

Grand Valley State University

**Federal Awards
Supplemental Information
June 30, 2013**

Independent Auditor's Reports:

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Report on Schedule of Expenditures of Federal Awards
 Required by OMB Circular A-133

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") and its discretely presented component unit as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 1, 2013, which contained an unmodified opinion on the basic financial statements of the University and its component unit. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to November 1, 2013.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 basic financial statements as a whole.

Plante & Moran, PLLC

November 1, 2013



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 basic financial statements of Grand Valley State University (the "University") and its discretely presented component unit as of and for the year ended June 30, 2013 and related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 1, 2013. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered Grand Valley State University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic 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 basic 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.

To Management and the Board of Trustees
Grand Valley State University

Compliance and Other Matters

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

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

Grand Rapids, Michigan
November 1, 2013

Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance

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) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. Grand Valley State 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 the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Grand Valley State 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Grand Valley State 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 Grand Valley State University's compliance.

To the Board of Trustees
Grand Valley State University

Opinion on Each Major Federal Program

In our opinion, Grand Valley State 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 its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

The management of Grand Valley State 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 Grand Valley State 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

Grand Rapids, Michigan
November 1, 2013

Grand Valley State University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters:			
Student Financial Assistance Cluster:			
U.S. Department of Education - Direct programs:			
William D. Ford Direct Loan Program	84.268	P268K011378	\$ 164,976,020
Federal Supplemental Education Opportunity Grant Program	84.007	P007A102012	1,356,151
Federal Work Study Program	84.033	P033A102012	1,051,897
Federal Pell Grant Program	84.063	P063P33265/43265	29,483,773
Federal Perkins Loan Program - Loans Outstanding (Note 3)	84.038		11,263,015
Federal TEACH Grants	84.379	P379T090226	407,908
U.S. Department of Health and Human Services - Direct program -			
Nursing Student Loan Program - Loans Outstanding (Note 3)	93.364		<u>362,457</u>
Total Student Financial Assistance Cluster			208,901,221
TRIO Cluster - U.S. Department of Education - Direct programs:			
TRIO - Upward Bound	84.047	P047A20464	428,077
TRIO - Talent Search	84.044A	P044A070112	277,638
TRIO - Educational Support Services	84.042	P044AI0252/40497	254,400
TRIO - Ronald E. McNair Post-Baccalaureate Achievement Program	84.217	P217A50004	<u>253,365</u>
Total TRIO Cluster			1,213,480
Research and Development Cluster:			
Environmental Protection Agency - Direct programs:			
Observatory for Ecosystem Changes in Muskegon Lake	66.469		158,468
Studies to Support Ruddiman Creek Implementation-Ready TMDL	66.469		54,592
Lake-specific Onboard Education and Outreach	66.469		72,264
Coordinated Vessel-Based Education	66.469		9,086
Environmental Protection Agency - Pass-through programs:			
Passed through Timberland RC&D -			
Nonpoint Source Implementation: Tyler Creek E. Coli Reduction	66.460		14,206
Passed through Muskegon Conservation District -			
205(j) Water Quality Planning Program: Duck Creek Watershed Planning Project, Muskegon County	66.454	C600E54801	3,455
Passed through Muskegon River Watershed Assembly -			
Bear Creek/Bear Lake (Muskegon County) Implementation 2 Project	66.469	TC2010-0013	26,262
Nonpoint Source Implementation: Houghton Lake E. Coli Reduction	66.460		38,637
BMPs Implementation to Restore High Priority Riparian Areas	66.469		13,042
Passed through the National Center for Science and Civic Engagement			
STEM Mastery through Education Network	66.951		2,687
Passed through Central Michigan University -			
Great Lakes Coastal Wetland Monitoring	66.469		<u>32,993</u>
Total Environmental Protection Agency			425,692

See Notes to Schedule of Expenditures
of Federal Awards.

Grand Valley State University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters (Continued):			
Research and Development Cluster (Continued):			
National Aeronautics and Space Administration - Pass-through programs:			
Passed through Michigan Space Grant Consortium:			
NASA/MSGC: 12-13 Steps Camp	43.008		\$ 7,925
NASA/MSGC: 12-13 Bussey-UG Fellowship-Mentor	43.008		1,000
NASA/MSGC: 12-13 Korich Seed Grant: Molecular Assemblies for Gas Storage Devices from Dynamic Bond	43.008		4,193
NASA/MSGC: 12-13 Bouza-UG Fellowship	43.008		2,500
NASA/MSGC: 12-13 Bouza-UG Fellowship-Mentor	43.008		600
NASA/MSGC: 12-13 Beckmann-Family Math Summer	43.008		13,980
NASA/MSGC: 12-13 Administration	43.008		1,414
NASA/MSGC: 13-14 Steps Camp	43.008		2,285
NASA/MSGC: 13-14 Kupisz GR Fellowship	43.008		5,000
NASA/MSGC: 13-14 Smit GR Fellowship	43.008		5,000
NASA/MSGC: 13-14 Sesselmann GR Fellowship	43.008		4,853
NASA/MSGC: 13-14 Bussey-UG Minority Fellowship	43.008		1,875
NASA/MSGC: 13-14 Ebenstein-UG Fellowship	43.008		1,352
NASA/MSGC: 13-14 Flaquer-UG Minority Fellowship	43.008		2,500
NASA/MSGC: 13-14 Flaquer-UG Minority Fellowship-Mentor	43.008		166
NASA/MSGC: 13-14 Crooks-UG Fellowship	43.008		2,500
NASA/MSGC: 13-14 Administration	43.008		118
Passed through University of Georgia - Ion-Neutral Collision Database for Astrophysics	43.001		<u>8,334</u>
Total National Aeronautics and Space Administration			65,595
National Science Foundation - Direct programs:			
NSF: Target Inquiry: Investigating the Teacher and Student Effects of a New Model in Chemistry Teacher Professional Development	47.076		1,923
NSF: RUI: Elucidating Regulatory Mechanisms for Bridging the Contractile Ring with the Cellular Membrane in Fission Yeast Cytokinesis	47.074		98,196
NSF Collaborative Research: A Multi-proxy Search for the Deglacial Deep Sea Carbonate Preservation Maximum	47.050		998
NSF: RUI: Evolutionary and Ecological Importance of Hybridization and Cryptic Diversity in a Rapidly Expanding Aquatic Plant	47.074		5,168
ARRA NSF: Collaborative Research: Sustaining and Amplifying the ITEX AON through Automation and Increased Interdisciplinarity of Observations	47.082		126,965
NSF: REU Site: Grand Valley State University Summer Undergraduate Research Program in Mathematics	47.049		22,113
NSF: MRI: Acquisition of an Automated Genetic Analyzer for Interdisciplinary Research and Teaching at GVSU	47.074		4,795

Grand Valley State University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters (Continued):			
Research and Development Cluster (Continued):			
National Science Foundation - Direct programs (Continued):			
ARRA NSF: Science Master's Program - Biomedical Engineering	47.082		\$ 204,066
NSF: RUI Theoretical Study of the Removal of Triplet Herzberg States of Oxygen by Collisions with Nitrogen	47.049		3,870
NSF: Collaborative Research - EAGER - Genomic Insights into Microbial Mat Diversity and Proterozoic Geobiology	47.050		7,650
NSF: RUI-TeV Observations of Galactic Sources with VERITAS	47.049		24,725
NSF: Advancing Chemistry by Enhancing Learning in the Laboratory	47.076		17,755
NSF: Mentoring/Academic Support and Scholarships for Science Students (MAS4)	47.076		120,896
NSF: Collaborative Research: Further Development and Testing of the Target Inquiry Model for Middle and High School Science Teacher Professional Development	47.076		189,408
NSF: Stopping Rule Selection Theory	47.075		28,218
NSF: Collaborating with EMU for Building Michigan Geology Talent	47.050		16,496
NSF: MRI: Acquisition of a High-Performance Computing Cluster for Research and Education	47.070		89,852
NSF: WIDER: EAGER: GVSU Inventory of Instructional Practices	47.076		95,333
NSF: Carbonate Preservation in Pelagic Sediments: Developing A New Aragonite Preservation Proxy	47.050		9,106
NSF: REU Site - GVSU Summer Undergraduate Research Program in Mathematics	47.049		41,746
NSF: I-Corps - Commercialization of Genetic Identification Services for Invasive Aquatic Plant Management	47.041		23,038
National Science Foundation - Pass-through programs:			
Passed through Michigan Technological University			
Michigan Tech Robert Noyce Scholarship Program	47.082		520
Passed through Michigan State University - Cluster Randomized Trial of the Efficacy of Early Childhood Science Education for Low-income Children			
	47.076		5,777
Passed through Northern Kentucky University Research Foundation - The TIM Consortium: a Dispersed REU Site in Theoretically Interesting Molecules			
	47.049		11,690
Passed through Western Michigan University - Transition to College Mathematics and Statistics			
	47.076		9,888
Total National Science Foundation			1,160,192
U.S. Department of Energy - Direct program -			
Lake Michigan Offshore Wind Technology Data Collection Project	81.087		239,719
Total Research and Development Cluster			1,891,198

Grand Valley State University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters (Continued):			
Special Education Cluster - Passed through the State of Michigan - Department of Education:			
Autism START Project 11-12	84.027		\$ 295,275
Autism START Project 12-13	84.027		752,528
Total Special Education Cluster			1,047,803
Workforce Investment Act Cluster - U.S. Department of Labor - Pass-through program - Passed through Michigan Strategic Fund - The Michigan Nursing Corps			
	17.258/17.278/ 17.259	MNC2-2011	5,121
Other federal awards:			
National Endowment for the Humanities:			
America's Senator: The Unexpected Odyssey of Arthur H. Vandenberg - Direct Passed through Michigan Humanities Council - Michigan Hometown Stories - Saugatuck/Douglas	45.164		30,000
	Unknown		14,500
Total National Endowment for the Humanities			44,500
U.S. Small Business Administration - Direct:			
SBTDC 2011 Carryover Project	59.037		193,019
SBTDC 2012 Project	59.037		1,512,870
SBTDC 2012 Carryover Project	59.037		42,719
SBTDC 2013 Project	59.037		1,405,172
SBTDC Small Business Jobs Act Program	59.037		486,331
Total U.S. Small Business Administration			3,640,111
U.S. Department of Education:			
STAIR: Studies in Trans-Atlantic International Relations - Direct Passed through Nation Writing Project Corporation - National Writing Project	84.116j		83,147
SEED Teacher Leadership Development 12-13 - Direct Passed through Michigan Strategic Fund/Workforce Development Agency Michigan GEAR UP/College Day Program	84.928 84.367 84.334S		14,587 20,000 51,256
Passed through Michigan Department of Education:			
Title II, Part A(3) Improving Teacher Quality: Science Teacher Education and Development (STEAD)	84.367B		83,920
Title II, Part A(3) Improving Teacher Quality: Science Teacher Education and Development (STEAD) Phase II	84.367B		87,424
Passed through Wayne RESA - Promoting Reform in Mathematics Education - Developing Mathematical Thinkers	84.366B		71,599
Total U.S. Department of Education			411,933

See Notes to Schedule of Expenditures
of Federal Awards.

Grand Valley State University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Other federal awards (Continued):			
Corporation for National and Community Service -			
Great Lakes Innovative Stewardship Through Education Network (GLISTEN) - Collaborative Cluster - Direct	94.005		\$ 3,136
U.S. Department of Health and Human Services:			
Kappa Opioid Regulation of Ethanol Withdrawal and Relapse - Direct	93.273		44,097
ADVANCE Nursing Workforce Diversity - Direct	93.178		279,809
Affordable Care Act - Expansion of Physician Assistant Training Program - Direct	93.514		248,786
Passed through Michigan State University - Geriatrics Education Center of Michigan	93.969		5,400
Passed through National Institutes of Health:			
Analysis of Candida Albicans Filamentation using SILAC	93.855	1R03AI092155-01	30,635
Mapping the Binding State of Class D Beta-Lactamase Enzymes for Inhibitor Design and Discovery	93.855	1R15AI094489-01	117,579
Class D Cabapenemases - Defining the Role of Cabapenem Conformational Changes	93.855	2R15AI082416	106,895
Wayfinding in Aging and Alzheimer's Disease Within a Virtual Senior Residence - Direct	93.866	1R15AG037946-01AI	120,929
Physician Assistant Training in Primary Care - Direct	93.884	D57HP25318	210,525
Advanced Education Nursing Traineeship - Direct	93.358	A10HP25178	344,100
Passed through University of Texas - Certificate in MCH Public Health	93.110		37,667
Passed through Michigan Department of Community Health -			
Nurse Education, Practice Quality, and Retention - Interprofessional Collaborative Practice	93.359	UD7HP25052	140,935
Passed through Center for Disease Control - Passed through Spectrum Health Hospitals:			
Community Transformational Grant: Capacity-building for Kent County, MI	93.531		3,595
Rural Health Care Services Outreach Grant Program	93.912		<u>3,308</u>
Total U.S. Department of Health and Human Services			1,694,260

Grand Valley State University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Other federal awards (Continued):			
U.S. Department of Agriculture:			
Passed through Michigan Department of Education:			
TRIO Food Service	10.608		\$ 5,751
Child Care Food Service	10.608		10,655
Passed through University of Minnesota/North Central Region - SARE -			
GVSU Upward Bound TRIO Flower and Herb Garden at the GVSU Sustainable Agriculture Project	10.200	YENC10-032	1,056
Passed through Pollinator Partnership -			
Ecological and Economic Costs and Benefits of Incorporating Pollinator and Other Beneficial Floral Resource Strips into Vegetable Production System	10.912	NRCS 69-3A75-9-204	2,045
Passed through University of Michigan -			
Examining Disparities in Food Access and Enhancing the Food Security of Under-served Populations in Michigan	10.310	2012-68004-20028	55,724
Passed through Michigan State University			
La Siembra - Enhancing Participation of Socially Disadvantaged Latino Farmers to USDA Programs	10.443		5,523
Passed through Michigan Department of Natural Resources			
Holland/Zeeland Urban Tree Canopy Assessment Project	10.664	CFG 13-14	<u>7,452</u>
Total U.S. Department of Agriculture			88,206
U.S. Department of Transportation - Passed through San Jose State University Research Foundation - Mineta National Transit Research Consortium Led by the Mineta Transportation Institute (MTI)			
	20.701	DTRT12-G-UTC21	62,372
U.S. Department of Commerce:			
Passed through National Oceanic and Atmospheric Administration -			
Groundswell FORCES	11.429		47,064
Passed through University of Michigan -			
2012 OHH: HABS Beach and Quality Forecasting	11.432	3002609222	6,656
ARRA - Passed through Great Lakes Commission/West Michigan Shoreline Regional Development Commission			
Muskegon Lake Great Lakes Area of Concern Habitat Restoration Project	11.463		28,075
Passed through West Michigan Shoreline Regional Development Commission -			
Muskegon Lake AOC Mill Debris and Hydrologic Reconnection Design to Remove Fish and Wildlife Related BUIs	11.463	NAI1NMF4630143	<u>49,564</u>
Total U.S. Department of Commerce			131,359

Grand Valley State University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2013

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Other federal awards (Continued):			
U.S. Department of Justice:			
Project Safe Neighborhood 08 - Direct	16.609	#2008-GP-CX-0036	\$ 15,845
Project Safe Neighborhood 10 - Direct	16.609	#2010-GP-BX-0060	37,535
Western District of Michigan Project Safe Neighborhoods Initiative - Direct	16.609	#2009-GP-BX-0041	13,729
Western District of Michigan FY11 Project Safe Neighborhoods Initiative - Direct	16.609	#2011-GP-BX-0038	55,407
Transforming Grand Valley State University's Capacity to Educate, Prevent, and Respond to Sexual Assault, Domestic Violence, Dating Violence and Stalking - Direct	16.525		81,527
20th Judicial Circuit Court Adult Drug Court Enhancement Project - Direct	16.585		12,546
Passed through the MI Office of Highway - Safety Planning - Passed Through Ottawa County:			
Youth Alcohol Enforcement Grant	16.727	JJ-12-02	4,239
Total U.S. Department of Justice			220,828
U.S. Department of Defense, Army - Medical Research Command Midwest - Direct:			
Midwest Traumatic Rehabilitation Center	12.420	W81XWH-10-1-0607	635,608
PI Mu Epsilon National Meeting 2011	12.901		12,000
Total U.S. Department of Defense, Army - Medical Research Command Midwest			647,608
U.S. Department of Energy:			
Passed through Michigan Strategic Fund/Michigan Energy Office			
Regional Energy Demonstration Center	81.041	MEO-12-19	9,933
Solar Thermal System Project - Direct	81.041	MEO-13-011	13,513
Passed through Western Michigan University -			
Genetic Approaches to Understanding the Population Level Impact of Wind Energy Development on Migratory Bats	81.087	25 7014330	1,513
Total U.S. Department of Energy			24,959
U.S. Department of Interior/Fish and Wildlife Service - Direct:			
Assessment of Northern Bobwhite Quail and Fitness at Felsenthal National Wildlife Refuge	15.Unknown		4,526
Genetic Approaches to Defining the Taxonomic and Conservation Units for the Hawaiian Hoary Bat	15.808		4,443
Total U.S. Department of Interior/Fish and Wildlife Service			8,969
U.S. Department of Homeland Security - Passed through State of Michigan -			
Passed through West Michigan Shoreline Regional Development Commission			
Passed through County of Ottawa - Equipment Purchase	97.067		4,512
U.S. Department of Housing and Urban Development - Direct			
Annis Water Resources Institute, Annis Water Resources Institute Field Station Renovation	14.251		500,000
Total federal awards			\$ 220,541,576

See Notes to Schedule of Expenditures
of Federal Awards.

Grand Valley State University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

Note 1 - Basis of Presentation and Significant Accounting Policies

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, 2013. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-21, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Grand Valley State University, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows, if applicable, of Grand Valley State University. Pass-through entity identifying numbers are presented where available.

Note 2 - Adjustments and Transfers

The University carried forward \$77,067 of the 2012-2013 Supplemental Education Opportunity Grant (84.007) award to the 2013-2014 award year and \$129,407 of Supplemental Education Opportunity Grant funds from the 2011-2012 award year were carried forward and spent in the 2012-2013 award year.

In addition, the University transferred \$240,694 of the Supplemental Educational Opportunity Grant to be spent in Federal Work Study (84.033).

Note 3 - Loans Outstanding

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 outstanding balances on these loans are disclosed in the schedule of expenditures of federal awards. The loans issued during the year include \$1,810,929 of Perkins Loans and \$81,478 of Nursing Student Loans.

Grand Valley State University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

Note 3 - Loans Outstanding (Continued)

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, 2013.

Note 4 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
U.S. Department of Justice:		
Project Safe Neighborhoods 2008	16.609	\$ 15,845
Western District of Michigan Project Safe Neighborhood Initiative	16.609	13,729
Project Safe Neighborhoods 2010	16.609	34,986
Project Safe Neighborhoods 2011	16.609	53,715
Total U.S. Department of Justice		118,275
U.S. Department of Defense, Army - Medical Research Command Midwest:		
Midwest Traumatic Rehabilitation Center	12.420	16,051
Midwest Traumatic Rehabilitation Center Phase 2	12.420	175,727
Total U.S. Department of Defense, Army - Medical Research Command Midwest		191,778
U.S. Small Business Administration:		
Michigan Small Business and Technology Development Center Headquarters - 2012	59.037	1,249,948
Michigan Small Business and Technology Development Center Headquarters - 2013	59.037	1,159,597
Total U.S. Small Business Administration		2,409,545
U.S. Department of Health and Human Services:		
ADVANCE Nursing Workforce	93.178	9,313
Wayfinding in Aging and Alzheimer's Disease Within a Virtual Senior Residence	93.866	3,356
Total U.S. Department of Health & Human Services		12,669
U.S. Environmental Protection Agency:		
Ruddiman Creek Implementation-Ready TMDL	66.469	4,076
Lake-specific Onboard Education and Outreach	66.469	47,847
Total U.S. Environmental Protection Agency		51,923
U.S. Department of Commerce/National Oceanic and Atmospheric Administration - B-WET Groundswell FORCES		
	11.429	24,690
Total federal awards provided to subrecipients		\$ 2,808,880

Grand Valley State University

Schedule of Findings and Questioned Costs Year Ended June 30, 2013

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 No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, and 93.364 14.251	Student Financial Assistance Cluster Annis Water Resources Institute Field Station Renovation

Dollar threshold used to distinguish between type A and type B programs: \$349,211

Auditee qualified as low-risk auditee? Yes No

Grand Valley State University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2013

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None