
Eastern Michigan University

Federal Awards Supplemental Information
June 30, 2021

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Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

We have audited the financial statements of Eastern Michigan University, a component unit of the State of Michigan (the "University"), and its discretely presented component unit as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 14, 2021, 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 October 14, 2021.

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

Plante & Moran, PLLC

August 1, 2022

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Regents
Eastern Michigan University

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Eastern Michigan University, a component unit of the State of Michigan (the "University"), and its discretely presented component unit as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 14, 2021. 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 financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

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

Compliance and Other Matters

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

To Management and the Board of Regents
Eastern Michigan University

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 14, 2021

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

To the Board of Regents
Eastern Michigan University

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

August 1, 2022

Cluster/Federal sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER								
U.S. Department of Educator	Direct	84.033	P033A142005		Federal Work-Study Program	CWS Job Locator	\$ -	\$ 61,721
U.S. Department of Educator	Direct	84.268	P268K211630		Federal Direct Student Loan	Direct Loan Stafford	-	87,015,111
U.S. Department of Educator	Direct	84.033	P033A142005		Federal Work-Study Program	Work-Study Program	-	490,959
U.S. Department of Educator	Direct	84.063	P063P191630		Federal Pell Grant Program	Pell Grant Program	-	21,070,325
U.S. Department of Educator	Direct	84.007	P007A202005		Federal Supplemental Educational Opportunity Grant	Supplemental Education Opportunity Grant	-	1,354,217
U.S. Department of Educator	Direct	84.038	E01HP25866		Perkins Loan	Perkins Loan	-	4,265,440
U.S. Department of Education	Direct	84.379	P379T211630		Teacher Education Assistance For College And Higher Education Grants (Teach Grants)	Teacher Education Assistance for College and Higher Education Grant Program	-	56,501
U.S. Department of Education Total							-	114,314,274
U.S. Department of Health and Human Service	Direct	93.264	E01HP25866		Nurse Faculty Loan Program (Nflp)	HHS/HRSA: Nurse Faculty Loan Program	-	274,562
U.S. Department of Health and Human Services	Direct	93.264	1 EOAHP15348-01-00		Nurse Faculty Loan Program (Nflp)	Nurse Faculty Loan Program: American Recovery and Reinvestment Act (ARRA)	-	25,419
U.S. Department of Health and Human Services Total							-	299,981
Student Financial Assistance Cluster Total							-	114,614,255
RESEARCH AND DEVELOPMENT CLUSTER								
U.S. Department of Transportation	Passthrough	20.514	Subaward TCRP C-24	National Academies of Sciences Engineering and Medicine	Public Transportation Research	Transit Traction Power Cables: Replacement Guidelines (TCRP C-24)	-	71,569
U.S. Department of Transportation Total							-	71,569
National Aeronautics and Space Administration	Direct	43.001	PO #NNH18IA48P		Science	NASA Fellowship - Intergovernmental Personnel Act (IPA) Assignment Agreement	-	105,951
National Aeronautics and Space Administration	Passthrough	43.001	MSGC-EMU 2020-21 PO#3006021147	University of Michigan	Science	Plasma Sheet Injections: Method Validation	-	22,001
National Aeronautics and Space Administration	Passthrough	43.001	00010396	University of California	Science	Electron Impact Effects in the Martian Nightside Ionosphere	-	7,392
National Aeronautics and Space Administration	Passthrough	43.001	PO#1001246541 sub_1557867	University of Colorado Boulder	Science	Study of the Martian Ionospheric, Thermospheric, and Magnetospheric responses to solar flares	-	26,237
National Aeronautics and Space Administration	Passthrough	43.001	SUBK00011138-3005541732	University of Michigan	Science	Michigan Space Grant 2019-2020 operating funds, fellowships scholarships	-	1,999
National Aeronautics and Space Administration	Passthrough	43.001	NNX16AJ54G/3004072913	University of Michigan	Science	NASA/UM: Understanding the effects of solar flares on the upper atmospheres of Mars and Venus	-	9,415
National Aeronautics and Space Administration Total							-	172,995
U.S. Department of Health and Human Service	Direct	93.859	1R15GM124651-01		Biomedical Research And Research Training	Complex Genomic Rearrangements by BIR and mmBl	-	44,011
U.S. Department of Health and Human Services	Direct	93.859	1R15GM131222-01A1		Biomedical Research And Research Training	Probing the Role of Insulin-Like Growth Factor-Binding Protein 3 and Humanin in Regulating Hyaluronan Function	-	123,213
U.S. Department of Health and Human Services	Direct	93.173	1R21DC016990-02		Research Related To Deafness And Communication Disorders	Lightly Salted: An Otoprognostic Approach to Uncover the Role of Type Cells in Salt Taste Transduction	-	46,610
U.S. Department of Health and Human Services	Direct	93.865	1R01HD095957-01		Child Health And Human Development Extramural Research	PediaTrac: Web based measure to screen and track infant/toddler development trajectories	757,191	1,045,289
U.S. Department of Health and Human Services	Passthrough	93.758	E20192357-00	State of Michigan	Preventive Health And Health Services Block Grant Funded Solely With Prevention And Public Health Funds (Pphf)	Michigan Asian American Violence Intervention & Prevention (VAVIP) program	-	(5,873)
U.S. Department of Health and Human Services	Passthrough	93.758	MVHP 2020 E20202106	State of Michigan	Preventive Health And Health Services Block Grant Funded Solely With Prevention And Public Health Funds (Pphf)	Minority Health Violence Intervention & Prevention (MI-AAVIP) Program	-	12,663
U.S. Department of Health and Human Services	Passthrough	93.859	RC111621A Year 1	Michigan State University	Biomedical Research And Research Training	QMPRA IV- Quantitative Microbial Risk Assessment Interdisciplinary Vehicle: Addressing Emerging Global Health Risks	-	5,771
U.S. Department of Health and Human Services	Passthrough	93.361	Subaward No: 23185-01211	Saint Louis University	Nursing Research	The Impact of Live Discharge from Hospice on Patients & Caregivers	-	24,846
U.S. Department of Health and Human Services	Passthrough	93.866	SUBK00010566 & PO3006131506	University of Michigan	Aging Research	COMMUNITY LIAISON AND RECRUITMENT CORE (of NIH Award to UM)	-	21,663
U.S. Department of Health and Human Services	Passthrough	93.632	Subaward WSU21051	Wayne State University	University Centers For Excellence In Developmental Disabilities Education, Research, and Service	CORE - Research Coordination	-	30,144
U.S. Department of Health and Human Services Total							757,191	1,348,337
National Science Foundation	Direct	47.050	1939000		Geosciences	RUI: Quantifying the effects of wildfire burning on 10Be concentration in river sand - A case study of the 2018 Woolsey Fire, Santa Monica Mountains, CA	-	42,255
National Science Foundation	Direct	47.074	MCB 1715892		Biological Sciences	Collaborative Research: Molecular and Structural Mechanism of histone binding by the epigenetic regulator UHRF2	14,911	60,785
National Science Foundation	Direct	47.074	1927671 DEB		Biological Sciences	Collaborative Research: RUI: Multi-mutualist Effects on Populations, Communities, and Ecosystems Across Ecological Gradients	-	137,307
National Science Foundation	Direct	47.074	1755227		Biological Sciences	Collaborative Research: RUI: Social modulation of migratory timing an endocrine mechanisms of mitigations of two flexible migrants	-	114,637
National Science Foundation	Direct	47.074	1917310		Biological Sciences	RUI: Evaluating the Limits and Capabilities of Plasma Chemistry: Oxidation for Accelerator Mass Spectrometric Radiocarbon Dating in Archaeology	-	28,224
National Science Foundation	Direct	47.074	MCB 1613653		Biological Sciences	RUI: Scaffold or Assembly Line: How Does Atp11 Organize its Binding Partners for the Initiation of Selective Autophagy?	-	5,605
National Science Foundation	Direct	47.076	1954776		Education And Human Resources	Mentoring for Life: Enhancing STEM Graduate Student Well-Being	19,100	59,135
National Science Foundation	Direct	47.076	2024020		Education And Human Resources	BCSER: IID: Evaluating CURE Laboratory Benefits for Underprepare Students	-	65,013
National Science Foundation	Direct	47.076	DJE-1726252		Education And Human Resources	Collaborative Research: Mathematics of Doing, Understanding, Learning and Educating for Secondary Schools	-	44,599
National Science Foundation	Passthrough	47.074	2030295	National Science Foundation	Biological Sciences	Collaborative Research: Mechanisms of Excess Carbon Release in Photorespiration	-	7,606
National Science Foundation	Passthrough	47.076	2016-1771-02	North Carolina State University	Education And Human Resources	Enhancing Statistics Teacher Education with E-Modules [ESTEEM	-	33,662

Cluster/Federal sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
National Science Foundation	Passthrough	47.049	3004630678	University of Michigan	Mathematical And Physical Sciences	Electric fields, shock-fronts and structures in laser-induced magnetized plasmas (CUE Ethics) Open Collaborate Experiential Learning (OCLE AI)	\$ -	\$ 8,992
National Science Foundation	Passthrough	47.070	SUBAWARD #0098721/00067063	University of Missouri-Kansas City	Computer And Information Science And Engineering	Bridging Digital Divides in Undergraduate Education of Data Science	-	17,925
National Science Foundation	Passthrough	47.075	A21-0358-S002	University of Tennessee	Social, Behavioral, And Economic Science	The Role of Museums in the Landscape of Minority Representative Urban STEM Stewards Expanding Career Interests through Citizen Science with Community Partners	-	9,357
National Science Foundation	Passthrough	47.076	175929/830K616	University of Wisconsin	Education And Human Resources		-	478
National Science Foundation Total							34,011	635,580
U.S. Department of Defense	Direct	12.RD	W912HQ-16-C-0040		Nonisocyanate Polyurethane Platform For Sustainable and Advanced Rain Erosion Resistant Coatings	Non-Isocyanate Polyurethane Platform for Sustainable and Advance Rain Erosion Resistant Coatings	-	18,166
U.S. Department of Defense Total							-	18,166
U.S. Department of Education	Direct	84.031	P031A140166-18		Higher Education_Institutional Aid	Strengthening the STEM Curriculum at Eastern Michigan University by Institutionalizing the CSIE Program	-	232,507
U.S. Department of Education Total							-	232,507
U.S. Department of Health and Human Services	Direct	93.332	1 NAVACA 180330-01-00		Cooperative Agreement To Support Navigators In Federally-Facilitated And State Partnership Marketplaces	Evidence-based strategies for navigators in Federal Facilitate Exchange (FFE): Michigan model for left-behind Asian Pacific American Population	-	827
U.S. Department of Health and Human Services Total							-	827
U.S. Department of Interior	Passthrough	15.904	AGREEMENT DTD 3/9/18	Wheeling Historic Landmarks Commission	Historic Preservation Fund Grants-In-Aid	Early Dwellings of North Wheeling Intensive Survey Phase	-	6
U.S. Department of Interior	Passthrough	15.904	Signed Agreement 7/16/2019	Wheeling Historic Landmarks Commission	Historic Preservation Fund Grants-In-Aid	Early Dwellings of North Wheeling Intensive Survey Phase III	-	10,878
U.S. Department of Interior Total							-	10,884
U.S. Dept of Fish & Wildlife	Direct	15.670	140F0319P0104		Adaptive Science	Continuous Remote Monitoring of Bat Hibernation in Tippy Darr Manistee County, Michigan, Winter 2019-2020	-	(4,680)
U.S. Dept of Fish & Wildlife	Direct	15.657	F20AP00002		Endangered Species Conservation D Recovery Implementation Funds	Understanding Mechanisms of Extraordinary Survival: Five Years c Infection without Decline in a Population of Little Brown Bats	8,070	41,296
U.S. Dept of Fish & Wildlife Total							8,070	36,616
Research and Development Cluster Total							799,272	2,527,481
TRIO CLUSTER								
U.S. Department of Educator	Direct	84.042	P04A151353		Trio_Student Support Services	Eastern Michigan University SSS TRIO for Regular Student	-	47,618
U.S. Department of Educator	Direct	84.042	P042A151548		Trio_Student Support Services	Eastern Michigan University SSS TRIO for Veteran	-	26,978
U.S. Department of Educator	Direct	84.042	P042A200711		Trio_Student Support Services	FY20 ED Regular Student Support Services (SSS)	-	173,798
U.S. Department of Educator	Direct	84.042	P042A200082		Trio_Student Support Services	TRIO SSS - Veterans	-	142,169
U.S. Department of Educator	Direct	84.217	P217A170037		Trio_Mcnair Post-Baccalaureate Achievemr	EMU Ronald McNair Program 17-21	-	235,661
U.S. Department of Education	Direct	84.047	P047A170374		Trio_Upward Bound	Upward Bound renewal for 2017-2022	-	366,852
Trio Cluster Total							-	993,076
Highway Planning and Construction Cluste								
U.S. Department of Transportation	Passthrough	20.205	MDOT SRTS Project 2017087	Michigan Fitness Foundation	Highway Planning And Construction	Safe Routes to School Active Transportation Programs	-	1,349
Highway Planning and Construction Cluster Total							-	1,349
CCDF CLUSTER								
U.S. Department of Education	Passthrough	93.575	PMOT14878 - SIGMA EFT 7-23-20	Michigan Department of Education	Child Care And Development Block Grant	COVID 19 - Michigan Child Care Relief Fund April - June 2020	-	120,014
CCDF Cluster Total							-	120,014
Total Clusters							799,272	118,256,175
Other Federal Awards								
U.S. Department of Health and Human Services	Direct	93.738	1NU58DP006590-03-00		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention And Health Funds	Evidence-based strategies to empower Asian-Americans in reducing health disparities	-	525,872
U.S. Department of Health and Human Services	Direct	93.738	6 NU58DP006590-03-03 SUPP		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention and Health Funds	FY 2021 Supplemental Guidance - Evidence-based Approaches for a Effective and Inclusive Pandemic Response in Vaccinations among Asian and Arab Americans in Michigan	-	16,477
U.S. Department of Health and Human Services	Passthrough	93.991	Agreement #: E20213395-00	State of Michigan	Preventive Health And Health Services Block Grant	Community capacity building: Developing community-academic partnership to reduce health disparities in Asian American communities	-	23,426
U.S. Department of Health and Human Services	Passthrough	93.800	E20190830-00	State of Michigan	Organized Approaches To Increase Colorectal Cancer Screening	A Culturally-Sensitive Linguistically Appropriate Intervention for Outreach and Increase CRC Screening Among Asian Americans in Michigan - 2019	-	3,590
U.S. Department of Health and Human Services	Passthrough	93.800	E20202563 COLON-2020	State of Michigan	Organized Approaches To Increase Colorectal Cancer Screening	A culturally-sensitive linguistically-appropriate intervention for outreach and increase CRC screening among Asian Americans in Michigan A culturally-sensitive linguistically-appropriate intervention for outreach an increase CRC screening among Asian Amer	-	2,015
U.S. Department of Health and Human Services	Passthrough	93.898	E20201104-00	State of Michigan	Cancer Prevention And Control Programs For State, Territoria And Tribal Organizations	Breast Cancer Education Module 2020	-	8,903
U.S. Department of Health and Human Services	Passthrough	93.898	E20210015-001	State of Michigan	Cancer Prevention And Control Programs For State, Territoria And Tribal Organizations	Breast Cancer Education Module 2021	-	19,965
U.S. Department of Health and Human Services	Passthrough	93.674	Y1T18-81001	State of Michigan	John H. Chafee Foster Care Program For Successful Transitor To Adulthood	Magic - Independent Skills for Living	-	103,472
U.S. Department of Health and Human Services	Passthrough	93.788	C19011.1	Southeast Michigan	Opioid Str	Prime for Life	-	90

Cluster/Federal sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
U.S. Department of Health and Human Services	Passthrough	93.959	CMHPSM Contract #C20009	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse Prevention Theatre Collective 2019-2020		\$ -	\$ 7,451
U.S. Department of Health and Human Services	Passthrough	93.959	CONTRACT #C21018	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse Prevention Theatre Collective 2020-2021		-	49,743
U.S. Department of Health and Human Services	Passthrough	93.959	CMHPSM Contract #C20009	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse Prime for Life 2019-2020		-	12,478
U.S. Department of Health and Human Services	Passthrough	93.959	CONTRACT #C21065	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse Prime for Life 2020-2021 (supplement-extension of FY 2020 award)		-	33,460
U.S. Department of Health and Human Services Total							-	806,942
Federal Emergency Management Agency	Direct	97.036			Disaster Grants - Public Assistance (Presidentially Declared Disasters)	COVID-19 FEMA	-	528,446
Federal Emergency Management Agency Total							-	528,446
National Endowment for the Arts	Passthrough	45.025	Grant # 21NL1879	Michigan Council for Arts and Cultural Affairs	Promotion Of The Arts_Partnership Agreements	EMU Choral Marketing and Event Management Board	-	2,800
National Endowment for the Arts	Passthrough	45.025	Grant #: 20NL5402ZZ	Michigan Council for Arts and Cultural Affairs	Promotion Of The Arts_Partnership Agreements	EMU Entrepreneurship & Management Team	-	1,698
National Endowment for the Arts	Passthrough	45.025	Grant #: 20PS5612AC	Michigan Council for Arts and Cultural Affairs	Promotion Of The Arts_Partnership Agreements	Towards and Accessible Theatre for All	-	1,159
Institute of Museum and Library Services	Passthrough	45.312	Grant # 21PS1743	Michigan Council for Arts and Cultural Affairs	National Leadership Grants	JNT Dialogue	-	3,500
National Endowment for the Arts	Passthrough	45.310	Grant Award Notification 8/8/2	Michigan Department of Education	Grants To States	Instructional Designers on a Textbook Affordability Initiative	-	393
National Endowment for the Arts Total							-	9,550
U.S. Department of Commerce	Direct	11.429	#NA20NOS4290014 NOAA		Marine Sanctuary Program	Stormwater Stewards: Youth-Led Responses to Community Watershed Challenges	-	68,975
U.S. Department of Commerce	Passthrough	11.429	C4905-0727202C	Michigan Aerospace Corporation	Marine Sanctuary Program	SBIR proposal to NOAA (EMU as subcontractor)	-	9,694
U.S. Department of Commerce	Passthrough	11.008	SUBK00009322	University of Michigan	Noaa Mission-Related Education Awards	Climate Resilience From Youth	-	56,851
U.S. Department of Commerce Total							-	135,520
U.S. Department of Agriculture	Direct	10.217	2018-70003-27653		Higher Education - Institution Challenge Grants Program	Strengthening student readiness for internships and the workforce via Fermentation Science curriculum development and implementation	-	22,024
U.S. Department of Agriculture	Passthrough	10.558	19-20 - CHILD AND ADULT FOOD	Michigan Department of Education	Child And Adult Care Food Program	MI DoE 19-20 - Child and Adult Food Care Program	-	(10,530)
U.S. Department of Agriculture	Passthrough	10.558	20-21 - CHILD AND ADULT FOOD	Michigan Department of Education	Child And Adult Care Food Program	MI DoE 20-21 - Child and Adult Food Care Program	-	25,882
U.S. Department of Agriculture Total							-	37,376
U.S. Department of Education	Direct	84.425F	P425F202256		Covid-19 - Higher Education Emergency Relief Fund - Institutions Portion (HEERF I)	COVID-19 - Higher Education Emergency Relief Fund - Institutions Portion (HEERF I)	-	2,075,145
U.S. Department of Education	Direct	84.425E	P425E202647		Covid-19 - Higher Education Emergency Relief Fund - Student Portion (HEERF II)	COVID-19 - Higher Education Emergency Relief Fund - Student Portion (HEERF II)	-	5,487,405
U.S. Department of Education	Direct	84.425F	P425F202256		Covid-19 - Higher Education Emergency Relief Fund - Institutions Portion (HEERF II)	COVID-19 - Higher Education Emergency Relief Fund - Institutions Portion (HEERF II)	-	16,389,065
U.S. Department of Education	Direct	84.425E	P425E202647		Covid-19 - Higher Education Emergency Relief Fund - Student Portion (HEERF II)	COVID-19 - Higher Education Emergency Relief Fund - Student Portion (HEERF II)	-	6,800,310
U.S. Department of Education	Direct	84.425F	P425F202256		Covid-19 - Higher Education Emergency Relief Fund - Institutions Portion (HEERF III)	COVID-19 - Higher Education Emergency Relief Fund - Institutions Portion (HEERF III)	-	19,851,592
U.S. Department of Education	Direct	84.425M	P425M200612		Covid-19 - Higher Education Emergency Relief Fund - Strengthening Institutions Program	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutions Program	-	1,663,300
U.S. Department of Education	Direct	84.365	T365Z160111		English Language Acquisition State Grants	Language Learners	-	365,280
U.S. Department of Education	Direct	84.411	92-MI01-2019I3C3WP		Investing In Innovation (I3) Funx	13 C3WP Professional Development Grant	-	24,883
U.S. Department of Education	Direct	84.411	(92-MI01-2020I3C3WP) dated 5-2		Investing In Innovation (I3) Funx	NWP 13 SCALE-UP YEAR 4 C3WP LATE START	-	51,015
U.S. Department of Education	Direct	84.411	92-MI01-2018I3C3WP		Investing In Innovation (I3) Funx	Sipe NWP - 13 - Rural Schools Professional Development	-	(813)
U.S. Department of Education	Passthrough	84.367	92-MI01-SEED2019-REGIONAL	National Writing Project	Improving Teacher Quality State Grant	Expanding the Reach of Everyday Advocac	-	4,970
U.S. Department of Education	Passthrough	84.287	212110 - J17010	Michigan Department of Education	Twenty-First Century Community Learning Center	21st CCLC Cohort J - 2017-2022 Bright Futures	-	595,930
U.S. Department of Education	Passthrough	84.287	202110-J17010	Michigan Department of Education	Twenty-First Century Community Learning Center	21st CCLC Cohort J Year 3 2019-2020 Bright Futures	-	1,062
U.S. Department of Education	Passthrough	84.287	PRE-AWARD	Michigan Department of Education	Twenty-First Century Community Learning Center	21st CCLC Cohort J Year 5 2021-2022 Bright Futures	-	5,248
U.S. Department of Education	Passthrough	84.287	212110 - K181603	Michigan Department of Education	Twenty-First Century Community Learning Center	21st CCLC Cohort K-1 Yr 3 2020-2021	-	562,369
U.S. Department of Education	Passthrough	84.287	212110 - K181602	Michigan Department of Education	Twenty-First Century Community Learning Center	21st CCLC Cohort K-2 Year 3 2020-2021 Bright Futures	-	593,357
U.S. Department of Education	Passthrough	84.287	212110 - L194318	Michigan Department of Education	Twenty-First Century Community Learning Center	21st CCLC Cohort L-1 Yr 2 2020-2021	-	542,559
U.S. Department of Education	Passthrough	84.287	212110 - L194319	Michigan Department of Education	Twenty-First Century Community Learning Center	21st CCLC Cohort L-2 Yr 2 2020-2021	-	584,485
U.S. Department of Education	Passthrough	84.287	202110-K181603	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st Century Community Learning Center (CCLC) Bright Futures Cohort K1 YR2	-	2,287
U.S. Department of Education	Passthrough	84.287	202110-K181602	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st Century Community Learning Centers (CCLC) Bright Futures Cohort K2 YR2	-	1,026
U.S. Department of Education	Passthrough	84.287	192110-L194318	Michigan Department of Education	Twenty-First Century Community Learning Center	Bright Futures 21st Century Cohort L-1, Year 1	-	3,412
U.S. Department of Education	Passthrough	84.287	192110-L194319	Michigan Department of Education	Twenty-First Century Community Learning Center	Bright Futures 21st Century Cohort L-2, Year 1	-	781
U.S. Department of Education	Passthrough	84.048	203430-20132	Michigan Department of Education	Career And Technical Education -- Basic Grants To State	DECA program, renewal for 2019-2021	-	(4)
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 200000001024	Michigan Department of Education	Career And Technical Education -- Basic Grants To State	DECA program, renewal for 2020-2021	-	65,672
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To State	Michigan Business Professionals of America (BPA) Continuation 2011-2016	-	70,040
U.S. Department of Education	Passthrough	84.048	203430-20134	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	Michigan Family Career and Community Leaders of America (FCCLA) program, renewal for 2019-2020	-	12,119
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 200000001025	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	Michigan Family Career and Community Leaders of America (FCCLA) program, renewal for 2020-2021	-	44,588
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	Michigan Family, Career & Community Leaders of America (FCCLA) Continuation - 2015-2016	-	12,299
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To State	Michigan Skills USA-continuation 2015-2011	-	29,883
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 200000001026	Michigan Department of Education	Career And Technical Education -- Basic Grants To State	SkillsUSA program, competitive renewal for 2020-2021	-	71,135
U.S. Department of Education	Passthrough	84.048	203430-20136	Michigan Department of Education	Career And Technical Education -- Basic Grants To State	SkillsUSA program, renewal for 2019-2021	-	4,842
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To State	Michigan DECA - Continuation - 2015-2011	-	101,616
U.S. Department of Education	Passthrough	84.018	200000001023	Michigan Department of Education	Overseas Programs_Special Bilateral Projects	Michigan Business Professionals of America (BPA) program, renewal for 2020-2021	-	64,113
U.S. Department of Education	Passthrough	84.334	GRANT # 20-00-02	Michigan Department of Labor-Labor and Economic Growth	Gaining Early Awareness And Readiness For Undergraduate Programs	Federal GEAR UP funding via the State of Michigan 2020-2021 - (year of 7)	-	42,998
U.S. Department of Education Total							-	56,123,969

See notes to schedule of expenditures of federal awards.

Cluster/Federal sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
U.S. Department of Treasury	Passthrough	21.019	STATE AWARD	State of Michigan	Covid-19 - Coronavirus Relief Fund	COVID-19 - Coronavirus Relief Fund	\$ -	\$ 8,658,200
U.S. Department of Treasury Total							-	8,658,200
U.S. Department of Interior	Passthrough	15.957	Subaward No. 1000003461	University of Texas at San Antonio	Historic Preservation Fund Grants To Provide Disaster Relief Tr Historic Properties Damaged By Hurricane Sandy	National park service emergency supplemental historic preservatio grant	-	9,000
U.S. Department of Interior Total							-	9,000
U.S. Small Business Administrator	Passthrough	59.037	MISBDC-2021-	Grand Valley State Universit	Small Business Development Center:	2021 SBDC Program Income	-	(2,622)
U.S. Small Business Administrator	Passthrough	59.037	PRG INC - MISBDC-2020-10	Grand Valley State Universit	Small Business Development Center:	2020 SBDC Program Income	-	36,331
U.S. Small Business Administrator	Passthrough	59.037	MISBDC-2021-	Grand Valley State Universit	Small Business Development Center:	Small Business Development Center (SBDC) Host, 202	10,016	204,290
U.S. Small Business Administration	Passthrough	59.037	MISBDC-2020-10	Grand Valley State University	Small Business Development Centers	Small Business Development Center (SBDC) Host, 2020	30,009	276,092
Total Small Business Development Total							40,025	514,091
Other Federal Award Total							40,025	66,823,094
Grand Total							\$ 839,297	\$ 185,079,269

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Eastern Michigan University (the "University") under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements, which is the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for expenditures related to CFDA 21.019, Coronavirus Relief Fund (CRF). CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of the Treasury's guidance. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. 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, since the University has an approved indirect cost rate through its cognizant agency.

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, during the year ended June 30, 2021, the University carried forward \$26,396 and \$46,305 of Federal Supplemental Education Opportunity Grant Program (84.007) and Federal Work-Study Program (84.033) funds, respectively, from 2019-2020 funds that were spent in 2020-2021. Additionally, the University transferred \$487,919 of Federal Work-Study Program (84.033) funds to the Federal Supplemental Education Opportunity Grant Program (84.007) for the year ended June 30, 2021.

Note 4 - Loans Balances

During the fiscal year ended June 30, 2021, the University issued new loans to students under the William D. Ford Federal Direct Loan Program (FDLP). The loan program includes subsidized and unsubsidized Stafford Loans and Parents' Loans for Undergraduate Students (PLUS) for graduate and professional students. The value of loans issued for the FDLP is based on disbursed amounts. The undergraduate PLUS loans are applied first to students' tuition and fees, and any remaining balance is disbursed directly to parents or, with the parents' permission, to the student.

In addition, the University participates in the Federal Perkins Loan Program through the Department of Education and the Nurse Faculty Loan Program through the 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 are loaned out to current students. For both of these programs, the beginning of year balance and loans made during the year are disclosed in the schedule of expenditures of federal awards. The balance of loans outstanding for the Federal Perkins Loan Program as of June 30, 2021 amounts to \$3,515,102. The balance of loans outstanding for the Nurse Faculty Loan Program (non-ARRA) and the Nurse Faculty Loan Program (ARRA) was \$206,825 and \$21,001, respectively, as of June 30, 2021.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.425E, 84.425F, 84.425M	COVID-19 - Education Stabilization Fund Higher Education Emergency Relief Fund	Unmodified
21.019	COVID-19 - Coronavirus Relief Funds	Unmodified

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

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year None	

Section III - Federal Program Audit Findings

Reference Number	Finding
Current Year None	