
Wayne-Westland Community Schools

**Federal Awards
Supplementary Information
June 30, 2023**

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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
Wayne-Westland Community Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne-Westland Community Schools (the "School District") as of and for the year ended June 30, 2023 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 12, 2023, 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 12, 2023.

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 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 12, 2023

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
Wayne-Westland Community Schools

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 Wayne-Westland Community Schools (the "School District") as of and for the year ended June 30, 2023 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 12, 2023.

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
Wayne-Westland Community Schools

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 12, 2023

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
Wayne-Westland Community Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayne-Westland Community Schools' (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, 2023. 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, 2023.

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
Wayne-Westland Community Schools

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
Wayne-Westland Community Schools

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 12, 2023

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Direct Program - TRIO Cluster - U.S. Department of Education -										
TRIO Cluster - Upward Bound:										
TRIO Cluster 2022	P047A170868 - 21	84.047	\$ 423,229	\$ 299,207	\$ 11,916	\$ -	\$ 134,381	\$ 122,465	\$ -	\$ -
TRIO Cluster 2023	P047A221078	84.047	423,229	-	-	-	270,414	327,118	56,704	-
Total TRIO Cluster			846,458	299,207	11,916	-	404,795	449,583	56,704	-
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities):										
Entitlement Commodities 2022-2023	N/A	10.555	362,413	-	-	-	362,413	362,413	-	-
Bonus Commodities 2022-2023	N/A	10.555	12,894	-	-	-	12,894	12,894	-	-
Noncash Assistance (Commodities) subtotal			375,307	-	-	-	375,307	375,307	-	-
Cash Assistance:										
Seamless Summer Option (SSO) - Breakfast	221971	10.553	1,433,847	1,433,847	11,208	-	11,208	-	-	-
School Breakfast Program 2021-2022	221970	10.553	226,408	-	-	-	226,408	226,408	-	-
School Breakfast Program 2022-2023	231970	10.553	1,607,065	-	-	-	1,607,065	1,607,065	-	-
School Breakfast subtotal			3,267,320	1,433,847	11,208	-	1,844,681	1,833,473	-	-
Supply Chain Assistance 2021-2022	220910	10.555	164,525	73,392	(91,133)	-	-	-	91,133	-
Supply Chain Assistance 2022-2023	230910	10.555	281,876	-	-	-	281,876	281,876	-	-
Seamless Summer Option (SSO) - Lunch	221961	10.555	3,282,009	3,282,009	29,278	-	29,278	-	-	-
School Lunch Program 2021-2022	221960	10.555	519,358	-	-	-	519,358	519,358	-	-
School Lunch Program 2022-2023	231960	10.555	3,471,994	-	-	-	3,471,994	3,471,994	-	-
National School Lunch Program (incl. commodities)			7,719,762	3,355,401	(61,855)	-	4,302,506	4,364,361	-	-
Summer Food Service Program for Children (SFSPC):										
Summer Food Service Program 2021-2022	220900	10.559	56,912	-	-	-	56,912	56,912	-	-
Extended Summer Food Service Program 2020-2021	220904	10.559	39,244	-	-	-	39,244	39,244	-	-
Summer Food Service Program subtotal			96,156	-	-	-	96,156	96,156	-	-
Fresh Fruit and Vegetable Program - U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Fresh Fruit and Vegetable Program 2022	220950	10.582	119,799	119,799	893	-	893	-	-	-
Fresh Fruit and Vegetable Program 2023	230950	10.582	182,130	-	-	-	141,251	141,251	-	-
Total Fresh Fruit and Vegetable Program			301,929	119,799	893	-	142,144	141,251	-	-
Total Child Nutrition Cluster			11,760,474	4,909,047	(49,754)	-	6,760,794	6,810,548	-	-
Special Education Cluster - U.S. Department of Education -										
Passed through Wayne County RESA:										
IDEA Flowthrough:										
IDEA Flowthrough CPO 2022	190450-2022	84.027	476,150	476,150	328,189	-	328,189	-	-	-
IDEA Flowthrough 2022	190450-2022	84.027	4,017,850	3,818,792	2,595,482	-	2,595,482	199,058	199,058	-
IDEA Flowthrough CPO 2023	190450-2023	84.027	89,544	-	-	-	16,672	89,544	72,872	-
IDEA Flowthrough 2023	190450-2023	84.027	3,726,408	-	-	-	2,763,297	3,726,408	963,111	-
Total IDEA Flowthrough			8,309,952	4,294,942	2,923,671	-	5,703,640	4,015,010	1,235,041	-
IDEA Preschool:										
IDEA Preschool 2022	190460-2022	84.173	158,636	158,636	73,848	-	73,848	-	-	-
IDEA Preschool 2023	190460-2023	84.173	158,817	-	-	-	116,008	158,817	42,809	-
COVID-19 American Rescue Plan - IDEA Preschool	N/A	84.173X	95,182	95,182	95,182	-	95,182	-	-	-
Total IDEA Preschool			412,635	253,818	169,030	-	285,038	158,817	42,809	-
Total Special Education Cluster			8,722,587	4,548,760	3,092,701	-	5,988,678	4,173,827	1,277,850	-

Wayne-Westland Community Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
Head Start - U.S. Department of Health and Human Services - Passed through the Wayne Metro Community Action Agency:										
Head Start Program 2021-004	05CH011175	93,600	\$ 2,943,614	\$ 693,929	\$ 565,863	\$ (225,890)	\$ 2,321,632	\$ 1,981,659	\$ -	\$ -
Head Start Program 2021-005	05CH011175	93,600	809,351	-	-	-	345,843	809,351	463,508	-
COVID-19 Head Start 2023	05CH011175	93,600	73,436	-	-	-	72,664	72,664	-	-
COVID-19 American Rescue Plan Head Start	05CH011175	93,600	291,946	-	-	-	291,946	291,946	-	-
Total Head Start Cluster			4,118,347	693,929	565,863	(225,890)	3,032,085	3,155,620	463,508	-
Medicaid Cluster - Medical Assistance Program - U.S. Department of Health and Human Services - Passed through Wayne County RESA - Medical Assistance Program 2023										
	N/A	93,778	79,893	-	-	-	58,658	79,893	21,235	-
Total clusters			25,527,759	10,450,943	3,620,726	(225,890)	16,245,010	14,669,471	1,819,297	-
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
COVID-19 Pandemic EBT Local Level Costs	220980	10,649	5,950	-	-	-	5,950	5,950	-	-
Local Food for Schools	230985	10,185	51,751	-	-	-	51,751	51,751	-	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
IDEA Part C:										
IDEA Part C - Infant & Toddler Formula Grant 2022	N/A	84,181	94,500	12,424	5,532	-	5,532	-	-	-
IDEA Part C - Infant & Toddler Formula Grant 2023	N/A	84,181	70,250	-	-	-	29,250	58,301	29,051	-
Total IDEA Part C			164,750	12,424	5,532	-	34,782	58,301	29,051	-
Title I, Part A:										
Title I, Part A 2022	221530	84,010	4,582,839	3,385,136	1,420,536	-	1,719,009	298,473	-	-
Title I, Part A 2023	231530	84,010	5,140,795	-	-	-	2,646,123	3,884,236	1,238,113	-
Title I Technical Assistance Grant (TAG)	231580	84,010	140,000	-	-	-	-	3,430	3,430	-
Total Title I, Part A			9,863,634	3,385,136	1,420,536	-	4,365,132	4,186,139	1,241,543	-
Title II, Part A - Improving Teacher Quality:										
Title II, Part A 2022	220520	84,367	962,866	214,750	108,230	-	166,991	58,761	-	-
Title II, Part A 2023	230520	84,367	1,133,360	-	-	-	257,203	523,804	266,601	-
Total Title II, Part A			2,096,226	214,750	108,230	-	424,194	582,565	266,601	-
Title III, Part A - Language Instruction for English Learners										
Title III, Part A 2023	230580	84,365	54,509	-	-	-	30,000	30,290	290	-
Title IV, Part A - Educationally Deprived Children Local Education:										
Title IV, Part A 2022	220750	84,424	547,753	293,257	40,264	-	85,713	45,449	-	-
Title IV, Part A 2023	230750	84,424	502,200	-	-	-	214,940	275,366	60,426	-
Total Title IV, Part A			1,049,953	293,257	40,264	-	300,653	320,815	60,426	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER I Funds - Formula 2021	203710	84,425D	2,902,872	61,014	61,014	-	67,514	6,500	-	-
COVID-19 ESSER II Funds - Formula 2021	213712	84,425D	13,825,900	4,449,229	4,449,229	-	12,000,852	8,775,729	1,224,106	-
COVID-19 ESSER II Funds - 98c Learning Loss 2023	213782-2223	84,425D	488,677	-	-	-	-	124,518	124,518	-
COVID-19 ESSER III Formula - American Rescue Plan	213713	84,425U	31,073,089	348,916	348,916	-	3,844,137	4,091,690	596,469	-
Total Education Stabilization Fund			48,290,538	4,859,159	4,859,159	-	15,912,503	12,998,437	1,945,093	-

Wayne-Westland Community Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
Child and Adult Care Food Program:										
Child Care Food Program 2022/2023	221920/231920	10.558	\$ 248,060	\$ 158,985	\$ 5,217	\$ -	\$ 5,217	\$ -	\$ -	\$ -
Child Care Food Program Supper 2022/2023	222010/232010	10.558	325,213	-	-	-	321,657	325,213	3,556	-
Total Child Care Food Program			573,273	158,985	5,217	-	326,874	325,213	3,556	-
Coronavirus Relief Fund - U.S. Department of the Treasury - Passed through Michigan Department of Education - COVID-19 11p - CRF School Aid										
	N/A	21.019	3,621,454	-	(35,641)	-	-	-	(35,641)	-
Total noncluster programs passed through the Michigan Department of Education			65,772,038	8,923,711	6,403,297	-	21,451,839	18,559,461	3,510,919	-
Vocational Education - U.S. Department of Education - Basic Grants to States (Perkins II) - Passed through the Wayne County RESA:										
Vocational Education 2022	203520-201225	84.048	361,440	361,440	33,638	-	33,638	-	-	-
Vocational Education 2023	213520-211225	84.048	275,072	-	-	-	264,594	275,072	10,478	-
Total Vocational Education			636,512	361,440	33,638	-	298,232	275,072	10,478	-
U.S. Department of Justice - Passed through Office of Community Oriented Policing Services - COPS Office School Violence Prevention Program										
	2020SVWX0127	16.710	478,836	163,085	478,835	-	478,835	-	-	-
Federal Communications Commission - COVID-19 Emergency Connectivity Funds - 2022-2023										
	ECF222119632	32.009	4,002,933	-	-	-	3,045,603	3,045,603	-	-
Total federal awards			\$ 96,418,078	\$ 19,899,179	\$ 10,536,496	\$ (225,890)	\$ 41,519,519	\$ 36,549,607	\$ 5,340,694	\$ -

Wayne-Westland Community Schools

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

Year Ended June 30, 2023

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 37,221,086
Deferred revenue not reported for year ended June 30, 2022	(704,726)
Deferred revenue not reported for year ended June 30, 2023	242,030
Federal revenue for which the School District is considered a beneficiary rather than a subrecipient	(421,259)
Adjustments to expenditures reported in the prior year	225,890
Other differences	(13,414)
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 36,549,607</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Wayne-Westland Community Schools (the "School District") under programs of the federal government for the year ended June 30, 2023. 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. 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 and is reported on the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

Other adjustments of \$225,890 resulted from prior year revenue that was improperly recognized.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

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
84.027, 84.173, 84.173X	Special Education Cluster	Unmodified
84.425D, 84.425U	Education Stabilization Fund	Unmodified
32.009	Emergency Connectivity Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,096,488

Auditee qualified as low-risk auditee? _____ Yes X 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	