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# Grand Valley State University

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**June 30, 2021**

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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  
Grand Valley State University

We have audited the basic financial statements of Grand Valley State University (the "University"), a component unit of the State of Michigan, and its pension trust funds as of and for the year ended June 30, 2021 and have issued our report thereon dated November 5, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to November 5, 2021.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

March 14, 2022

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  
Grand Valley State University

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Grand Valley State University (the "University"), a component unit of the State of Michigan, and its pension trust funds as of and for the year ended June 30, 2021 and the related notes to the financial statements and have issued our report thereon dated November 5, 2021. The financial statements of Grand Valley University Foundation, a blended component unit, were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Trustees  
Grand Valley State 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*

November 5, 2021

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  
Grand Valley State University

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

We have audited Grand Valley State University's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2021. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

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

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2021.

**Report on Internal Control Over Compliance**

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

To the Board of Trustees  
Grand Valley State University

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

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

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

*Plante & Moran, PLLC*

March 14, 2022

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

| Program Title/Project Number/Subrecipient Name  | Assistance Listing Number | Pass-through Entity Identifying Number | Total Amount Provided to Subrecipients | Federal Expenditures |
|---|---------------------------|--|--|----------------------|
| Clusters:   |                           |  |  |                      |
| Student Financial Assistance Cluster:   |                           |  |  |                      |
| U.S. Department of Education - Direct Programs:   |                           |  |  |                      |
| Federal Direct Student Loans  | 84.268                    | P268K190226                            | \$ -                                   | \$ 294,502           |
| Federal Direct Student Loans  | 84.268                    | P268K200226                            | -                                      | 137,693,636          |
| Federal Supplemental Education Opportunity Grants (Note 3)  | 84.007                    | P007A192012                            | -                                      | 113,904              |
| Federal Supplemental Education Opportunity Grants (Note 3)  | 84.007                    | P007A202012                            | -                                      | 1,176,740            |
| Federal Work-Study Program (Note 3)   | 84.033                    | P033A202012                            | -                                      | 951,927              |
| Federal Pell Grant Program  | 84.063                    | P063P-180226/190226                    | -                                      | 25,034,455           |
| Federal Perkins Loan Program - Beginning of year plus loans issued (Note 4)   | 84.038                    | N/A                                    | -                                      | 4,935,990            |
| Teacher Education Assistance for College and Higher Education Grants  | 84.379                    | P379T200226                            | -                                      | 86,639               |
| U.S. Department of Health and Human Services - Direct program - Nursing Student Loans - Beginning of year plus loans issued (Note 4)                                  | 93.364                    | N/A                                    | -                                      | 214,703              |
| Total Student Financial Aid Cluster   |                           |  | -                                      | 170,502,496          |
| TRIO Cluster - U.S. Department of Education - Direct programs:  |                           |  |  |                      |
| TRIO - Upward Bound   | 84.047                    | P047A170657                            | -                                      | 557,780              |
| TRIO - Upward Bound   | 84.047                    | P047V170209                            | -                                      | 288,260              |
| TRIO - Talent Search  | 84.044A                   | P044A160399                            | -                                      | 376,163              |
| TRIO - Student Support Services   | 84.042                    | P042A201233                            | -                                      | 357,795              |
| TRIO - Student Support Services   | 84.042                    | P042A150761                            | -                                      | 275,059              |
| TRIO - Student Support Services   | 84.042                    | P042A200788                            | -                                      | 242,898              |
| TRIO - McNair Post-Baccalaureate Achievement Program  | 84.217                    | P217A180090                            | 5,336                                  | 297,228              |
| Total TRIO Cluster  |                           |  | 5,336                                  | 2,395,183            |
| Research and Development Cluster:   |                           |  |  |                      |
| Direct programs:  |                           |  |  |                      |
| Water Quality Management Planning   | 66.454                    | 2019-0101                              | -                                      | 4,516                |
| Environmental Protection Agency - Pass-through programs:  |                           |  |  |                      |
| Passed through Michigan Department of Environmental Quality - Office of the Great Lakes - Ottawa Conservation District:   |                           |  |  |                      |
| Water Quality Management Planning   | 66.454                    | C600E72719                             | -                                      | 13,905               |
| Nonpoint Source Implementation Grants   | 66.460                    | C99975474-18                           | -                                      | 9,029                |
| Passed through Central Michigan University:   |                           |  |  |                      |
| Great Lakes Program   | 66.469                    | GL-00E01567                            | -                                      | 24,455               |
| Great Lakes Program   | 66.469                    | GL-00E02956                            | -                                      | 19,677               |
| Passed through the Michigan Department of Natural Resources, Office of the Great Lakes, West Michigan Shoreline Regional Development Commission - Great Lakes Program |                           |  |  |                      |
|   | 66.469                    | GL-00E02481                            | -                                      | 15,548               |
| Passed through Public Health Muskegon County Beach Monitoring and Notification Program:   |                           |  |  |                      |
| Implementation Grants   | 66.472                    | CU-00E99309                            | -                                      | 39                   |
| Implementation Grants   | 66.472                    | CU-00E99310                            | -                                      | 6,278                |
| Implementation Grants   | 66.472                    | CU-00E99311                            | -                                      | 1,497                |
| Total Environmental Protection Agency   |                           |  | -                                      | 94,944               |



Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

| Program Title/Project Number/Subrecipient Name       | Assistance Listing Number | Pass-through Entity Identifying Number | Total Amount Provided to Subrecipients | Federal Expenditures |
|--|---------------------------|--|--|----------------------|
| Clusters (Continued):                                |                           |  |  |                      |
| Research and Development Cluster (Continued):        |                           |  |  |                      |
| National Aeronautics and Space Administration -      |                           |  |  |                      |
| Pass-through programs:                               |                           |  |  |                      |
| Passed through Michigan Space Grant Consortium:      |                           |  |  |                      |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | \$ -                                   | \$ 3,700             |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 1,282                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 5,274                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 551                  |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 1,391                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 8                    |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 2,605                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 3,000                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 5,000                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 1,849                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 4,609                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 3,183                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 4,827                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 3,916                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 1,529                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 4,203                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 327                  |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 2,251                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 1,536                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 4,441                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 4,825                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 5,681                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 2,875                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 772                  |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 657                  |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 2,653                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | (135)                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 1,500                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 3,000                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 1,088                |
| Education - Office of Stem Engagement (OSTEM)        | 43.008                    | NNX15AJ20H                             | -                                      | 300                  |
| Total National Aeronautics and Space Administration  |                           |  | -                                      | 78,698               |
| National Science Foundation - Direct Programs:       |                           |  |  |                      |
| Geosciences  | 47.050                    | 1504224                                | -                                      | 74,400               |
| Geosciences  | 47.050                    | 1637093                                | -                                      | 61                   |
| Geosciences  | 47.050                    | 1836839                                | 7,712                                  | 153,751              |
| Geosciences  | 47.050                    | 1903389                                | -                                      | 7,369                |
| Geosciences  | 47.050                    | 2011685                                | -                                      | 9,525                |
| Geosciences  | 47.050                    | 2046958                                | -                                      | 50,457               |
| Biological Sciences                                  | 47.074                    | 1828451                                | -                                      | 2,952                |
| Social, Behavioral, and Economic Sciences            | 47.075                    | 1854763                                | -                                      | 28,897               |
| Education and Human Resources                        | 47.076                    | 1708666                                | -                                      | 17,500               |
| Education and Human Resources                        | 47.076                    | 1705365                                | -                                      | 20,004               |
| Education and Human Resources                        | 47.076                    | 1561542                                | -                                      | 17,509               |
| Education and Human Resources                        | 47.076                    | 1725395                                | -                                      | 10,628               |
| Education and Human Resources                        | 47.076                    | 1742463                                | -                                      | 113,169              |
| Education and Human Resources                        | 47.076                    | 2030615                                | -                                      | 10,221               |
| National Science Foundation - Pass-through programs: |                           |  |  |                      |
| Passed through Wayne State University -              |                           |  |  |                      |
| Mathematical and Physical Sciences                   | 47.049                    | 1855681                                | -                                      | 23,722               |

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

| Program Title/Project Number/Subrecipient Name  | Assistance Listing Number | Pass-through Entity Identifying Number | Total Amount Provided to Subrecipients | Federal Expenditures |
|---|---------------------------|--|--|----------------------|
| Clusters (Continued):   |                           |  |  |                      |
| Research and Development Cluster (Continued):   |                           |  |  |                      |
| National Science Foundation - Pass-through programs (continued):  |                           |  |  |                      |
| Passed through University of Arkansas - Geosciences   | 47.050                    | 2037271                                | \$ -                                   | \$ 180               |
| Passed through University of Michigan - Education and Human Resources   | 47.076                    | 2030919                                | -                                      | 7,865                |
| Total National Science Foundation   |                           |  | 7,712                                  | 548,210              |
| U.S. Department of Health and Human Services:   |                           |  |  |                      |
| Passed through National Institutes of Health:   |                           |  |  |                      |
| Allergy and Infectious Diseases Research  | 93.855                    | R15A1082416                            | -                                      | 1,390                |
| Allergy and Infectious Diseases Research  | 93.855                    | N/A                                    | -                                      | 59,300               |
| Biomedical Research and Research Training   | 93.859                    | 1R15GM117488-01A1                      | -                                      | 60,899               |
| Aging Research  | 93.866                    | 1R01AG056384-01A1                      | 50,361                                 | 293,756              |
| Aging Research  | 93.866                    | 1R15AG058193-01A1                      | 37,401                                 | 185,573              |
| Passed through Van Andel Research Institute - Extramural Research Programs in the Neurosciences and Neurological Diseases | 93.853                    | V3083-1                                | -                                      | 8,442                |
| Total U.S. Department of Health and Human Services  |                           |  | 87,762                                 | 609,360              |
| U.S. Department of Agriculture:   |                           |  |  |                      |
| Passed through University of Minnesota - Sustainable Agriculture Research and Education                                   |                           |  |  |                      |
| Passed through University of Alaska Fairbanks - Agriculture and Food Research Initiative (AFRI)                           | 10.215                    | 2018-38640-28416                       | -                                      | 3,941                |
| Passed through U.S. Forest Service: Forest Stewardship Program  | 10.310                    | 2018-69001-27544                       | -                                      | 10,446               |
| Research Joint Venture and Cost Reimbursable Agreements   | 10.678                    | 16-CS-11090400-040                     | -                                      | 93                   |
|   | 10.707                    | 19-CR-11242303-083                     | -                                      | 16,795               |
| Total U.S. Department of Agriculture  |                           |  | -                                      | 31,275               |
| National Oceanic and Atmospheric Administration:  |                           |  |  |                      |
| Passed through University of Michigan - Cooperative Institutes  |                           |  |  |                      |
| Passed through West Michigan Shoreline Regional Development Commission:   | 11.432                    | NA17OAR4320152                         | -                                      | 141,136              |
| Commission - Habitat Conservation   | 11.463                    | 753820                                 | -                                      | (150)                |
| Commission - Habitat Conservation   | 11.463                    | 754219                                 | -                                      | 6,641                |
| Commission - Habitat Conservation   | 11.463                    | 755621                                 | -                                      | 18,642               |
| Commission - Habitat Conservation   | 11.463                    | 756023                                 | -                                      | 1,816                |
| Total National Oceanic and Atmospheric Administration   |                           |  | -                                      | 168,085              |
| U.S. Department of Interior/Fish & Wildlife Service:  |                           |  |  |                      |
| Direct program - Fish and Wildlife Management Assistance  |                           |  |  |                      |
| Passed through Michigan Department of Natural Resources - State Wildlife Grants   | 15.608                    | F17AP00580                             | -                                      | 5,740                |
|   | 15.634                    | N/A                                    | -                                      | 22,088               |
| Total U.S. Department of Interior/Fish & Wildlife Service   |                           |  | -                                      | 27,828               |
| Social Security Administration - Direct Program - Social Security Research and Demonstration                              |                           |  |  |                      |
|   | 96.007                    | N/A                                    | -                                      | 52,140               |
| Total Research and Development Cluster  |                           |  | 95,474                                 | 1,610,540            |
| Special Education Cluster - U.S. Department of Education - Passed through the State of Michigan Department of Education:  |                           |  |  |                      |
| Special Education Grants to States  | 84.027                    | 190470-3D51                            | -                                      | 550                  |
| Special Education Grants to States  | 84.027                    | 200470-3D51                            | -                                      | 642,931              |
| Special Education Grants to States  | 84.027                    | 210470-3D51                            | -                                      | 982,940              |
| Total Special Education Cluster   |                           |  | -                                      | 1,626,421            |

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2021**

| Program Title/Project Number/Subrecipient Name                    | Assistance Listing Number | Pass-through Entity Identifying Number | Total Amount Provided to Subrecipients | Federal Expenditures |
|---|---------------------------|--|--|----------------------|
| Clusters (Continued):   |                           |  |  |                      |
| Medicaid Cluster - U.S. Department of Health and Human Services - |                           |  |  |                      |
| Passed through Michigan Department of Community Health:           |                           |  |  |                      |
| Medical Assistance Program  | 93.778                    | E20200657-00                           | \$ -                                   | \$ 21,788            |
| Medical Assistance Program  | 93.778                    | E20210012-00                           | -                                      | <u>23,322</u>        |
| Total Medicaid Cluster  |                           |  | -                                      | 45,110               |
| Highway Safety Cluster - U.S. Department of Transportation -      |                           |  |  |                      |
| Passed through Michigan State Police -                            |                           |  |  |                      |
| National Priority Safety Programs                                 | 20.616                    | N/A                                    | -                                      | 1,100                |
| CCDF Cluster - U.S. Department of Health and Human Services -     |                           |  |  |                      |
| Passed through Michigan Department of Education                   |                           |  |  |                      |
| Child Care and Development Block Grant                            | 93.575                    | N/A                                    | -                                      | 63,980               |
| U.S. Small Business Administration - Direct Programs:             |                           |  |  |                      |
| Small Business Development Centers                                | 59.037                    | SBAHQ19B0059                           | 60,433                                 | 50,276               |
| Small Business Development Centers                                | 59.037                    | SBAHQ20B0049                           | 2,666,783                              | 2,932,032            |
| Small Business Development Centers                                | 59.037                    | SBAHQ21B0057                           | 315,388                                | 1,040,831            |
| Small Business Development Centers                                | 59.037                    | SBAHQ17B0088                           | -                                      | 29,123               |
| COVID-19 - Small Business Development Centers                     | 59.037                    | SBAHQ20C0031                           | -                                      | <u>3,138,970</u>     |
| Total U.S. Small Business Administration                          |                           |  | 3,042,604                              | 7,191,232            |
| U.S. Department of Education:                                     |                           |  |  |                      |
| Direct programs:  |                           |  |  |                      |
| COVID-19 - Education Stabilization Fund                           | 84.425E                   | P425E201348                            | -                                      | 4,421,300            |
| COVID-19 - Education Stabilization Fund                           | 84.425F                   | P425F201473                            | -                                      | 43,871,254           |
| Passed through Michigan Strategic Fund/Workforce Development      |                           |  |  |                      |
| Agency - Gaining Early Awareness and Readiness for Undergraduate  |                           |  |  |                      |
| Programs  | 84.334S                   | 18-00-04                               | -                                      | 32,159               |
| Improving Teacher Quality State Grants                            | 84.367                    | 160290-006                             | -                                      | <u>54</u>            |
| Total U.S. Department of Education                                |                           |  | -                                      | 48,324,767           |
| Coronavirus Relief Fund:  |                           |  |  |                      |
| Passed through the Michigan Department of Health and              |                           |  |  |                      |
| Human Resources - COVID-19 Coronavirus Relief Fund                |                           |  |  |                      |
| Passed through the Michigan Department of Health and              | 21.019                    | NU50CK000510                           | -                                      | 44,488               |
| Human Resources/Kent County Health Department -                   |                           |  |  |                      |
| COVID-19 Coronavirus Relief Fund                                  | 21.019                    | NU50CK000510                           | -                                      | 91,317               |
| Passed through the State of Michigan Department of Environment    |                           |  |  |                      |
| Great Lakes & Energy - COVID-19 Coronavirus Relief Fund           |                           |  |  |                      |
| Passed through the State of Michigan Department of Health and     | 21.019                    | SLT0040                                | -                                      | 240,543              |
| Human Services - COVID-19 Coronavirus Relief Fund                 |                           |  |  |                      |
| Passed through the State of Michigan Department of Health and     | 21.019                    | N/A                                    | -                                      | <u>8,104,500</u>     |
| Total Coronavirus Relief Fund                                     |                           |  | -                                      | 8,480,848            |
| U.S. Department of Health and Human Services:                     |                           |  |  |                      |
| Passed through University of Texas -                              |                           |  |  |                      |
| Maternal and Child Health Federal Consolidated Programs           |                           |  |  |                      |
| Passed through Substance Abuse and Mental Health Services         | 93.110                    | 5T04MC12785-07-00                      | -                                      | (35)                 |
| Administration and through Physician Assistant Education          |                           |  |  |                      |
| Association - Substance Abuse and Mental Health Services          |                           |  |  |                      |
| Projects of Regional and National Significance                    | 93.243                    | 1H79FG000010-01                        | -                                      | 2,500                |
| Passed through Arbor Circle Corp and through Ottawa               |                           |  |  |                      |
| County Sheriff: Department Substance Abuse and Mental Health      |                           |  |  |                      |
| Services - Projects of Regional and National Significance         | 93.243                    | 1H79SP081158-01                        | -                                      | 3,381                |

# Grand Valley State University

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

| Program Title/Project Number/Subrecipient Name  | Assistance Listing Number | Pass-through Entity Identifying Number | Total Amount Provided to Subrecipients | Federal Expenditures  |
|---|---------------------------|--|--|-----------------------|
| Clusters (Continued):   |                           |  |  |                       |
| U.S. Department of Health and Human Services (Continued):   |                           |  |  |                       |
| Passed through Health Resources and Services Administration - Advanced Nursing Education Workforce Grant Program  | 93.247                    | T94HP32899-01-00                       | \$ 113,635                             | \$ 879,992            |
| Passed through NEPQR - Nurse Education, Practice Quality and Retention Grants   | 93.359                    | 1UD7HP37634-01-00                      | -                                      | 239,789               |
| Passed through Michigan Department of Health & Human Services - John H. Chafee Foster Care Program for Successful Transition to Adulthood                                 | 93.674                    | YIT17-99001                            | -                                      | 118,096               |
| Total U.S. Department of Health and Human Services  |                           |  | 113,635                                | 1,243,723             |
| U.S. Department of Agriculture:   |                           |  |  |                       |
| Passed through Michigan Department of Education - Food for Education  | 10.608                    | 70-0000                                | -                                      | 4,742                 |
| Passed through Michigan State University - Agriculture and Food Research Initiative (AFRI)  | 10.310                    | RC108266GVSU                           | -                                      | 4,885                 |
| Passed through the University of Maryland - Agriculture and Food Research Initiative (AFRI)   | 10.310                    | Z5775005                               | -                                      | 17,062                |
| Total U.S. Department of Agriculture  |                           |  | -                                      | 26,689                |
| U.S. Department of Commerce:  |                           |  |  |                       |
| Passed through National Oceanic and Atmospheric Administration - Marine Sanctuary Program   | 11.429                    | NA20NOS4290006                         | -                                      | 36,397                |
| Passed through National Oceanic and Atmospheric Administration - National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Marine Sanctuary Program | 11.429                    | NA18NOS4290005                         | -                                      | (151)                 |
| Passed through National Oceanic and Atmospheric Administration - Grand Valley Metro Council Marine Sanctuary Program  | 11.429                    | NA21NOS4290011                         | -                                      | 1,812                 |
| Total U.S. Department of Commerce   |                           |  | -                                      | 38,058                |
| National Endowment for Arts and Humanities -  |                           |  |  |                       |
| Direct programs - Promotion of the Arts Grants to Organizations and Individuals   | 45.024                    | NA                                     | -                                      | 5,805                 |
| U.S. Department of Homeland Security - COVID-19 - Disaster Grants -   |                           |  |  |                       |
| Public Assistance (Presidentially Declared Disasters)   | 97.036                    | N/A                                    | -                                      | (141,029)             |
| Environmental Protection Agency - Passed through Michigan   |                           |  |  |                       |
| Department of Environment, Great Lakes, and Energy - Great Lakes Program  | 66.469                    | 2018-004                               | 1,611                                  | 14,920                |
| Department of Veterans Affairs -  |                           |  |  |                       |
| Post-9/11 Veterans Educational Assistance   | 64.027                    | N/A                                    | -                                      | 7,664                 |
| Total federal awards  |                           |  | <b>\$ 3,258,660</b>                    | <b>\$ 241,437,507</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, 2021**

### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Grand Valley State University (the "University") under programs of the federal government for the year ended June 30, 2021. 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 except for expenditures related to Assistance Listing Number 21.019, Coronavirus Relief Fund (CRF). CRF does not apply 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*, but rather applies the U.S. Department of the Treasury's guidance. 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**

The University carried forward \$127,088 of the 2020-2021 Federal Supplemental Education Opportunity Grant Program (84.007) award to the 2021-2022 award year. During the 2020-2021 award year, \$113,788 of Federal Supplemental Education Opportunity Grant Program funds from the 2019-2020 award year were carried forward and spent.

The University carried forward \$99,970 of the 2020-2021 Federal Work-Study Program (84.033) award to the 2021-2022 award year.

### **Note 4 - Loans Balances**

As part of the Student Financial Assistance Cluster, the University participates in the Federal Perkins Loan Program through the U.S. Department of Education and the Nursing Student Loan Program through the U.S. Department of Health and Human Services. These loan programs are directly administered by the University and are considered revolving loan programs where collections received on past loans, including interest, and new funds received from federal agencies with university matching requirements are loaned out to current students.

The University originates but does not provide the funding for Federal Direct Student Loans (FDLs). The amount presented in the schedule of expenditures of federal awards represents the value of the new FDLs accepted by students during the year ended June 30, 2021.

**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended June 30, 2021**

**Note 4 - Loans Balances (Continued)**

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. The balances of loans outstanding at June 30, 2021 consist of the following:

| <u>Cluster/Program Title</u> | <u>Assistance<br/>Listing Number</u> | <u>Loan Balances</u> |
|------------------------------|--------------------------------------|----------------------|
| Federal Perkins Loan Program | 84.038                               | \$ 3,418,413         |
| Nursing Student Loan Program | 93.364                               | 154,142              |

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2021**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

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

Identification of major programs:

| Assistance Listing Number   | Name of Federal Program or Cluster   | Opinion                                |
|---|--|--|
| 84.268, 84.007, 84.033, 84.063,<br>84.038, 84.379, 93.364<br>21.019 | Student Financial Assistance Cluster<br>COVID-19 Coronavirus Relief Fund           | Unmodified<br>Unmodified               |
| 84.047, 84.044A, 84.042, 84.217<br>84.425E, 84.425F<br>84.027       | TRIO Cluster<br>COVID-19 Education Stabilization Fund<br>Special Education Cluster | Unmodified<br>Unmodified<br>Unmodified |

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

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

**Section II - Financial Statement Audit Findings**

None

**Section III - Federal Program Audit Findings**

None