

# **West Bloomfield School District**

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**Federal Awards  
Supplemental Information  
June 30, 2009**

# West Bloomfield School District

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## Independent Auditor's Report

To the Board of Education  
West Bloomfield School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Bloomfield School District (the "School District") as of and for the year ended June 30, 2009, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated August 19, 2009. These basic financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise West Bloomfield School District's basic financial statements. The accompanying schedule of expenditures of federal awards and reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Plante & Moran, PLLC*

August 19, 2009

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*

To the Board of Education  
West Bloomfield School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Bloomfield School District as of and for the year ended June 30, 2009, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated August 19, 2009. We have conducted our audit 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered West Bloomfield School District's internal control over financial reporting as a basis for designing our auditing procedures 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 entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Education  
West Bloomfield School District

### **Compliance and Other Matters**

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

This report is intended solely for the information and use of management, the Board of Education, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

August 19, 2009

## Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance with OMB Circular A-133

To the Board of Education  
West Bloomfield School District

### Compliance

We have audited the compliance of West Bloomfield School District with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The major federal programs of West Bloomfield School District are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of West Bloomfield School District's management. Our responsibility is to express an opinion on West Bloomfield School District's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 West Bloomfield School District'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. Our audit does not provide a legal determination on West Bloomfield School District's compliance with those requirements.

In our opinion, West Bloomfield School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

To the Board of Education  
West Bloomfield School District

### **Internal Control Over Compliance**

The management of West Bloomfield School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered West Bloomfield School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Education, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

August 19, 2009

# West Bloomfield School District

| Program Title/Project Number/Subrecipient Name   | CFDA<br>Number | Approved<br>Awards<br>Amount | (Memo Only)<br>Prior Year<br>Expenditures |
|--|----------------|------------------------------|---|
| Clusters:  |                |                              |   |
| Child Nutrition Cluster - U.S. Department of Agriculture -<br>Passed through the Michigan Department of Education:   |                |                              |   |
| Noncash Assistance (Commodities) - National School Lunch Program   | 10.555         | \$ 39,682                    | \$ -                                      |
| Cash Assistance:   |                |                              |   |
| National School Breakfast Program - 2008-2009  | 10.553         | 43,114                       | -   |
| National School Lunch Program - 2008-2009  | 10.555         | <u>413,738</u>               | <u>-</u>                                  |
| Cash Assistance Subtotal   |                | <u>456,852</u>               | <u>-</u>                                  |
| Total Child Nutrition Cluster  |                | 496,534                      | -   |
| Special Education Cluster - U.S. Department of Education - Passed<br>through the Oakland County ISD:   |                |                              |   |
| IDEA:  | 84.027A        |                              |   |
| Project number 080450  |                | 1,120,638                    | 1,102,638                                 |
| Project number 090450  |                | <u>1,108,542</u>             | <u>-</u>                                  |
| Total IDEA   |                | 2,229,180                    | 1,102,638                                 |
| Preschool Incentive:   | 84.173A        |                              |   |
| Project number 080460  |                | 47,320                       | 47,320                                    |
| Project number 090460  |                | <u>45,318</u>                | <u>-</u>                                  |
| Total Preschool  |                | <u>92,638</u>                | <u>47,320</u>                             |
| Total Special Education Cluster  |                | 2,321,818                    | 1,149,958                                 |
| State Fiscal Stabilization Fund Cluster - U.S. Department of Education -<br>Passed through the Michigan Department of Education - State Fiscal<br>Stabilization Fund (SFSF) - Education Grants, Recovery Act<br>(Education Stabilization Fund) |                |                              |   |
|  | 84.394         | 2,526,258                    | -   |

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009**

| Accrued<br>Revenue at<br>July 1, 2008 | Adjustments<br>and<br>Transfers | Federal Funds/<br>Payments<br>In-kind<br>Received | Expenditures | Accrued<br>Revenue at<br>June 30, 2009 |
|---------------------------------------|---------------------------------|---|--------------|--|
| \$ -                                  | \$ -                            | \$ 39,682   | \$ 39,682    | \$ -                                   |
| -                                     | -                               | 43,114  | 43,114       | -                                      |
| -                                     | -                               | 413,738   | 413,738      | -                                      |
| -                                     | -                               | 456,852   | 456,852      | -                                      |
| -                                     | -                               | 496,534   | 496,534      | -                                      |
| 130,388                               | -                               | 148,388   | 18,000       | -                                      |
| -                                     | -                               | 911,374   | 1,108,542    | 197,168                                |
| 130,388                               | -                               | 1,059,762   | 1,126,542    | 197,168                                |
| 8,431                                 | -                               | 8,431   | -            | -                                      |
| -                                     | -                               | 37,572  | 45,318       | 7,746                                  |
| 8,431                                 | -                               | 46,003  | 45,318       | 7,746                                  |
| 138,819                               | -                               | 1,105,765   | 1,171,860    | 204,914                                |
| -                                     | -                               | -   | 2,526,258    | 2,526,258                              |

# West Bloomfield School District

| Program Title/Project Number/Subrecipient Name   | CFDA<br>Number | Approved<br>Awards<br>Amount | (Memo Only)<br>Prior Year<br>Expenditures |
|--|----------------|------------------------------|---|
| Other federal awards:  |                |                              |   |
| West Oakland - Wayne Safe Schools Consortium - U.S. Department of Education - Project number Q184E070084 | 84.184E        | \$ 569,638                   | \$ 273,867                                |
| U.S. Department of Education - Passed through the Michigan Department of Education:                      |                |                              |   |
| Title I - Part A - Project number 091530-0809  | 84.010         | 222,471                      | -   |
| Safe and Drug-free Schools and Communities - Project number 092860-0809                                  | 84.186         | 15,797                       | -   |
| Title II, Part A - Project number 090520-0809  | 84.367         | 168,286                      | -   |
| Adult Education:   | 84.002A        |                              |   |
| Project number 091120-950047   |                | 26,000                       | -   |
| Project number 091130-910127   |                | 105,000                      | -   |
| Total Adult Education  |                | 131,000                      | -   |
| Title II, Part D - Project number 094290-0809  | 84.318         | 1,926                        | -   |
| Title III:   | 84.365A        |                              |   |
| Project number 090570-0809   |                | 41,577                       | -   |
| Project number 080580-0708   |                | 67,905                       | 67,905                                    |
| Project number 090580-0809   |                | 63,871                       | -   |
| Total Title III  |                | 173,353                      | 67,905                                    |
| My Pyramid for Kids - Project number 086871-0708   | 10.574         | 1,700                        | -   |
| Vocational Education - Passed through Oakland County ISD - Perkins Grant - Project number 083520-8012-18 | 84.048         | 91,997                       | 91,997                                    |
| Total U.S. Department of Education   |                | 806,530                      | 159,902                                   |
| Total federal awards   |                | <b><u>\$ 6,720,778</u></b>   | <b><u>\$ 1,583,727</u></b>                |

**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2009**

| Accrued<br>Revenue at<br>July 1, 2008 | Adjustments<br>and<br>Transfers | Federal Funds/<br>Payments<br>In-kind<br>Received | Expenditures        | Accrued<br>Revenue at<br>June 30, 2009 |
|---------------------------------------|---------------------------------|---|---------------------|--|
| \$ -                                  | \$ -                            | \$ 295,771  | \$ 295,771          | \$ -                                   |
| -                                     | -                               | 158,013   | 222,471             | 64,458                                 |
| -                                     | -                               | 14,751  | 15,797              | 1,046                                  |
| -                                     | -                               | 130,044   | 168,286             | 38,242                                 |
| -                                     | -                               | 26,000  | 26,000              | -                                      |
| -                                     | -                               | 105,000   | 105,000             | -                                      |
| -                                     | -                               | 131,000   | 131,000             | -                                      |
| -                                     | -                               | 1,926   | 1,926               | -                                      |
| -                                     | -                               | 41,577  | 41,577              | -                                      |
| 67,905                                | -                               | 67,905  | -                   | -                                      |
| -                                     | -                               | 62,381  | 63,141              | 760                                    |
| 67,905                                | -                               | 171,863   | 104,718             | 760                                    |
| -                                     | -                               | 1,700   | 1,700               | -                                      |
| 52,570                                | -                               | 52,570  | -                   | -                                      |
| 120,475                               | -                               | 661,867   | 645,898             | 104,506                                |
| <b>\$ 259,294</b>                     | <b>\$ -</b>                     | <b>\$ 2,559,937</b>                               | <b>\$ 5,136,321</b> | <b>\$ 2,835,678</b>                    |

# West Bloomfield School District

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## Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

|  |                            |
|--|----------------------------|
| Revenue from federal sources - As reported on financial statements<br>(includes all funds) | \$ 5,135,242               |
| Add federal revenue reported as local revenue on basic financial statements                | <u>1,079</u>               |
| Federal expenditures per the schedule of expenditures of federal awards                    | <u><u>\$ 5,136,321</u></u> |

# West Bloomfield School District

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

### Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of West Bloomfield School District and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

### Note 2 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of OMB Circular A-133.

### Note 3 - Subrecipient Awards

Of the federal expenditures presented in the schedule, federal awards were provided to subrecipients as follows:

| Federal Program Title                       | CFDA<br>Number | Amount<br>Provided to<br>Subrecipients |
|---|----------------|--|
| WOW Oakland - Wayne Safe Schools Consortium | 84.184E        | \$ 32,025                              |

### Note 4 - Grant Section Auditor's Report

Management has utilized Form R-7120 and the cash management system (CMS) grant auditor report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

# West Bloomfield School District

## Schedule of Findings and Questioned Costs Year Ended June 30, 2009

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?         Yes     No

#### Federal Awards

Internal control over major program(s):

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

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?         Yes     No

Identification of major programs:

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?         Yes     No

# **West Bloomfield School District**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009**

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

None

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

None