
Public Schools of the City of Ann Arbor, Michigan

**Federal Awards
Supplemental Information
June 30, 2022**

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 Education
Public Schools of the City of Ann Arbor, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Public Schools of the City of Ann Arbor, Michigan (the "School District") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 18, 2022, which contained an unmodified opinion on those 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 18, 2022.

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

Plante & Moran, PLLC

October 18, 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 Education
Public Schools of the City of Ann Arbor, Michigan

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Public Schools of the City of Ann Arbor, Michigan (the "School District") as of and for the year ended June 30, 2022 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 18, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District'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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District'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 School District'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District'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 Education
Public Schools of the City of Ann Arbor, Michigan

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 School District'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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 18, 2022

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 Education
Public Schools of the City of Ann Arbor, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Public Schools of the City of Ann Arbor, Michigan's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2022. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs.

To the Board of Education
Public Schools of the City of Ann Arbor, Michigan

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Education
Public Schools of the City of Ann Arbor, Michigan

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

October 18, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) -										
National School Lunch Program - Entitlement Commodities 2021-2022	N/A	10.555	\$ 425,948	\$ -	\$ -	\$ -	\$ 425,948	\$ 425,948	\$ -	\$ -
Cash Assistance:										
Seamless Summer Option (SSO) - Breakfast	211971	10.553	168,836	-	-	-	168,836	168,836	-	-
Seamless Summer Option (SSO) - Breakfast	221971	10.553	1,368,895	-	-	-	1,368,895	1,368,895	-	-
SSO - Breakfast Subtotal			1,537,731	-	-	-	1,537,731	1,537,731	-	-
NSLP - After School Snack Program 20-21	211980	10.555	4,200	-	-	-	4,200	4,200	-	-
NSLP - After School Snack Program 21-22	221980	10.555	35,463	-	-	-	35,463	35,463	-	-
Seamless Summer Option (SSO) - Lunch	211961	10.555	650,134	-	-	-	650,134	650,134	-	-
Seamless Summer Option (SSO) - Lunch	221961	10.555	4,450,439	-	-	-	4,450,439	4,450,439	-	-
Supply Chain Assistance	220910	10.555	300,470	-	-	-	300,470	-	(300,470)	-
National School Lunch Program (incl. commodities)			5,866,654	-	-	-	5,866,654	5,566,184	(300,470)	-
Summer Food Service Program for Children (SFSPC) - 2020-21 Operating and 2021-22 Extended	210904	10.559	2,608,283	2,309,357	232,814	-	531,740	298,926	-	-
Total Child Nutrition Cluster			10,012,668	2,309,357	232,814	-	7,936,125	7,402,841	(300,470)	-
Highway Planning and Construction Cluster - Michigan Department of Transportation - Passed through Michigan Fitness Foundation -										
Highway Planning and Construction -										
2018-2019 Safe Routes to School Carryover	2017071/2017087	20.205	25,985	-	-	-	2,415	6,611	4,196	-
Special Education Cluster - U.S. Department of Education -										
Passed through Washtenaw County ISD:										
Special Education - Grants to States (IDEA, Part B):										
2021 Flowthrough	200450-20-21	84.027	3,827,917	3,827,917	953,551	-	953,551	-	-	-
2022 Flowthrough	200450-21-22	84.027	4,073,466	-	-	-	3,215,888	4,073,466	857,578	-
Total Special Education - Grants to States (IDEA, Part B)			7,901,383	3,827,917	953,551	-	4,169,439	4,073,466	857,578	-
Special Education - Grants to States (IDEA Preschool):										
2021 Preschool Incentive	210460-20-21	84.173	97,910	97,910	15,303	-	15,303	-	-	-
2022 Preschool Incentive	210460-21-22	84.173	123,723	-	-	-	90,536	123,723	33,187	-
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	81,240	-	-	-	-	81,240	81,240	-
Total Special Education - Grants to States (IDEA Preschool)			302,873	97,910	15,303	-	105,839	204,963	114,427	-
Total Special Education Cluster			8,204,256	3,925,827	968,854	-	4,275,278	4,278,429	972,005	-

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Head Start - U.S. Department of Health and Human Services -										
Passed through Washtenaw County ISD:										
Head Start Grant - 2020-2021	05CH8329	93.600	\$ 1,014,956	\$ 1,014,956	\$ 248,542	\$ -	\$ 248,542	\$ -	\$ -	\$ -
Head Start Grant - 2021-2022	05CH8329	93.600	1,027,328	-	-	-	745,750	1,027,328	281,578	-
COVID-19 Head Start - 2020-2021	05CH8329	93.600	9,905	-	-	-	5,980	-	-	-
Total Head Start Cluster			2,052,189	1,014,956	248,542	-	1,000,272	1,033,308	281,578	-
Total Clusters			20,295,098	7,250,140	1,450,210	-	13,214,090	12,721,189	957,309	-
Other federal awards:										
U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Adult Education English - 2020-2021	211130	84.002	183,655	158,595	5,076	-	5,076	-	-	-
Adult Education English - 2021-2022	221130	84.002	186,492	-	-	-	100,906	108,141	7,235	-
Total Adult Education			370,147	158,595	5,076	-	105,982	108,141	7,235	-
Education Stabilization Fund:										
COVID-19 GEER Funds - Benchmark Assessment	211222	84.425C	140,488	-	-	-	-	140,488	140,488	-
COVID-19 ESSER Formula Fund I	203710	84.425D	1,291,743	1,291,743	168,246	-	168,246	-	-	-
COVID-19 ESSER Formula Fund II	213712	84.425D	6,331,865	2,138,402	-	-	4,193,463	4,193,463	-	-
COVID-19 American Rescue Plan - ESSER III	213713	84.425U	14,230,583	-	-	-	14,230,583	14,230,583	-	-
COVID-19 American Rescue Plan - ESSER III Sec. 11t	213723	84.425U	5,314,334	-	-	-	5,224,609	5,224,609	-	-
Total Education Stabilization Fund			27,309,013	3,430,145	168,246	-	23,816,901	23,789,143	140,488	-
Title I, Part A:										
Title I, District Program - 2020-2021	211530	84.010	2,095,141	1,748,779	70,374	-	172,815	102,441	-	-
Title I, District Program - 2021-2022	221530	84.010	2,068,817	-	-	131,077	1,605,666	1,927,806	322,140	-
Total Title I, Part A			4,163,958	1,748,779	70,374	131,077	1,778,481	2,030,247	322,140	-
Title III, Limited English Proficient Grant:										
2020-2021 Program	210580	84.365	234,296	102,863	7,119	-	50,710	43,591	-	-
2021-2022 Program	220580	84.365	263,370	-	-	-	10,112	58,876	48,764	-
Total Title III, Limited English			497,666	102,863	7,119	-	60,822	102,467	48,764	-
Title III, Immigrant Students:										
2020-2021 Program	210570	84.365	173,285	68,701	35,023	-	54,043	19,020	-	-
2021-2022 Program	220570	84.365	182,741	-	-	-	17,124	43,188	26,064	-
Total Title III, Immigrant Students			356,026	68,701	35,023	-	71,167	62,208	26,064	-

Schedule of Expenditures of Federal Awards (Continued)
 Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Title II, Part A, Teacher/Principal Training and Recruiting:										
2020-2021 Program	210520	84.367	\$ 850,296	\$ 541,657	\$ 43,936	\$ -	\$ 75,351	\$ 31,415	\$ -	\$ -
2021-2022 Program	220520	84.367	691,877	-	-	-	163,568	212,940	49,372	-
Total Title II, Part A			1,542,173	541,657	43,936	-	238,919	244,355	49,372	-
Title IV, Part A, Student Support/Academic Enrichment - 2021-2022 Program	220750	84.424	133,741	-	-	(131,077)	-	1,422	1,422	-
Total noncluster programs passed through the Michigan Department of Education			34,372,724	6,050,740	329,774	-	26,072,272	26,337,983	595,485	-
Passed through the Washtenaw County ISD -										
Vocational Education - Basic Grants to States (Perkins):										
Vocational Education 2020-2021	213520/201223	84.048A	164,613	164,613	49,371	-	49,371	-	-	-
Vocational Education 2021-2022	223520-201223	84.048A	188,063	-	-	-	159,002	176,336	17,334	-
Total Vocational Education (Perkins)			352,676	164,613	49,371	-	208,373	176,336	17,334	-
Total U.S. Department of Education noncluster programs			34,725,400	6,215,353	379,145	-	26,280,645	26,514,319	612,819	-
U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash assistance Child Care Food Program (CACFP):										
2020-2021 - Meals	211920	10.558	343,963	343,048	829	-	1,744	915	-	-
2021-2022 - Meals	221920	10.558	21,072	-	-	-	21,072	21,072	-	-
2020-2021 - Cash In Lieu	212010	10.558	23,661	23,596	-	-	65	65	-	-
Total Child and Adult Care Food Program			388,696	366,644	829	-	22,881	22,052	-	-
COVID-19 Pandemic EBT Local Level Costs	210980	10.649	5,814	-	-	-	5,814	5,814	-	-
Total U.S. Department of Agriculture noncluster programs			394,510	366,644	829	-	28,695	27,866	-	-
Public Assistance Program - U.S. Department of Homeland Security's Federal Emergency Management Agency - Passed through State of Michigan - Project No. 138960 2021-2022	138960	97.036	40,235	-	-	-	40,235	40,235	-	-
Federal Communications Commission - COVID-19 Emergency Connectivity Funds 2021-2022	N/A	32.009	2,224,395	-	-	-	-	2,224,395	2,224,395	-
Total federal awards			\$ 57,679,638	\$ 13,832,137	\$ 1,830,184	\$ -	\$ 39,563,665	\$ 41,528,004	\$ 3,794,523	\$ -

Public Schools of the City of Ann Arbor, Michigan

**Reconciliation of Basic Financial Statements Federal Revenue
with Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2022

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 39,843,438
Federal revenue for which the School District is considered a vendor or beneficiary rather than a subrecipient	(544,025)
Deferred revenue not reported for year ended June 30, 2022	<u>2,228,591</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 41,528,004</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Public Schools of the City of Ann Arbor, Michigan (the “School District”) under programs of the federal government for the year ended June 30, 2022. 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 School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

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. 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, as outlined in the Compliance Supplement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. The grantee received no noncash assistance during the year ended June 30, 2022 that is not included in the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

During the year ended June 30, 2022, the School District transferred \$131,077 of awarded Title IV funds to Title I, Part A. The Title I, Part A payments received and expenditures presented on the schedule of expenditures of federal awards include \$110,293 and \$131,077, respectively, of amounts related to the transfer to Title IV funds awarded. The transfer was approved by the Michigan Department of Education.

Public Schools of the City of Ann Arbor, Michigan

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.425C/84.425D/84.425U	Education Stabilization Fund	Unmodified
32.009	Emergency Connectivity Fund	Unmodified
84.010	Title I, Part A	Unmodified
93.600	Head Start	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,245,840

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	Questioned Costs
Current Year	None	