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# Grand Valley State University

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Supplemental Information  
June 30, 2019**

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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 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, 2019 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, 2019, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 1, 2019.

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*

November 1, 2019

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, 2019 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 1, 2019. 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) 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.

**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 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*.

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 1, 2019

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 the University's major federal program for the year ended June 30, 2019. The University's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***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 program.

***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 the major federal program for the year ended June 30, 2019.

**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*

November 1, 2019

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters:				
Student Financial Assistance Programs Cluster:				
U.S. Department of Education - Direct Programs:				
William D. Ford Direct Loan Program	84.268	P268K190226	\$ -	\$ 161,798,591
Federal Supplemental Education Opportunity Grant Program (Note 3)	84.007	P007A182012	-	1,325,430
Federal Work-Study Program (Note 3)	84.033	P033A182012	-	1,051,897
Federal Pell Grant Program	84.063	P063P180226	-	28,702,634
Federal Perkins Loan Program - Beginning of year plus loans issued (Note 4)	84.038	N/A	-	8,462,007
Federal TEACH Grants	84.379	P379T190226	-	226,262
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	-	294,282
Total Student Financial Assistance Programs Cluster			-	201,861,103
TRIO Cluster - U.S. Department of Education -				
Direct programs:				
TRIO - Upward Bound	84.047	P047A170657	-	519,072
TRIO - Upward Bound Veterans	84.047	P047V170209	-	312,019
TRIO - Talent Search	84.044A	P044A160399	-	326,775
TRIO - Student Support Services	84.042	P042A150560	-	301,575
TRIO - SSS Teacher Prep	84.042	P042A150761	-	245,862
TRIO - SSS Stem/Health Sciences	84.042	P042A151475	-	283,143
TRIO - Ronald E. McNair Post-Baccalaureate Achievement Program	84.217	P217A180090	-	144,003
Total TRIO Cluster			-	2,132,449
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	-	44,061
Environmental Protection Agency - Pass-through programs:				
Passed through Michigan Department of Environmental Quality - Lower Grand River Education Expanded				
	66.469	2018-004	-	122
Passed through Great Lakes Commission - Passed through West Michigan Shoreline Regional Development Commission - Lower Muskegon River Wetland Pre-Restoration Monitoring Award				
	66.469	752317	-	4,528
Passed through the U.S. Department of Agriculture - Application of Prescribed Fire and Herbicide to Reduce Carex Pennsylvania				
	66.469	15-CS-11090400-008	-	1,006
Passed through the Michigan Department of Natural Resources, Office of the Great Lakes, West Michigan Shoreline Regional Development Commission:				
Bear Creek Water Quality Monitoring Project	66.469	GL-01E01195/18-AOC-009/754318	-	10,128
Muskegon Lake BUI Removal Project	66.469	17-AOC-009/753618	-	813



**Grand Valley State University**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2019**

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 Public Health Muskegon County:				
Beach Monitoring and Notification Program Grant	66.472	CU00E99307	\$ -	\$ 7,296
Beach Monitoring and Notification Program Grant	66.472	CU00E99309	-	751
Passed through State of Indiana -				
Indiana Department of Environmental Management	66.469	N/A	-	8,506
Passed through Central Michigan University -				
Great Lakes Coastal Wetland Monitoring	66.469	GL-00E01567	-	69,469
Total Environment Protection Agency			-	146,680
National Aeronautics and Space Administration -				
Direct program - NASA: KIC 98322227 A Contract Binary About to Merge				
	43.001	80NSSC18K0610	-	25,415
National Aeronautics and Space Administration -				
Pass-through programs:				
Passed through Michigan Space Grant Consortium:				
NASA/MSGC: 17-18 Microwave Microplasma Discharge	43.008	NNX15AJ20H	-	1,895
NASA/MSGC: 18-19 Roger That	43.008	NNX15AJ20H	-	5,000
NASA/MSGC: 18-19 Farm to Lake	43.008	NNX15AJ20H	-	4,709
NASA/MSGC: 18-19 Lupine Genetics in Karner Blue Butterfly Habitats	43.008	NNX15AJ20H	-	3,097
NASA/MSGC: 18-19 Frogs in a Climate Changing World	43.008	NNX15AJ20H	-	4,150
NASA/MSGC: 18-19 Kosnik Fellowship	43.008	NNX15AJ20H	-	1,345
NASA/MSGC: 18-19 STEPS Camp	43.008	NNX15AJ20H	-	251
NASA/MSGC: 18-19 Grad Fellowship	43.008	NNX15AJ20H	-	1,240
NASA/MSGC: 18-19 Energizing Our World	43.008	NNX15AJ20H	-	2,209
NASA/MSGC: 18-19 Shavaliar Fellowship	43.008	NNX15AJ20H	-	1,000
NASA/MSGC: 18-19 Campus Representative	43.008	NNX15AJ20H	-	4,913
NASA/MSGC: 18-19 Larson Fellowship	43.008	NNX15AJ20H	-	500
NASA/MSGC: 18-19 Weeden Fellowship	43.008	NNX15AJ20H	-	500
NASA/MSGC: 18-19 Dewey Fellowship	43.008	NNX15AJ20H	-	500
NASA/MSGC: 18-19 Operating Funds	43.008	NNX15AJ20H	-	1,500
NASA/MSGC: 19-20 Energizing Our World	43.008	NNX15AJ20H	-	4,897
NASA/MSGC: 19-20 Hamsher Seed Grant	43.008	NNX15AJ20H	-	1,815
NASA/MSGC: 19-20 Harmon Fellowship	43.008	NNX15AJ20H	-	2,691
NASA/MSGC: 19-20 Gilmore Fellowship	43.008	NNX15AJ20H	-	2,691
NASA/MSGC: 19-20 Mancuso Fellowship	43.008	NNX15AJ20H	-	2,771
NASA/MSGC: Turtles in Trouble: Impact of Urbanization	43.008	NNX15AJ20H	-	763
NASA/MSGC: Operating Award 19-20	43.008	NNX15AJ20H	-	230
NASA/MSGC: 2019 Mathematics and Science Summer Camp at GVSU				
	43.008	NNX15AJ20H	-	993
NASA/MSGC: 19-20 Graduate Fellowship - Competitive Interactions Between Native Brook Trout and Introduced Brown Trout: An Exploration of Niche Partitioning Using Temporal and Spatial Diet Analyses-Fredrick Glassen				
	43.008	NNX15AJ20H	-	963
NASA/MSGC: 19-20 Improved Robotic Software				
	43.008	NNX15AJ20H	-	5,000
Total National Aeronautics and Space Administration			-	81,038

See notes to schedule of expenditures of federal awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

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:				
NSF: Using Assistive Device Design to Implement Corner Stone Project Based Learning	47.041	CBET-1264321	\$ -	\$ 12,692
NSF: REU Site-GVSU Summer UG Research Program in Mathematics	47.049	1659113	8,265	110,754
NSF: Occidental Generalizing Stirling Numbers	47.049	OXY-CURM0006	-	5,105
NSF: Using the ITEX-AON Network to Document and Understand Terrestrial Ecosystem	47.050	RC105254GVSU	-	34,166
NSF: Arctic Observing Networks-Collaborative Research: ITEX-AON - Understanding the Relationships Between Vegetation Change, Plant Phenology, and Ecosystem Function in a Warming Arctic	47.050	1504224	-	56,052
NSF: Revealing the Interplay for Light, Sulfur Cycling, and Oxygen Production in Cyanobacteria Mats	47.050	1637093	-	15,533
NSF: MRI Acquisition of an Illumina MiSeq Sequencing System	47.074	1828451	-	105,774
NSF: Determining the Fundamental Cognitive Properties of Decision Making	47.075	1854763	-	9,909
NSF: Collaborative Research - Investigating Middle Grade Mathematics Teachers' Curricular Reasoning	47.076	1561542	-	68,283
NSF: Optimizing Learning from Chemistry Simulations	47.076	1705365	-	53,511
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	-	21,263
NSF: Retaining and Inspiring Students in Science and Engineering (RISE)	47.076	1742463	-	40,018
NSF: Developing Items to Assess Students Understanding of Scientific Practices	47.076	1708666	-	9,453
NSF: Extending a Coherent Gateway to STEM Teaching and Learning	47.076	1725395	-	2,740
National Science Foundation - Pass-through programs:				
Passed through UNL - Increasing Success of Women in Mathematics Program	47.049	1649365	-	219
Passed through Michigan State University - The Impact of Social Capital and Mentoring in Earth System Science Workforce Development	47.076	RC105254GVSU	-	6,212
Passed through Northern Kentucky University Research Foundation - The TIM Consortium - A Dispersed REU Site in Theoretically Interesting Molecules	47.049	4001167-02	-	1,760
Total National Science Foundation			8,265	553,444

See notes to schedule of expenditures of federal awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

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:				
Passed through National Institutes of Health:				
Biochemical and Structural Analysis of Emerging Resistance Threats in Acinetobacter Baumannii	93.855	2R15A1082416-03	\$ -	\$ 50,980
Structural and Functional Studies of the Bacilithiol Biosynthesis Enzymes	93.859	1R15GM117488-01A1	-	57,366
NIA Wayfinding	93.866	1R01AG056384-01A1	77,737	375,465
NIA Statewide Implementation of CAPABLE-Community Aging in Place	93.866	N/A	-	83,473
Passed through Vanderbilt University Medical Center - Non-Invasive Assessment of Human Brown Adipose Tissue Mass and Activity	93.847	5R01DK105371-05/VUMC87291	-	30,997
Passed through Case Western Reserve University - Understanding B-Lactam Resistance in Acinetobacter Baumannii	93.855	RES509045	-	43,319
Passed through Van Andel Research Institute - Promoting Survival of Dopamine Neurons in Models of Parkinson's Disease	93.853	V3083-1	-	38,717
Passed through University of Oklahoma - Sourcing Bioactive Secondary Metabolites from Great Lakes Fungi	93.859	2015-04	-	12,472
Total U.S. Department of Health and Human Services			77,737	692,789
U.S. Department of Agriculture:				
Passed through Michigan State University - Mite Check: A National Strategy to Reduce Honey Bee Colony Loss from the Varroa Mite	10.310	RC108266GVSU	-	20,482
Passed through U.S. Forest Service - Massasauga and Marten Studies on Huron-Manistee National Forests	10.678	16-CS-11090400-040	-	13,139
Passed through Grand Valley Metropolitan Council - Passed through Encompass Socio-Ecological Consulting A Fish Community Monitoring Protocol for Restoration Efforts of the Grand River in Grand Rapids, MI	10.932	N/A	-	650
Total U.S. Department of Agriculture			-	34,271
U.S. Department of Commerce:				
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 River Veterans Memorial Park Fisheries and Water Quality Monitoring	11.463	7520	-	7,782
Integrating Science and Restoration in Muskegon Lake Habitat Focus Area	11.463	753820	-	20,757
Total U.S. Department of Commerce			-	28,539

See notes to schedule of expenditures of federal awards.

**Grand Valley State University**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2019**

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:				
USDOI/USFWS: Population and Disease Assessments to Inform Eastern Massasauga Rattlesnake Recovery	15.608	F17AP00580	\$ -	\$ 61,190
Passed through the US Geological Survey - USDOI/USGS: Understanding and Enhancing Connectivity of Michigan's Eastern Massasauga Rattlesnake Population	15.808	G17AC00407	-	58,994
Total U.S. Department of Interior/Fish and Wildlife Service			-	120,184
Total Research and Development Cluster			86,002	1,656,945
Special Education Cluster - U.S. Department of Education - Passed through the State of Michigan Department of Education:				
Autism START Project 17-18	84.027	180470-3D51	-	484,190
Autism START Project 18-19	84.027	190470-3D51	-	1,392,654
Total Special Education Cluster			-	1,876,844
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through Michigan Department of Community Health:				
MiCAPABLE - Community Aging in Place, Advancing Better Living for Elders-2018	93.778	E20180339	-	17,453
MiCAPABLE - Community Aging in Place, Advancing Better Living for Elders-2019	93.778	E20191867	-	52,238
Total Medicaid Cluster			-	69,691
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 2017-18				
	20.616	AL-18-35	-	2,898
Other federal awards:				
U.S. Small Business Administration:				
SBDC 2017 Project	59.037	SBAHQ-17-B-0052	-	12,455
SBDC 2018 Project	59.037	SBAHQ-18-B-0032	2,488,673	2,321,875
SBDC 2019 Project	59.037	SBAHQ-19-B-0059	523,848	1,209,382
Portability Assistance Grant 17-19	59.037	SBAHQ-17-B-0088	-	105,503
Total U.S. Small Business Administration			3,012,521	3,649,215

See notes to schedule of expenditures  
of federal awards.

**Grand Valley State University**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2019**

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	84.334S	18-00-04	\$ -	\$ 29,825
Passed through National Writing Project - 2017-2018 SEED Teacher Leadership Development	84.367D	03-MI10-SEED2017-CRWP/PAI/U36D150004	-	827
Passed through Michigan Department of Education - Title II, Part A(3) Improving Teacher Quality	84.367B	160290-006/S367B159919-15B	-	63,975
Passed through Wayne RESA - Promoting Reform in Mathematics Education - Developing Mathematical Thinkers	84.366B	N/A	-	730
Passed through Eastern UP ISD - UP SMILE CSFundamentals Workshop FY18	84.366	N/A	-	2,360
Total U.S. Department of Education			-	97,717
U.S. Department of Health and Human Services:				
Passed through University of Texas - Certificate in MCH Public Health	93.110	5704MC12785-07-00	-	36,897
Passed through Michigan Department of Health & Human Services - Independent Living Skills Coach - GVSU	93.674	YIT17-99001	-	122,578
Passed through Bethany Christian Services of Michigan - GRCCT Program	93.086	N/A	-	71,044
Total U.S. Department of Health and Human Services			-	230,519
U.S. Department of Agriculture:				
Passed through Michigan Department of Education:				
TRIO Food Service	10.608	N/A	-	7,052
Child Care Food Service	10.608	70-0000	-	9,989
Passed through University of Maryland - Validating, Refining, and Encouraging the Implementation of Honey Bee Best Management Practices	10.310	Z5775005	-	38,972
Total U.S. Department of Agriculture			-	56,013
U.S. Department of Commerce:				
Passed through Great Lakes Commission - Muskegon Lake Area of Concern Socio-Economic Study	11.463	NA16NMF4630341/GLC-3372-2	-	6,289
Passed through National Oceanic and Atmospheric Administration - Passed through University of Michigan:				
B-WET Groundswell Go Outside and Learn Goal Modeling	11.429	NA18NOS4290005	31,960	62,409
NOAA/CIGL/UM: Great Lakes Long-term Ecological Research Program	11.432	NA17OAR4320152/3004700819	-	66,609
2016 Synthesis Observations and Responses (SOAR)	11.432	NA12OAR4320071	-	(1,039)
Breath of an Ecosystem-Quantifying a Lake's Variable Carbon Cycle in Time and Space	11.432	NA12OAR4320071	-	5,007
USDOC/NOAA/GLC/WMSRDC: Lower Muskegon River Construction Project (Retro)	11.463	NA16NMF4630341/GLC-3372-1	-	4,671
USDOC/NOAA/GLC/WMSRDC: Lower Muskegon Construction Project (Bosma)	11.463	NA16NMF4630341/752419	-	166
Total U.S. Department of Commerce			31,960	144,112

See notes to schedule of expenditures of federal awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

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 Defense:				
Passed through National Security Agency -				
Research Experience for Undergraduates 2018-2019	12.901	H98230-18-1-0011	\$ -	\$ 20,458
GVSU Summer Mathematics REU FY19-20	12.901	H98230-19-1-0015	-	47,413
Total U.S. Department of Commerce			-	67,871
National Endowment for Humanities:				
Documenting History of Summers in				
Saugatuck-Douglas (FY18-19)	45.149	PY-258657-18	-	10,059
Statewide Stepping Stones to the National Digital Platform	45.312	LG-72-18-0131-18	-	33,042
Passed through Michigan Department of Education -				
Passed through Library of Michigan -				
Library Continuing Education Program	45.310	N/A	-	6,291
Total National Endowment for Humanities			-	49,392
Department of Veterans Affairs -				
Veteran's Administration Expense Reimbursement	64.027	N/A	-	7,500
Total federal awards			<b>\$ 3,130,483</b>	<b>\$ 211,902,269</b>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

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, 2019. 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, 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 minimis* 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 \$94,362 of the 2018-2019 Federal Supplemental Education Opportunity Grant Program (84.007) award to the 2019-2020 award year. During the 2018-2019 award year, \$118,897 of Federal Supplemental Education Opportunity Grant Program funds from the 2017-2018 award year were carried forward and spent.

The University transferred \$114,892 of Federal Supplemental Education Opportunity Grant Program (84.007) funds to the Federal Work-Study Program (84.033) for the year ended June 30, 2019.

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.

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, 2019.

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, 2019 consist of the following:

Cluster/Program Title	CFDA Number	Loan Balances
Federal Perkins Loan Program	84.038	\$ 6,548,014
Nursing Student Loan Program	93.364	224,494

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2019**

**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:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.268, 84.007, 84.033, 84.063, 84.038, 84.379, 93.364	Student Financial Assistance Cluster	Unmodified

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

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

**Section II - Financial Statement Audit Findings**

None

**Section III - Federal Program Audit Findings**

None