

West Bloomfield School District

**Federal Awards
Supplemental Information
June 30, 2011**

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, 2011, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated September 19, 2011. 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

September 19, 2011



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 (the "School District") as of and for the year ended June 30, 2011, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated September 19, 2011. 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 School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, 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 School District, 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

September 19, 2011

**Report on Compliance with Requirements That Could Have a Direct and Material Effect
on Each Major Program and on Internal Control Over Compliance
in Accordance 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 (the "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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 School District's 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 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.

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 deficiencies, 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 School District, 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

September 19, 2011

West Bloomfield School District

Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2011
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 2010-2011	10.555	\$ 103,597	\$ -	\$ -	\$ -	\$ 103,597	\$ 103,597	\$ -
Bonus Commodities 2010-2011	10.555	1,165	-	-	-	1,165	1,165	-
Noncash Assistance Subtotal		104,762	-	-	-	104,762	104,762	-
Cash Assistance:								
National School Breakfast Program - 2009-2010	10.553	60,775	60,775	3,982	-	3,982	-	-
National School Lunch Program - 2009-2010	10.555	514,364	514,364	29,372	-	29,372	-	-
National School Breakfast Program - 2010-2011	10.553	65,874	-	-	-	61,459	65,874	4,415
National School Lunch Program - 2010-2011	10.555	533,122	-	-	-	503,705	533,122	29,417
Cash Assistance Subtotal		1,174,135	575,139	33,354	-	598,518	598,996	33,832
Total Child Nutrition Cluster		1,278,897	575,139	33,354	-	703,280	703,758	33,832
Special Education Cluster - U.S. Department of Education -								
Passed through the Oakland County ISD - IDEA:								
Special Education - Grants to States (IDEA, Part B):								
IDEA, Part B:								
Project number 100450	84.027A	1,215,969	1,215,969	205,715	-	205,715	-	-
Project number 110450	84.027A	1,286,113	-	-	-	1,046,393	1,286,113	239,720
Subtotal IDEA, Part B		2,502,082	1,215,969	205,715	-	1,252,108	1,286,113	239,720
ARRA - IDEA, Part B, Recovery Act -								
Project number 100455	84.391A	1,490,129	1,113,940	84,116	-	243,618	281,839	122,337
Total Special Education Cluster -								
Grants to States (IDEA, Part B)		3,992,211	2,329,909	289,831	-	1,495,726	1,567,952	362,057
Special Education - Preschool Grants (IDEA Preschool):								
IDEA Preschool:								
Project number 100460	84.173A	46,256	46,256	5,930	-	5,930	-	-
Project number 110460	84.173A	34,177	-	-	-	27,106	34,177	7,071
Subtotal IDEA Preschool		80,433	46,256	5,930	-	33,036	34,177	7,071
ARRA - IDEA Preschool, Recovery Act								
Project number 100465 - ARRA Preschool	84.392A	57,522	57,522	15,281	-	15,281	-	-
Total Special Education - Preschool Grants								
(IDEA Preschool)		137,955	103,778	21,211	-	48,317	34,177	7,071
Total Special Education Cluster		4,130,166	2,433,687	311,042	-	1,544,043	1,602,129	369,128

See Notes to Schedule of Expenditures
of Federal Awards.

West Bloomfield School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2011
Clusters (Continued):								
Title I, Part A Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:								
Title I, Part A:								
Project number 101530-0910	84.010	\$ 481,717	\$ 452,885	\$ 84,525	\$ -	\$ 84,525	\$ -	\$ -
Project number 111530-1011	84.010	513,119	-	-	-	285,483	450,601	165,118
ARRA - Title I Grants to Educational Agencies, Recovery Act:								
Project number 101535-0910	84.389	266,117	187,463	14,901	-	14,901	-	-
Project number 111535-1011	84.389	<u>78,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,077</u>	<u>73,538</u>	<u>18,461</u>
Total Title I, Part A Cluster		1,339,606	640,348	99,426	-	439,986	524,139	183,579
Title II, Part D Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:								
ARRA - Title II Grants to Educational Agencies, Recovery Act -								
Project number 114295-1011	84.386A	9,788	-	-	-	-	9,788	9,788
Passed through the Oakland ISD -								
Project number 104245-0910	84.386A	<u>23,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,343</u>	<u>5,436</u>	<u>93</u>
Total Title II, Part D Cluster		33,315	-	-	-	5,343	15,224	9,881
State Fiscal Stabilization Fund Cluster - U.S. Department of Education - Passed through the Michigan Department of Education -								
ARRA - State Fiscal Stabilization Fund (SFSF) - Education Grants, Recovery Act - 2011 Project number 112525-1011								
	84.394	801,986	-	-	-	801,986	801,986	-

See Notes to Schedule of Expenditures
of Federal Awards.

West Bloomfield School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2011
Other federal awards:								
U.S. Department of Education - Passed through the Michigan Department of Education:								
Safe and Drug-free Schools and Communities - Project number 102860-09	84.186	\$ 15,694	\$ 15,694	\$ 3,864	\$ -	\$ 3,864	\$ -	\$ -
Passed through the Oakland ISD - Project number 112860-1011	84.186A	2,000	-	-	-	2,000	949	(1,051)
Total Safe and Drug-free Schools and Communities		17,694	15,694	3,864	-	5,864	949	(1,051)
Title II, Part A:								
Project number 100520-0910	84.367A	176,221	155,793	8,762	-	8,762	-	-
Project number 110520-1011	84.367A	197,681	-	-	-	158,464	197,681	39,217
Total Title II, Part A		373,902	155,793	8,762	-	167,226	197,681	39,217
Adult Education:								
Project number 111120-115127	84.002A	36,000	-	-	-	36,000	36,000	-
Project number 111130-111127		77,400	-	-	-	72,000	77,400	5,400
Total Adult Education		113,400	-	-	-	108,000	113,400	5,400
Title III:								
Project number 100570-0910	84.365A	37,910	35,598	33,368	-	33,368	-	-
Project number 110570-1011		2,312	-	-	-	1,664	2,312	648
Project number 100580-0910		89,439	89,298	83,527	-	83,527	-	-
Project number 110580-1011		108,382	-	-	-	29,999	49,429	19,430
Total Title III		238,043	124,896	116,895	-	148,558	51,741	20,078
Education Jobs Fund - Project number 112545-1011	84.410A	771,709	-	-	-	771,709	771,709	-
Total U.S. Department of Education		1,514,748	296,383	129,521	-	1,201,357	1,135,480	63,644
Total federal awards		<u>\$ 9,098,718</u>	<u>\$ 3,945,557</u>	<u>\$ 573,343</u>	<u>\$ -</u>	<u>\$ 4,695,995</u>	<u>\$ 4,782,716</u>	<u>\$ 660,064</u>

See Notes to Schedule of Expenditures
of Federal Awards.

West Bloomfield School District

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 5,564,839
Less federal interest subsidy on Build America Bonds	<u>(782,123)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u>\$ 4,782,716</u>

West Bloomfield School District

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of West Bloomfield School District under programs of the federal government for the year ended June 30, 2011. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-87, *Audits of States, Local Governments, and Non-profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of West Bloomfield School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of West Bloomfield School District. Pass-through entity identifying numbers are presented where available.

Note 2 - Grant Section Auditor's Report

Management has utilized 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.

Note 3 - Noncash Assistance

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

West Bloomfield School District

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

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 programs:

- 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 programs: 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:

CFDA Number	Name of Federal Program or Cluster
84.394	ARRA - State Fiscal Stabilization Cluster
84.410A	Education Jobs Fund

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

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2011

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None