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# West Bloomfield School District

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**Federal Awards Supplemental 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  
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, 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 18, 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 18, 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.

A handwritten signature in black ink that reads "Plante & Moran, PLLC".

October 18, 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  
West Bloomfield School District

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 West Bloomfield School District (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 18, 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  
West Bloomfield School District

**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 & Moren, PLLC*

October 18, 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  
West Bloomfield School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited West Bloomfield School District'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, 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.

### ***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  
West Bloomfield School District

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, 2023

# West Bloomfield School District

## 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 Revenue at July 1, 2022	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:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities):										
National Lunch Program Entitlement Commodities 2022-2023	N/A	10.555	\$ 104,849	\$ -	\$ -	\$ -	\$ 104,849	\$ 104,849	\$ -	\$ -
National Lunch Program Bonus Commodities 2022-2023	N/A	10.555	6,433	-	-	-	6,433	6,433	-	-
Noncash Assistance (Commodities) subtotal			111,282	-	-	-	111,282	111,282	-	-
Cash Assistance:										
National School Breakfast Program:										
Seamless Summer Option (SSO)-Breakfast 2021-2022	221971	10.553	787,837	770,456	54,700	-	72,081	17,381	-	-
School Breakfast Program 21-22	221970	10.553	19,043	-	-	-	19,043	19,043	-	-
School Breakfast Program 22-23	231970	10.553	208,140	-	-	-	208,140	208,140	-	-
Total National School Breakfast Program			1,015,020	770,456	54,700	-	299,264	244,564	-	-
National School Lunch Program:										
Seamless Summer Option (SSO)-Lunch 2021-2022	221961	10.555	1,897,779	1,892,733	101,201	-	106,247	5,046	-	-
National School Lunch 21-22	221960	10.555	81,514	-	-	-	81,514	81,514	-	-
National School Lunch 22-23	231960	10.555	707,262	-	-	-	707,262	707,262	-	-
Supply Chain Assistance 21-22	220910	10.555	85,458	-	-	-	85,458	85,458	-	-
Supply Chain Assistance 22-23	230910	10.555	45,512	-	-	-	45,512	45,512	-	-
Total National School Lunch Program			2,817,525	1,892,733	101,201	-	1,025,993	924,792	-	-
Total Child Nutrition Cluster			3,943,827	2,663,189	155,901	-	1,436,539	1,280,638	-	-
Special Education Cluster - U.S. Department of Education - Passed through the Oakland County ISD:										
IDEA Flowthrough:										
IDEA Flowthrough 2021	210450	84.027A	1,240,234	45,771	45,771	-	49,573	3,802	-	-
IDEA Flowthrough 2122	220450	84.027A	1,177,473	1,176,104	1,176,104	-	1,176,104	39,358	39,358	-
IDEA Flowthrough 2223	230450	84.027A	1,101,557	-	-	-	673,941	1,093,820	419,879	-
COVID-19 American Rescue Plan - IDEA Flowthrough	221280	84.027X	271,004	271,004	271,004	-	271,004	-	-	-
Total IDEA Flowthrough			3,790,268	1,492,879	1,492,879	-	2,170,622	1,136,980	459,237	-
IDEA Preschool Incentive:										
IDEA Preschool 2022	220460	84.173A	27,267	27,267	27,267	-	27,267	-	-	-
IDEA Preschool 2023	230460	84.173A	20,473	-	-	-	12,797	20,473	7,676	-
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	16,078	16,078	16,078	-	16,078	-	-	-
Total IDEA Preschool Incentive			63,818	43,345	43,345	-	56,142	20,473	7,676	-
Total Special Education Cluster			3,854,086	1,536,224	1,536,224	-	2,226,764	1,157,453	466,913	-
Medicaid Cluster - Michigan Department of Community Health - Passed through Oakland County ISD -										
Medicaid Outreach AOP - 2022-2023	22-23	93.778	29,259	-	-	-	28,927	28,927	-	-
Total clusters			7,827,172	4,199,413	1,692,125	-	3,692,230	2,467,018	466,913	-

See notes to schedule of expenditures of federal awards.

# West Bloomfield School District

## 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 Revenue at July 1, 2022	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:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
COVID-19 Pandemic EBT Local Level Costs	220980	10.649	\$ 3,135	\$ -	\$ -	\$ -	\$ 3,135	\$ 3,135	\$ -	\$ -
Child Care Food Program (CAFCP):										
Local Food for Schools	230985	10.185	12,818	-	-	-	12,818	12,818	-	-
Child Care Food Program (CACFP)	221920/231920	10.558	6,820	-	-	-	4,789	6,820	2,031	-
Total Child Care Food Program			19,638	-	-	-	17,607	19,638	2,031	-
Total U.S. Department of Agriculture noncluster programs			22,773	-	-	-	20,742	22,773	2,031	-
U.S. Department of Treasury - Passed through the Oakland County Board of Commissioners - Coronavirus State and Local Fiscal Recovery Fund - Oakland County Mental Health	SLFRP2640	21.027	175,000	-	-	-	175,000	60,996	(114,004)	-
U.S. Department of Education noncluster programs - Passed through the Michigan Department of Education:										
Title I, Part A:										
Title I, Part A - 2122	221530	84.010	384,081	337,331	37,547	-	81,595	44,048	-	-
Title I, Part A - 2223	231530	84.010	371,918	-	-	-	-	329,202	329,202	-
Total Title I, Part A			755,999	337,331	37,547	-	81,595	373,250	329,202	-
Title II, Part A:										
Title II, Part A - 2122	220520	84.367	107,282	71,744	3,422	-	7,788	23,650	19,284	-
Title II, Part A - 2223	230520	84.367	127,407	-	-	-	-	49,099	49,099	-
Total Title II, Part A			234,689	71,744	3,422	-	7,788	72,749	68,383	-
Title III, Part A:										
Title III, Part A English Learners 2122	220580	84.365	74,348	34,838	5,157	-	5,157	21,209	21,209	-
Title III, Part A English Learners 2223	230580	84.365	84,801	-	-	-	-	32,728	32,728	-
Title III, Part A Immigrant Students 2122	220570	84.365A	12,731	5,729	-	-	2,553	2,553	-	-
Title III, Part A Immigrant Students 2223	230570	84.365A	16,908	-	-	-	-	12,551	12,551	-
Total Title III, Part A			188,788	40,567	5,157	-	7,710	69,041	66,488	-
Title IV, Part A Student Support & Academic Enrich:										
Title IV, Part A Student Support & Academic Enrich. 2122	220750	84.424C	53,154	32,776	-	-	4,749	20,377	15,628	-
Title IV, Part A Student Support & Academic Enrich. 2223	230750	84.424C	43,242	-	-	-	-	7,558	7,558	-
Total Title IV			96,396	32,776	-	-	4,749	27,935	23,186	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER II Funds - 98c Learning Loss	213782	84.425D	265,552	-	-	-	-	103,410	103,410	-
COVID-19 ESSER III - Formula	213713	84.425U	2,924,943	2,268,409	1,715,755	-	1,715,755	144,526	144,526	-
COVID-19 ESSER III Equity	213723	84.425U	2,985,640	2,453,785	1,274,375	-	1,274,375	531,855	531,855	-
Total Education Stabilization Fund			6,176,135	4,722,194	2,990,130	-	2,990,130	779,791	779,791	-

## West Bloomfield School District

### 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 Revenue at July 1, 2022	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):										
U.S. Department of Education noncluster programs -										
Passed through the Michigan Department of Education (continued):										
Adult Education:										
Adult Education 21-22	221130	84.002A	\$ 97,483	\$ 83,133	\$ 11,280	\$ -	\$ 11,280	\$ -	\$ -	\$ -
Adult Education 22-23	231130	84.002A	99,569	-	-	-	-	99,569	99,569	-
Total Adult Education			197,052	83,133	11,280	-	11,280	99,569	99,569	-
Total U.S. Department of Education noncluster programs			7,649,059	5,287,745	3,047,536	-	3,103,252	1,422,335	1,366,619	-
Total federal awards			<u>\$ 15,674,004</u>	<u>\$ 9,487,158</u>	<u>\$ 4,739,661</u>	<u>\$ -</u>	<u>\$ 6,991,224</u>	<u>\$ 3,973,122</u>	<u>\$ 1,721,559</u>	<u>\$ -</u>

## West Bloomfield School District

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

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**Year Ended June 30, 2023**

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 5,151,667
Federal revenue that is not subject to single audit (Child Care Relief payments)	(845,733)
Federal subsidy interest related to qualified school construction bonds	<u>(332,812)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 3,973,122</u></u>

**Notes to Schedule of Expenditures of Federal Awards**

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**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 West Bloomfield School District (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 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 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.

**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 ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ None reported

**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:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425D, 84.425U 10.553, 10.555	Education Stabilization Fund (ESF) Child Nutrition Cluster
84.027A, 84.027X, 84.173A, 84.173X	IDEA Flowthrough, IDEA Preschool Incentive

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No**Section II - Financial Statement Audit Findings**

Reference Number	Finding
Current Year	None

**West Bloomfield School District**

**Schedule of Findings and Questioned Costs (Continued)**

**Year Ended June 30, 2023**

**Section III - Federal Program Audit Findings**

Reference Number	Finding	Questioned Costs
<b>Current Year</b>	None	