

# **Grand Valley State University**

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**Federal Awards  
Supplemental Information  
June 30, 2017**

### Independent Auditor's Reports:

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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") as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 3, 2017, which contained unmodified opinions on the basic financial statements of the University. 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 November 3, 2017.

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 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 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*

November 3, 2017

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") as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 3, 2017. The financial statements of 38 Front Avenue and Grand Valley University Foundation, blended component units, were not audited under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the 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 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.

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 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*

November 3, 2017

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) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017. 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 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 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 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 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, 2017.

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

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 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.

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*

November 3, 2017

# Grand Valley State University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA 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:				
William D. Ford Direct Loan Program	84.268	P268K011378	\$ -	\$ 162,987,626
Federal Supplemental Education Opportunity Grant Program (Note 3)	84.007	P007A102012	-	1,421,048
Federal Work Study Program (Note 3)	84.033	P033A102012	-	1,062,755
Federal Pell Grant Program	84.063	P063P33265/ 43265	-	27,376,242
Federal Perkins Loan Program - Beginning of year plus loans issued (Note 4)	84.038	N/A	-	11,255,096
Federal TEACH Grants	84.379	P379T090226	-	314,950
Postsecondary Education Scholarships for Veterans' Dependents	84.408	N/A	-	5,419
U.S. Department of Health and Human Services -				
Direct program - Nursing Student Loan Program - Beginning of year plus loans issued (Note 4)	93.364	N/A	-	399,488
Total Student Financial Assistance Cluster			-	204,822,624
TRIO Cluster - U.S. Department of Education -				
Direct programs:				
TRIO - Upward Bound	84.047	P047A120382	-	477,877
TRIO - Talent Search	84.044A	P044A160399	-	350,844
TRIO - Educational Support Services	84.042	P042A150560	-	356,863
TRIO - SSS Teacher Prep	84.042	P042A150761	-	230,832
TRIO - SSS Stem/Health Sciences	84.042	P042A150560	-	221,999
TRIO - Ronald E. McNair Post-Baccalaureate Achievement Program	84.217	P217A120129	2,740	258,546
Total TRIO Cluster			2,740	1,896,961
Research and Development Cluster:				
Environmental Protection Agency - Direct program -				
Adaptive Management of Invasive Baby's Breath (Gypsophila paniculata) in Coastal Dune Habitat	66.469	GL-00E01934	-	146,096
Environmental Protection Agency - Pass-through programs:				
Passed through Ottawa Conservation District -				
Nonpoint Source Implementation - Bass River/Deer Creek Restoration	66.460	2013-0016	-	81
Passed through Kent Conservation District -				
Flat River Watershed Planning	66.460	N/A	-	1,500
Passed through Great Lakes Commission -				
Passed through West Michigan Shoreline Regional Development Commission -				
Lower Muskegon River Wetland Pre-Restoration Monitoring Award	66.469	752317	-	79,489



# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
Environmental Protection Agency - Pass-through programs (Continued):				
Passed through the U.S. Department of Agriculture - Application of Prescribed Fire and Herbicide to Reduce Carex Pennsylvania	66.469	15-CS-11090400-008	\$ -	\$ 902
Passed through the Michigan Department of Environmental Quality - Lower Grand River Education Initiative	66.460	2014-0005	48,111	191,526
Passed through Public Health Muskegon County:				
Beach Monitoring and Notification Program Grant	66.472	CU00E99305	-	386
Beach Monitoring and Notification Program Grant	66.472	CU00E99306	-	13,826
Beach Monitoring and Notification Program Grant	66.472	CU00E99307	-	6,364
Passed through Great Lakes Fishery Trust -				
Great Lakes Placed-Based Modeles	66.951	NE-00E01327	-	223
Passed through University of Wisconsin Madison -				
Colaboracion Ambiental-Latino Earth Partnership	66.951	GL-00E01497	-	3,144
Passed through State of Indiana -				
Indiana Department of Environmental Management	66.469	GL-01E00724	-	10,588
Passed through Central Michigan University -				
Great Lakes Coastal Wetland Monitoring	66.469	GL-00E01567	-	36,022
Total Environment Protection Agency			48,111	490,147
National Aeronautics and Space Administration -				
Direct program - NASA: TOO Observations of Galactic-Ray Transients Discovered with Fermi	43.001	NNX15AJ88G	-	21,424
National Aeronautics and Space Administration -				
Pass-through programs:				
Passed through Michigan Space Grant Consortium:				
NASA/MSGC: 16-17 Thelen-Undergrad Fellowship	43.008	NNZ15AJ20H	-	2,500
NASA/MSGC: 16-17 Hudson Undergrad Fellowship	43.008	NNZ15AJ20H	-	2,500
NASA/MSGC: 17-18 Energizing Our World	43.008	NNX15AJ208	-	8,713
NASA/MSGC: 17-18 O'Brian Fellowship	43.008	NNX15AJ208	-	2,500
NASA/MSGC: 17-18 Knapp Fellowship	43.008	NNX15AJ208	-	3,561
NASA/MSGC: 17-18 Tjapkes Undergrad Fellowship	43.008	NNX15AJ208	-	2,500
NASA/MSGC: 17-18 West Undergrad Fellowship	43.008	NNX15AJ208	-	2,500
NASA/MSGC: 17-18 STEPS Camp	43.008	NNX15AJ208	-	294
NASA/MSGC: 17-18 Wessels Fellowship	43.008	NNX15AJ208	-	2,500
NASA/MSGC: 16-17 Gezon-GR Fellowship	43.008	NNZ15AJ20H	-	2,646
NASA/MSGC: 16-17 Kindervater-GR Fellowship	43.008	NNZ15AJ20H	-	2,585
NASA/MSGC: 16-17 Does the Nutritional Supplement DHA Affect the Ability of the Brain to Make Neurons?	43.008	NNZ15AJ20H	-	4,089

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA 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 (Continued):				
Passed through Michigan Space Grant Consortium				
(Continued):				
NASA/MSGC: I6-17 Assessing the Importance of Rare Ecosystems for Carbon Sequestration in Western Lower Michigan	43.008	NNZ15AJ20H	\$ -	\$ 2,788
NASA/MSGC: I6-17 Probing the Tectonic Architecture of the Southern Appalachians - Using Electron Backscatter Diffraction Analysis to Characterize Fault Movement	43.008	NNZ15AJ20H	-	2,861
NASA/MSGC: I6-17 Capps Undergrad Fellowship	43.008	NNZ15AJ20H	-	1,250
NASA/MSGC: I6-17 STEPS Camp 2016-2017	43.008	NNZ15AJ20H	-	3,614
NASA/MSGC: I6-17 Administration	43.008	NNZ15AJ20H	-	1,273
Total National Aeronautics and Space Administration			-	70,098
National Science Foundation - Direct Programs:				
NSF: RUI: Elucidating Regulatory Mechanism for Bridging the Contractile Ring with the Cellular Membrane in Fission Yeast Cytokinesis	47.074	MCB-1157997	-	37,222
NSF: Artic Observing Networks-Collaborative Research: ITEX-AON - Understanding the Relationships Between Vegetation Change, Plant Phenology, and Ecosystem Function in a Warming Arctic	47.050	1504224	-	59,032
NSF: Breaking the Smell Barrier - Development of In-field Methods for Analysis of Primate Olfactory Compounds	47.075	1561055	-	4,110
NSF: Revealing the Interplay for Light, Sulfur Cycling, and Oxygen Production in Cyanobacteria Mats	47.050	1637093	-	5,229
NSF: Innovation Corp Teams Program	47.041	1643572	-	34,995
NSF: Collaborative Research - Investigating Middle Grade Mathematics Teachers' Curricular Reasoning	47.076	1561542	-	57,802
NSF: REU Site-GVSU Summer UG Research Program in Mathematics	47.049	1659113	-	55,591
NSF: Collaborative Research: Further Development and Testing of the Target Inquiry Model for Middle and High School Science Teacher Professional Development	47.076	DRL-1118658	-	95,675
NSF: Stopping Rule Selection Theory	47.075	SES-1156681	-	(211)
NSF: Carbonate Preservation in Pelagic Sediments: Developing A New Aragonite Preservation Proxy	47.050	OCE-1219739	-	1,223

See Notes to Schedule of Expenditures of Federal Awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation - Direct Programs				
(Continued):				
NSF: Using Assistive Device Design to Implement Corner Stone Project Based Learning	47.041	CBET-1264321	\$ -	\$ 19,727
NSF: Arctic Observing Networks - Collaborative Research: Sustaining and Amplifying the ITEX AON Through Automation and Increased Interdisciplinarity of Observations	47.050	PLR-1432277	-	17,295
NSF: REU QUEST	47.074	1461249	-	82,862
NSF: HILT-LAS Project	47.076	1504013	58,116	85,003
Passed through Vinazene -				
STTR High Energy Density Non-aqueous Pseudocapacitors	47.041	GVSU-2015-001	-	(271)
Passed through Carleton Foundation -				
STEP Center - InTeGrate	47.076	28-1976-GVSU	-	11,573
Passed through Michigan State University -				
The Impact of Social Capital and Mentoring in Earth System Science Workforce Development	47.076	RC105254GVSU	-	11,038
Passed through Northern Kentucky University				
Research Foundation - The TIM Consortium: a Dispersed REU Site in Theoretically Interesting Molecules	47.049	4001167-02	-	15,991
Total National Science Foundation			58,116	593,886
U.S. Department of Health and Human Services:				
Passed through National Institutes of Health:				
Biochemical and Structural Analysis of Emerging Resistance Threats in Acinetobacter Baumannii	93.855	2R15A1082416-03	3,866	138,537
Structure-based Discovery and Design of Novel Class D Beta-lactamase Inhibitors	93.855	2R15A1094489-02	-	126,566
Structural and Functional Studies of the Bacilithiol Biosynthesis Enzymes	93.859	1R15GM117488-01A1	-	84,692
Passed through University of Nebraska -				
Global Genomic and Proteomic Profiling of African Children with Typhoid Fever	93.855	34-5319-2002-001	-	31,467
Passed through Case Western Reserve University -				
Understanding B-Lactam Resistance in Acinetobacter Baumannii	93.855	RES509045	-	26,366
Passed through Michigan Department of Community Health:				
MiCAPABLE - Community Aging in Place, Advancing Better Living for Elders in the Michigan Medicaid Home and Community-Based Waiver-Program	93.778	20160408-00	32,769	41,907

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Health and Human Services				
(Continued):				
Passed through Michigan Department of Community Health (Continued):				
MiCAPABLE - Community Aging in Place, Advancing Better Living for Elders in the Michigan Medicaid Home and Community-Based Waiver-Program				
	93.778	E2017165300	\$ 108,963	\$ 177,576
Passed through University of Oklahoma - Sourcing Bioactive Secondary Metabolites from Great Lakes Fungi				
	93.859	2015-04	-	50,328
Total U.S. Department of Health and Human Services			145,598	677,439
U.S. Department of Agriculture - Passed through University of Michigan - Examining Disparities in Food Access and Enhancing the Food Security of Under-served Population in Michigan				
	10.310	2012-68004-20028	-	42,190
U.S. Department of Commerce:				
Passed through Michigan Department of Environmental Quality, Office of the Great Lakes, Coastal Zone Management Program - Lower Grand River Water Trail Assessments and Improving Plan for Ottawa County				
	11.419	WMEAC-2015-3	-	5,762
Passed through University of Michigan - Lake Sentinel-Observatory for Ecosystem Changes in Muskegon Lake AOC				
	11.432	NA12OAR4320071	-	19,136
Passed through Great Lakes Commission - Passed through West Michigan Shoreline Regional Development Commission:				
Regional Partnership to Restore Habitat and Remove Beneficial Use Impairments in the U.S. and Binational Areas of Concern - Muskegon Lake Mill Debris Monitoring				
	11.463	752216	-	29,045
Regional Partnership to Restore Habitat and Remove Beneficial Use Impairments in the U.S. and Binational Areas of Concern - Muskegon River Veterans Memorial Park Fisheries and Water Quality Monitoring				
	11.463	7520	-	414
Regional Partnership to Restore Habitat and Remove Beneficial Use Impairments in the U.S. and Binational Areas of Concern - Bear Creek Hydrologic Reconnection and Wetland Restoration				
	11.463	752217	-	12,601
Total U.S. Department of Commerce			-	66,958

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Interior/Fish and Wildlife Service:				
Passed through the University of Tennessee -				
Inventory and Documentation of Bats in				
Wrangell-St Elias and Glacier Bay				
	15.945	A12-0366	\$ -	\$ 2,178
Passed through The Research Foundation for				
the State University of New York -				
Uncovering Skin Immune Proteins as Predictors				
of Resistance Against WNS				
	15.657	69206/1120215/2	-	13,745
Passed through Gun Lake Tribe -				
Spawning Habitat Restoration and Egg and				
Larval Surveys in the Kalamazoo River				
	15.630	F13AC00508	-	64
Total U.S. Department of Interior/Fish and				
Wildlife Service			-	15,987
Total Research and Development Cluster			251,825	1,956,705
Special Education Cluster - U.S. Department of Education -				
Passed through the State of Michigan Department				
of Education:				
Autism START Project 15-16				
	84.027	160470-3D51	-	783,122
Autism START Project 16-17				
	84.027	160470-3D51	-	848,401
Total Special Education Cluster			-	1,631,523
Highway Safety Cluster - U.S. Department				
of Transportation -				
Passed through Michigan Office of Highway Safety				
Planning - Passed through the County of Ottawa:				
Ottawa County Underage Drinking				
Enforcement 2015-2016				
	20.601	AL-16-10	-	3,882
Ottawa County Underage Drinking				
Enforcement 2016-2017				
	20.616	AL-17-15	-	2,929
Total Highway Safety Cluster			-	6,811
Other federal awards:				
U.S. Small Business Administration:				
SBTDC 2015 Carryover Project - Direct				
	59.037	SBAHQ-15B-0051	-	241,463
SBTDC 2016 Project - Direct				
	59.037	SBAHQ-16-B-0065	2,040,854	1,520,770
SBTDC 2016 Carryover Project - Direct				
	59.037	SBAHQ-16-B-0065	-	81,181
SBTDC 2017 Project - Direct				
	59.037	SBAHQ-16B-0065	597,063	1,620,447
Passed through Michigan Economic Development				
Commission:				
State Trade & Export Promotion 2016				
	59.061	CASE-156973	-	6,123
State Trade & Export Promotion 2017				
	59.061	CASE-186677	-	59,420
Total U.S. Small Business Administration			2,637,917	3,529,404

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Other federal awards (Continued):				
U.S. Department of Education:				
Passed through Michigan Strategic Fund/Workforce Development Agency:				
Michigan GEAR UP/College Day Program 2016	84.334S	15-00-04	\$ -	\$ (385)
Michigan GEAR UP/College Day Program 2017	84.334S	16-00-04	-	20,462
Passed through National Writing Project:				
2017-2018 SEED Teacher Leadership Development	84.367D	03-M110-SEED2017-CRWP/PAI/U36D150004	-	2,476
2017-2018 Lake Michigan Writing Project	84.367D	03-M110-SEED2017-ILI/U367D150004	-	15,072
Passed through Michigan Department of Education:				
Title II, Part A(3) Improving Teacher Quality:				
Science Teacher Education and Development (STEAD) 3	84.367B	160290-006/S367B159919-15B	-	18,352
CEEDAR Grant Funding	84.325	N/A	-	16,533
Passed through Wayne RESA - Promoting Reform in Mathematics Education - Developing Mathematical Thinkers				
	84.366B	N/A	-	8,496
Total U.S. Department of Education			-	81,006
U.S. Department of Health and Human Services:				
Affordable Care Act - Expansion of Physician Assistant Training Program - Direct				
Advanced Education Nursing Traineeship Program 16-17 - Direct	93.514	T88HP20927	-	24,083
Physician Assistant Training in Primary Care - Direct	93.358	A10HP25178	-	332,640
	93.884	D57HP25318	-	198,759
Passed through University of Texas - Certificate in MCH Public Health	93.110	5704MC12785-07-00	-	31,913
Total U.S. Department of Health and Human Services			-	587,395
U.S. Department of Agriculture:				
Passed through Michigan Department of Education:				
TRIO Food Service	10.608	N/A	-	7,358
Child Care Food Service	10.608	70-0000	-	12,275
Passed through Appalachian State University - Bee Informed Partnership: A Nationwide Network for Monitoring and Maintaining Honey - Bee Health and Pollination Services				
	10.310	A12-0175-S001-A01	-	4,203
Passed through University of Maryland - Validating, Refining, and Encouraging the Implementation of Honey Bee best Management Practices				
	10.310	Z5775005	-	51,774
Total U.S. Department of Agriculture			-	75,610

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2017

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Other federal awards (Continued):				
U.S. Department of Commerce -				
Passed through Great Lakes Commission -				
Muskegon Lake Area of Concern Socio-economic Study	11.463	NA16NMF4630341/ GLC-3372-2	\$ -	\$ 7,931
Passed through National Oceanic and Atmospheric Administration - Passed through University of Michigan:				
Model	11.432	NA12OAR4320071	-	59,981
2016 Synthesis Observations and Responses (SOAR)	11.432	NA12OAR4320071	-	28,401
Carbon Cycle in Time and Space	11.432	NA12OAR4320071	-	1,267
Total U.S. Department of Commerce			-	97,580
U.S. Department of Defense -				
Passed through National Security Agency:				
PI Mu Epsilon National Conference 2016	12.901	H98230-15-1-0125	-	14,000
Summer Mathematics REU 15-16	12.901	H98230-16-1-0030	-	45,015
Total U.S. Department of Defense			-	59,015
U.S. Department of Justice -				
Transforming Grand Valley State University's Capacity to Educate, Prevent, and Respond to Sexual Assault, Domestic Violence, Dating Violence, and Stalking				
	16.525	2010-WA-AX-0018	-	31,260
National Endowment for Humanities:				
Growing Community - A Century of Migration in Oceana County	45.149	PY-234362-16	-	2,813
Moral Psychology and Education - Putting the Humanities to Work	45.163	EH-231029-15	15,239	8,928
Total National Endowment for Humanities			15,239	11,741
Institute of Museum and Library Services -				
Library Quest 2.0	45.312	SP-02-15-0042-15	-	21,700
Total federal awards			<b>\$ 2,907,721</b>	<b>\$ 214,809,335</b>

# Grand Valley State University

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

### 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 under programs of the federal government for the year ended June 30, 2017. The information in this 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 Grand Valley State University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Grand Valley State University.

### Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The University has elected not to use the 10 percent *de minimus* indirect cost rate to recover indirect costs as allowed under the Uniform Guidance because the University already has an approved federal indirect cost rate.

### Note 3 - Adjustments and Transfers

The University carried forward \$6,694 of the 2016-2017 Supplemental Education Opportunity Grant (84.007) award to the 2017-2018 award year. During the 2016-2017 award year, \$130,332 of Supplemental Education Opportunity Grant funds from the 2015-2016 award year were carried forward and spent.

In addition, the University carried forward \$13,963 of the 2016-2017 Federal Work Study funds (84.033) to the 2017-2018 award year.

### Note 4 - Loan 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.



# Grand Valley State University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

### Note 4 - Loan Balances (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, 2017.

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, 2017 consist of the following:

<u>Cluster/Program Title</u>	<u>CFDA Number</u>	<u>Loan Balances</u>
Federal Perkins Loan Program	84.038	\$ 9,498,001
Nursing Student Loan Program	93.364	<u>327,370</u>
	Total	<u>\$ 9,825,371</u>

# Grand Valley State University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2017

### 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 2 CFR 200.516 (a)?  Yes  No

Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.268, 84.007, 84.033, 84.063, 84.038, 84.379, 84.408, and 93.364	Student Financial Assistance Cluster
Various	Research and Development Cluster
59.037	Small Business Development Center

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

# **Grand Valley State University**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2017**

### **Section II - Financial Statement Audit Findings**

None

### **Section III - Federal Program Audit Findings**

None