 159,229               | -                    |
| Renewable Energy Research and Development                   | Pass-through            | 81.087                       | SA-20-04              | Remade Institute  | (1)                   | -                    |
| Fossil Energy Research and Development                      | Pass-through            | 81.089                       | US001-0000780168, 1-1 | Battelle Memorial Institute                                       | 1,209                 | -                    |
| Other Programs: ALN Not Identified                          | Pass-through            | 81.UN                        | 3F-60190              | Argonne National Laboratory                                       | 10,932                | -                    |
| U.S. Department of Energy Total                             |                         |                              |                       |   | 3,646,604             | 650,183              |
| U.S. Department of Education -                              |                         |                              |                       |   |                       |                      |
| Higher Education Institutional Aid                          | Pass-through            | 84.031                       | 17-108-1              | Indiana State University  | 32,510                | -                    |
| U.S. Department of Education Total                          |                         |                              |                       |   | 32,510                | -                    |
| U.S. Department of Health and Human Services:               |                         |                              |                       |   |                       |                      |
| Biomedical Research and Research Training                   | Direct                  | 93.859                       | 1R15GM150073-01       | U.S. Department of Health and Human Services                      | 299,834               | -                    |
| Child Health and Human Development Extramural Research      | Direct                  | 93.865                       | R15HD097585           | U.S. Department of Health and Human Services                      | 119,119               | 31,725               |
| Vision Research   | Direct                  | 93.867                       | 1R15EY035803-01       | U.S. Department of Health and Human Services                      | 124,934               | -                    |
| Research on Healthcare Costs, Quality and Outcomes          | Direct                  | 93.226                       | R18HS029283-01        | Western Michigan University Homer Stryker M.D. School of Medicine | 212,114               | -                    |
| Drug Abuse Research Programs                                | Pass-through            | 93.279                       | 11098                 | DynamiCare Health, Inc.   | 113,126               | -                    |
| Drug Abuse Research Programs                                | Pass-through            | 93.279                       | 736947                | University of Arizona   | 16,380                | -                    |
| Clinical Research   | Pass-through            | 93.333                       | 23-0187               | Families Against Narcotics  | 170,939               | -                    |
| Aging Research  | Pass-through            | 93.866                       | 3007910416            | University of Michigan  | 12,419                | -                    |
| U.S. Department of Health and Human Services Total          |                         |                              |                       |   | 1,068,865             | 31,725               |
| U.S. Agency for International Development -                 |                         |                              |                       |   |                       |                      |
| USAID Foreign Assistance for Programs Overseas              | Pass-through            | 98.001                       | SCON #10000800        | The National Academy of Sciences                                  | 35,314                | -                    |
| U.S. Agency for International Development Total             |                         |                              |                       |   | 35,314                | -                    |
| Research and Development Cluster Total                      |                         |                              |                       |   | 14,341,497            | 1,409,362            |

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

| Federal Agency/Program Title   | Direct/<br>Pass-through | Assistance<br>Listing Number | Award Number              | Grantor Name                                     | Total<br>Expenditures | Subaward<br>Payments |
|--|-------------------------|------------------------------|---------------------------|--|-----------------------|----------------------|
| <b>TRIO Cluster:</b>   |                         |                              |                           |  |                       |                      |
| TRIO: Student Support Services   | Direct                  | 84.042                       | P042A200331               | U.S. Department of Education                     | \$ 251,209            | \$ -                 |
| TRIO: Student Support Services   | Direct                  | 84.042                       | P042A200480               | U.S. Department of Education                     | 332,928               | -                    |
| TRIO: Upward Bound   | Direct                  | 84.047                       | P047A221065               | U.S. Department of Education                     | <u>333,482</u>        | -                    |
| TRIO Cluster: Total  |                         |                              |                           |  | 917,619               | -                    |
| <b>Other Federal Awards</b>  |                         |                              |                           |  |                       |                      |
| U.S. Department of Agriculture:  |                         |                              |                           |  |                       |                      |
| Special Supplemental Nutrition Program for Women, Infants, and Children                          | Pass-through            | 10.557                       | E20241581-00              | Michigan Department of Health and Human Services | 88,997                | -                    |
| Special Supplemental Nutrition Program for Women, Infants, and Children                          | Pass-through            | 10.557                       | E20245631-00              | Michigan Department of Health and Human Services | 92                    | -                    |
| Special Supplemental Nutrition Program for Women, Infants, and Children                          | Pass-through            | 10.557                       | E20241580 -00             | Michigan Department of Health and Human Services | 169,890               | -                    |
| Special Supplemental Nutrition Program for Women, Infants, and Children                          | Pass-through            | 10.557                       | E20245632-00              | Michigan Department of Health and Human Services | 64,105                | -                    |
| Special Supplemental Nutrition Program for Women, Infants, and Children                          | Pass-through            | 10.557                       | E20254678-00              | Michigan Department of Health and Human Services | 219,892               | -                    |
| Special Supplemental Nutrition Program for Women, Infants, and Children                          | Pass-through            | 10.557                       | E20254677-00              | Michigan Department of Health and Human Services | <u>50,495</u>         | -                    |
| U.S. Department of Agriculture Total   |                         |                              |                           |  | 593,471               | -                    |
| National Aeronautics and Space Administration:   |                         |                              |                           |  |                       |                      |
| Office of Stem Engagement (OSTEM)  | Pass-through            | 43.008                       | PO#3008183582 SUBK0002191 | University of Michigan                           | 4,634                 | -                    |
| Office of Stem Engagement (OSTEM)  | Pass-through            | 43.008                       | PO#3008740664             | Michigan Space Grant Consortium                  | <u>1,487</u>          | -                    |
| National Aeronautics and Space Administration Total  |                         |                              |                           |  | 6,121                 | -                    |
| National Endowment for the Arts and the Humanities:  |                         |                              |                           |  |                       |                      |
| Promotion of the Humanities: Education Development and Laura Bush 21st Century Librarian Program | Direct                  | 45.162                       | AKA-285700-22             | National Endowment for the Humanities            | 55,431                | -                    |
| Promotion of the Arts: Partnership Agreements  | Direct                  | 45.313                       | RE-254920-OLS-23          | National Endowment for the Humanities            | 14,323                | -                    |
| Institute of Museum and Library Services: National Leadership Grants                             | Pass-through            | 45.025                       | 25EX11415                 | Michigan Arts and Cultural Council               | 4,800                 | -                    |
| Institute of Museum and Library Services: National Leadership Grants                             | Pass-through            | 45.312                       | 11766                     | West Chester University                          | <u>1,484</u>          | -                    |
| National Endowment for the Arts and the Humanities Total   |                         |                              |                           |  | 76,038                | -                    |
| Small Business Administration:   |                         |                              |                           |  |                       |                      |
| Small Business Development Center  | Pass-through            | 59.037                       | MISBDC 2023-9 PO0102433   | Grand Valley State University                    | 163,731               | -                    |
| Small Business Development Center  | Pass-through            | 59.037                       | PO-1001513 WMU R11 SBDC24 | Grand Valley State University                    | <u>4,096</u>          | -                    |
| Small Business Administration Total  |                         |                              |                           |  | 167,827               | -                    |
| U.S. Department of Education:  |                         |                              |                           |  |                       |                      |
| Fund for the Improvement of Postsecondary Education  | Direct                  | 84.116                       | 00000000 P116Z220105      | U.S. Department of Education                     | 298,131               | -                    |
| Rehabilitation Long-term Training  | Direct                  | 84.129                       | H129P190007               | U.S. Department of Education                     | 205,596               | -                    |
| Rehabilitation Long-term Training  | Direct                  | 84.129                       | H129P190001               | U.S. Department of Education                     | 144,743               | -                    |
| Fund for the Improvement of Education  | Direct                  | 84.215                       | S215N210034               | U.S. Department of Education                     | 8,400,925             | 7,284,164            |

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

| Federal Agency/Program Title  | Direct/<br>Pass-through | Assistance<br>Listing Number | Award Number       | Grantor Name   | Total<br>Expenditures | Subaward<br>Payments |
|---|-------------------------|------------------------------|--------------------|--|-----------------------|----------------------|
| <b>Other Federal Awards (continued)</b>   |                         |                              |                    |  |                       |                      |
| Special Education: Personnel Development to Improve Services and Results for Children with Disabilities | Direct                  | 84.325                       | H325K200043        | U.S. Department of Education   | \$ 325,685            | \$ -                 |
| Special Education: Personnel Development to Improve Services and Results for Children with Disabilities | Direct                  | 84.325                       | H325K220030        | U.S. Department of Education   | 194,253               | -                    |
| Special Education: Personnel Development to Improve Services and Results for Children with Disabilities | Direct                  | 84.325                       | H325R230030        | U.S. Department of Education   | 337,122               | 200,707              |
| Special Education: Technology and Media Services for Individuals with Disabilities                      | Direct                  | 84.327                       | H327S200006        | U.S. Department of Education   | 615,706               | -                    |
| Child Care Access Means Parents in School   | Direct                  | 84.335                       | P335A210021        | U.S. Department of Education   | 351,446               | -                    |
| Teacher Quality Enhancement Grants  | Direct                  | 84.336                       | S336S200011        | U.S. Department of Education   | 878,836               | 171,744              |
| English Language Acquisition Grants   | Direct                  | 84.365                       | T365Z220027        | U.S. Department of Education   | 463,730               | -                    |
| Supporting Effective Educator Development Program   | Direct                  | 84.423                       | S423A230051        | U.S. Department of Education   | -                     | -                    |
| Supporting Effective Educator Development Program   | Direct                  | 84.423                       | U423A170077 - 19   | U.S. Department of Education   | 3,260,051             | 91,684               |
| Special Education: Grants to States   | Pass-through            | 84.027                       | E20250052          | Michigan Department of Lifelong Education, Advancement and Potential | 22,502                | -                    |
| Special Education: Grants to States   | Pass-through            | 84.027                       | E20250059          | Michigan Department of Lifelong Education, Advancement and Potential | -                     | -                    |
| Special Education: Personnel Development to Improve Services and Results for Children with Disabilities | Pass-through            | 84.325                       | H325D220044        | Utah State University  | 34,209                | -                    |
| Gaining Early Awareness and Readiness for Undergraduate Programs  | Pass-through            | 84.334                       | P334S200001        | Michigan Department of Talent and Economic Development               | 80,396                | -                    |
| Gaining Early Awareness and Readiness for Undergraduate Programs  | Pass-through            | 84.334                       | 390004481          | Michigan Department of Talent and Economic Development               | 165,659               | -                    |
| U.S. Department of Education Total  |                         |                              |                    |  | 15,778,990            | 7,748,299            |
| U.S. Department of Health and Human Services:   |                         |                              |                    |  |                       |                      |
| Substance Abuse and Mental Health Services: Projects of Regional and National Significance              | Direct                  | 93.243                       | H79SM084838        | U.S. Department of Health and Human Services                         | 454,867               | -                    |
| Congressional Directives: Substance Abuse and Mental Health Services                                    | Direct                  | 93.493                       | H79FG001012        | U.S. Department of Health and Human Services                         | 820,607               | 153,012              |
| Mental and Behavioral Health Education and Training Grants  | Direct                  | 93.732                       | T98HP33434-01-00   | U.S. Department of Health and Human Services                         | (10,000)              | -                    |
| Mental and Behavioral Health Education and Training Grants  | Direct                  | 93.732                       | 5 M01HP31394       | U.S. Department of Health and Human Services                         | 485,618               | 41,429               |
| Mental and Behavioral Health Education and Training Grants  | Direct                  | 93.732                       | 1 T26HP53694-01-00 | U.S. Department of Health and Human Services                         | 217,689               | -                    |
| Health Careers Opportunity Program  | Direct                  | 93.822                       | D1850063           | Health Resources & Services Admin                                    | 642,881               | -                    |
| Foster Care: Title IV-E   | Pass-through            | 93.658                       | SUBK00020525       | University of Michigan   | 167,808               | -                    |
| Foster Care: Title IV-E   | Pass-through            | 93.658                       | PO#3008426282      | University of Michigan   | 211,760               | -                    |
| Mental and Behavioral Health Education and Training Grants  | Pass-through            | 93.732                       | 718830             | University of Arizona  | 14,129                | -                    |
| Mental and Behavioral Health Education and Training Grants  | Pass-through            | 93.732                       | # 719095           | University of Arizona  | 3,392                 | -                    |
| Mental and Behavioral Health Education and Training Grants  | Pass-through            | 93.732                       | 778639             | University of Arizona  | 12,240                | -                    |
| Maternal and Child Health Services Block Grant to the States  | Pass-through            | 93.994                       | 20240014-00        | Michigan Department of Health and Human Services                     | 12,960                | -                    |
| Maternal and Child Health Services Block Grant to the States  | Pass-through            | 93.994                       | 20250014-00        | Michigan Department of Health and Human Services                     | 9,567                 | -                    |
| U.S. Department of Health and Human Services Total  |                         |                              |                    |  | 3,043,518             | 194,441              |
| Other Federal Awards Total  |                         |                              |                    |  | 19,665,965            | 7,942,740            |
| <b>TOTAL FEDERAL EXPENDITURES</b>   |                         |                              |                    |  | <b>\$ 137,354,525</b> | <b>\$ 9,352,102</b>  |

See notes to schedule of expenditures of federal awards.

## Notes to Schedule of Expenditures of Federal Awards

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Year Ended June 30, 2025

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Western Michigan University (the "University") under programs of the federal government for the year ended June 30, 2025. 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 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. The 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.

### Note 3 - Adjustments and Transfers

During the year ended June 30, 2025, there were the following transfers of grant overpayments:

As allowable and in accordance with federal regulations issued by the Department of Education, the University carried forward and expended \$45,884 of Federal Work-Study (84.033) funds from the year ended June 30, 2024 to the year ended June 30, 2025. The University transferred \$117,138 of Federal Work-Study funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2025. The University carried forward \$11,994 of Federal Work-Study funds from the year ended June 30, 2025 to the year ending June 30, 2026.

### Note 4 - Loans Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of expenditures of federal awards. These expenditures were paid from funds available from the repayment of prior loans. There were no federal Perkins loans advanced to students during the current year, and the balance outstanding at June 30, 2025 was \$359,541.

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2025**

**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?   X   Yes    \_\_\_\_\_ 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)?   X   Yes    \_\_\_\_\_ No

Identification of major programs:

| Assistance Listing Number              | Name of Federal Program or Cluster   | Opinion    |
|--|--------------------------------------|------------|
| 84.007, 84.033, 84.038, 84.063, 84.268 | Student Financial Assistance Cluster | Unmodified |

Dollar threshold used to distinguish between type A and type B programs: \$1,028,564

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes      X   No

**Section II - Financial Statement Audit Findings**

| Reference Number         | Finding |
|--------------------------|---------|
| <b>Current Year</b> None |         |

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings

| Reference Number | Finding  | Questioned Costs |
|------------------|--|------------------|
| 2025-001         | <p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Student Financial Assistance Cluster - Federal Direct Student Loan Program, ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p><b>Federal Award Identification Number and Year</b> - Various</p> <p><b>Pass-through Entity</b> - N/A</p> <p><b>Finding Type</b> - Material weakness and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - Yes</p> <p>2024-001</p> <p><b>Criteria</b> - The University has 60 days from the date the University determines an enrollment status change to report to National Student Loan Data System (NSLDS). The enrollment reporting must be updated for changes in the data elements for the campus record and program record and submitted electronically through the batch method, spreadsheet submittal, or the NSLDS website (34 CFR 685.309).</p> <p><b>Condition</b> - Of the 40 students selected for enrollment reporting testing, the University did not properly update the student enrollment information for 3 students accurately.</p> <p><b>Questioned Costs</b> - None</p> <p><b>If Questioned Costs Are Not Determinable, Description of Why Known Questioned Costs Were Undetermined or Otherwise Could Not be Reported</b> - N/A</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - Of the 40 students tested, there were 3 students who withdrew whose status change was not reported to the NSLDS.</p> <p><b>Cause and Effect</b> - The University did not have a control in place to ensure all enrollment changes are reported accurately to the NSLDS. As a result, certain student status changes were not reported to the NSLDS in an accurate manner.</p> <p><b>Recommendation</b> - The University should implement controls to ensure student status changes are reported accurately to the NSLDS. These controls should include a thorough review of the enrollment rosters prior to reporting to the NSLDS.</p> | None             |

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

| Reference Number    | Finding  | Questioned Costs |
|---------------------|--|------------------|
| 2025-001<br>(Cont.) | <p><b>Views of Responsible Officials and Corrective Action Plan</b> - Western Michigan University has discontinued the use of manual enrollment status updates in the NSC Student Look-Up tool for unofficial withdrawals. The registrar's office now records last date of attendance and withdrawal status directly in the SIS for all students who earn all E and X grades and are determined to have unofficially withdrawn.</p> <p>All unofficial withdrawal records are included in the final enrollment submission for the term, ensuring that withdrawal status and effective dates are transmitted through certified batch files to NSC and NSLDS.</p> |                  |

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

| Reference Number | Finding   | Questioned Costs |
|------------------|---|------------------|
| 2025-002         | <p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Student Financial Assistance Cluster - Federal Direct Student Loan Program, ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p><b>Federal Award Identification Number and Year</b> - Various</p> <p><b>Pass-through Entity</b> - N/A</p> <p><b>Finding Type</b> - Material weakness</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - If a recipient of Title IV grant or loan funds withdraws from a school after beginning attendance, but before he or she has attended 60 percent of the scheduled length of the semester, the school must perform a return of Title IV funds (R2T4) calculation. If the amount disbursed to the student is greater than the amount the student earned, the unearned funds must be returned. A school must return unearned funds for which it is responsible no later than 45 days from the determination of a student's withdrawal (30 days if never attended) (34 CFR 668.220)(1)).</p> <p><b>Condition</b> - Out of 40 students tested for return to Title IV, we identified 3 students whose calculations were not performed timely.</p> <p><b>Questioned Costs</b> - None</p> <p><b>If Questioned Costs Are Not Determinable, Description of Why Known Questioned Costs Were Undetermined or Otherwise Could Not be Reported</b> - N/A</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - The University did not timely identify students who had loan disbursements but never attended. Out of the sample of 40 students who withdrew from the University, 3 students who never attended the University but received accepted aid did not have returns completed within 30 days.</p> <p><b>Cause and Effect</b> - The University's process to identify the students that never attended was not operating effectively, and, as a result, the students were reported outside of the required time frame.</p> <p><b>Recommendation</b> - We recommend the University review its processes and controls for identifying students that enrolled but never attended to ensure a timely return of federal aid.</p> | None             |

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

| Reference Number    | Finding   | Questioned Costs |
|---------------------|---|------------------|
| 2025-002<br>(Cont.) | <b>Views of Responsible Officials and Planned Corrective Actions -</b><br>Financial Aid has reviewed our current practices and will implement centralized accountability processes, using the Banner system and associated reports, to monitor all types of student withdrawal and drop determinations, as well as the corresponding R2T4 deadlines. Standardized procedures and a comprehensive processing checklist will be developed to ensure accuracy and timely completion. Staff in both offices will be trained on the updated procedures. Financial aid will also continue working with the registrar's office to ensure the receipt of accurate and timely enrollment data necessary to meet all Title IV requirements and deadlines. |                  |